

# Food Fish/Shellfish Tax

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**RCW** Chapter 82.27

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**Tax Base** The fish tax is based on the value of the fish, and applies to enhanced food fish<sup>1</sup>, shellfish, and anadromous game fish<sup>2</sup>.

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](#).

<sup>1</sup>The 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.

<sup>2</sup>Anadromous game fish means steelhead trout and anadromous cutthroat trout and Dolly Varden char.

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**Tax Rate**

Species	Rate
Puget Sound <sup>1</sup> : Chinook, coho, and chum salmon, anadromous game fish (Beginning January 1, 2018)	5.62%
Ocean waters, Columbia River, Willapa Bay, and Grays Harbor: Chinook, coho, chum salmon, and anadromous game fish (Beginning January 1, 2018)	6.69%
Pink and sockeye salmon and eggs	3.37%
Oysters	0.09%
Sea urchins and cucumbers <sup>2</sup>	2.25%
Other food fish, eggs and shellfish	2.25%

<sup>1</sup>Puget Sound includes waters on the Strait of Juan de Fuca and Georgia Strait.

<sup>2</sup>Harvesters 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
2018	\$2,956	-1.9%	0.01%
2017	\$3,013	0.9%	0.02%
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%

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### Distribution of Receipts

All receipts are deposited into the State General Fund, except:

- The tax on anadromous game fish is deposited into the Wildlife Account.
  - The equivalent of 1 percent of the tax on ocean waters, Columbia River, Willapa Bay, and Grays Harbor: chinook, coho, and chum salmon is deposited into the Wildlife Account.
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### Levied by

State

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### 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

- 2017 Tax rate increase on ocean waters, Columbia River, Willapa Bay, and Grays Harbor: chinook, coho, chum salmon, and anadromous game fish effective January 1, 2018.
- 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.
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