

RCW 82.04.281 Tax on radio and television broadcasting. (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. [2025 c 9 s 1.]

Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 9: "RCW 82.32.805 and 82.32.808 do not apply to this act." [2025 c 9 s 3.]