

2 **SSB 5980** - S Amd to S Amd  
3 By Senators Spanel and Hargrove

4 On page 6, beginning on line 26, strike all of section 12 and  
5 insert the following:

6 "**Sec. 12.** RCW 82.27.020 and 1985 c 413 ú 2 are each amended to  
7 read as follows:

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

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

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

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

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

27 (b) Pink and sockeye salmon: Three and fifteen one-hundredths  
28 percent.

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

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

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

1 (5) An additional tax is imposed equal to the rate specified in RCW  
2 82.02.030 multiplied by the tax payable under subsection (4) of this  
3 section.

4 **Sec. 13.** RCW 82.27.030 and 1985 c 413 s 3 are each amended to read  
5 as follows:

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

20 **SSB 5980** - S Amd

21 By Senator Spanel

22 On page 1, line 3 of the title, after "82.27.020," insert  
23 "82.27.030,"

--- END ---