

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:

Tax to be levied.	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:
Packing or canning.	
Territory.	
In addition to license fees.	
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.
Tax on processing.	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:
In addition to license fees.	
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.

Tax to be collected from first operator.

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.

Date of payment of tax.

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.

Tax to 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 such privilege fees.

State to make rules.

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.

Unlawful acts.

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,

Fees to be paid on all operations.

Intention. firm or corporation operating as a packer, canner,
 Privilege fee. 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.

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

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

Effective date. SEC. 2. This act is necessary for the support of
 the state government and its existing public insti-
 tutions 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.