

---

HOUSE BILL 2397

---

State of Washington

54th Legislature

1996 Regular Session

By Representatives Boldt, Sheldon, Kessler, Hatfield, Fuhrman, Buck, Basich and Benton

Read first time 01/10/96. Referred to Committee on Natural Resources.

1 AN ACT Relating to county excise tax on harvesters of timber; and  
2 amending RCW 84.33.051.

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

4 **Sec. 1.** RCW 84.33.051 and 1984 c 204 s 8 are each amended to read  
5 as follows:

6 (1) The legislative body of any county may impose a tax upon every  
7 person engaging in the county in business as a harvester effective  
8 October 1, 1984. The tax shall be equal to the stumpage value of  
9 timber harvested from privately or publicly owned land multiplied by a  
10 rate of four percent.

11 (2) Before the effective date of any ordinance imposing a tax under  
12 this section, the county shall contract with the department of revenue  
13 for administration and collection of the tax. The tax collected by the  
14 department of revenue under this section shall be deposited by the  
15 department in the timber tax distribution account. Moneys in the  
16 account may be spent only for distributions to counties under RCW  
17 84.33.081 and, after appropriation by the legislature, for the  
18 activities undertaken by the department of revenue relating to the  
19 collection and administration of the taxes imposed under this section

1 and RCW 84.33.041. Appropriations are not required for distributions  
2 to counties under RCW 84.33.081.

--- END ---