S-0012.2

SENATE BILL 5587

State of Washington57th Legislature2001 Regular SessionBy Senators Rasmussen, Rossi, Zarelli, Roach, Winsley, Snyder and OkeRead first time 01/26/2001.Referred to Committee on NaturalResources, Parks & Shorelines.

1 AN ACT Relating to sales and use tax exemptions for fish and 2 fishing; adding new sections to chapter 82.08 RCW; adding a new section 3 to chapter 82.12 RCW; and declaring an emergency.

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

5 <u>NEW SECTION.</u> Sec. 1. A new section is added to chapter 82.08 RCW 6 to read as follows:

7 The tax levied by RCW 82.08.020 does not apply to sales of private 8 sector cultured aquatic products as defined in RCW 15.85.020.

9 <u>NEW SECTION.</u> Sec. 2. A new section is added to chapter 82.08 RCW 10 to read as follows:

The tax levied by RCW 82.08.020 does not apply to sales of amusement and recreation services that consist primarily of the opportunity to fish in waters on the seller's own land or on land in which the seller has a present right of possession, regardless of whether charges for the services are based on entry or on the number, size, or weight of the fish caught, or both.

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<u>NEW SECTION.</u> sec. 3. A new section is added to chapter 82.12 RCW
to read as follows:

3 The provisions of this chapter do not apply with respect to the use 4 of private sector cultured aquatic products as defined in RCW 5 15.85.020.

6 <u>NEW SECTION.</u> Sec. 4. This act is necessary for the immediate 7 preservation of the public peace, health, or safety, or support of the 8 state government and its existing public institutions, and takes effect 9 immediately.

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