
HOUSE BILL 1495

State of Washington

54th Legislature

1995 Regular Session

By Representatives Basich, Hatfield, Fuhrman, Sheldon, Foreman,
Chappell, Mastin, Johnson and Morris

Read first time 01/27/95. Referred to Committee on Natural Resources.

1 AN ACT Relating to the timber excise tax small harvester option;
2 amending RCW 84.33.073; providing an effective date; and declaring an
3 emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.33.073 and 1987 c 166 s 2 are each amended to read
6 as follows:

7 As used in RCW 84.33.073 and 84.33.074, the following terms have
8 the meanings indicated unless the context clearly requires otherwise.

9 (1) "Small harvester" means every person who from his own land or
10 from the land of another under a right or license granted by lease or
11 contract, either directly or by contracting with others for the
12 necessary labor or mechanical services, fells, cuts, or takes timber
13 for sale or for commercial or industrial use in an amount (~~not~~
14 ~~exceeding five hundred thousand board feet in a calendar quarter and~~)
15 not exceeding ((~~one~~)) two million board feet in a calendar year:
16 PROVIDED, That whenever the United States or any instrumentality
17 thereof, the state, including its departments and institutions and
18 political subdivisions, or any municipal corporation therein so fells,
19 cuts, or takes timber for sale or for commercial or industrial use, not

1 exceeding these amounts, the small harvester is the first person other
2 than the United States or any instrumentality thereof, the state,
3 including its departments and institutions and political subdivisions,
4 or any municipal corporation therein, who acquires title to or a
5 possessory interest in such timber. "Small harvester" does not include
6 persons performing under contract the necessary labor or mechanical
7 services for a harvester, and it does not include harvesters of
8 Christmas trees.

9 (2) "Timber" means forest trees, standing or down, on privately or
10 publicly owned land.

11 (3) "Harvesting and marketing costs" means only those costs
12 directly associated with harvesting the timber from the land and
13 delivering it to the buyer and may include the costs of disposing of
14 logging residues but it does not include any other costs which are not
15 directly and exclusively related to harvesting and marketing of the
16 timber such as costs of permanent roads or costs of reforesting the
17 land following harvest.

18 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
19 preservation of the public peace, health, or safety, or support of the
20 state government and its existing public institutions, and shall take
21 effect July 1, 1995.

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