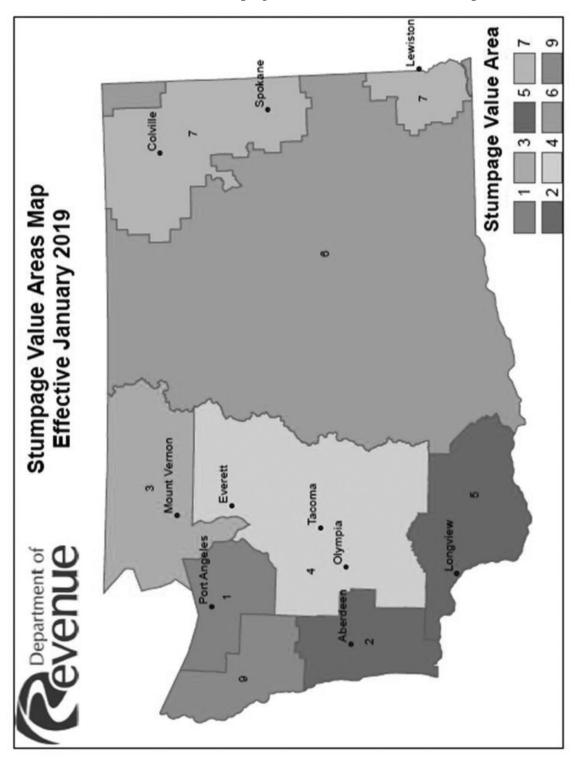
WAC 458-40-640 Timber excise tax—Stumpage value area (map). The stumpage value area map contained in this rule must be used to determine the proper stumpage value table to be used in calculating the taxable stumpage value of timber harvested from private land.

WAC 458-40-640 Stumpage value area—Map

Harvesters may obtain a larger scale map by writing to the Washington State Department of Revenue, Special Programs Division, Forest Tax Section, Post Office Box 47472, Olympia, Washington 98504-7472; or by calling 1-800-548-8829.



[Statutory Authority: RCW 82.01.060(2) and 84.33.096. WSR 19-02-068, § 458-40-640, filed 12/28/18, effective 1/1/19. Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, 6/29/12, effective 458-40-640, filed 7/1/12; WSR 07 - 14 - 0947/30/07; 458-40-640, filed 6/29/07**,** effective WSR 04 - 14 - 032, 458-40-640, filed 6/29/04, effective 7/30/04. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 01-24-029, § 458-40-640, filed 11/27/01, effective 12/28/01. Statutory Authority: RCW 82.32.300, 84.33.096 and 84.33.091. WSR 01-02-019, § 458-40-640, filed 12/21/00, effective 1/1/01. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 95-14-086, § 458-40-640, filed 6/30/95, effective 7/1/95; WSR 95-02-037, § 458-40-640, filed 12/30/94, effective 1/1/95; WSR 90-14-033, § 458-40-640, filed 6/29/90, effective 7/30/90. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-640, filed 12/31/86.]