

CERTIFICATION OF ENROLLMENT

HOUSE BILL 2480

Chapter 167, Laws of 1994

(partial veto)

53rd Legislature
1994 Regular Session

CLEANING FISH--BUSINESS AND OCCUPATION TAX EXEMPTION

EFFECTIVE DATE: 3/30/94

Passed by the House March 10, 1994
Yeas 95 Nays 0

BRIAN EBERSOLE

**Speaker of the
House of Representatives**

Passed by the Senate March 9, 1994
Yeas 45 Nays 0

JOEL PRITCHARD

President of the Senate

Approved March 30, 1994, with the
exception of section 2, which is
vetoed.

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Marilyn Showalter, Chief Clerk of
the House of Representatives of the
State of Washington, do hereby certify
that the attached is **HOUSE BILL 2480**
as passed by the House of
Representatives and the Senate on the
dates hereon set forth.

MARILYN SHOWALTER

Chief Clerk

FILED

March 30, 1994 - 1:17 p.m.

**Secretary of State
State of Washington**

HOUSE BILL 2480

AS RECOMMENDED BY THE CONFERENCE COMMITTEE

Passed Legislature - 1994 Regular Session

State of Washington 53rd Legislature 1994 Regular Session

By Representatives G. Fisher and Foreman; by request of Department of Revenue

Read first time 01/17/94. Referred to Committee on Revenue.

1 AN ACT Relating to the taxation of manufacturers of fish products;
2 adding a new section to chapter 82.04 RCW; adding a new section to
3 chapter 75.20 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 The tax imposed by RCW 82.04.240 does not apply to cleaning fish.
8 "Cleaning fish" means the removal of the head, fins, or viscera from
9 fresh fish without further processing, other than freezing.

10 *NEW SECTION. **Sec. 2.** A new section is added to chapter 75.20 RCW
11 to read as follows:

12 *Local governments shall not charge permit fees for fish enhancement*
13 *projects that are proposed by state agencies, cooperative groups, and*
14 *regional fisheries enhancement groups.*

15 *Sec. 2 was vetoed, see message at end of chapter.

16 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
17 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect immediately.

Passed the House March 10, 1994.

Passed the Senate March 9, 1994.

Approved by the Governor March 30, 1994, with the exception of
certain items which were vetoed.

Filed in Office of Secretary of State March 30, 1994.

1 Note: Governor's explanation of partial veto is as follows:

2 "I am returning herewith, without my approval as to section 2,
3 House Bill No. 2480 entitled:

4 "AN ACT Relating to taxation of manufacturers of fish products;"

5 This bill relates to providing an exemption for fish processors
6 from the manufacturing tax when fish are processed in Washington.
7 Section 2 of the bill prohibits local governments from charging permit
8 fees for fish enhancement projects that are proposed by state agencies,
9 cooperative groups, and regional fisheries enhancement groups.

10 Section 2 places an undue burden on the state's local governments.
11 If this section were to become law up to 300 projects a year that
12 currently require local government permits would be impacted. While
13 these fish enhancement projects are very worthwhile, many of them are
14 very complex and controversial, and local governments should not be
15 denied the ability to levy permit fees for the work the projects
16 require.

17 For this reason I am vetoing section 2 of this bill.

18 The Association of Washington Cities and the Washington Association
19 of Counties have indicated a desire to work with the Executive branch
20 and members of the legislature who are interested in promoting fish
21 enhancement projects and see if a reasonable accommodation can be
22 found.

23 With the exception of Section 2, House Bill No. 2480 is approved."