

**RCW 82.04.333 Exemptions—Small harvesters.** In computing tax under this chapter, a person who is a small harvester as defined in RCW 84.33.035 may deduct an amount not to exceed one hundred thousand dollars per tax year from the gross receipts or value of products proceeding or accruing from timber harvested by that person. A deduction under this section may not reduce the amount of tax due to less than zero. [2011 c 101 § 4; 2007 c 48 § 5; 1990 c 141 § 1.]

**Effective date—2007 c 48:** See note following RCW 82.04.260.