
HOUSE BILL 1102

State of Washington

54th Legislature

1995 Regular Session

By Representatives Sheldon, Johnson, Basich, Hargrove, Hatfield, Koster, Quall, Goldsmith, Kessler, Kremen and Buck

Read first time 01/12/95. Referred to Committee on Natural Resources.

1 AN ACT Relating to tax exemptions for food fish or shellfish;
2 amending RCW 82.27.030; providing an effective date; and declaring an
3 emergency.

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

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

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

1 lading, invoices, or other documentation required to be kept by
2 governmental agencies.

3 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of the
5 state government and its existing public institutions, and shall take
6 effect July 1, 1995.

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