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## SUBSTITUTE HOUSE BILL 1689

State of Washington 64th Legislature 2015 Regular Session

By House Finance (originally sponsored by Representatives Reykdal and Nealey)

READ FIRST TIME 02/27/15.

- 1 AN ACT Relating to taxes on in-state broadcasters; and adding a
- 2 new section to chapter 82.04 RCW.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- MEW SECTION. Sec. 1. A new section is added to chapter 82.04

  RCW to read as follows:
- The exclusion for revenues from network, national, and regional advertising under RCW 82.04.280(1)(f) is computed either: (1) As a
- 8 standard deduction that the department must publish by rule by 9 September 30, 2015, and by September 30th of every fifth year
- 10 thereafter, based on the national average thereof as reported by the
- 11 United States census bureau's economic census or other source of
- 12 information; or (2) in lieu thereof by itemization by the individual
- 13 broadcasting station, and excluding that portion of revenue
- 14 represented by the out-of-state audience computed as a ratio to the
- 15 broadcasting station's total audience as measured by the 0.5
- 16 millivolt/meter signal strength contour for AM radio, the one
- 17 millivolt/meter or sixty dBu signal strength contour for FM radio,
- 18 and the twenty-eight dBu signal strength contour for television
- 19 channels two through six, the thirty-six dBu signal strength contour
- 20 for television channels seven through thirteen, and the forty-one dBu

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- 1 signal strength contour for television channels fourteen through
- 2 sixty-nine with delivery by wire, satellite, or any other means.

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