CHAPTER 125.
[S. B. 291.]

PRIVILEGE TAX ON CRABS.

An Act providing for a privilege tax on crabs; prescribing the duties of certain officers, defining offenses, providing penalties and creating a lien on canneries, packing plants, scows, boats and their fishing equipment for such taxes and fees, and declaring that this act shall take effect March 31, 1941.

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

SECTION 1. There shall be paid to the Treasurer of the State of Washington by every person, firm or corporation engaged in packing and/or canning crabs within the districts of Columbia River, Puget Sound, Willapa Harbor and Grays Harbor for the privilege of engaging in packing and/or canning crabs within said districts the sums herein mentioned which shall be in addition to the license fees provided by law upon all crabs received or purchased for canning or canned by such persons, firms or corporations within said districts as follows:

Rate of tax.

On all crabs, fifteen cents (15c) per case.

A case for the purposes of this act shall be held to contain forty-eight (48) one pound cans, bottles or their equivalent in weight.

There shall be paid to the Treasurer of the State of Washington by every person, firm or corporation operating within the districts of Columbia River, Puget Sound, Willapa Harbor and Grays Harbor as a curer, freezer, broker, wholesaler or retail dealer of crabs for the privilege of operating within the said districts as a curer, freezer, broker, wholesaler or retail dealer of crabs the sums herein mentioned which shall be in addition to the license fees provided by law upon all crabs handled by such person, firm or corporation as follows:

Rate of tax.

On all crabs, four cents (4c) per dozen.
The privilege fees herein provided for shall be collected but once and shall be collected from the licensee first handling such crabs either as packer, canner, curer, freezer, broker, buyer, wholesaler or retail dealer, and in order that this end may be accomplished, the Director of Fisheries and the State Treasurer are hereby authorized to determine finally any dispute arising out of the operation and enforcement of this section.

The privilege fees herein provided for shall be paid to the State Treasurer on March 1 and September 1 or at such other times as the Director of Fisheries may order and direct. For the purposes of determining the amount of crabs handled, each person, firm or corporation subject to the provisions of this act shall furnish the State Treasurer with a report showing the total number of crabs received.

The privilege fees herein required shall constitute a first lien upon the cannery, packing plant, buildings, scow, boat and its equipment used in the canning, handling or transporting of the said crabs.

The State Treasurer and the Director of Fisheries shall have and hereby are granted the right and power to make such rules, regulations and orders and require such reports to be made as in their judgment shall be necessary to insure the collection and payment of the privilege fees herein required and may in their discretion require a bond from any person, firm or corporation licensed, guaranteeing the payment of such privilege fees.

It shall be unlawful for any person to falsify any of the reports or to violate any of the rules, regulations or orders made or required by the State Treasurer or the Director of Fisheries or to violate any of the provisions of this act.

The privilege fees herein provided for shall be paid on all crabs handled regardless of where taken or caught, it being the intention that every person,
firm or corporation operating as a packer, canner, curer, freezer, broker, buyer, wholesaler or retail dealer of crabs shall pay the fees herein provided for the privilege of operating as a packer, canner, curer, freezer, broker, buyer, wholesaler or retail dealer of crabs.

Any person, firm or corporation violating any of the provisions of this act shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than two hundred fifty dollars ($250) nor more than one thousand dollars ($1,000), or imprisonment in the county jail for not less than thirty (30) days nor more than six (6) months, or by both such fine and imprisonment.

Every justice of the peace shall have jurisdiction concurrent with the superior court of all misdemeanors committed in violation of this act and to impose any punishment in this act provided for such offenses.

Sec. 2. This act is necessary for the support of the state government and its existing public institutions and shall take effect March 31, 1941.

Passed the Senate March 1, 1941.
Passed the House March 11, 1941.
Approved by the Governor March 21, 1941.