

FINAL BILL REPORT

HB 1102

C 7 L 95 E2

Synopsis as Enacted

Brief Description: Expanding the base of the tax exemption for food fish eggs and fry to shellfish.

Sponsors: Representatives Sheldon, Johnson, Basich, Hargrove, Hatfield, Koster, Quall, Goldsmith, Kessler, Kremen and Buck.

House Committee on Finance

Background: The fish tax is imposed when enhanced food fish are landed in Washington. "Enhanced food fish" includes salmon, anadromous game fish, shellfish and other food fish caught in Washington territorial and adjacent waters.

The fish tax is based on the value of the fish at the point of landing in Washington. The tax rate depends on the species of fish or shellfish. Chinook, coho, and chum salmon and anadromous game fish are taxed at 5.62 percent. Pink and sockeye salmon are taxed at 3.37 percent. Oysters are taxed at .086 percent. Other food fish and shellfish are taxed at 2.25 percent.

The tax does not apply to food fish shipped from outside Washington. The tax also does not apply when food fish are raised in Washington if the fish are raised from eggs or fry and are under the physical control of the grower at all times.

Summary: Shellfish grown from larvae which are under the physical control of the grower at all times are exempt from the fish tax.

Votes on Final Passage:

House 95 1

First Special Session

House 94 3

Second Special Session

House 92 1

Senate 43 3

Effective: July 1, 1995