

Special Notice

Intended audience: Printers or publishers of newspapers or eligible digital content.

Dec. 1, 2023

Revised July 18, 2024

Newspaper publishers B&O tax exemption

This special notice was only revised to include the definition of “expenditure” (on page 2). The statute that previously defined it was repealed. The definition itself did not change.

Starting Jan. 1, 2024, businesses primarily engaged in printing or publishing of newspapers or eligible digital content are exempt from business and occupation (B&O) tax. The exemption expires Jan. 1, 2034.

Are there any exceptions?

Yes. The exemption must be reduced by an amount equal to the value of any expenditure made by the business during the reporting period. These amounts are subject to B&O tax based on the associated business activity.

How do I claim the exemption?

You are not required to report income that qualifies for the exemption. However, you are required to electronically file an Annual Tax Performance Report by May 31 of each year following a calendar year when you claim an exemption.

What happens if I don't file the annual report?

The first time you do not file the required annual report, the department must disallow 35% of the preference claimed. For any additional years you do not file the required annual report, the department must disallow 50% of the preference claimed.

Definitions

Eligible digital content means a publication that is all the following:

- Published at regularly stated intervals of at least once per month.
- 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.
- Made available to readers exclusively in an electronic format.

Expenditure includes a payment, contribution, subscription, distribution, loan, advance, deposit, or gift of money or anything of value, and includes a contract, promise, or agreement, whether or not legally enforceable, to make an expenditure.

Expenditure also includes a promise to pay, a payment, or a transfer of anything of value in exchange for goods, services, property, facilities, or anything of value for the purpose of assisting, benefiting, or honoring any public official or candidate, or assisting in furthering or opposing any election campaign ([RCW 42.17A.005](#)).

Expenditures shall not include the partial or complete repayment by a candidate or political or incidental committee of the principal of a loan, the receipt of which loan has been properly reported.

Newspaper means both:

- A publication issued at regularly 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 and supplement of a printed newspaper.
- An electronic version of a printed newspaper that both:
 - ◊ Shares content with the printed newspaper.
 - ◊ Is prominently identified by the same name as the printed newspaper or otherwise conspicuously indicates that it is a complement to the printed newspaper.

Primarily means more than 50% of the business's gross worldwide income from all business activities results from printing or publishing newspapers or eligible digital content.

More information

[RCW 82.04.759](#)

[RCW 82.04.214](#)

Questions?

Please call Taxpayer Account Administration at 360-705-6214 with questions about the exemption or the Annual Tax Performance Report.

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