CHAPTER 107.
[ S.B. 364. ]
PRIVILEGE AND CATCH FEES ON FOOD FISH AND SHELLFISH.

An Act relating to food fish and shellfish, providing for certain privilege fees and catch fees and the collection thereof by the Director of Fisheries; authorizing the Director of Fisheries to prescribe rules and regulations for collection of privilege and catch fees; providing penalties; creating a lien on cannery, packing plant, building, boats, scows and other equipment for delinquent privilege and catch fees; providing for surety bond; repealing certain statutes and all other acts in conflict with this act; and declaring an emergency.

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

SECTION 1. In addition to all other taxes, licenses or fees provided by law there shall be paid to the State of Washington by those engaged in the fishing industry in this state the following privilege fees:

(1) Canners, curers, freezers, wholesale fish dealers, retail fish dealers or fish by-products manufacturers of food fish or shellfish, except those located within the Columbia river district, shall pay a privilege fee equal to one per cent (1%) of the value of the fresh or frozen food fish, or parts thereof, and the fresh or frozen shellfish, or parts thereof, which they receive, handle, deal in or deal with as original receiver.

On all chinook salmon, three-fourths cent (3/4¢) per pound;

(2) Canners, curers, freezers, retail dealers, wholesale dealers or fish by-products manufacturers of food fish or shellfish located within the Columbia river district shall pay the following privilege fees on all fresh or frozen food fish, or parts thereof, and all fresh or frozen shellfish, or parts thereof, which they receive, handle, deal in or deal with as original receiver.

On all chinook salmon, three-fourths cent (3/4¢) per pound;
On all steelhead, three-fourths cent ($\frac{3}{4}$\$) per pound;
On all blueback salmon, three-fourths cent ($\frac{3}{4}$\$) per pound;
On all silver salmon, three-fourths cent ($\frac{3}{4}$\$) per pound;
On all sturgeon, three-fourths cent ($\frac{3}{4}$\$) per pound;
On all striped bass, three-fourths cent ($\frac{3}{4}$\$) per pound;
On all chum salmon, three-sixteenths cent ($\frac{3}{16}$\$) per pound;
On all shad, three-sixteenths cent ($\frac{3}{16}$\$) per pound;
On all smelt, three-tenths cent ($\frac{3}{10}$\$) per pound;
On all tuna (albacore), twenty-five cents ($\frac{25}{10}$\$) per 100 pounds;
On all pilchard, three and three-fourths cents ($\frac{33}{4}$\$) per hundred pounds;
On all halibut, three and three-fourths cents ($\frac{33}{4}$\$) per hundred pounds;
On all other fish, three and three-fourths cents ($\frac{33}{4}$\$) per hundred pounds;
On all clams, three-tenths cent ($\frac{3}{10}$\$) per pound;
On all crabs, seven and one-half cents ($\frac{71}{2}$\$) per dozen;
On all livers, ten cents ($\frac{10}{10}$\$) per 100 pounds;

The "Columbia river district" as used in this act shall include the counties of Klickitat, Skamania, Clark, Wahkiakum, Cowlitz, and that portion of Pacific county lying south of the northern boundaries of township 10 north, range 9 west, W. M.; township 10 north, range 10 west, W. M.; and township 10 north, range 11 west, W. M.

Where the fees are computed on the basis of poundage the fees shall be computed and paid on the basis of the total whole or round weight of the
fish or shellfish handled by the person as an original receiver.

(3) Boat house operators shall pay a fee equal to one per cent (1%) of the gross income they receive from the rental of boats, motors, and gear to those fishing for or taking food fish or shellfish.

(4) Fishing guides shall pay a fee equal to one per cent (1%) of the gross revenue they receive for services rendered to persons fishing for or taking food fish or shellfish.

(5) A catch fee shall be paid by every person taking food fish or shellfish, or parts thereof, from the waters or beaches of this state for commercial purposes, and the fee shall be equal to one per cent (1%) of the value of the food fish and shellfish, or parts thereof, from the waters or beaches of this state for commercial purposes, and the fee shall be equal to one per cent (1%) of the value of the food fish and shellfish, or parts thereof: Provided further, That catch taxes shall not be paid by those taking shellfish from licensed oyster or clam farms nor by those taking food fish or shellfish from the concurrent waters of the Columbia river.

The catch fees provided for herein shall be deducted from the payments made by the original receiver to the person catching or landing the food fish or shellfish, and the original receiver is hereby authorized and required to collect these fees and remit the same to the Director of Fisheries, and in event he fails to do so he shall be liable for such fees as he fails to collect and remit.

"Original receiver" shall mean the person first receiving, handling, dealing in, or dealing with the fresh or frozen food fish or shellfish within the State of Washington as a canner, curer, freezer, retail dealer, wholesale dealer, by-products manufacturer, or branch plant; and the privilege fees provided for herein shall be paid on all fresh or frozen food fish or shellfish handled by the original receivers regard-
less of where the fish or shellfish were caught: *Provided however,* That no tax shall be paid on frozen food fish or frozen shellfish that has been previously landed in another state, territory, or country.

Sec. 2. The privilege fees herein provided for shall be due and payable in bi-monthly installments, and the fees accruing during each bi-monthly period shall be paid on or before the fifteenth day of the month immediately following the end of the bi-monthly period. On or before the day payment is required as provided above the person paying the privilege fees shall make out a return under oath, upon such forms and setting forth such information as the Director of Fisheries may require, and transmit the same, together with a remittance for the fees due, to the Director of Fisheries.

Sec. 3. In the event the fees provided for are not paid as herein provided, interest shall accrue at the rate of eight per cent (8%), and the delinquent payments together with the accrued interest thereon shall constitute a first lien upon the cannery, packing plant, building, boats, scows, or other equipment used by the person owing the fees in the taking, handling, or processing of food fish or shellfish.

Sec. 4. The Director of Fisheries shall have the authority to promulgate such rules, regulations, and orders, and to require such reports as in his judgment shall be necessary to insure the payment of the fees herein required.

Sec. 5. In event any person wilfully violates the provisions of this act, or any of the rules, regulations, or orders of the Director made pursuant to this section, he shall be guilty of a gross misdemeanor and subject to a fine, or imprisonment, or both.

Sec. 6. In event any person wilfully violates any of the provisions of this act or the rules, regulations, and orders of the Director made pursuant to the pro-
visions of this act, the Director shall have the authority to require such person to post a bond, in an amount not to exceed five thousand dollars ($5,000), conditioned upon his faithful performance of the provisions of the act and the rules, regulations, and orders of the Director made pursuant to this act, and in event such person shall fail to post such a bond within thirty (30) days after the same is demanded by the Director, the Director shall forthwith cancel and revoke any license or licenses to engage in the fishing industry that such person was theretofore issued by the State of Washington.

Sec. 7. Sections 51a and 52, chapter 31, Laws of 1915, as amended (sec. 5704a, Rem. Rev. Supp.), section 9, chapter 90, Laws of 1923, as amended (sec. 5704a, Rem. Rev. Supp.), and all other acts or parts of acts in conflict herewith are hereby repealed.

Sec. 8. The invalidity of any portion of this act shall not affect the validity of any other portion which can be given effect without such invalid part.

Sec. 9. This act is necessary for the support of the state government and its existing public institutions and shall take effect April 1, 1949.

Passed the Senate March 8, 1949.
Passed the House March 7, 1949.
Approved by the Governor March 16, 1949.