

---

HOUSE BILL 2897

---

State of Washington                      54th Legislature                      1996 Regular Session

By Representatives Fuhrman, Boldt and Sheldon

Read first time 01/24/96. Referred to Committee on Natural Resources.

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

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

4            **Sec. 1.** RCW 84.33.073 and 1995 c 325 s 1 are each amended to read  
5 as follows:

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

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

1 including its departments and institutions and political subdivisions,  
2 or any municipal corporation therein, who acquires title to or a  
3 possessory interest in such timber. "Small harvester" does not include  
4 persons performing under contract the necessary labor or mechanical  
5 services for a harvester, and it does not include harvesters of  
6 Christmas trees.

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

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

16 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1996.

--- END ---