CERTIFICATION OF ENROLLMENT

SENATE BILL 5457

Chapter 9, Laws of 2025

69th Legislature
2025 Regular Session

RADIO AND TELEVISION BROADCASTERS—TAX

EFFECTIVE DATE: July 27, 2025

Passed by the Senate March 10, 2025
Yeas 41 Nays 8

DENNY HECK

President of the Senate

Passed by the House March 27, 2025
Yeas 92 Nays 2

LAURIE JINKINS

Speaker of the House of Representatives

Approved April 4, 2025 11:16 AM

BOB FERGUSON

Governor of the State of Washington

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5457** as passed by the Senate and the House of Representatives on the dates hereon set forth.

SARAH BANNISTER

Secretary

FILED

April 7, 2025

Secretary of State
State of Washington

SENATE BILL 5457

Passed Legislature - 2025 Regular Session

State of Washington 69th Legislature 2025 Regular Session

By Senators Frame, Robinson, Cleveland, Liias, Chapman, Conway, Hasegawa, Lovick, Nobles, Orwall, Saldaña, Salomon, Shewmake, Slatter, and Valdez

Read first time 01/23/25. Referred to Committee on Ways & Means.

AN ACT Relating to radio and television broadcasting; amending RCW 82.04.280; adding a new section to chapter 82.04 RCW; and creating a new section.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW to read as follows:

(1) Except as provided in subsection (2) of this section, upon every person engaging within this state in the business of radio and television broadcasting, as to such persons the amount of tax on the business is equal to the gross income of the business multiplied by the rate of 0.484 percent.

(2) The gross income of a person engaging within this state in the business of radio and television broadcasting does not include revenues from network, national, and regional advertising computed either:

(a) As a standard deduction published by the department by rule, based on the national average thereof as reported by the United States census bureau's economic census, to be updated on September 30, 2025, and September 30th of every fifth year thereafter; or

(b) By itemization by the individual broadcasting station, and excluding that portion of revenue represented by the out-of-state

audience computed as a ratio to the broadcasting station's total audience as measured by the 0.5 millivolt/meter signal strength contour for AM radio, the one millivolt/meter or 60 dBu signal strength contour for FM radio, the 28 dBu signal strength contour for television channels two through six, the 36 dBu signal strength contour for television channels seven through 13, and the 41 dBu signal strength contour for television channels 14 through 69 with delivery by wire, satellite, or any other means, if any.

(3) For the purposes of this section, "radio and television broadcasting" means delivery of audio, video, and written information by a person operating as a radio or television broadcasting station licensed, regulated, and issued a call sign by the federal communications commission including, but not limited to, delivery by wire, satellite, or any other means.

Sec. 2. RCW 82.04.280 and 2019 c 449 s 1 are each amended to read as follows:

(1) Upon every person engaging within this state in the business of: (a) Printing materials other than newspapers, and of publishing periodicals or magazines; (b) building, repairing or improving any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used, primarily for foot or vehicular traffic including mass transportation vehicles of any kind and including any readjustment, reconstruction or relocation of the facilities of any public, private or cooperatively owned utility or railroad in the course of such building, repairing or improving, the cost of which readjustment, reconstruction, or relocation, is the responsibility of the public authority whose street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle is being built, repaired or improved; (c) extracting for hire or processing for hire, except persons taxable as extractors for hire or processors for hire under another section of this chapter; (d) operating a cold storage warehouse or storage warehouse, but not including the rental of cold storage lockers; (e) representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under the provisions of chapter 48.17 RCW; (f) ((~~radio and television~~

~~broadcasting, but excluding revenues from network, national, and regional advertising computed either: (i) As a standard deduction that the department must publish by rule by September 30, 2020, and by September 30th of every fifth year thereafter, based on the national average thereof as reported by the United States census bureau's economic census; or (ii) in lieu thereof by itemization by the individual broadcasting station, and excluding that portion of revenue represented by the out-of-state audience computed as a ratio to the broadcasting station's total audience as measured by the .5 millivolt/meter signal strength contour for AM radio, the one millivolt/meter or sixty dBu signal strength contour for FM radio, the twenty-eight dBu signal strength contour for television channels two through six, the thirty-six dBu signal strength contour for television channels seven through thirteen, and the forty-one dBu signal strength contour for television channels fourteen through sixty-nine with delivery by wire, satellite, or any other means, if any; (g)~~)) engaging in activities which bring a person within the definition of consumer contained in RCW 82.04.190(6); as to such persons, the amount of tax on such business is equal to the gross income of the business multiplied by the rate of 0.484 percent.

(2) For the purposes of this section, the following definitions apply unless the context clearly requires otherwise.

(a) "Cold storage warehouse" means a storage warehouse used to store fresh and/or frozen perishable fruits or vegetables, meat, seafood, dairy products, or fowl, or any combination thereof, at a desired temperature to maintain the quality of the product for orderly marketing.

(b) "Storage warehouse" means a building or structure, or any part thereof, in which goods, wares, or merchandise are received for storage for compensation, except field warehouses, fruit warehouses, fruit packing plants, warehouses licensed under chapter 22.09 RCW, public garages storing automobiles, railroad freight sheds, docks and wharves, and "self-storage" or "mini storage" facilities whereby customers have direct access to individual storage areas by separate entrance. "Storage warehouse" does not include a building or structure, or that part of such building or structure, in which an activity taxable under RCW 82.04.272 is conducted.

(c) "Periodical or magazine" means a printed publication, other than a newspaper, issued regularly at stated intervals at least once

every three months, including any supplement or special edition of the publication.

NEW SECTION. **Sec. 3.** RCW 82.32.805 and 82.32.808 do not apply to this act.

Passed by the Senate March 10, 2025.
Passed by the House March 27, 2025.
Approved by the Governor April 4, 2025.
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