

# SENATE BILL REPORT

## HB 1102

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As of March 7, 1995

**Title:** An act relating to tax exemptions for food fish or shellfish.

**Brief Description:** Expanding the base of the tax exemption for food fish eggs and fry to shellfish.

**Sponsors:** Representatives Sheldon, Johnson, Basich, Hargrove, Hatfield, Koster, Quall, Goldsmith, Kessler, Kremen and Buck.

**Brief History:**

**Committee Activity:** Natural Resources: 3/16/95.

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### SENATE COMMITTEE ON NATURAL RESOURCES

**Staff:** Ross Antipa (786-7413)

**Background:** Shellfish farmers must pay an excise tax for the possession of shellfish at the rate of 2.1 percent for all shellfish except oysters, which are taxed at 0.08 percent.

Shellfish growers do not wish to pay an excise tax for possession of farmed shellfish.

**Summary of Bill:** Shellfish which are raised from eggs or larvae, and which are under the physical control of the grower at all times, are exempt from excise tax provisions.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill contains an emergency clause and takes effect immediately.