
SUBSTITUTE HOUSE BILL 1806

State of Washington

69th Legislature

2025 Regular Session

By House Finance (originally sponsored by Representatives Tharinger, McEntire, Lekanoff, Bernbaum, Ramel, Santos, Doglio, and Reed)

READ FIRST TIME 02/26/25.

1 AN ACT Relating to ensuring that commercial fishing revenue
2 benefits communities most dependent on the industry; amending RCW
3 82.27.070; creating a new section; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that commercial
6 fishing is an important industry to Washington, and particularly to
7 the rural, coastal communities of southwest Washington. Upon landing
8 certain species of fish and shellfish, commercial fishers are subject
9 to the enhanced food fish excise tax, also known as the "landing
10 tax." Because the tax is paid to the state, it does not directly
11 support the communities on which the industry depends. In order to
12 serve the families residing in these communities, many of whom are
13 active participants in the commercial fishing industry,
14 municipalities need the resources to provide adequate public safety
15 services and transportation infrastructure. The legislature intends
16 to direct a portion of landing tax revenue to the communities that
17 host this important industry and ensure that they directly benefit
18 from the taxes paid by commercial fishers landing fish within their
19 jurisdiction.

1 **Sec. 2.** RCW 82.27.070 and 2020 c 148 s 28 are each amended to
2 read as follows:

3 All taxes collected by the department of revenue under this
4 chapter shall be deposited in the state general fund except for the
5 following:

6 (1) The equivalent of 50 percent of the excise tax collected must
7 be distributed to the city or county where the person liable to this
8 tax first possessed the enhanced food fish in Washington after it was
9 landed;

10 (2) The excise tax on anadromous game fish is deposited in the
11 fish, wildlife, and conservation account created in RCW 77.12.170(3)
12 ((-

13 ~~2-))~~, except for the equivalent of 50 percent of the tax
14 collected, which must be distributed to the city or county in which
15 the fish landed pursuant to subsection (1) of this section; and

16 (3) The excise tax on ocean waters, Columbia river, Willapa Bay,
17 and Grays Harbor chinook, coho, and chum salmon is deposited as
18 follows:

19 (a) The equivalent of ~~((five and twenty-five one-hundredths))~~
20 2.625 percent shall be deposited in the state general fund~~((-~~);

21 (b) The equivalent of one percent shall be deposited in the fish,
22 wildlife, and conservation account created in RCW 77.12.170(3); and

23 (c) The equivalent of 2.625 percent must be distributed to the
24 city or county where the person liable to this tax first possessed
25 the enhanced food fish in Washington after it was landed, pursuant to
26 subsection (1) of this section.

27 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2027.

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