

## CHAPTER 121.

[ S. B. 158. ]

## EXCISE TAX ON FISH.

AN ACT relating to excise taxes on fish, and amending Section 51a of Chapter 31 of the Laws of 1915.

*Be it enacted by the Legislature of the State of Washington:*

Amends  
§ 51-a, ch. 31,  
Laws 1915;  
§ 2, ch. 63,  
Laws 1921;  
§ 5704, Rem.  
Comp. Stat.

SECTION 1. That section 51a of chapter 31 of the Laws of 1915, added by section 2 of chapter 63 of the Laws of 1921 (section 5704 of Remington's Compiled Statutes) be amended to read as follows:

Catch tax  
paid state  
treasurer.

Section 51a. There shall be paid to the treasurer of the State of Washington, for the salmon and other food and shell fish taken from its waters or from those over which it has jurisdiction, by the person, firm or corporation catching or taking the same, and for the salmon and other food fish taken in the waters of the Pacific Ocean off the western territorial limits of the State of Washington, by the person bringing the same into the State of Washington, the sums herein mentioned, which shall be in addition to the licenses and other fees provided by this act:

Specified.

For each chinook salmon caught in the Columbia river district between the 1st day of January and the 26th day of August, both dates inclusive, eleven cents (11c);

For each chinook salmon caught in the Columbia river district from the 27th day of August to the 31st day of December, both dates inclusive, three and one-quarter cents ( $3\frac{1}{4}c$ );

For each chinook salmon caught in Grays Harbor or Willapa Harbor district, four cents (4c);

For each chinook salmon caught in Puget Sound district, seven and one-half cents ( $7\frac{1}{2}c$ );

For each dog or chum salmon caught, four-fifths of a cent ( $\frac{4}{5}c$ );

For each humpback salmon caught, three-fourths of a cent ( $\frac{3}{4}c$ );

For each silver salmon caught, one and one-half cent ( $1\frac{1}{2}c$ );

For each sockeye salmon caught, two cents ( $2c$ );

For each steelhead salmon caught, four and one-third cents ( $4\frac{1}{3}c$ );

For each 100 pounds or fraction thereof of razor clams at the rate of eleven cents ( $11c$ ) per 100 pounds;

For all clams and mussels of all varieties other than razor, at the rate of nine cents ( $9c$ ) per 100 pounds;

For all crabs at the rate of six and one-half cents ( $6\frac{1}{2}c$ ) per dozen;

For all shrimp at the rate of fifty-four cents ( $54c$ ) per 100 pounds;

For all sea bass, at the rate of twenty-six cents ( $26c$ ) per 100 pounds;

For all carp at the rate of two and one-half cents ( $2\frac{1}{2}c$ ) per 100 pounds;

For all black cod at the rate of twenty-two cents ( $22c$ ) per 100 pounds;

For all ling cod at the rate of thirteen cents ( $13c$ ) per 100 pounds;

For all rock cod at the rate of thirty cents ( $30c$ ) per 100 pounds;

For all cod fish, other than black, ling and rock, at the rate of nine cents ( $9c$ ) per 100 pounds;

For all devil fish at the rate of twenty-six cents ( $26c$ ) per 100 pounds;

For all flounders, at the rate of nine cents ( $9c$ ) per 100 pounds;

For all halibut, at the rate of forty-three cents ( $43c$ ) per 100 pounds;

For all herring, at the rate of four and one-half cents ( $4\frac{1}{2}c$ ) per 100 pounds;

For all mackerel, at the rate of twenty-two cents ( $22c$ ) per 100 pounds;

For all salt water perch, at the rate of twenty-six cents (26c) per 100 pounds;

For all red snapper, at the rate of nine cents (9c) per 100 pounds;

For all sable fish, at the rate of twenty-six cents (26c) per 100 pounds;

For all sand-dabs, at the rate of thirty-nine cents (39c) per 100 pounds;

For all shad, at the rate of ten cents (10c) per 100 pounds;

For all smelt caught in the Columbia river district, at the rate of fifty cents (50c) per 100 pounds;

For all smelt caught in the Puget Sound district, at the rate of fifty cents (50c) per 100 pounds;

For all sole, at the rate of thirteen cents (13c) per 100 pounds;

For each sturgeon caught in the Columbia river district, seventeen cents (17c);

For each sturgeon caught in Puget Sound, Grays Harbor or Willapa Harbor district, twenty-six cents (26c);

For all dolly varden trout, at the rate of fifty-five cents (55c) per 100 pounds;

For all food fish other than those listed, and all fish which may hereafter be classified as food fish by the board of fisheries, at the rate of ten cents (10c) per 100 pounds.

Payment of the foregoing tax for each and every fish taken or caught shall be made by the person taking or catching the fish unless the fish are sold to some licensed canner, wholesale fish dealer, broker, or person engaged in freezing, salting, smoking, kippering, or otherwise preserving fish, or unless the fish be sold to some other person, firm or corporation who is required under the laws of the State of Washington to be licensed in order to purchase fish in said state, and who by the terms of this act is made liable to the State of Washington for the payment

Payment by  
person tak-  
ing or  
catching.

Exception.

of the catch taxes by this act provided. Payment shall be made for the fish caught or taken during the preceding four months, on March 31st, July 31st, and November 30th of each year.

In case such fish are sold, by the taker or catcher, to a canner, wholesale dealer, broker, or curer of fish, then and in that case the canner, wholesale dealer, broker, or curer of fish purchasing the same is hereby required to pay said catch tax to the state at the time of making the report of fish purchased during the four months' period preceding March 31, July 31, and November 30 of each year.

Canner,  
wholesale  
dealer,  
curer to  
pay.

It shall be prima facie evidence that fish were caught within the waters of the state when disposed of within the state by a person operating an appliance licensed under the provisions of this act.

Prima facie  
evidence.

The purpose of this provision is to insure that any person taking any of the salmon or other food or shell fish from the waters of the State of Washington or those over which it has jurisdiction, or taking any salmon or other food fish from the waters of the Pacific Ocean off the western territorial limits of the State of Washington, shall pay to the state the catch tax by this act provided.

Purpose.

Passed the Senate March 5, 1931.

Passed the House March 10, 1931.

Approved by the Governor March 21, 1931.