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**Rural Development, Agriculture, &  
Natural Resources Committee**

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**HB 1096**

**Brief Description:** Ensuring that commercial fishing revenue benefits communities most dependent on the industry.

**Sponsors:** Representatives Blake, Walsh and Van Werven.

**Brief Summary of Bill**

- Directs one-third of Enhanced Food Fish Excise Tax collections to the city where enhanced food fish subject to the tax is landed.

**Hearing Date:** 1/18/19

**Staff:** Rebecca Lewis (786-7339).

**Background:**

Most commercially caught fish is subject to the Enhanced Food Fish Excise Tax (Excise Tax), which is a tax levied on the commercial possession of enhanced food fish. The taxable event is the first possession in the state by an owner after the enhanced food fish has been landed.

The measure of the tax is the value of the enhanced food fish at the point of landing. Different multipliers to the measure apply to six different categories of enhanced food fish. The Excise Tax has two components: the Excise Tax itself and an additional tax. The additional tax is 7 percent of the tax measure multiplier for the species.

Except for the Excise Tax on anadromous game fish, and a portion of the Excise Tax on certain chinook, coho, and chum salmon, all Excise Tax revenues collected are deposited into the General Fund. Excise taxes collected on anadromous game fish are deposited into the Wildlife Account. One percent from the 6.25 percent measure that applies to chinook, coho, and chum salmon from ocean waters, Columbia River, Willapa Bay, and Grays Harbor fisheries is

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distributed to the Wildlife Account, and the remaining 5.25 percent is deposited in the General Fund.

The following products and activities are exempt from the Excise Tax:

- enhanced food fish originating from outside the state entering the state as frozen or packaged for retail sales; and
- growing, processing, or dealing enhanced food fish raised from eggs, fry, or larvae that are under the physical control of the grower at all times until being sold or harvested.

**Summary of Bill:**

One-third of the Enhanced Food Fish Excise Tax (Excise Tax) revenue collected is directed to the city in which an enhanced food fish is landed. This includes the Excise Tax on ocean waters, Columbia River, Willapa Bay, and Grays Harbor chinook, coho, and chum salmon, where the 6.25 percent multiplier is divided between the city, the General Fund, and the Wildlife Account, maintaining the direction of 1 percent to the Wildlife Account.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.