

**SENATE BILL 5016**

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**State of Washington**

**52nd Legislature**

**1991 Regular Session**

**By** Senator Metcalf.

Read first time January 14, 1991. Referred to Committee on Environment & Natural Resources.

1 AN ACT Relating to the excise tax on mussels and clams; and  
2 amending RCW 82.27.020.

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

4 **Sec. 1.** RCW 82.27.020 and 1985 c 413 s 2 are each amended to read  
5 as follows:

6 (1) In addition to all other taxes, licenses, or fees provided by  
7 law there is established an excise tax on the commercial possession of  
8 enhanced food fish as provided in this chapter. The tax is levied upon  
9 and shall be collected from the owner of the enhanced food fish whose  
10 possession constitutes the taxable event. The taxable event is the  
11 first possession in Washington by an owner. Processing and handling of  
12 enhanced food fish by a person who is not the owner is not a taxable  
13 event to the processor or handler.

1           (2) A person in possession of enhanced food fish and liable to  
2 this tax may deduct from the price paid to the person from which the  
3 enhanced food fish (except oysters) are purchased an amount equal to a  
4 tax at one-half the rate levied in this section upon these products.

5           (3) The measure of the tax is the value of the enhanced food fish  
6 at the point of landing.

7           (4) The tax shall be equal to the measure of the tax multiplied by  
8 the rates for enhanced food fish as follows:

9           (a) Chinook, coho, and chum salmon and anadromous game fish: Five  
10 percent.

11           (b) Pink and sockeye salmon: Three percent.

12           (c) Other food fish and shellfish, except oysters, mussels, and  
13 clams: Two percent.

14           (d) Oysters: Seven one-hundredths of one percent.

15           (e) Mussels and clams: Seven one-hundredths of one percent.

16           (5) An additional tax is imposed equal to the rate specified in  
17 RCW 82.02.030 multiplied by the tax payable under subsection (4) of  
18 this section.