

CHAPTER 9.

[H. B. 37.]

FOOD FISH AND SHELLFISH—PRIVILEGE OR CATCH
FEES—PAYMENT—PENALTIES.

AN ACT relating to food fish and shellfish; and amending section 75.32.090, chapter 12, Laws of 1955 and RCW 75.32.090; adding a new section to chapter 75.32 RCW; and repealing section 75.32.100, chapter 12, Laws of 1955 and RCW 75.32.100.

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

RCW 75.32.090
amended.

SECTION 1. Section 75.32.090, chapter 12, Laws of 1955 and RCW 75.32.090 are each amended to read as follows:

Food fish and
shellfish.
Payment of
privilege or
catch fees.

The privilege or catch fees herein provided for are due and payable in quarterly installments, and the fees accruing during each quarterly period shall become due on the first day of the month immediately following the end of the quarterly period, and shall be paid on or before the fifteenth day of that month. The following shall constitute the quarterly periods to be utilized:

- (1) January, February, March;
- (2) April, May, June;
- (3) July, August, September;
- (4) October, November, December.

On or before the day payment is required as provided above, the person paying the privilege or catch fees shall prepare a return under oath upon such forms and setting forth such information as the director may require, and transmit the same to the director together with a remittance for the fees which are due. Any person that is subject at any time of the year to the privilege or catch fee provisions set forth in this chapter shall file a return each quarter whether or not any fees are due.

New section.

SEC. 2. There is added to chapter 75.32 RCW a new section to read as follows:

In the event payment of fees provided for under this chapter is not received by the fifteenth day of the month in which the fees become due, the fees shall become delinquent and the schedule of penalties stated below shall be invoked. A return or remittance which is transmitted to the director by United States mail shall be deemed filed or received on the date shown by the post office cancellation mark stamped upon the envelope containing it. The following shall be the schedule of penalties to be assessed for delinquent payments of such fees:

Delinquent
fees—Penalty
schedule—
Fees as lien.

(1) Sixteen through thirty days after due date—Add ten percent of total fees due but not less than one dollar.

(2) Thirty-one through sixty days after due date—Add twenty percent of total fees due but not less than two dollars.

(3) Sixty-one through ninety days after due date—Add twenty-five percent of total fees but not less than three dollars.

(4) Ninety-one days or more after due date—Add twenty-five percent of total fees due (but not less than three dollars) plus eight percent interest per annum computed on the sum of the total fees due and the percentage penalty.

The delinquent fees together with the applicable penalties and accrued interest thereon shall constitute a first lien upon the cannery, packing plant, buildings, scows, boats, vehicles and other equipment used by the person or business owing the fees in the taking, handling, dealing in, dealing with, or processing of food fish or shellfish.

SEC. 3. Section 75.32.100, chapter 12, Laws of 1955 and RCW 75.32.100 are each repealed. Repeal.

Passed the House April 2, 1963.

Passed the Senate April 5, 1963.

Approved by the Governor April 16, 1963.