S-1757.1

SUBSTITUTE SENATE BILL 5300

State of Washington 52nd Legislature 1991 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Snyder, Rasmussen and Amondson).

Read first time March 5, 1991.

1 AN ACT Relating to the business and occupation tax on the sale of 2 fish; and adding a new section to chapter 82.04 RCW.

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

4 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 82.04 RCW 5 to read as follows:

6 This chapter shall not apply to the initial wholesale or retail 7 sale in this state by commercial fishers of fish caught outside the 8 waters of this state. This exemption applies only to the sale of 9 unprocessed fish and fish eggs.