# Bellingham, Washington

## **People and Place**

Location

Bellingham, the county seat of Whatcom County, is located in the northwest corner of Washington State. The city is situated on Bellingham Bay and is protected by Lummi Island, Portage Island, and the Lummi Peninsula. The area encompasses approximately 25.6 square miles of land and 6.1 square miles of surface water. Bellingham, located at 48°45'01"N and 122°28'30"W, is about 54 miles south of Vancouver, British Columbia, and 90 miles north of Seattle.

## Demographic Profile

According to the 2000 U.S. Census the population of Bellingham was 67,171. Between 1990 and 2000, U.S. Census data reports that the population increased by 28.7%. In 2000 the percentage of males and females was 48.1% and 51.9% respectively. The racial composition of the population in 2000 was predominantly White (88.1%), followed by Asian (4.2%), American Indian and Alaska Native (1.5%), Black or African American (1.0%), and Pacific Islander (0.2%). Few individuals (2.2%) classified themselves as belonging to some other race. Overall, 3.1% of the population identified themselves as belonging to two or more races. In 2000 less than five percent of the population (4.6%) described themselves as Hispanic or Latino.

In 2000 the median age of the population was 30.4, which was lower than the national median of 35.3 for the same year. In 2000 67.1% of the population was between the ages of 18 and 60. A small percentage (9.1%) of the population was foreign-born; of the foreign-born population 38.1% were born in the Americas, 34.6% in Asian countries, and 25.7% in Europe. Approximately 61.1% of the population of Bellingham was living in family households in 2000. The 2000 U.S. Census reports that 90.0% of the population over 18 years of age had received a high school degree or higher, 25.1% had received a Bachelor's degree or higher, and 8% received a graduate or professional degree, as compared to the national averages of 79.7%, 22.3%, and 7.8% respectively.

History

At the time of the first European settlement thousands of native people lived in Whatcom County, utilizing forest and marine resources to make their living. Whatcom County, meaning "noisy waters," derived its name from the sound of a waterfall at the mouth of Nooksack Creek. The tribal population around Bellingham was quite diverse when Europeans first arrived. In 1857, Edmund Fitzhugh, the first Indian agent of Washington Territory, reported that he had in his charge 510 Lummis, 450 Neuk-sacks, 150 Samish, and about 200 Sticks or Neukwers, and Sia-man-nas.<sup>1</sup>

The Lummi Peninsula, located on the northwest side of Bellingham Bay, was once home to the Lummi people while the Nooksacks lived upstream on Nooksack River. The Lummi were instrumental in the development of the Bay's first European settlement, as they brought the Europeans to Bellingham Bay by canoe, helped build the first buildings, and provided food resources to the early settlers;<sup>2</sup> however conflict between the native peoples and settlers did exist. In 1898 Euro-Americans drove several native reefnetters from the shores of the Frazier River where the Lummi caught and dried fish.<sup>3</sup> Furthermore, judicial decisions made in favor of nontribal individuals further frustrated traditional Lummi fishing practices in the area.<sup>4</sup>

The English explorer Captain George Vancouver discovered Bellingham Bay in 1792. In 1853, a year after landing at the foot of Whatcom Falls, Russell Peabody built the first Mill House and Post Office in what is now Bellingham. Four separate towns (Whatcom, Sehome, Bellingham, and Fairhaven) were settled, platted, and in most cases incorporated on Bellingham Bay before they finally came together to be known as the City of Bellingham in 1903.

The first town, Whatcom, boomed during the Fraser River Gold Rush of 1858 as thousands awaited the completion of trails north into Canada and the gold fields. Whatcom residents built long wharves and dredged waterways to navigate mudflats and gain access to Bellingham Bay. The area that was Whatcom is now called Old Town. In the mid-1800s the second town, Sehome, was dominated by a company from San Francisco that built a coal mine which facilitated the Bay's economy. Later the company provided funds for a local railroad to explore additional coal resources. Today what was Sehome is Bellingham's downtown. The third community, located just south of Bellingham was Fairhaven, which also experienced periods of economic success and adversity. Today the name Fairhaven is used for the commercial and suburban area on Bellingham's south side. And lastly, in the early 1860s the Union Coal Company developed on Bellingham Bay and the surrounding community was called Unionville. Over the next two decades other enterprises failed and in 1888 a Fairhaven developer purchased several empty lots on the Bay and the area became part of Fairhaven on its incorporation in 1890. In 1904 when the four towns decided to consolidate, the City of Bellingham had a population of 22,000 which grew to over 30,000 during the next decade.

The Lummi Tribe continues to have a strong presence in the Bellingham area. Their tribal offices are located in the City as are centers of fitness, family services, employment and training, a police station, and an extensive Natural Resources Department. The 2000 U.S. Census reports that 4193 tribal members lived on the Lummi reservation, located 7 miles northwest of Bellingham. Today the Nooksack tribal offices are located 15 miles northeast in Deming, Washington.

# Infrastructure

Current Economy

At the time of the 2000 U.S. Census, 16.8% of the employed civilian population 16 years of age and over was employed within local, state, or federal governments. The majority of Bellingham's employed civilian population 16 years of age and over (33.3%) were employed in "management, professional and related occupations." Slightly less (28.4%) were employed in "sales and office occupations." The top two employers in the City of Bellingham are St. Joseph Hospital (1775) and Western Washington University (1570). Today Bellingham's economy relies less on mining, salmon canneries, and lumber than it did throughout the majority of the 1990s, and is more oriented toward tourism, retail, and the burgeoning academic population surrounding Western Washington University.

According to the 2000 U.S. Census natural resource jobs including agriculture, forestry, fishing, and hunting employed 0.9% of the population. Lumber and fishing are still important economic activities in Bellingham but the scale and method of production has evolved; mass production has slowed to meet specialized consumer demand and mediate environmental concerns. World War I brought a surge of shipbuilding and repair businesses to Bellingham Bay and it has continued to remain an important part of Bellingham's economic base. The shipbuilding industry is focused on metal fabrication, commercial and governmental shipbuilding and repair, and the construction of aluminum boats.

According to 2000 U.S. Census data 59.6% of the potential labor force was employed and there was a 10.3% unemployment rate (calculated by dividing the unemployed population by the labor force). A total of 33.6% of the population over 16 years of age were not in the labor force in 2000 as compared to the national average of 36.1% for the same year. The 2000 U.S. Census reports that in 1999 the income of 20.6% of the population was below the poverty level. The median household income in 1999 was \$32,530 and the per capita income was \$19,483.

In 2000 there were 29,474 housing units in Bellingham. The percentages of occupied housing units that were owner versus renter occupied were 48.2% and 51.8% respectively. Five percent of the housing units were vacant, of which 46.9% were available for rent and 9.1% were vacant due to seasonal, recreational, or occasional use.

### Governance

Bellingham has a Council-Mayor form of government. The Mayor of Bellingham, elected to four-year terms, is the City's chief executive and administrative officer. Whatcom County levies an 8.2% sales tax and a 2% hotel/motel tax.

Several taxes directly impact commercial and recreational fishermen. Commercial fishermen operating in Washington waters are subject to the Business and Occupation (B&O) tax under the "extraction" classification (0.48%); those fishing outside of Washington waters but selling fish within Washington are subject to the tax under either the "wholesaling" or "retailing" classifications (0.48% and 0.47% respectively), unless the fish are sold in interstate or foreign commerce. Those who both catch and sell fish in Washington are eligible for a Multiple Activities Tax Credit (MATC).

Washington State levies a Food, Fish, and Shellfish Tax, paid by the first commercial processor of food fish or shellfish, including: Chinook, coho, and chum salmon or eggs (5.62%); sockeye and pink salmon or eggs (3.37%); oysters (0.09%); sea urchins/cucumbers (4.92%); and shellfish and other food fish or eggs (2.25%). Tuna, mackerel, and jackfish are exempt from this tax. Additionally, there is an Enhanced Food Fish Tax, which applies to the "first possession of enhanced food fish by an owner in Washington State" and is based on the "value of the enhanced food fish at the point of landing." The rate of the tax depends upon the species of fish or shellfish.

Vessels used for commercial fishing purposes part-time are subject to an annual Washington State Watercraft Excise Tax levied at 0.5% of the fair market value of the boat. Vessels used for commercial fishing purposes full-time are subject to personal property taxes at the base rate levied by the state. Washington also levies a 10% excise tax on fishing equipment, a three percent tax on electric motors and sonar fish finders, and import duties on tackle and pleasure boats to fund sportfish restoration programs. Washington State levies a tax of \$0.28 per gallon on motor vehicle fuel. Since most of this tax is used to maintain terrestrial roadways, Washington boaters are entitled to a refund of about \$0.17 per gallon. The difference includes state sales tax and a penny per gallon contribution to a Coastal Protection Fund. Most diesel fuel sold at docks has already had this tax removed.

There is a National Marine Fisheries Service Regional Office located approximately 90 miles south in Seattle. The nearest North Pacific Fisheries Management Council meeting also takes place in Seattle. There is a Department of Fish and Wildlife office located about 70 miles south in Mill Creek, Washington. The nearest U.S. Citizenship and Immigration Services is located in Seattle. The U.S. Coast Guard Station (USCG) located in Bellingham was established in 1947 and provides six vessels. The USCG Bellingham Station's area of responsibility includes

the San Juan Islands north to the Canadian border and south to Admiralty Inlet. They work in close partnership with the Canadian Coast Guard and are occasionally involved in international search and rescue, and law enforcement operations.

#### **Facilities**

Bellingham is accessible by ground, sea, and air. Bellingham is located on the Interstate five corridor between Seattle and Vancouver, British Columbia. The main highways running east-west are Interstate 90, 75 miles south in Seattle and Canadian National 1, approximately 50 miles north in Vancouver. Amtrak's Cascade Corridor Service, servicing Bellingham, provides rail transport between Vancouver, B.C. and Eugene, Oregon. Bellingham International Airport is located 3 miles northwest of Bellingham and is served by United Express, West Isle Air, and Alaska Airlines. Additional nearby airports include Vancouver International Airport in British Columbia and SeaTac International Airport in Sea Tac, Washington. Bellingham serves as a jumping-off point for northbound travelers aboard the Alaska Marine Highway's ferries, operating year round from Bellingham to numerous ports throughout Alaska. Additional foot ferry services and charter vessels run from the Port of Bellingham's Cruise Terminal to Victoria, B.C. and the San Juan Islands.

The Bellingham School District provides 13 elementary schools, 4 middle schools, and 10 high schools. There are 12 private schools in the Bellingham area and the Whatcom Home School Association provides assistance for families involved in home school efforts. There are several universities in Bellingham including Western Washington University, Whatcom Community College, Bellingham Technical College, and the Northwest Indian College.

Cascade Natural Gas services Bellingham and surrounding communities and the primary electricity provider city residents is Puget Sound Energy. The City of Bellingham provides water to the community; the main water source is Lake Whatcom, located west of Bellingham. The City of Bellingham's Wastewater Division within the Department of Public Works provides wastewater treatment for Bellingham's residents and businesses. Public safety in Bellingham is provided by the City of Bellingham Police Department. Whatcom County's only hospital, St. Joseph's Hospital, is located in Bellingham and provides a full range of inpatient and outpatient services.

The City of Bellingham boasts numerous community services and organizations. For instance, Bellingham owns and operates the Whatcom Museum of History and Art, the Bellingham Public Library Main Library and Fairhaven Branch, nearly 100 parks, and a civic stadium. The tourism industry in Bellingham is well developed with over 100 hotels and motels. The city is also home to Bellingham's Maritime Heritage Center, an urban park where you can fish for salmon and steelhead on Whatcom Creek and learn about the Whatcom Creek Hatchery operation. Sportfishermen return to the Creek every year during salmon season, between 1 August and 31 December.

The Port of Bellingham's facilities include a bulk and break-bulk Shipping Terminal (channel depth 32 feet; berthing space 1360 feet), the Bellingham Cruise Terminal, and two harbors. The Port of Bellingham's Squalicum and Blaine Harbors provide moorage for commercial and pleasure boats in the Bellingham area. At Squalicum Harbor, on Bellingham Bay, the Port is developing a Fishermen's Wharf facility for direct marketing of spot prawns, salmon, and Dungeness crab. Blaine Harbor, located at the U.S./Canadian border, is homeport to more than 600 commercial and pleasure boats and has more than 700 feet of visitor moorage. Bellingham Cold Storage (BCS) is a full-service public refrigerated warehouse located on the

waterfront providing warehouse services for a variety of food and seafood products in addition to freezing, boxing, ice sales, ship loading and unloading, and cargo pooling.

There are several non-profit organizations working in Bellingham that focus on fishery-related issues. For example, the local marine resource committee (MRC), part of the Northwest Straits Marine Conservation Initiative, works by bringing a scientific and grassroots approach to protecting and restoring marine resources works in the Bellingham area. Serving on the MRC are representatives from the scientific community, local and tribal governments, and economic, recreational, and conservation interests. Other marine resource-related organizations include the Nooksack Salmon Enhancement Association and the Nooksack Recovery Team, working to restore fish habitat in the Nooksack watershed. The Puget Sound Action Team, based in Olympia, has several ongoing watershed, public involvement, and education projects in the Bellingham area.

A number of aquaculture and hatchery organizations, facilities, and their associated supply businesses are located in Bellingham including the Washington Farmed Salmon Commission, Lummi Shellfish Hatchery, Whatcom Falls Trout Hatchery, and Whatcom Creek Hatchery. The Lummi Shellfish Hatchery specializes in the culture of geoducks, manila clams, and oysters. Established in 1978, the Whatcom Creek Hatchery works to enhance local salmon runs. The Whatcom Creek Hatchery at the Maritime Heritage Center in Bellingham is operated by students in the Fisheries Technology program at Bellingham Technical College; the program prepares students for employment in a variety of fisheries occupations with an emphasis on aquaculture. The facility has the capacity to raise around six million fish annually and donates over 2,000,000 eggs to other enhancement groups.

# Involvement in West Coast Fisheries

Commercial Fishing

Landings data for Bellingham includes records from the nearby community of Marietta. Of the 1268 unique vessels that delivered landings to Bellingham and Marietta in 2000, 735 were tribal commercial vessels, 375 were commercial vessels, 157 were for personal use, and one for aquaculture. Recorded data indicates landings in the communities were in the following West Coast fisheries (data shown represents landings in metric tons/value of said landings/number of vessels landing): coastal pelagic (confidential/confidential/1), crab (1300 t/\$6,000,290/368), groundfish (5461 t/\$4,699,501/77), salmon (1117 t/\$2,373,443/669), shellfish (276 t/\$1,447,756/234), sprimp (27 t/\$302,812/53), and other species (621 t/\$3,998,297/82).

Bellingham residents owned 224 vessels in 2000, of which 10 were a part of the Groundfish Vessel Buyback Program. Community members owned 97 vessels that participated in the Federally Managed Groundfish fishery. According to recorded data the number of vessels owned by Bellingham residents that participated in each said fishery by state (WA/OR/CA) was as follows: coastal pelagic (7/11/6), crab (58/2/0), groundfish (23/0/NA), highly migratory species (NA/0/NA), salmon (83/0/0), shellfish (NA/0/NA), shrimp (NA/0/0)), and other species (30/0/0).

Three Bellingham residents held a total of three Federally Managed Groundfish fishery permits in 2000. In the same year, recorded data indicates the number of Bellingham residents that held permits in each said fishery by state (WA/OR/CA) was: coastal pelagic (16/14/63), crab (50/1/0), groundfish (8/0/0), highly migratory species (NA/0/0), salmon (208/1/0), shellfish (0/0/NA), shrimp (3/0/0), and other species (22/0/1).

According to available data 551 state and federal permits were registered to Bellingham residents in 2000. Recorded data indicates that the number of permits held by community members in each said fishery by state (WA/OR/CA) was: coastal pelagic (17/14/141), crab (89/0/0), groundfish (21/0/0), highly migratory species (NA/0/0), salmon (236/0/0), shellfish (0/0/NA), shrimp (3/0/0), and other species (26/0/1).

There were at least nine seafood processors operating in Bellingham in 2000: Arrowac Fisheries, Inc.; Bornstein Seafoods, Inc.; Cascade Seafoods; Icicle Seafoods, Inc.; New West Fisheries Inc.; San Juan Seafoods Inc.; Trans-Ocean Products; Trident Seafoods; and Trilogy Pacific Inc. Approximately 676 employees were employed by these processors in 2000. Many of those employed by processors in the area are Latino men and women, seeking to support their families. In 2000 an estimated 59,412,691 lbs of fish were processed at a value of \$98,844,938. In 2000 the top three processed products in the community, in terms of pounds and revenue earned were: pollock (39,519,145 lbs/\$44,844,078), salmon (6,520,820 lbs/\$14,533,181), and halibut (5,751,304 lbs/\$19,820,649). Bornstein Seafoods, historically a groundfish processing and distribution company, is expanding to process and distribute Oregon seafood products. In the 1990s the company invested in a processing plant in Astoria, specializing in bait sardine processing, and purchased an Ocean Beauty plant in Newport, Oregon. New West has also invested in facilities to process sardines.

Seafood Producer's Cooperative, a large and successful fishermen's cooperative is also based in Bellingham; members produce, process, and market troll salmon and longline fish. Wildcatch Seafood, a business dedicated to improving the lives of independent fishermen in Alaska, markets wild salmon to co-ops, natural food stores, and other high-end retailers.

As seen above, in the number of tribal commercial vessels delivering to Bellingham, the tribal commercial fishery plays a significant role in Bellingham's commercial fishing industry. The Lummi Natural Resource Department has offices in Bellingham encompassing several divisions including Natural Resource Harvest Management. Shellfish Operations, and Water Resources. Shellfish Operations provides a sustainable shellfish program through the sale of oyster and clam products using the shellfish hatchery, Lummi Island Sea Pond, and tribal tidelands.

According to the Boldt Decision 19 in addition to several reef net locations (i.e., Orcas, San Juan, Lummi, and Fidalgo Islands, and near Point Roberts and Sandy Point), the usual and accustomed fishing grounds of the Lummi Indians at treaty times included the marine areas of Northern Puget Sound from the Fraser River south to the northern outskirts of Seattle (as they existed in 1974), and particularly Bellingham Bay. Freshwater fisheries included the river drainage systems, especially the Nooksack, emptying into the bays from Boundary Bay south to Fidalgo Bay.

## Sportfishing

In 2000 there were at least one salmonid and one non-salmonid charter fishing operators in Bellingham. At least two salmonid charter fishing businesses operated in Bellingham in 2003. There are nine licensed agents selling fishing permits in Bellingham. In 2003 there were 20,090 sportfishing license transactions valuing \$339,527 in Bellingham. In Catch Record Card Area 7 (San Juan Islands) the 2000 sport salmon catch, based on catch record cards, was 7178, including: 4495 Chinook, 2644 coho, 21 chum, and 18 sockeye. In 2000 there were approximately 30,627 marine angler trips in the sport salmon fishery. In the same year a total of 5897 bottomfish were caught by boat-based anglers in Area 7. The recreational harvest of clams

(lbs) and oysters (#) for the same area in 2000 was estimated to be 115,273 and 0 respectively; harvest occurred over an estimated 19,752 user trips.

### Subsistence

Subsistence hunting, fishing, and gathering activities are fundamental to the way of life of some coastal community members. Both tribal and nontribal individuals participate in subsistence fishing. Today, members of the Lummi Tribe and other nontribal subsistence fishermen obtain fishery resources from the waters surrounding Bellingham. Subsistence fishing is not discussed in great detail in this Community Profile due to the lack of available data.

### **Involvement in North Pacific Fisheries**

Commercial Fishing

In 2000 Bellingham residents owned 220 vessels that were involved in North Pacific fisheries. In the same year community members landed fish in the following North Pacific fisheries (data shown represents landings in metric tons/value of said landings/number of vessels landing): crab (confidential/confidential/3), Bering Sea and Aleutian Islands (BSA1) groundfish (7,312.7 t/\$2,970,760/6), other finfish (1.2 t/\$610/5), Gulf of Alaska (GOA) groundfish (1,487.6 t/\$1,230,280/17), halibut (171.5 t/\$985,480/10), herring (1,878.6 t/\$614,360/38), salmon (8,386.3 t/\$7,416,500/136), shellfish (36.6 t/\$154,710/9), and scallops (confidential/confidential/1).

Three hundred and sixty-seven Bellingham residents served as crewmembers in North Pacific fisheries in 2000. In the same year 201 community residents held registered state permits and 85 held registered federal permits.

A total of 357 state and federal permits were registered to individuals in Bellingham in 2000. In the same year residents of Bellingham held 9 crab, 27 groundfish, and 1 scallop License Limitation Program permits. Bellingham residents held 2 crab, 33 BSAI groundfish, 18 halibut, 66 herring, 165 salmon, 1 scallop, and 16 shellfish Commercial Fisheries Entry Commission permits in 2000. The halibut and sablefish individual fishing quota shares for people residing in the community in 2000 were 3,380 256 and 1,678,178, respectively.

Sportfishing

Five hundred and twenty-one Alaska sportfishing licenses were sold to Bellingham community members in 2000. In the same year there were six sportfishing businesses in Bellingham that participated in Alaskan fisheries.

<sup>&</sup>lt;sup>1</sup> Northwest Waterfront. 2000. Bellingham, Washington, [Online]. Available: URL: http://www.nwwf.com/profile/whabel.htm (access date - July 2004).

<sup>&</sup>lt;sup>2</sup> Whatcom Museum. 2004. Local history: History of Bellingham, [Online]. Available: URL: http://www.whatcommuseum.org (access date - July 2004).

<sup>&</sup>lt;sup>3</sup> Schlosser, T. 1978. Washington's Resistance to Treaty Indian Commercial Fishing: The Need for Judicial Apportionment, [Online]. Available: URL: http://www.msaj.com/papers/commfish.htm (access date - January 2005).

<sup>&</sup>lt;sup>4</sup> Schlosser, T. 1978. Washington's Resistance to Treaty Indian Commercial Fishing: The Need for Judicial Apportionment, [Online]. Available: URL: http://www.msaj.com/papers/commfish.htm (access date - January 2005).

<sup>5</sup> Whatcom Museum. 2004. Local history: History of Bellingham, [Online]. Available: URL: http://www.whatcommuseum.org (access date - July 2004).

- <sup>10</sup> Washington State Department of Revenue. 2001. Commercial Fishing, [Online]. Available: URL: http://dor.wa.gov/content/taxes/Industry/Fish/default.aspx#enhanced (access date July 2004).
- <sup>11</sup> National Conference of State Legislatures. 2004. Environment, Energy, and Transportation Program: Fishing, Hunting, and Wildlife, [Online]. Available: URL: http://www.ncsl.org/programs/esnr/FISHHUNTWILD.htm (access date July 2004).
- <sup>12</sup> Washington State Department of Licensing. 2003. Fuel Tax Frequently Asked Questions, [Online]. Available: URL: http://www.dol.wa.gov/vs/ft-faq.htm (access date July 2004).
- <sup>13</sup> 'NA' refers to data which was not available, for example, due to few or no recorded permit numbers, or the partially permitted nature of a fishery in 2000.
- <sup>14</sup> 'NA' refers to data which was not available, for example, due to few or no recorded permit numbers, or the partially permitted nature of a fishery in 2000.
- <sup>15</sup> 'NA' refers to data which was not available, for example, due to few or no recorded permit numbers, or the partially permitted nature of a fishery in 2000.
- <sup>16</sup> Brown, H.J. 2002. Processing is entry into fishing industry. The Bellingham Herald, March 03.
- <sup>17</sup> Oregon Department of Fish and Wildlife. 2003. Oregon's Commercial Fishing Industry: Review of Years 2000 and 2001, Preliminary Estimates for 2002, Outlook for 2003, [Online]. Available: URL: http://www.dfw.state.or.us/odfwhtml/commercial/commercial\_fishing\_report.pdf (access date November 2004).
- <sup>18</sup> Center for Columbia River History. No date. Boldt Decision, [Online]. Available: URL: http://www.ccrh.org/comm/river/legal/boldt.htm (access date October 2004).

<sup>&</sup>lt;sup>6</sup> The Johnson Real Estate Team. No date. Top Employers, [Online]. Available: URL: http://www.johnsonteamrealestate.com/relocation/topemployers.cfm (access date - August 2004).

<sup>&</sup>lt;sup>7</sup> The Bellingham Herald. 2002. Bellingham, [Online]. Available: URL: http://cityguide.bellinghamherald.com/fe/communities/profile.asp?businessid=1042 (access date - August 2004).

<sup>&</sup>lt;sup>8</sup> Washington State Department of Revenue. 2004. Commercial fishing, [Online]. Available: URL: http://dor.wa.gov/content/taxes/Industry/Fish/default.aspx (access date - July 2004).

<sup>&</sup>lt;sup>9</sup> Washington State Department of Revenue. 2002. Information on Washington's Tax Structure: Fish Taxes, [Online]. Available: URL: http://dor. wa.gov/content/taxes/industry/fish/default.aspx (access date - July 2004).