



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

APRIL 20, 2010

## Fish Tax Rate Extended on Sea Urchins and Sea Cucumbers

### Current Law

Enhanced food fish excise tax (fish tax) is due on the first commercial possession by an owner and after landing for sea cucumbers and sea urchins caught in Washington State waters. The tax rate for sea cucumbers and sea urchins is 4.92% but was set to decline to 2.25% after December 31, 2010.

### New Law

Substitute House Bill (SHB) 2593 extends the 4.92 % tax rate on **sea urchins** to December 31, 2013 **or** until the Department of Fish and Wildlife (DFW) notifies the Department of Revenue (Department) that the number of sea urchin licenses has been reduced to 20 licenses, whichever occurs first. After that time the rate will decline to 2.25%.

SHB 2593 also extends the 4.92% tax rate on **sea cucumbers** to December 31, 2013 **or** until DFW notifies the Department that the number of sea cucumber licenses has been reduced to 20 licenses, whichever occurs first. After that time the rate will decline to 2.25%.

### How do I report?

There is no change in how to report the fish tax to the Department. Persons that owe the tax should continue to report it on the Enhanced Food Fish Excise Tax Addendum (Addendum). The Department will update the Addendum to the reduced rates for tax periods after December 31, 2013 or DFW notifies the Department of the reduced number of sea cucumber and/or sea urchin licenses.

### For more Information

Contact the Department's Telephone Information Center at 1-800-647-7706.