

---

HOUSE BILL 2984

---

State of Washington

65th Legislature

2018 Regular Session

By Representative Sawyer

1 AN ACT Relating to Atlantic salmon; amending RCW 82.04.213,  
2 82.27.020, 82.27.030, and 82.27.070; adding a new section to chapter  
3 82.04 RCW; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that Pacific salmon  
6 are important to our region's economy, culture, and ecosystem. The  
7 legislature further finds our local salmon are classified as  
8 threatened and endangered species by the United States fish and  
9 wildlife service. The legislature further finds that Atlantic salmon  
10 are an invasive, nonnative species to our waters and pose a grave  
11 risk to the future of our native salmon population. The legislature  
12 further finds that state agencies have spent more resources  
13 monitoring recent escapements than the Atlantic salmon fisheries  
14 generate in tax revenue for our state. In light of historic and  
15 recent Atlantic fishery escapements, the legislature concludes it is  
16 in the public's interest to implement a policy to disincentivize the  
17 continued cultivation of Atlantic salmon in our marine waters.

18 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04  
19 RCW to read as follows:

1       Upon every person engaging within the state in the business of  
2 growing, raising, or producing Atlantic salmon or selling Atlantic  
3 salmon they grow, raise, or produce at wholesale or retail; the  
4 amount of the tax with respect to such activities is equal to the  
5 gross income derived from such activities multiplied by a rate of  
6 6.25 percent.

7       **Sec. 3.** RCW 82.04.213 and 2015 3rd sp.s. c 6 s 1102 are each  
8 amended to read as follows:

9       (1) "Agricultural product" means any product of plant cultivation  
10 or animal husbandry including, but not limited to: A product of  
11 horticulture, grain cultivation, vermiculture, viticulture, or  
12 aquaculture as defined in RCW 15.85.020, excluding Atlantic salmon;  
13 plantation Christmas trees; short-rotation hardwoods as defined in  
14 RCW 84.33.035; turf; or any animal including but not limited to an  
15 animal that is a private sector cultured aquatic product as defined  
16 in RCW 15.85.020, or a bird, or insect, or the substances obtained  
17 from such an animal including honey bee products. "Agricultural  
18 product" does not include marijuana, useable marijuana, or marijuana-  
19 infused products, or animals defined as pet animals under RCW  
20 16.70.020.

21       (2)(a) "Farmer" means any person engaged in the business of  
22 growing, raising, or producing, upon the person's own lands or upon  
23 the lands in which the person has a present right of possession, any  
24 agricultural product to be sold, and the growing, raising, or  
25 producing honey bee products for sale, or providing bee pollination  
26 services, by an eligible apiarist. "Farmer" does not include a person  
27 growing, raising, or producing such products for the person's own  
28 consumption; a person selling any animal or substance obtained  
29 therefrom in connection with the person's business of operating a  
30 stockyard or a slaughter or packing house; or a person in respect to  
31 the business of taking, cultivating, or raising timber.

32       (b) "Eligible apiarist" means a person who owns or keeps one or  
33 more bee colonies and who grows, raises, or produces honey bee  
34 products for sale at wholesale and is registered under RCW 15.60.021.

35       (c) "Honey bee products" means queen honey bees, packaged honey  
36 bees, honey, pollen, bees wax, propolis, or other substances obtained  
37 from honey bees. "Honey bee products" does not include manufactured  
38 substances or articles.

1 (3) The terms "agriculture," "farming," "horticulture,"  
2 "horticultural," and "horticultural product" may not be construed to  
3 include or relate to marijuana, useable marijuana, or marijuana-  
4 infused products unless the applicable term is explicitly defined to  
5 include marijuana, useable marijuana, or marijuana-infused products.

6 (4) "Marijuana," "useable marijuana," and "marijuana-infused  
7 products" have the same meaning as in RCW 69.50.101.

8 **Sec. 4.** RCW 82.27.020 and 2017 3rd sp.s. c 8 s 53 are each  
9 amended to read as follows:

10 (1) In addition to all other taxes, licenses, or fees provided by  
11 law there is established an excise tax on the commercial possession  
12 of enhanced food fish as provided in this chapter. The tax is levied  
13 upon and (~~shall~~) must be collected from the owner of the enhanced  
14 food fish whose possession constitutes the taxable event. The taxable  
15 event is the first possession in Washington by an owner after the  
16 enhanced food fish has been landed. Processing and handling of  
17 enhanced food fish by a person who is not the owner is not a taxable  
18 event to the processor or handler.

19 (2) A person in possession of enhanced food fish and liable to  
20 this tax may deduct from the price paid to the person from which the  
21 enhanced food fish (except oysters) are purchased an amount equal to  
22 a tax at one-half the rate levied in this section upon these  
23 products.

24 (3) The measure of the tax is the value of the enhanced food fish  
25 at the point of landing.

26 (4) The tax (~~shall be~~) is equal to the measure of the tax  
27 multiplied by the rates for enhanced food fish as follows:

28 (a) Puget Sound chinook, coho, and chum salmon and anadromous  
29 game fish: Five and twenty-five one-hundredths percent;

30 (b) Atlantic salmon; and ocean waters, Columbia river, Willapa  
31 Bay, and Grays Harbor chinook, coho, and chum salmon and anadromous  
32 game fish: Six and twenty-five one-hundredths percent;

33 (c) Pink and sockeye salmon: Three and fifteen one-hundredths  
34 percent;

35 (d) Other food fish and shellfish, except oysters, sea urchins,  
36 and sea cucumbers: Two and one-tenth percent;

37 (e) Oysters: Eight one-hundredths of one percent;

38 (f) Sea urchins: Two and one-tenth percent; and

39 (g) Sea cucumbers: Two and one-tenth percent.

1 (5) An additional tax is imposed equal to the rate specified in  
2 RCW 82.02.030 multiplied by the tax payable under subsection (4) of  
3 this section.

4 **Sec. 5.** RCW 82.27.030 and 1995 2nd sp.s. c 7 s 1 are each  
5 amended to read as follows:

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

21 **Sec. 6.** RCW 82.27.070 and 2017 3rd sp.s. c 8 s 54 are each  
22 amended to read as follows:

23 All taxes collected by the department of revenue under this  
24 chapter (~~shall~~) must be deposited in the state general fund except  
25 for the following:

26 (1) The excise tax on anadromous game fish is deposited in the  
27 state wildlife account.

28 (2) The excise tax on Atlantic salmon; and ocean waters, Columbia  
29 river, Willapa Bay, and Grays Harbor chinook, coho, and chum salmon  
30 is deposited as follows:

31 (a) The equivalent of five and twenty-five one-hundredths percent  
32 shall be deposited in the state general fund.

33 (b) The equivalent of one percent (~~shall~~) must be deposited in  
34 the state wildlife account.

--- END ---