2183-S

Sponsor(s): House Committee on Natural Resources (originally sponsored by Representatives Buck, Hatfield, Doumit, Lantz, Dunshee and Kessler)

Brief Title: Eliminating shellfish from the tax on enhanced food fish.

## HB 2183-S - DIGEST

## (DIGEST OF PROPOSED 1ST SUBSTITUTE)

Revises provisions to eliminate oysters, clams, and mussels from the tax on enhanced food fish.

Directs the department of revenue to conduct a study identifying the impacts of exempting all other shellfish species from the tax imposed on enhanced food fish pursuant to chapter 82.27 RCW. The study shall include an estimate of the fiscal impacts to state revenues as well as an examination of how such an exemption would impact shellfish-based industries and communities where shellfish-based industries are located. The department shall complete this study and report its findings to the legislature by December 1, 1997.