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HOUSE BILL 1349

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State of Washington                      52nd Legislature                      1991 Regular Session

By Representatives Sheldon, P. Johnson, Haugen, Basich, Wilson and Brumsickle.

Read first time January 28, 1991. Referred to Committee on Revenue.

1            AN ACT Relating to the taxation of shellfish; and amending RCW  
2 82.27.030.

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

4            **Sec. 1.** 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 or  
10 shellfish which are raised from eggs or fry, or larvae and which are  
11 under the physical control of the grower at all times until being sold  
12 or harvested; and (3) food fish, shellfish, anadromous game fish, and  
13 byproducts or parts of food fish shipped from outside the state which  
14 enter the state, except as provided in RCW 82.27.010, provided the  
15 taxpayer must have documentation showing shipping origination of fish

1 exempt under this subsection to qualify for exemption. Such  
2 documentation includes, but is not limited to fish tickets, bills of  
3 lading, invoices, or other documentation required to be kept by  
4 governmental agencies.