

Enhanced Food Fish Tax

RCW Chapter 82.27

Tax Base The value of enhanced food fish when first landed in Washington or its territorial waters.

“Enhanced food fish” includes:

- Species of food fish¹, shellfish, and anadromous² game fish including byproducts and parts thereof, caught in Washington territorial and adjacent waters.
- Salmon caught from the waters of Washington, Oregon, or British Columbia.
- Chinook salmon troll-caught in the territorial and adjacent 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 these taxes.
 For more information, refer to the [Tax Exemption Study](#).

¹Food fish includes all species of food fish, except tuna, mackerel, and jack.
²Anadromous game fish means steelhead trout, anadromous cutthroat trout, and Dolly Varden char.

Tax Rate

Enhanced Food Fish Species	Rate
Ocean waters, Columbia River, Willapa Bay, and Grays Harbor anadromous game fish, chinook, coho, and chum salmon	6.69%
Puget Sound anadromous game fish, chinook, coho, and chum salmon	5.62%
Pink and sockeye salmon and eggs	3.37%
Sea urchins and cucumbers	2.25%
Other food fish, eggs, and shellfish	2.25%
Oysters	0.09%

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Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$2,362	18.4%	0.01%
2020	\$1,994	-33.4%	0.01%
2019	\$2,994	1.3%	0.01%
2018	\$2,956	-1.9%	0.01%
2017	\$3,013	0.9%	0.01%
2016	\$2,987	-14.0%	0.01%
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%

Distribution of Receipts

The general fund receives these taxes except for the following, which the Fish, Wildlife and Conservation Account receives:

- Receipts from anadromous game fish.
- 1% of the receipts from ocean waters, Columbia River, Willapa Bay, and Grays Harbor chinook, coho, and chum salmon.

Levied by

State

Administration

Department of Revenue

The owner of the fish at the time of the first possession reports and pays the tax either monthly, quarterly, or annually on the Enhanced Food Fish Excise Tax addendum to the Combined Excise Tax return.

History

- 2017 Effective January 1, 2018, increased the tax rate on ocean waters, Columbia River, Willapa Bay, and Grays Harbor chinook, coho, chum salmon, and anadromous game fish.
- 2013 Expired the temporary rate increase on sea urchins and sea cucumbers.
- 2010 Extended the temporary rate increase on sea urchins and sea cucumbers through December 31, 2013, or until the number of licenses reduces to 20, whichever occurred first.

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- 2005 Extended the temporary rate increase on sea urchins and sea cucumbers through December 31, 2010.
 - 2001 Clarified the taxable event occurs after the landing of enhanced food.
 - 1999 Provided additional funding for programs relating to the sea urchin and sea cucumber fisheries by increasing the rate on sea urchins and sea cucumbers through December 31, 2005.
 - 1995 Removed all species of tuna, mackerel, and jack from the definition of enhanced food fish.
 - 1993 Enhanced food fish tax rates increased effective January 1, 1994.
 - 1985 Substantially revised statutory definitions and clarified the fish subject to tax.
 - 1983 Added anadromous game fish as a taxable enhanced food fish.
 - 1982 Added a surtax of 7% to the enhanced fish food tax rates.
 - 1980 Enacted the enhanced fish food tax, replacing a fish tax previously administered by the Department of Fisheries.
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