H-1240.2

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**HOUSE BILL 1948**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**State of Washington 64th Legislature 2015 Regular Session**

**By** Representatives Blake and Kretz

AN ACT Relating to providing increased revenue to the state wildlife account without directing any changes to resource allocation outcomes; amending RCW 77.65.150, 77.65.160, 77.65.170, 77.65.190, 77.65.280, 77.65.340, 77.65.440, 77.65.480, 77.65.510, 82.27.020, and 82.27.070; reenacting and amending RCW 77.12.170; adding a new section to chapter 77.65 RCW; providing an effective date; and declaring an emergency.

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

**Sec.**  RCW 77.12.170 and 2011 c 339 s 3, 2011 c 320 s 23, and 2011 c 171 s 112 are each reenacted and amended to read as follows:

(1) There is established in the state treasury the state wildlife account ((~~which~~))that consists of moneys received from:

(a) Rentals or concessions of the department;

(b) The sale of real or personal property held for department purposes, unless the property is seized or recovered through a fish, shellfish, or wildlife enforcement action;

(c) The assessment of administrative penalties;

(d) The sale of licenses, permits, tags, and stamps required by chapter 77.32 RCW, RCW 77.65.490, and application fees;

(e) Fees for informational materials published by the department;

(f) Fees for personalized vehicle, Wild on Washington, and Endangered Wildlife license plates and Washington's Wildlife license plate collection as provided in chapter 46.17 RCW;

(g) Articles or wildlife sold by the director under this title;

(h) Compensation for damage to department property or wildlife losses or contributions, gifts, or grants received under RCW 77.12.320. However, this excludes fish and shellfish overages, and court-ordered restitution or donations associated with any fish, shellfish, or wildlife enforcement action, as such moneys must be deposited pursuant to RCW 77.15.425;

(i) Excise tax on anadromous game fish collected under chapter 82.27 RCW;

(j) The department's share of revenues from auctions and raffles authorized by the commission;

(k) The sale of watchable wildlife decals under RCW 77.32.560; ((~~and~~))

(l) Moneys received from the recreation access pass account created in RCW 79A.80.090 must be dedicated to stewardship, operations, and maintenance of department lands used for public recreation purposes; ((~~and~~))

(m) Donations received by the director under RCW 77.12.039; and

(n) The commercial anadromous surcharge required by chapter 77.65 RCW.

(2) State and county officers receiving any moneys listed in subsection (1) of this section ((~~shall~~))must deposit them in the state treasury to be credited to the state wildlife account.

NEW SECTION. **Sec.**  A new section is added to chapter 77.65 RCW to read as follows:

(1) In addition to any commercial license required under this chapter, an anadromous surcharge is required in order to commercially fish, harvest, sell, purchase, or process any anadromous species.

(2) The amount of the applicable commercial anadromous surcharge is as provided in RCW 77.65.150, 77.65.160, 77.65.170, 77.65.190, 77.65.280, 77.65.340, 77.65.440, 77.65.480, and 77.65.510.

(3) The commercial anadromous surcharge must be deposited into the state wildlife account created in RCW 77.12.170. Moneys received from the anadromous surcharge must be appropriated to support commercial fisheries, including activities such as fishery monitoring, sampling and permitting activities, hatchery production and maintenance activities, and commercial fishery enforcement activities.

**Sec.**  RCW 77.65.150 and 2011 c 339 s 18 are each amended to read as follows:

(1) The director shall issue the charter licenses and angler permits listed in this section according to the requirements of this title. The licenses and permits and their annual license fees, application fees, and surcharges are:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fishery LicenseorPermit | Annual License Fee((~~(RCW 77.95.090 Surcharge)~~))((~~(RCW 77.12.702 Surcharge)~~)) | Anadromous Surcharge RCW 77.65. . . (section 2 of this act) | Regional Fisheries Enhancement Group Enhancement Surcharge RCW 77.95.090 | Rockfish Research Surcharge RCW 77.12.702 | Application Fee | Governing Section |
|  |  | Resident | Nonresident | Resident | Nonresident |  |  |  |  |  |  |
| (a) | Non-salmon charter | $225((~~(plus $35 for RCW 77.12.702 Surcharge)~~)) | $375((~~(plus $35 for RCW 77.12.702 Surcharge)~~)) | $0 | $0 |  | $0 |  | plus $35 | $70 |  |
| (b) | Salmoncharter | $380((~~(plus $100)~~~~(plus $35 for RCW 77.12.702 Surcharge)~~)) | $685((~~(plus $100)~~~~(plus $35 for RCW 77.12.702 Surcharge)~~)) | plus $310 | plus $310 |  | plus $100 |  | plus $35 | $105 | RCW 77.70.050 |
| (c) | Salmonangler | $0 | $0 | $0 | $0 |  | $0 |  | $0 | $0 | RCW 77.70.060 |
| (d) | Salmon roe | $95 | $95 | plus $80 | plus $80 |  | $0 |  | $0 | $70 | RCW 77.65.350 |

(2) A salmon charter license designating a vessel is required to operate a charter boat from which persons may, for a fee, fish for salmon, other food fish, and shellfish. The director may issue a salmon charter license only to a person who meets the qualifications of RCW 77.70.050.

(3) A nonsalmon charter license designating a vessel is required to operate a charter boat from which persons may, for a fee, fish for food fish other than salmon, albacore tuna, and shellfish.

(4)(a) "Charter boat" means a vessel from which persons may, for a fee, fish for food fish or shellfish for personal use in those state waters set forth in (b) of this subsection. "Charter boat" also means a vessel from which persons may, for a fee, fish for food fish or shellfish for personal use in offshore waters or in the waters of other states. The director may specify by rule when a vessel is a "charter boat" within this definition.

(b) A person may not operate a vessel from which persons may, for a fee, fish for food fish or shellfish in Puget Sound, Grays Harbor, Willapa Bay, Pacific Ocean waters, Lake Washington, or the Columbia river below the bridge at Longview unless the vessel is designated on a charter boat license.

(5) A charter boat licensed in Oregon may fish without a Washington charter license under the same rules as Washington charter boat operators in ocean waters within the jurisdiction of Washington state from the southern border of the state of Washington to Leadbetter Point, as long as the Oregon vessel does not take on or discharge passengers for any purpose from any Washington port, the Washington shore, or a dock, landing, or other point in Washington. The provisions of this subsection shall be in effect as long as the state of Oregon has reciprocal laws and regulations.

(6)(a) A salmon charter license under subsection (1)(b) of this section may be renewed if the license holder notifies the department by May 1st of that year that he or she will not participate in the fishery during that calendar year. ((~~The license holder must pay the one hundred dollar enhancement surcharge, a thirty-five dollar surcharge to be deposited in the rockfish research account created in RCW 77.12.702, plus a one hundred five dollar application fee, in order to be considered a valid renewal and eligible to renew the license the following year~~))

(b) In order to be considered a valid renewal and eligible to renew the license the following year, the license holder must pay:

(i) The one hundred dollar enhancement surcharge;

(ii) A thirty-five dollar surcharge to be deposited in the rockfish research account created in RCW 77.12.702;

(iii) A one hundred five dollar application fee; and

(iv) A one hundred twenty dollar commercial anadromous surcharge.

**Sec.**  RCW 77.65.160 and 2011 c 339 s 19 are each amended to read as follows:

(1) The following commercial salmon fishery licenses are required for the license holder to use the specified gear to fish for salmon in state waters. Only a person who meets the qualifications of RCW 77.70.090 may hold a license listed in this subsection. The licenses and their annual license fees, application fees, and surcharges ((~~under RCW 77.95.090~~)) are:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | FisheryLicense | Annual License Fee | Anadromous Surcharge RCW 77.65. . . (section 2 of this act) | Regional Fisheries Enhancement Group Surcharge RCW 77.95.090 | Application Fee |
|  |  | ResidentFee | NonresidentFee | Resident | Nonresident |  |  |
|  |  |  |  |  |  |  |  |
| (a) | Salmon Gill Net—Grays Harbor-Columbia river | $380 | $685 | plus $585 | plus $585 | plus $100 | $105 |
| (b) | Salmon Gill Net—Puget Sound | $380 | $685 | plus $585 | plus $585 | plus $100 | $105 |
| (c) | Salmon Gill Net—Willapa Bay-Columbia river | $380 | $685 | plus $585 | plus $585 | plus $100 | $105 |
| (d) | Salmon purse seine | $530 | $985 | plus $735 | plus $735 | plus $100 | $105 |
| (e) | Salmon reef net | $380 | $685 | plus $585 | plus $585 | plus $100 | $105 |
| (f) | Salmon troll | $380 | $685 | plus $585 | plus $585 | plus $100 | $105 |

(2) A license issued under this section authorizes no taking or delivery of salmon or other food fish unless a vessel is designated under RCW 77.65.100.

(3) Holders of commercial salmon fishery licenses may retain incidentally caught food fish other than salmon, subject to rules of the department.

(4) A salmon troll license includes a salmon delivery license.

(5) A salmon gill net license authorizes the taking of salmon only in the geographical area for which the license is issued. The geographical designations in subsection (1) of this section have the following meanings:

(a) "Puget Sound" includes waters of the Strait of Juan de Fuca, Georgia Strait, Puget Sound and all bays, inlets, canals, coves, sounds, and estuaries lying easterly and southerly of the international boundary line and a line at the entrance to the Strait of Juan de Fuca projected northerly from Cape Flattery to the lighthouse on Tatoosh Island and then to Bonilla Point on Vancouver Island.

(b) "Grays Harbor-Columbia river" includes waters of Grays Harbor and tributary estuaries lying easterly of a line projected northerly from Point Chehalis Light to Point Brown and those waters of the Columbia river and tributary sloughs and estuaries easterly of a line at the entrance to the Columbia river projected southerly from the most westerly point of the North jetty to the most westerly point of the South jetty.

(c) "Willapa Bay-Columbia river" includes waters of Willapa Bay and tributary estuaries and easterly of a line projected northerly from Leadbetter Point to the Cape Shoalwater tower and those waters of the Columbia river and tributary sloughs described in (b) of this subsection.

(6)(a) A commercial salmon troll fishery license may be renewed under this section if the license holder notifies the department by May 1st of that year that he or she will not participate in the fishery during that calendar year.

(b) A commercial salmon gill net, reef net, or seine fishery license may be renewed under this section if the license holder notifies the department before the third Monday in September of that year that he or she will not participate in the fishery during that calendar year. ((~~The license holder must pay the one hundred dollar enhancement surcharge, plus a one hundred five dollar application fee before the third Monday in September, in order to be considered a valid renewal and eligible to renew the license the following year~~))

(c) In order to be considered a valid renewal and eligible to renew the license the following year, the license holder must pay before the third Monday in September:

(i) The one hundred dollar enhancement surcharge;

(ii) A one hundred five dollar application fee; and

(iii) A one hundred dollar commercial anadromous surcharge.

(7) Notwithstanding the annual license fees and surcharges established in subsection (1) of this section, a person who holds a resident commercial salmon fishery license shall pay an annual license fee of one hundred dollars plus the surcharge and application fee if all of the following conditions are met:

(a) The license holder is at least seventy-five years of age;

(b) The license holder owns a fishing vessel and has fished with a resident commercial salmon fishery license for at least thirty years; and

(c) The commercial salmon fishery license is for a geographical area other than the Puget Sound.

An alternate operator may not be designated for a license renewed at the one hundred dollar annual fee under this subsection (7).

**Sec.**  RCW 77.65.170 and 2011 c 339 s 20 are each amended to read as follows:

(1) A salmon delivery license is required for a commercial fishing vessel to deliver salmon taken for commercial purposes in offshore waters to a place or port in the state. ((~~As used in this section, "deliver" and "delivery" mean arrival at a place or port, and include arrivals from offshore waters to waters within the state and arrivals ashore from offshore waters.~~))

(2)(a) The annual fee for a salmon delivery license is three hundred eighty dollars for residents and six hundred eighty-five dollars for nonresidents.

(b) The application fee for a salmon delivery license is one hundred five dollars.

(c) The annual surcharge under RCW 77.95.090 is one hundred dollars for each license.

(d) The annual commercial anadromous surcharge under section 2 of this act is four hundred eighty-five dollars for a resident or nonresident.

(e) Holders of nonlimited entry delivery licenses issued under RCW 77.65.210 may apply the nonlimited entry delivery license fee against the salmon delivery license fee.

((~~(2)~~))(3) Only a person who meets the qualifications established in RCW 77.70.090 may hold a salmon delivery license issued under this section.

((~~(3)~~))(4) A salmon delivery license authorizes no taking of salmon or other food fish or shellfish from the waters of the state.

((~~(4)~~))(5) If the director determines that the operation of a vessel under a salmon delivery license results in the depletion or destruction of the state's salmon resource or the delivery into this state of salmon products prohibited by law, the director may revoke the license under the procedures of chapter 34.05 RCW.

(6) As used in this section, "deliver" and "delivery" mean arrival at a place or port and include arrivals from offshore waters to waters within the state and arrivals ashore from offshore waters.

**Sec.**  RCW 77.65.190 and 2011 c 339 s 21 are each amended to read as follows:

(1) A person who does not qualify for a license under RCW 77.70.090 shall obtain a nontransferable emergency salmon delivery license to make one delivery from a commercial fishing vessel of salmon taken for commercial purposes in offshore waters. ((~~As used in this section, "delivery" means arrival at a place or port, and include arrivals from offshore waters to waters within the state and arrivals ashore from offshore waters.~~)) The director shall not issue an emergency salmon delivery license unless, as determined by the director, a bona fide emergency exists.

(2)(a) The license fee for a nontransferable emergency salmon delivery license is two hundred twenty-five dollars for residents and four hundred seventy-five dollars for nonresidents.

(b) The application fee for a nontransferable emergency salmon delivery license is one hundred five dollars.

(c) The annual commercial anadromous surcharge under section 2 of this act for a nontransferable emergency salmon delivery license is three hundred twenty-five dollars for a resident or nonresident.

(3) An applicant for an emergency salmon delivery license shall designate no more than one vessel that will be used with the license. Alternate operator licenses are not required of persons delivering salmon under an emergency salmon delivery license. Emergency salmon delivery licenses are not renewable.

(4) As used in this section, "delivery" means arrival at a place or port and includes arrivals from offshore waters to waters within the state and arrivals ashore from offshore waters.

**Sec.**  RCW 77.65.280 and 2014 c 48 s 27 are each amended to read as follows:

(1) A wholesale fish dealer's license is required for:

(a) A business in the state to engage in the commercial processing of food fish or shellfish, including custom canning or processing of personal use food fish or shellfish.

(b) A business in the state to engage in the wholesale selling, buying, or brokering of food fish or shellfish. A wholesale fish dealer's license is not required of those businesses which buy exclusively from Washington licensed wholesale dealers and sell solely at retail.

(c) Fishers who land and sell their catch or harvest in the state to anyone other than a licensed wholesale dealer within or outside the state, unless the fisher has a direct retail endorsement.

(d) A business to engage in the commercial manufacture or preparation of fertilizer, oil, meal, caviar, fish bait, or other by-products from food fish or shellfish.

(e) A business engaging a fish buyer as defined under RCW 77.65.340.

(2)(a) The annual license fee for a wholesale dealer is two hundred fifty dollars. The application fee is one hundred five dollars.

(b) The annual commercial anadromous surcharge under section 2 of this act for a wholesale dealer is three hundred fifty-five dollars.

(3) A wholesale fish dealer's license is not required for persons engaged in the processing, wholesale selling, buying, or brokering of private sector cultured aquatic products as defined in RCW 15.85.020. However, if a means of identifying such products is required by rules adopted under RCW 15.85.060, the exemption from licensing requirements established by this subsection applies only if the aquatic products are identified in conformance with those rules.

**Sec.**  RCW 77.65.340 and 2014 c 48 s 28 are each amended to read as follows:

(1) A fish buyer's license is required of and shall be carried by each individual engaged by a wholesale fish dealer to purchase food fish or shellfish from a commercial fisher. A fish buyer may represent only one wholesale fish dealer.

(2)(a) The annual fee for a fish buyer's license is ninety-five dollars.

(b) The application fee for a fish buyer's license is one hundred five dollars.

(c) The annual commercial anadromous surcharge under section 2 of this act for a fish buyer's license is two hundred dollars.

**Sec.**  RCW 77.65.440 and 2011 c 339 s 28 are each amended to read as follows:

The director shall issue the personal licenses listed in this section according to the requirements of this title. The licenses ((~~and~~)), their annual fees, and surcharges are:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
| Personal License | Annual License Fee((~~(RCW 77.95.090 Surcharge)~~)) | Anadromous Surcharge RCW 77.65. . . (section 2 of this act) | Regional Fisheries Enhancement Group Enhancement Surcharge RCW 77.95.090 | ApplicationFee | Governing Section |
|  | Resident | Nonresident | Resident | Nonresident | Resident | Nonresident |  |  |
| (1) Alternate Operator | $35 | $35 | $0 | $0 | plus $0 | $0 | $70 | RCW 77.65.130 |
| (2) Geoduck Diver | $185 | $295 | $0 | $0 | plus $0 | $0 | $70 | RCW 77.65.410 |
| (3) Food Fish Guide | $130((~~(plus $20)~~)) | $630((~~(plus $100)~~)) | plus $110 | plus $110 | plus $20 | plus $100 | $70 | RCW 77.65.370 |

**Sec.**  RCW 77.65.480 and 2013 c 314 s 2 are each amended to read as follows:

(1) A taxidermy license allows the holder to practice taxidermy for commercial purposes, as that term is defined in RCW 77.15.110. The fee for this license is one hundred eighty dollars. The application fee is seventy dollars.

(2) A fur dealer's license allows the holder to purchase, receive, or resell raw furs for commercial purposes, as that term is defined in RCW 77.15.110. The fee for this license is one hundred eighty dollars. The application fee is seventy dollars.

(3) A game fish guide license allows the holder to offer or perform the services of a game fish guide in the taking of game fish. The fee for this license is one hundred eighty dollars for a resident and six hundred dollars for a nonresident. The application fee is seventy dollars. An application for a game fish guide license must include the information required in RCW 77.65.560. The annual commercial anadromous surcharge under section 2 of this act is one hundred twenty-five dollars for a resident or nonresident.

(4) A game farm license allows the holder to operate a game farm to acquire, breed, grow, keep, and sell wildlife under conditions prescribed by the rules adopted pursuant to this title. The fee for this license is seventy-two dollars for the first year and forty-eight dollars for each following year. The application fee is seventy dollars.

(5) A game fish stocking permit allows the holder to release game fish into the waters of the state as prescribed by rule of the commission. The fee for this permit is twenty-four dollars. The application fee is seventy dollars.

(6) A fishing or field trial permit allows the holder to promote, conduct, hold, or sponsor a fishing or field trial contest in accordance with rules of the commission. The fee for a fishing contest permit is twenty-four dollars. The fee for a field trial contest permit is twenty-four dollars. The application fee is seventy dollars.

(7)(a) An anadromous game fish buyer's license allows the holder to purchase or sell steelhead trout and other anadromous game fish harvested by Indian fishers lawfully exercising fishing rights reserved by federal statute, treaty, or executive order, under conditions prescribed by rule of the director. The fee for this license is one hundred eighty dollars. The application fee is one hundred five dollars.

(b) An anadromous game fish buyer's license is not required for those businesses that buy steelhead trout and other anadromous game fish from Washington licensed game fish dealers and sell solely at retail.

**Sec.**  RCW 77.65.510 and 2011 c 339 s 31 are each amended to read as follows:

(1) The department must establish and administer a direct retail endorsement to serve as a single license that permits a Washington license holder or alternate operator to commercially harvest retail-eligible species and to clean, dress, and sell his or her catch directly to consumers at retail, including over the internet. The direct retail endorsement must be issued as an optional addition to all holders of: (a) A commercial fishing license for retail-eligible species that the department offers under this chapter; and (b) an alternate operator license who are designated as an alternate operator on a commercial fishing license for retail eligible species.

(2) The direct retail endorsement must be offered at the time of application for the qualifying commercial fishing license. Individuals in possession of a qualifying commercial fishing license issued under this chapter, and alternate operators designated on such a license, may add a direct retail endorsement to their current license at any time. Individuals who do not have a commercial fishing license for retail-eligible species issued under this chapter, and who are not designated as alternate operators on such a license, may not receive a direct retail endorsement. The costs, conditions, responsibilities, and privileges associated with the endorsed commercial fishing license is not affected or altered in any way by the addition of a direct retail endorsement. These costs include the base cost of the license and any revenue and excise taxes.

(3) An individual need only add one direct retail endorsement to his or her license portfolio. If a direct retail endorsement is selected by an individual holding more than one commercial fishing license issued under this chapter, a single direct retail endorsement is considered to be added to all qualifying commercial fishing licenses held by that individual, and is the only license required for the individual to sell at retail any retail-eligible species permitted by all of the underlying endorsed licenses. If a direct retail endorsement is selected by an individual designated as an alternate operator on more than one commercial license issued under this chapter, a single direct retail endorsement is the only license required for the individual to sell at retail any retail-eligible species permitted by all of the underlying endorsed licenses on which the individual is designated as an alternate operator. The direct retail endorsement applies only to the Washington license holder or alternate operator obtaining the endorsement.

(4)(a) In addition to any fees charged for the endorsed licenses and harvest documentation as required by this chapter or the rules of the department, the department may set a reasonable annual fee not to exceed the administrative costs to the department for a direct retail endorsement.

(b) In addition to an annual fee, the application fee is one hundred five dollars and the annual commercial anadromous surcharge under section 2 of this act is seventy-five dollars.

(5) The holder of a direct retail endorsement is responsible for documenting the commercial harvest of salmon and crab according to the provisions of this chapter, the rules of the department for a wholesale fish dealer, and the reporting requirements of the endorsed license. Any retail-eligible species caught by the holder of a direct retail endorsement must be documented on fish tickets.

(6) The direct retail endorsement must be displayed in a readily visible manner by the seller wherever and whenever a sale to someone other than a licensed wholesale dealer occurs. The commission may require that the holder of a direct retail endorsement notify the department up to eighteen hours before conducting an in-person sale of retail-eligible species, except for in-person sales that have a cumulative retail sales value of less than one hundred fifty dollars in a twenty-four hour period that are sold directly from the vessel. For sales occurring in a venue other than in person, such as over the internet, through a catalog, or on the phone, the direct retail endorsement number of the seller must be provided to the buyer both at the time of sale and the time of delivery. All internet sales must be conducted in accordance with federal laws and regulations.

(7) The direct retail endorsement is to be held by a natural person and is not transferable or assignable. If the endorsed license is transferred, the direct retail endorsement immediately becomes void, and the transferor is not eligible for a full or prorated reimbursement of the annual fee paid for the direct retail endorsement. Upon becoming void, the holder of a direct retail endorsement must surrender the physical endorsement to the department.

(8) The holder of a direct retail endorsement must abide by the provisions of Title 69 RCW as they apply to the processing and retail sale of seafood. The department must distribute a pamphlet, provided by the department of agriculture, with the direct retail endorsement generally describing the labeling requirements set forth in chapter 69.04 RCW as they apply to seafood.

(9) The holder of a qualifying commercial fishing license issued under this chapter, or an alternate operator designated on such a license, must either possess a direct retail endorsement or a wholesale dealer license provided for in RCW 77.65.280 in order to lawfully sell their catch or harvest in the state to anyone other than a licensed wholesale dealer.

(10) The direct retail endorsement entitles the holder to sell a retail-eligible species only at a temporary food service establishment as that term is defined in RCW 69.06.045, or directly to a restaurant or other similar food service business.

**Sec.**  RCW 82.27.020 and 2010 c 193 s 16 are each amended to read as follows:

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

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

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

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

(a) Chinook, coho, and chum salmon and anadromous game fish: Five and twenty-five one-hundredths percent;

(b) Pink and sockeye salmon: Three and fifteen one-hundredths percent;

(c) Other food fish and shellfish, except oysters, sea urchins, and sea cucumbers: Two and one-tenth percent;

(d) Oysters: Eight one-hundredths of one percent;

(e) Sea urchins: ((~~Four and six-tenths percent through December 31, 2013, or until the department of fish and wildlife notifies the department that the number of sea urchin licenses has been reduced to twenty licenses, whichever occurs first, and~~))Two and one-tenth percent ((~~thereafter~~)); and

(f) Sea cucumbers: ((~~Four and six-tenths percent through December 31, 2013, or until the department of fish and wildlife notifies the department that the number of sea cucumber licenses has been reduced to twenty licenses, whichever occurs first, and~~))Two and one-tenth percent ((~~thereafter~~)).

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

**Sec.**  RCW 82.27.070 and 2010 c 193 s 17 are each amended to read as follows:

All taxes collected by the department of revenue under this chapter ((~~shall~~))must be deposited in the ((~~state general fund except for the excise tax on anadromous game fish, which shall be deposited in the~~)) state wildlife account created in RCW 77.12.170, except for the additional tax in RCW 82.27.020(5), which must be deposited into the state general fund. ((~~From January 1, 2000, to December 31, 2013, or until the department of fish and wildlife notifies the department that the license reduction goals of the sea urchin or sea cucumber fishery have been met, whichever occurs first, twenty-five forty-sixths of the revenues derived from the excise tax on sea urchins collected under RCW 82.27.020 shall be deposited into the sea urchin dive fishery account created in RCW 77.70.150, and twenty-five forty-sixths of the revenues derived from the excise tax on sea cucumbers collected under RCW 82.27.020 shall be deposited into the sea cucumber dive fishery account created in RCW 77.70.190.~~))

NEW SECTION. **Sec.**  This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2015.

**--- END ---**