

**WAC 458-40-628 Timber excise tax—Tax liability—Public timber, lump sum and scale sales.** For purposes of determining the proper quarter in which the harvester is to pay taxes on timber harvested from public land, the taxes due under RCW 84.33.041 are due and payable as follows:

(1) **Lump-sum sale.** The tax is due and payable on the last day of the month following the quarter in which the purchaser is billed by the seller for the timber: Provided, That if payments are made to the seller before any harvest, road construction or other work has begun on the timber sale contract, payment of taxes may be postponed until the quarter in which harvest or other contract work begins. In the quarter that harvest commences, taxes are due and payable on all billings accrued by the buyer in all prior quarters as well as the current quarter.

(2) **Scale sale.** The tax is due and payable on the last day of the month following the calendar quarter in which the purchaser is billed by the seller for the timber: Provided, That if payments are made to the seller before any harvest, road construction or other work has begun on the timber sale contract, payment of taxes may be postponed until the quarter in which harvest or other contract work begins. In the quarter that harvest commences, taxes are due and payable on all billings accrued by the buyer in all prior quarters as well as the current quarter. Indexing or escalation amounts must be included in the quarter in which they apply.

(3) **Other considerations.** Tax due on considerations other than cash is due and payable the first quarter of harvest, or the first quarter the costs are incurred, but not later than the last quarter of harvest: Provided, That if effective road credits (United States Forest Service Sales) are used as payment for stumpage, the tax is due in the quarter in which the road credits are applied as payment.

[Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-628, filed 12/1/00, effective 1/1/01; WSR 90-02-049, § 458-40-628, filed 12/29/89, effective 1/29/90. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-628, filed 12/31/86.]