

2 SSB 5980 - S Amd
3 By Senators Spanel and Haugen

4 On page 16, after line 12, insert the following:

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

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

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

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

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

23 (a) Chinook, coho, and chum salmon and anadromous game fish, except
24 chinook, coho, and anadromous game fish raised in saltwater net pens:
25 ((Five)) Six and seventy-five one-hundredths percent.

26 (b) Pink and sockeye salmon: ((Three)) Four and five one-
27 hundredths percent.

28 (c) Other food fish and shellfish, except oysters and except
29 atlantic salmon raised in saltwater net pens: Two and seven-tenths
30 percent.

31 (d) Oysters: ((Seven one-hundredths)) Ninety-five one-thousandths
32 of one percent.

33 (e) Chinook, coho, atlantic salmon, and anadromous game fish raised
34 in saltwater net pens: Ninety-five one thousandths of one percent.

35 (5) An additional tax is imposed equal to the rate specified in RCW
36 82.02.030 multiplied by the tax payable under subsection (4) of this
37 section.

1 "**Sec. 2.** RCW 82.27.030 and 1985 c 413 s 3 are each amended to read
2 as follows:

3 The tax imposed by RCW 82.27.020 shall not apply to: (1) Enhanced
4 food fish originating outside the state which enters the state as (a)
5 frozen enhanced food fish or (b) enhanced food fish packaged for retail
6 sales; (2) the growing, processing, or dealing with food fish which are
7 raised from eggs or fry and which are under the physical control of the
8 grower at all times until being sold or harvested, except fish raised
9 in saltwater net pens; and (3) food fish, shellfish, anadromous game
10 fish, and byproducts or parts of food fish shipped from outside the
11 state which enter the state, except as provided in RCW 82.27.010,
12 provided the taxpayer must have documentation showing shipping
13 origination of fish exempt under this subsection to qualify for
14 exemption. Such documentation includes, but is not limited to fish
15 tickets, bills of lading, invoices, or other documentation required to
16 be kept by governmental agencies."

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19 On page 1, line 5 of the title, after "75.28.710," strike "and
20 82.27.020" and insert "82.27.020, and 82.27.030"

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