

Food Fish/Shellfish Tax

RCW

Chapter 82.27

Tax Base

The fish tax is based on the value of the fish, and applies to enhanced food fish¹, shellfish, and anadromous game fish².

Taxable fish includes:

- Fish originating in the territorial waters of Washington
- Salmon from the waters of Washington, Oregon, or British Columbia
- Troll-caught Chinook salmon from the waters of southeast Alaska

Persons engaged in commercial fishing and processing are also liable for business and occupation tax under the extracting, manufacturing, or wholesaling classifications.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

¹The term "enhanced" refers to species of fish which are developed by the state through various hatchery and other programs of the Department of Fish and Wildlife. It includes all species of food fish, except tuna, mackerel, and jack; shellfish; and anadromous game fish.

²Anadromous game fish means steelhead trout and anadromous cutthroat trout and Dolly Varden char.

Tax Rate

Species	Rate
Chinook, coho, and chum salmon, anadromous game fish and eggs	5.62%
Pink and sockeye salmon and eggs	3.37%
Oysters	0.09%
Sea urchins and cucumbers ¹	2.25%
Other food fish, eggs and shellfish	2.25%

¹Harvesters also pay an annual license under chapter 77.70 RCW.

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Recent Collections (\$000)	Fiscal Year	Collections	% Change	% of All State Taxes
	2016	\$2,987	-14.0%	0.02%
	2015	\$3,475	24.1%	0.02%
	2014	\$2,800	8.0%	0.02%
	2013	\$2,593	219.9%	0.02%
	2012	\$810	-74.6%	0.01%
	2011	\$3,193	32.1%	0.02%
	2010	\$2,418	23.2%	0.02%
	2009	\$1,963	-23.5%	0.01%
	2008	\$2,567	7.6%	0.02%
	2007	\$2,385	20.5%	0.02%

Distribution of Receipts All receipts are deposited into the State General Fund, except the tax on anadromous game fish which is deposited into the Wildlife Fund.

Levied by State

Administration Department of Revenue.

The tax is reported on an addendum to the Combined Excise Tax Return by the owner of the fish at the time of the first commercial possession. Fish taxpayers report on a monthly or quarterly reporting frequency.

While the owner of the fish is liable for the tax, when they purchase enhanced food fish (except oysters) they may deduct one-half of the food fish tax from the price paid to the seller, effectively allowing the buyer to shift 50 percent of the fish tax liability to the fisherman.

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History	
2013	Temporary tax increase on sea urchins and sea cucumbers expired.
2010	Temporary rate increase on sea urchins and sea cucumbers extended through 2013, or until the number of licenses is reduced to 20, whichever occurs first.
2005	Temporary rate increase on sea urchins and sea cucumbers was extended for an additional five years, through the end of 2010.
1999	The rate on sea urchins and sea cucumbers increased temporarily to provide additional funding for programs relating to these fisheries.
1994	Rates increased January 1 by five percent to their current levels.
1985	Legislation substantially revised statutory definitions and clarified the origination of fish subject to tax.
1983	Anadromous game fish added to tax.
1982	Two surtaxes applied, 4 percent on July 1 and an additional 3 percent on October 1.
1980	The present statute was enacted and effective on July 1. This replaced a previous fish tax administered by the Department of Fisheries pursuant to chapter 75.32 RCW. The initial rates were 5 percent, 3 percent, 2 percent, and 0.07 percent.
