

CHAPTER 222.

[H. B. 280.]

TAX ON FOOD AND SHELL FISH.

AN ACT relating to food and shellfish, providing for a catch tax and a privilege tax thereon, defining offenses, providing penalties and creating a lien on canneries, packing plants, scows, boats and their fishing equipment for such taxes and fees, amending section 51a of chapter 31 of the Laws of 1915 as amended by section 2 of chapter 63 of the Laws of 1921 as amended by section 1 of chapter 121 of the Laws of 1931 and amending section 5704a Remington's Revised Statutes as amended by section 2 of chapter 156 of the Laws of the Extraordinary Session of 1925 as amended by section 1 of chapter 162 of the Laws of 1933 and amending section 52 of chapter 31 of the Laws of 1915 as amended by section 3 of chapter 63 of the Laws of 1921 and repealing section 2 of chapter 162 of the Laws of 1933 and declaring that this act shall take effect March 31st, 1937.

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

SECTION 1. That section 51a of chapter 31 of the Laws of 1915, added [amended] by section 2 of chapter 63 of the Laws of 1921, as amended by section 1 of chapter 121 of the Laws of 1931 be amended to read as follows:

Amends § 1.
Ch. 121, Laws
1931.

Section 51a. There shall be paid to the treasurer of the State of Washington for the salmon and other food and shellfish taken from the waters of the State of Washington or from those over which it has jurisdiction or concurrent jurisdiction by the person, firm or corporation catching or taking the same, the sums herein mentioned which shall be in addition to the licenses and other fees provided by the laws of the State of Washington:

Payments in
addition to
license fees.

For each chinook salmon caught, one cent (1c);

For each dog or chum salmon caught, one-eighth cent ($\frac{1}{8}$ c);

For each pink or humpback salmon caught, one-twelfth cent ($\frac{1}{12}$ c);

For each silver salmon caught, one-fourth cent ($\frac{1}{4}$ c);

For each sockeye salmon caught, one-third cent ($\frac{1}{3}$ c);

For all crabs, at the rate of one cent (1c) per dozen;

For all shrimp, five cents (5c) per 100 pounds;

For all carp, three-fourths cent ($\frac{3}{4}$ c) per 100 pounds;

For all rock cod, at the rate of two cents (2c) per 100 pounds;

For all devil fish, at the rate of three cents (3c) per 100 pounds;

For all halibut, at the rate of five cents (5c) per 100 pounds;

For all scallops, at the rate of two cents (2c) per 100 pounds;

For all herring, at the rate of one cent (1c) per 100 pounds;

For all smelt caught in the Puget Sound, Grays Harbor or Willapa Harbor districts, at the rate of three cents (3c) per 100 pounds;

For all food fish other than those listed and all fish which may hereafter be classified as food fish by the director of fisheries, at the rate of one and one-half cents ($1\frac{1}{2}$ c) per 100 pounds.

Catch tax.

The catch taxes herein required shall be paid to the state treasurer on all fish or shellfish caught or taken during the preceding four months on March 31, July 31 and November 30 of each year and the fee shall be accompanied by a report showing the total number or pounds of all varieties of fish and shellfish caught or taken, stated separately upon blanks furnished by the director of fisheries.

It shall be *prima facie* evidence that fish or shellfish were caught within the waters of the state when disposed of within the state by a person, firm or

corporation operating an appliance licensed under the provisions of this act.

The purpose of this provision is to insure that any person, firm or corporation taking any of the food or shellfish from the waters of the State of Washington or those over which it has jurisdiction or concurrent jurisdiction shall pay to the state the catch tax by this act provided.

The failure of any person, firm or corporation to pay the catch taxes or file the report herein required within thirty days after the dates so specified shall be good and sufficient reason for the director of licenses to suspend or revoke the licenses granted to said person, firm or corporation for the taking of food and shellfish and said person, firm or corporation shall be denied a renewal of said license or the issuance of any other license which may be issued by the director of licenses for the taking or catching of fish and shellfish in the waters of the State of Washington or those over which it has jurisdiction or concurrent jurisdiction.

Failure to pay catch tax or make report.

SEC. 2. That section 5704a of Remington's Revised Statutes as amended by section 2 of chapter 156 of the Laws of the Extraordinary Session of 1925 as amended by section 1 of chapter 162 of the Laws of 1933 be amended to read as follows:

Amends § 5704a Rem. Rev. Stat. (§ 2460-2, P. C.)

Section 5704a. There shall be paid to the state treasurer by every person, firm or corporation operating in the Columbia River district as a canner, broker, curer, freezer, retail dealer or wholesale dealer of food or shellfish for the privilege of operating within said district as a canner, broker, curer, freezer, retail dealer or wholesale dealer of food or shellfish in addition to all other licenses or fees provided by law the following fees on all food or shellfish handled by such person, firm or corporation as follows:

Privilege tax, Columbia River district.

On all sturgeon, one-half cent ($\frac{1}{2}c$) per pound;

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

On all chinook salmon handled between August 11 and September 30, both inclusive, in any year, one-fourth cent ($\frac{1}{4}c$) per pound;

On all chinook salmon handled between September 30 in any year and August 11 of the following year, one-half cent ($\frac{1}{2}c$) per pound;

On all other species of salmon except dog or chum salmon, one-half cent ($\frac{1}{2}c$) per pound;

On all dog or chum salmon and shad, one-eighth cent ($\frac{1}{8}c$) per pound;

For all smelt, at the rate of twenty cents (20c) per 100 pounds;

For all crabs, at the rate of five cents (5c) per dozen;

For all food and shellfish other than those listed and fish which may hereafter be classified as food fish by the director of fisheries excepting oysters, pilchard, black cod, ling cod, true cod, red snapper, halibut and mackerel, at the rate of ten cents (10c) per 100 pounds.

Case tax,
salmon.

There shall be paid to the treasurer of the State of Washington by every person, firm or corporation engaged in packing and/or canning within the districts of Puget Sound, Willapa Harbor and Grays Harbor for the privilege of engaging in packing and/or canning within the said districts the sums herein mentioned which shall be in addition to licenses and other fees provided by this act, upon all salmon received or purchased for canning or canned by such firms, persons or corporations within such districts forementioned as follows:

On pink or humpback salmon, six cents (6c) per case;

On chums or dog salmon, five cents (5c) per case;

On each and every other species of salmon, twenty cents (20c) per case.

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

There shall be paid to the treasurer of the State of Washington by every person, firm or corporation engaged in packing and/or canning within the districts of Puget Sound, Willapa Harbor and Grays Harbor and [for] the privilege of engaging in packing and/or canning within the said districts the sums herein mentioned which shall be in addition to the licenses and to the fees provided for by this act, upon all shrimp, crabs, scallops and clams or mussels purchased for canning or canned by such persons, firms or corporations within said districts as follows:

Case tax,
shellfish.

On all shrimp, forty-five cents (45c) per case;

On all razor clams, ten cents (10c) per case;

On all other clams or mussels, seven cents (7c) per case;

On all scallops, forty cents (40c) per case;

On all crabs, seventy-five cents (75c) 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 also be paid to the treasurer of the State of Washington by every person, firm or corporation operating within the districts of Puget Sound, Willapa Harbor and Grays Harbor as a curer, freezer, broker, wholesaler or retail dealer for the privilege of operating within the said districts as a curer, freezer, broker, wholesaler or retail dealer the sums herein mentioned which shall be in addition to licenses and other fees provided by this act, upon all salmon and other food and shellfish handled by such person, firm or corporation as follows:

Privilege tax,
Puget Sound,
Willapa
Harbor, and
Grays
Harbor.

For each chinook salmon, five cents (5c);

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

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

For each pink or humpback salmon, three-fourths cents ($\frac{3}{4}c$);

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

For all crabs, at the rate of seven cents (7c) per dozen;

For all razor clams grown on publicly owned tide lands at the rate of eleven cents (11c) per 100 pounds;

For all clams grown on publicly owned tide lands and mussels of all varieties other than razor, at the rate of eight cents (8c) per 100 pounds;

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

For all shrimp of all varieties other than spot, at the rate of twenty-five cents (25c) per 100 pounds;

For all scallops, at the rate of eighteen cents (18c) 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 rock cod, at the rate of twenty cents (20c) per 100 pounds;

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

For all smelt, at the rate of twenty-five cents (25c) per 100 pounds;

For all herring, at the rate of five cents (5c) per 100 pounds;

For all salt water perch, at the rate of fifteen cents (15c) per 100 pounds;

For each sturgeon, twenty-six cents (26c);

For all food and shellfish other than those listed and fish which may hereafter be classified as food fish by the director of fisheries, excepting oysters, pilchard, black cod, ling cod, true cod, red snapper, halibut and mackerel, ten cents (10c) per 100 pounds.

The privilege fees herein provided for shall be collected but once and shall be collected from the licensee first handling such fish or shellfish either as packer, canner, curer, freezer, broker, 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.

Privilege fees collected but once.

The privilege fees herein required 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 fish or shellfish 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 pounds or the total number of all varieties of fish or shellfish received, the total weight to be computed in the whole or round, stated separately upon blanks furnished upon request by the director of fisheries.

Fees payable, when.

Report to state treasurer.

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 fish.

Privilege fees constitute lien.

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 said privilege fees.

Rules and regulations.

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 treas-

Unlawful to falsify reports or to violate rules or orders.

urer or the director of fisheries or to violate any of the provisions of this section.

Privilege fee paid upon all fish regardless of where caught.

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

Penalty.

Any person, firm or corporation violating any of the provisions of this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than \$250 nor more than \$1,000, or imprisonment in the county jail for not less than thirty days nor more than six months, or by both such fine and imprisonment.

Concurrent jurisdiction.

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

Amends § 3, Ch. 63, Laws 1921.

SEC. 3. That section 52 of chapter 31 of the Laws of 1915 as amended by section 3 of chapter 63 of the Laws of 1921 be amended to read as follows:

Licensee to make report.

Section 52. Every licensee of a fishing appliance licensed by the terms of this act shall file a report with the state treasurer under oath on a blank to be furnished upon request by the director of fisheries on the last day of March, July and November of each year for the four months preceding the date on which the report is made stating the number or pounds of all food fish and/or shellfish, species stated separately, caught during the preceding four months' period, together with the name of the person, firm or corporation to whom sold, the number and quantity delivered to each purchaser, and shall at the same time remit to the state treasurer the catch

taxes, license charges and the additional fees required by this act, and it shall be the duty of the state treasurer upon receiving any such report to endorse thereon his duplicate receipt for the taxes, charges and fees, if any, accompanying the report and transmit the report to the director of fisheries and deposit the monies received in the state treasury to the credit of the fisheries fund.

Every person receiving a license under the terms of this act must make a report on the dates specified irrespective of whether or not any appliance was operated or fish caught during the four months preceding the date of the report.

Every person, firm or corporation engaged in canning, manufacturing of fish by-products, preserving, salting, smoking, kippering, mild curing, curing, freezing, preserving in ice or otherwise, or in buying, selling, or otherwise dealing in food or shellfish as canners, manufacturers of fish by-products, fish brokers, wholesalers, curers, freezers, or retailers either as principal, agent or employee shall file reports with the state treasurer at the time so ordered by the director of fisheries stating the quantity in pounds or numbers of all fish or shellfish canned, preserved, cured or handled and all purchases and sales made during the preceding period for which the report is made as ordered by the director of fisheries, the varieties stated separately together with the name of the person, persons, firms or corporations from whom purchased, the place from which the fish or shellfish were taken, the date on which they were taken and the appliances with which the same were taken and at the same time shall remit to the state treasurer the taxes, license charges and additional fees required by this act and it shall be the duty of the state treasurer upon receiving any such report to endorse thereon his duplicate receipt for the taxes, charges and fees, if any,

accompanying the report and transmit the report to the director of fisheries and deposit the monies received in the state treasury to the credit of the fisheries fund.

Licensee's
bond.

Every person, firm or corporation engaging in business as a canner, wholesale fish dealer, fish broker or in the business of freezing, salting, smoking, kippering or preserving fish in ice or otherwise or in the manufacture of fish by-products shall at the time of procuring a license, execute to the State of Washington a bond in a sum to be fixed by the director of fisheries and subject to his approval, conditioned that at the times so ordered by the director of fisheries he will pay or cause to be paid to the state treasurer the taxes and other charges required to be paid by him as required by law; that he will file the reports required by this act with the state treasurer on March 1 and September 1 of each year or at such other times as may be ordered by the director of fisheries, showing all salmon, species stated separately, other food and shellfish received or handled by him, the name and license number of the person from whom purchased and such other information as may be required by the director of fisheries for ascertaining the amount owing or to be owing to the State of Washington for fish or shellfish handled. The director of fisheries may require such other provisions to be inserted in said bond as may in his judgment be necessary in order to efficiently administer the laws and to enforce the collection of license fees, taxes and other charges.

Report of
capital
invested.

Every person, firm or corporation engaged in any branch of the fishing industry, including oysters, clams and shellfish and including any by-products thereof, shall on or before the thirty-first day of March of each year report to the director of fisheries in writing upon blanks furnished upon request by the director of fisheries the amount of the capital

invested in the business, the quantity and kind of equipment and the value thereof and where situated, the value of the product handled, the number of employees and the wages paid during the preceding year.

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. Failure on the part of any person, firm or corporation to keep the record herein required shall be good and sufficient reason for the director of licenses to suspend or revoke the license granted to said person, firm or corporation, or any person, firm or corporation failing to pay the privilege fees, license fees or other taxes required by this act shall be denied the renewal of said license or the issuance of any other license which may be issued by the director of licenses hereunder.

Unlawful to falsify reports or to violate rules or orders.

Supervision or revocation of license.

SEC. 4. That section 2 of chapter 162 of the Laws of 1933 (Remington's Revised Statutes, section 5704a-1) is hereby repealed.

Repeals § 5704a-1, Rem. Rev. Stat. (§ 2460-2a, P. C.)

SEC. 5. This act is necessary for the support of the state government and its existing public institutions and shall take effect March 31st, 1937.

Effective March 31, 1937.

Passed the House March 11, 1937.

Passed the Senate March 10, 1937.

Approved by the Governor March 15, 1937.