
SENATE BILL 5458

State of Washington

69th Legislature

2025 Regular Session

By Senators Frame, Cleveland, Robinson, Liias, and Braun

1 AN ACT Relating to newspapers and eligible digital content;
2 amending RCW 82.04.759; reenacting and amending RCW 82.04.759;
3 providing an effective date; and providing expiration dates.

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

5 **Sec. 1.** RCW 82.04.759 and 2024 c 252 s 2 are each amended to
6 read as follows:

7 (1) This chapter does not apply to amounts received by any person
8 for engaging in any of the following activities:

9 (a) Printing a newspaper, publishing a newspaper, or both; or

10 (b) Publishing eligible digital content by a person who reported
11 under the printing and publishing tax classification for the
12 reporting period that covers January 1, 2008, for engaging in
13 printing and/or publishing a newspaper, as defined on January 1,
14 2008.

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

19 (3) If a person who is primarily engaged in printing a newspaper,
20 publishing a newspaper, or publishing eligible digital content, or
21 any combination of these activities, charges a single, nonvariable

1 amount to advertise in, subscribe to, or access content in both a
2 publication identified in subsection (1) of this section and another
3 type of publication, the entire amount is exempt under this section.

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

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

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

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

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

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

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

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

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

39 (a) "Affiliated" has the same meaning as provided in RCW
40 82.04.299.

1 (b) "Primarily" means, with respect to a business activity or
2 combination of business activities of a taxpayer, more than 50
3 percent of the taxpayer's gross worldwide income from all business
4 activities, whether subject to tax under this chapter or not, comes
5 from such activity or activities.

6 **Sec. 2.** RCW 82.04.759 and 2024 c 252 s 2 and 2024 c 164 s 534
7 are each reenacted and amended to read as follows:

8 (1) This chapter does not apply to amounts received by any person
9 for engaging in any of the following activities:

10 (a) Printing a newspaper, publishing a newspaper, or both; or

11 (b) Publishing eligible digital content by a person who reported
12 under the printing and publishing tax classification for the
13 reporting period that covers January 1, 2008, for engaging in
14 printing and/or publishing a newspaper, as defined on January 1,
15 2008.

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

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

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

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

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

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

35 (5) The exemption under this section applies only to persons
36 primarily engaged in printing a newspaper, publishing a newspaper, or
37 publishing eligible digital content, or any combination of these
38 activities, unless these business activities were previously engaged

1 in by an affiliated person and were not the affiliated person's
2 primary business activity.

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

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

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

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

23 (a) "Affiliated" has the same meaning as provided in RCW
24 82.04.299.

25 (b) "Primarily" means, with respect to a business activity or
26 combination of business activities of a taxpayer, more than 50
27 percent of the taxpayer's gross worldwide income from all business
28 activities, whether subject to tax under this chapter or not, comes
29 from such activity or activities.

30 NEW SECTION. Sec. 3. Section 1 of this act expires January 1,
31 2026.

32 NEW SECTION. Sec. 4. Section 2 of this act takes effect January
33 1, 2026.

34 NEW SECTION. Sec. 5. Section 2 of this act expires January 1,
35 2034.

--- END ---