

**RCW 84.33.075 Excise tax on harvesters of timber—Exemption for certain nonprofit organizations, associations, or corporations.** The excise tax imposed by this chapter shall not apply to any timber harvested by a nonprofit organization, association, or corporation from forestlands owned by it, where such lands are exempt from property taxes under RCW 84.36.030, and where all of the income and receipts of the nonprofit organization, association, or corporation derived from such timber sales are used solely for the expense of promoting, operating, and maintaining youth programs which are equally available to all, regardless of race, color, national origin, ancestry, or religious belief.

In order to determine whether the harvesting of timber by a nonprofit organization, association, or corporation is exempt, the director of the department of revenue shall have access to its books.

For the purposes of this section, a "nonprofit" organization, association, or corporation is one: (1) Which pays no part of its income directly or indirectly to its members, stockholders, officers, directors, or trustees except in the form of services rendered by the organization, association, or corporation in accordance with its purposes and bylaws; and (2) which pays salary or compensation to its officers only for actual services rendered, and at levels comparable to the salary or compensation of like positions within the public services of the state. [1984 c 204 § 20; 1980 c 134 § 6.]

**Savings—Effective date—1984 c 204:** See notes following RCW 84.33.035.