

office of the duly authorized police authority and submit thereto the information specified in subsection (3) of this section.

Sec. 2. Section 68, chapter 155, Laws of 1965 ex. sess. and RCW 46-61.600 are each amended to read as follows:

(1) No person driving or in charge of a motor vehicle shall permit it to stand unattended without first stopping the engine, locking the ignition, removing the key and effectively setting the brake thereon and, when standing upon any perceptible grade, turning the front wheels to the curb or side of the highway.

(2) The most recent driver of a motor vehicle which the driver has left standing unattended, who learns that the vehicle has become set in motion and has struck another vehicle or property, or has caused injury to any person, shall comply with the requirements of:

(a) RCW 46.52.010 if his vehicle strikes an unattended vehicle or property adjacent to a public highway; or

(b) RCW 46.52.020 if his vehicle causes damage to an attended vehicle or other property or injury to any person.

(3) Any person failing to comply with subsection (2)(b) of this section shall be subject to the sanctions set forth in RCW 46.52.020.

NEW SECTION. Sec. 3. This 1980 act shall take effect on July 1, 1980.

Passed the Senate February 22, 1980.

Passed the House February 15, 1980.

Approved by the Governor March 10, 1980.

Filed in Office of Secretary of State March 10, 1980.

CHAPTER 98

[Substitute Senate Bill No. 3256]

FOOD FISH AND SHELLFISH—COMMERCIAL POSSESSION EXCISE TAX— INTERSTATE RECIPROCITY AGREEMENTS

AN ACT Relating to revenue and taxation; amending section 1, chapter 327, Laws of 1977 ex. sess. and RCW 75.18.100; amending section 75.98.040, chapter 12, Laws of 1955 as amended by section 3, chapter 66, Laws of 1979 and RCW 75.98.040; adding a new chapter to Title 82 RCW to be designated chapter 82.27 RCW; repealing section 1, chapter 71, Laws of 1965 ex. sess. and RCW 75.32.001; repealing section 25, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.003; repealing section 75.32.020, chapter 12, Laws of 1955, section 19, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.020; repealing section 75.32.030, chapter 12, Laws of 1955, section 12, chapter 212, Laws of 1955, section 1, chapter 10, Laws of 1963 ex. sess., section 20, chapter 327, Laws of 1977 ex. sess., section 1, chapter 203, Laws of 1979 ex. sess. and RCW 75.32.030; repealing section 23, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.033; repealing section 24, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.035; repealing section 13, chapter 212, Laws of 1955, section 21, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.051; repealing section 22, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.055; repealing section 26, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.065; repealing section 75.32.080, chapter 12, Laws of 1955, section 27, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.080; repealing section 75.32.090, chapter 12, Laws of 1955, section 1, chapter 9, Laws

of 1963 ex. sess., section 1, chapter 193, Laws of 1967, section 28, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.090; repealing section 2, chapter 9, Laws of 1963 ex. sess., section 29, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.101; repealing section 75.32.110, chapter 12, Laws of 1955, section 30, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.110; repealing section 31, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.115; repealing section 75.32.120, chapter 12, Laws of 1955 and RCW 75.32.120; repealing section 75.32.130, chapter 12, Laws of 1955 and RCW 75.32.130; and providing an effective date.

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

NEW SECTION. Section 1. As used in this chapter, the following terms have the meanings indicated unless the context clearly requires otherwise.

(1) "Food fish and shellfish" has the meaning ascribed to it by RCW 75.04.040 and includes byproducts and also parts of food fish and shellfish, whether fresh, frozen, canned, or otherwise.

(2) "Commercial purposes" has the meaning ascribed to it by RCW 75.04.080.

(3) "Possession" means the control of food fish and shellfish by the owner and includes both actual and constructive possession. Constructive possession occurs when the person has legal ownership but not actual possession of the food fish or shellfish.

NEW SECTION. Sec. 2. (1) In addition to all other taxes, licenses, or fees provided by law there is established an excise tax on the possession of food fish and shellfish for commercial purposes as provided in this chapter. The tax is levied upon and shall be collected from the owner of the food fish or shellfish whose possession constitutes the taxable event. The taxable event is the first possession by an owner after the food fish or shellfish have been landed. Processing and handling of food fish and shellfish by a person who is not the owner is not a taxable event to the processor or handler.

(2) A person in possession of food fish and shellfish and liable to this tax may deduct from the price paid to the person from which such food fish or shellfish (except oysters) are purchased an amount equal to a tax at one-half the rate levied in this section upon these products.

(3) The measure of the tax is the price paid by the first person in possession of the food fish or shellfish. If the food fish or shellfish are acquired other than by purchase or are purchased under conditions where the purchase price does not represent the value of the food fish or shellfish or these products are transferred outside the state without sale, the measure of the tax shall be determined as nearly as possible according to the selling price of similar products of like quality and character under rules adopted by the department of revenue.

(4) The tax shall be equal to the measure of the tax multiplied by the rates for food fish and shellfish as follows:

(a) Chinook, coho, and chum salmon: Five percent.

(b) Pink and sockeye salmon: Three percent.

(c) Other food fish and shellfish, except oysters: Two percent.

(d) Oysters: Seven one-hundredths of one percent.

NEW SECTION. Sec. 3. The tax imposed by section 2 of this act shall not apply to: (1) Food fish or shellfish previously landed outside the state which is shipped into the state as (a) frozen food fish or frozen shellfish or (b) food fish or shellfish packaged for retail sales; (2) fresh net caught food fish to the extent provided under an interstate agreement entered into under section 13 of this act; and (3) the growing, processing, or dealing with food fish which are raised from eggs or fry and which are under the physical control of the grower at all times until being sold or harvested.

NEW SECTION. Sec. 4. A credit shall be allowed against the tax imposed by section 2 of this act upon food fish or shellfish with respect to any tax legally imposed and paid to another state by the taxpayer upon the same food fish or shellfish purchased in the other state.

NEW SECTION. Sec. 5. All of the provisions of chapters 82.02 and 82.32 RCW shall be applicable and have full force and effect with respect to taxes imposed under this chapter. The meaning attributed to words and phrases in chapter 82.04 RCW, insofar as applicable, shall have full force and effect with respect to taxes imposed under this chapter.

NEW SECTION. Sec. 6. The taxes levied by this chapter shall be due for payment monthly and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the month in which the tax accrued. The taxpayer on or before the due date shall make out a signed return, setting out such information as the department of revenue may require, including the gross measure of the tax, any deductions, credits, or exemptions claimed, and the amount of tax due for the preceding monthly period, which amount shall be transmitted to the department along with the return.

The department may relieve any taxpayer from the obligation of filing a monthly return and may require the return to cover other periods, but in no event may periodic returns be filed for a period greater than one year.

NEW SECTION. Sec. 7. All taxes collected by the department of revenue under this chapter shall be deposited in the state general fund.

Sec. 8. Section 1, chapter 327, Laws of 1977 ex. sess. and RCW 75.18-.100 are each amended to read as follows:

The long range economic development goals for the state of Washington shall include the restoration of salmon runs to provide an increased supply of this valuable renewable resource for the benefit of commercial and recreational users and the economic well-being of the state. For the purpose of providing funds for the planning, acquisition, construction, improvement, and operation of salmon enhancement facilities within the state it is the intent of the legislature that the revenues received from fees from the issuance of vessel delivery permits, charter boat licenses, trolling gear licenses, gill

net gear licenses, purse seine gear licenses, reef net gear licenses, anadromous salmon angling licenses and all moneys received from all privilege fees and fish sales taxes collected on fresh or frozen salmon or parts thereof be utilized to fund such costs.

The salmon enhancement program funded by commercial and recreational fishing fees and taxes shall be for the express benefit of all persons whose fishing activities fall under the management authority of the Washington department of fisheries and who actively participate in the funding of the enhancement costs through the fees and taxes set forth in chapters 75.28 and (~~(75.32)~~) 82.27 RCW or through other adequate funding methods.

Sec. 9. Section 75.98.040, chapter 12, Laws of 1955 as amended by section 3, chapter 66, Laws of 1979 and RCW 75.98.040 are each amended to read as follows:

Nothing in RCW 75.08.014, 75.08.025, 75.08.203, 75.08.206, 75.28.020, 75.28.030, (~~(75.28.080, 75.28.195,)~~) 75.28.300(4), and 75.28.370(~~(75.32.030, and 75.32.080)~~) shall be construed to restrict or impair the authority of the director of fisheries consistent with and pursuant to the provisions thereof from issuing and publishing such regulations as, after investigation, he may deem necessary to administer said sections and to effectuate their purposes, or to administer and effectuate all other acts governing or affecting the department of fisheries, nor shall anything herein be construed to restrict or impair the authority of the director to issue and publish regulations he may find necessary under the provisions of the Pacific marine fisheries compact.

NEW SECTION. Sec. 10. (1) The following acts or parts of acts are each repealed:

- (a) Section 1, chapter 71, Laws of 1965 ex. sess. and RCW 75.32.001;
- (b) Section 25, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.003;
- (c) Section 75.32.020, chapter 12, Laws of 1955, section 19, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.020;
- (d) Section 75.32.030, chapter 12, Laws of 1955, section 12, chapter 212, Laws of 1955, section 1, chapter 10, Laws of 1963 ex. sess., section 20, chapter 327, Laws of 1977 ex. sess., section 1, chapter 203, Laws of 1979 ex. sess. and RCW 75.32.030;
- (e) Section 23, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.033;
- (f) Section 24, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.035;
- (g) Section 13, chapter 212, Laws of 1955, section 21, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.051;
- (h) Section 22, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.055;
- (i) Section 26, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.065;

(j) Section 75.32.080, chapter 12, Laws of 1955, section 27, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.080;

(k) Section 75.32.090, chapter 12, Laws of 1955, section 1, chapter 9, Laws of 1963 ex. sess., section 1, chapter 193, Laws of 1967, section 28, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.090;

(l) Section 2, chapter 9, Laws of 1963 ex. sess., section 29, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.101;

(m) Section 75.32.110, chapter 12, Laws of 1955, section 30, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.110;

(n) Section 31, chapter 327, Laws of 1977 ex. sess. and RCW 75.32.115;

(o) Section 75.32.120, chapter 12, Laws of 1955 and RCW 75.32.120; and

(p) Section 75.32.130, chapter 12, Laws of 1955 and RCW 75.32.130.

(2) These repeals shall not be construed as affecting any existing right acquired under the statutes repealed or under any rule, regulation, or order adopted pursuant thereto; nor as affecting any proceeding instituted thereunder.

(3) Notwithstanding these repeals, for a period of four years from the effective date of this act, the director of fisheries may exercise the powers and duties vested in him by RCW 75.32.090 through 75.32.130 to administer, audit, assess, and collect any privilege fees and fish sales taxes which any person was liable to pay under chapter 75.32 RCW prior to the effective date of this act as though this act had never been enacted.

NEW SECTION. Sec. 11. This act shall take effect on July 1, 1980. The director of revenue is authorized to immediately take such steps as are necessary to insure that this act is implemented on its effective date.

NEW SECTION. Sec. 12. Sections 1 through 7 of this act shall constitute a new chapter in Title 82 RCW to be designated as chapter 82.27 RCW.

NEW SECTION. Sec. 13. The governor of Washington state is hereby authorized to enter into an agreement with other states having fish enhancement programs comparable to the programs existing in Washington state, which agreement shall provide for reciprocity in taxation of fresh net caught food fish shipped into the signatory states from other signatory states. This section shall expire on the one hundred eightieth day after the effective date of this act, if by such date Washington state has not entered into an agreement as authorized under this act with at least one other state.

Passed the Senate February 22, 1980.

Passed the House February 19, 1980.

Approved by the Governor March 10, 1980.

Filed in Office of Secretary of State March 10, 1980.