

RCW 82.08.0253 Exemptions—Sale and distribution of newspapers.

(1) The tax levied by RCW 82.08.020 does not apply to:

- (a) The distribution and newsstand sale of printed newspapers;
and
- (b) The sale of newspapers transferred electronically, provided that the electronic version of a printed newspaper:
 - (i) Shares content with the printed newspaper; and
 - (ii) Is prominently identified by the same name as the printed newspaper or otherwise conspicuously indicates that it is a complement to the printed newspaper.

(2) For purposes of this section, "printed newspaper" means a publication issued regularly at stated intervals at least twice a month and printed on newsprint in tabloid or broadsheet format folded loosely together without stapling, glue, or any other binding of any kind, including any supplement of a printed newspaper. [2009 c 535 s 506; 1980 c 37 s 21. Formerly RCW 82.08.030(3).]

Intent—Construction—2009 c 535: See notes following RCW 82.04.192.

Intent—1980 c 37: See note following RCW 82.04.4281.