

---

SENATE BILL 5447

---

State of Washington

52nd Legislature

1991 Regular Session

By Senators Owen and Metcalf.

Read first time January 31, 1991. Referred to Committee on Environment & Natural Resources.

1 AN ACT Relating to the tax on enhanced food fish; and amending RCW  
2 82.27.030.

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

4 **Sec. 1.** RCW 82.27.030 and 1985 c 413 s 3 are each amended to read  
5 as follows:

6 The tax imposed by RCW 82.27.020 shall not apply to: (1) Enhanced  
7 food fish originating outside the state which enters the state as (a)  
8 frozen enhanced food fish or (b) enhanced food fish packaged for retail  
9 sales; (2) the growing, processing, or dealing with food fish or  
10 shellfish which are raised from eggs ~~((or))~~, fry, or larvae and which  
11 are under the physical control of the grower at all times until being  
12 sold or harvested; and (3) food fish, shellfish, anadromous game fish,  
13 and byproducts or parts of food fish shipped from outside the state  
14 which enter the state, except as provided in RCW 82.27.010, provided  
15 the taxpayer must have documentation showing shipping origination of

1 fish exempt under this subsection to qualify for exemption. Such  
2 documentation includes, but is not limited to fish tickets, bills of  
3 lading, invoices, or other documentation required to be kept by  
4 governmental agencies.