## SENATE BILL REPORT

#### SB 5447

# AS REPORTED BY COMMITTEE ON ENVIRONMENT & NATURAL RESOURCES FEBRUARY 18, 1991

Brief Description: Modifying the tax on enhanced food fish as it relates to shellfish.

SPONSORS: Senators Owen and Metcalf.

## SENATE COMMITTEE ON ENVIRONMENT & NATURAL RESOURCES

**Majority Report:** Do pass and be referred to Committee on Ways & Means.

Signed by Senators Metcalf, Chairman; Oke, Vice Chairman; Barr, Conner, Owen, and Snyder.

Staff: Ross Antipa (786-7413)

Hearing Dates: February 18, 1991

#### **BACKGROUND:**

Shellfish which are cultured by aquatic farmers are taxed at the 2.0 percent rate except for oysters which are taxed at the rate of 0.07 percent.

Finfish produced by aquatic farmers are not charged an excise tax and shellfish farmers would like to be treated in a similar manner.

# **SUMMARY:**

Shellfish produced by aquatic farmers are not taxed.

Appropriation: none

Revenue: none

Fiscal Note: requested February 12, 1991

# TESTIMONY FOR:

Shellfish produced from aquatic farms should not be subject to a landing tax.

## TESTIMONY AGAINST: None

TESTIFIED: Ben Settle, Taylor United (pro); Bill Taylor, Pacific Coast Oyster Growers Association (pro); Justin Taylor, Taylor United (pro)