

| Policy | Revenue Policy Applies To | Revenue Impact |
|------------------------|---|-----------------------|
| Audience method | Broadcasting sales only (MB sourcing otherwise) | -\$0.2 M |
| Audience method | Total gross receipts | No Change |
| 0.6% | Licensing to or advertising on subscription services | -\$0.4 M |

Notes

- Expected annual revenue received under current law from broadcasters is roughly \$10 M.
- When the audience method applies only to broadcasting sales, market-based sourcing is the default for other intangible sales of the taxpayer.