

**RCW 82.04.759 Exemptions—Newspapers—Eligible digital content.**  
**(Effective until January 1, 2026.)** (1) This chapter does not apply to amounts received by any person for engaging in any of the following activities:

(a) Printing a newspaper, publishing a newspaper, or both; or  
(b) Publishing eligible digital content by a person who reported under the printing and publishing tax classification for the reporting period that covers January 1, 2008, for engaging in printing and/or publishing a newspaper, as defined on January 1, 2008.

(2) The exemption under this section must be reduced by an amount equal to the value of any expenditure made by the person during the tax reporting period. For purposes of this subsection, "expenditure" has the meaning provided in \*RCW 42.17A.005.

(3) If a person who is primarily engaged in printing a newspaper, publishing a newspaper, or publishing eligible digital content, or any combination of these activities, charges a single, nonvariable amount to advertise in, subscribe to, or access content in both a publication identified in subsection (1) of this section and another type of publication, the entire amount is exempt under this section.

(4) For purposes of this section, "eligible digital content" means a publication that:

(a) Is published at regularly stated intervals of at least once per month;

(b) Features written content, the largest category of which, as determined by word count, contains material that identifies the author or the original source of the material; and

(c) Is made available to readers exclusively in an electronic format.

(5) The exemption under this section applies only to persons primarily engaged in printing a newspaper, publishing a newspaper, or publishing eligible digital content, or any combination of these activities, unless these business activities were previously engaged in by an affiliated person and were not the affiliated person's primary business activity.

(6) A person claiming the exemption under this section must file a complete annual tax performance report with the department under RCW 82.32.534.

(7) Any person claiming the exemption under this section who fails to meet the requirement under subsection (6) of this section is subject to the provisions under RCW 82.32.534(4) equal to the gross income of the business activities under this section multiplied by the rate of 0.484 percent.

(8) If at any time the department finds that a person is not eligible for the exemption under this section, the amount of taxes for which an exemption has been granted is immediately due equal to the gross income of the business activities under this section multiplied by the rate of 0.484 percent. The department must assess interest, but not penalties, on the taxes for which the person is not eligible for the exemption. The interest must be assessed at the rate provided for delinquent excise taxes under chapter 82.32 RCW, is retroactive to the date the tax exemption was taken, and accrues until the taxes for which the exemption has been used are paid.

(9) For purposes of this section, the following definitions apply:

(a) "Affiliated" has the same meaning as provided in RCW 82.04.299.

(b) "Primarily" means, with respect to a business activity or combination of business activities of a taxpayer, more than 50 percent of the taxpayer's gross worldwide income from all business activities, whether subject to tax under this chapter or not, comes from such activity or activities. [2025 c 15 s 1; 2024 c 252 s 2; 2023 c 286 s 2.]

**\*Reviser's note:** RCW 42.17A.005 was repealed by 2024 c 164 s 257, effective January 1, 2026.

**Expiration date—2025 c 15 s 1:** "Section 1 of this act expires January 1, 2026." [2025 c 15 s 3.]

**Expiration date—2024 c 252 s 2:** "Section 2 of this act expires January 1, 2034." [2024 c 252 s 7.]

**Tax preference performance statement—2023 c 286 s 2:** "(1) This section is the tax preference performance statement for the tax preference contained in section 2, chapter 286, Laws of 2023. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or to be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to provide tax relief for certain businesses or individuals and to create or retain jobs, as indicated in RCW 82.32.808(2) (c) and (e).

(3) It is the legislature's specific public policy objective to protect and support local journalism.

(4) If a review finds that the tax preference accomplishes its goal of supporting local journalism across the state, measured by retaining 75 percent of the journalism jobs, local newspapers, and community-focused online news outlets based in Washington as of December 31, 2022, or if a review finds that the tax preference enables locally based journalism outlets to continue to exist when compared to states that did not provide similar tax incentives, then the legislature intends to extend the expiration date of this tax preference.

(5) In order to obtain the data necessary to perform the review in subsection (4) of this section, the joint legislative audit and review committee may refer to any data collected by the state.

(6) RCW 82.32.808(6) does not apply to the tax preference created in section 2 of this act." [2023 c 286 s 7.]

**Findings—2023 c 286:** "The legislature finds that Washington state's local newspapers and online digital news publishers are important providers of journalism in their communities. Across the state and the country, local newspapers are vanishing at an alarming rate.

Since the advent of the internet, Washington state newspapers, large and small, have experienced severe financial losses that caused layoffs and reduced journalistic capacity. Between 2005 and 2020, Washington state newspapers lost 67 percent of their newsroom employees. Many print media organizations operate at a deficit due to disruption of traditional revenue streams and even the surviving legacy news organizations are cutting staff and circulation. Washington state has lost more than two dozen weeklies and three

dailies since 2004. The decline of these journalistic institutions represents a threat to democracy, government accountability, and civic engagement.

A Portland State University study found that the loss of local journalism is correlated to a decline in civic engagement, both nationally and in Washington state, which includes contacting a public office to express an opinion, participating in school groups, community associations, or civic organizations, and serving on a committee of any group or organization.

The legislature finds that local journalism can help keep watch over health trends in the community by identifying and preventing disease. The legislature finds that rural and underserved communities are the hardest hit in the area of public health when newspapers decline.

The legislature finds that local journalism helps combat government corruption and holds powerful institutions accountable.

Newspapers in Washington state have lobbied and editorialized for open public records, and fought attempts to rein in frivolous requests, costing local and state governments millions of dollars each year.

Without legislative action, the current business and occupation tax preference for newspaper publishers will expire on July 1, 2024." [2023 c 286 s 1.]

**Effective date—2023 c 286:** "This act takes effect January 1, 2024." [2023 c 286 s 8.]

**Expiration date—2023 c 286:** "This act expires January 1, 2034." [2023 c 286 s 9.]

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(2) The exemption under this section must be reduced by an amount equal to the value of any expenditure made by the person during the tax reporting period. For purposes of this subsection, "expenditure" has the meaning provided in RCW 29B.10.230.

(3) If a person who is primarily engaged in printing a newspaper, publishing a newspaper, or publishing eligible digital content, or any combination of these activities, charges a single, nonvariable amount to advertise in, subscribe to, or access content in both a publication identified in subsection (1) of this section and another type of publication, the entire amount is exempt under this section.

(4) For purposes of this section, "eligible digital content" means a publication that:

(a) Is published at regularly stated intervals of at least once per month;

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(c) Is made available to readers exclusively in an electronic format.

(5) The exemption under this section applies only to persons primarily engaged in printing a newspaper, publishing a newspaper, or publishing eligible digital content, or any combination of these activities, unless these business activities were previously engaged in by an affiliated person and were not the affiliated person's primary business activity.

(6) A person claiming the exemption under this section must file a complete annual tax performance report with the department under RCW 82.32.534.

(7) Any person claiming the exemption under this section who fails to meet the requirement under subsection (6) of this section is subject to the provisions under RCW 82.32.534(4) equal to the gross income of the business activities under this section multiplied by the rate of 0.484 percent.

(8) If at any time the department finds that a person is not eligible for the exemption under this section, the amount of taxes for which an exemption has been granted is immediately due equal to the gross income of the business activities under this section multiplied by the rate of 0.484 percent. The department must assess interest, but not penalties, on the taxes for which the person is not eligible for the exemption. The interest must be assessed at the rate provided for delinquent excise taxes under chapter 82.32 RCW, is retroactive to the date the tax exemption was taken, and accrues until the taxes for which the exemption has been used are paid.

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(b) "Primarily" means, with respect to a business activity or combination of business activities of a taxpayer, more than 50 percent of the taxpayer's gross worldwide income from all business activities, whether subject to tax under this chapter or not, comes from such activity or activities. [2025 c 15 s 2. Prior: 2024 c 252 s 2; 2024 c 164 s 534; 2023 c 286 s 2.]

**Effective date—2025 c 15 s 2:** "Section 2 of this act takes effect January 1, 2026." [2025 c 15 s 4.]

**Expiration date—2025 c 15 s 2:** "Section 2 of this act expires January 1, 2034." [2025 c 15 s 5.]

**Expiration date—2024 c 252 s 2:** "Section 2 of this act expires January 1, 2034." [2024 c 252 s 7.]

**Expiration date—2024 c 164 s 534:** "Section 534 of this act expires January 1, 2034." [2024 c 164 s 535.]

**Intent—Construction—Rules remain valid—Effective date—2024 c 164:** See notes following RCW 29B.10.010.

**Tax preference performance statement—2023 c 286 s 2:** "(1) This section is the tax preference performance statement for the tax preference contained in section 2, chapter 286, Laws of 2023. This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or to be used to determine eligibility for preferential tax treatment.

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