

# Special Notice

*Intended audience: The person that owes the fish tax, which is the person with first possession in Washington (usually fishers or commercial fisheries).*

**Nov. 16, 2017**

## Enhanced food fish excise tax rates and reporting changes

The Enhanced Food Fish excise tax ('fish tax') provides two different tax rates on chinook, coho, and chum salmon and anadromous game fish. The tax rate depends on where you harvest the fish. The new rate goes into effect January 1, 2018.

- The tax rate remains 5.62% for fish harvested from Puget Sound ([Revised Code of Washington \(RCW\) 82.27.020\(4\)](#)).
- The tax rate increases to 6.69% for fish harvested from ocean waters, Willapa Bay, Grays Harbor, and the Columbia River.

The rates include the additional 7% tax due ([RCW 82.02.030](#) and [RCW 82.27.020\(5\)](#)).

## How do I calculate the tax and file my tax return?

The law bases the fish tax rate on the catch area listed on the fish ticket. You need to report the fish tax on your excise tax return. We will eventually add additional lines to the Enhanced Food Fish Excise Tax Addendum (Worksheet) so you can report the fish caught under the two new categories:

- **Puget Sound**
  - The following are still subject to the 5.62% fish tax rate: Chinook, coho, chum salmon, and anadromous game fish, and their byproducts and parts, that you report with a Puget Sound catch area listed in [Washington Administrative Code \(WAC\) 220-301-030](#).
- **Ocean waters, Willapa Bay, Grays Harbor & Columbia River/Oregon, British Columbia, or Southeast Alaska**
  - The following are subject to the 6.69% fish tax rate. Chinook, coho, chum salmon, and anadromous game fish, and their byproducts and parts, caught in a catch area listed in either [WAC 220-301-010](#) or [WAC 220-301-020](#).
  - The fish caught in Oregon, British Columbia, or Southeast Alaska are also subject to the 6.69% fish tax rate.

PO BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 360-705-6705 | [DOR.WA.GOV](#)

For tax assistance or to request this document in an alternate format, visit [dor.wa.gov](#) or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## Your special reporting instructions

We ask that monthly filers report the January and February fish tax on their February 2018 return. This is because we are in the process of replacing our tax and licensing system. The new system will not be ready in time for the January 1, 2018 effective date for this tax change. Quarterly filers will continue to report their Quarter 1 return by April 30, 2018.

## Questions?

- For general questions, call 360-705-6705.
- For more information on enhanced food fish excise tax, visit us [online](#).
- For bill information, see [Engrossed Substitute House Bill \(ESHB\) 1597 \(Chapter 53, Laws of 2017\)](#).