Taxation of Forest Land and Timber

I. Thinning (see WAC 458-40-610(20))

Class 1
- Average log volume of 50 board feet or more.
  - $25.00

Class 2
- Average log volume of less than 50 board feet.
  - $125.00

TABLE 2—Harvest Adjustment Table

Stumpage Value Areas 6 and 7
January 1 through June 30, 1994

<table>
<thead>
<tr>
<th>Type of Adjustment</th>
<th>Definition</th>
<th>Dollar Adjustment Per Thousand Board Feet</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Volume per acre</td>
<td>Harvest of more than 8 thousand board feet per acre.</td>
<td>$0.00</td>
</tr>
<tr>
<td>Class 1</td>
<td>Harvest of 3 thousand board feet to 8 thousand board feet per acre.</td>
<td>$7.00</td>
</tr>
<tr>
<td>Class 2</td>
<td>Harvest of less than 3 thousand board feet per acre.</td>
<td>$10.00</td>
</tr>
<tr>
<td>II. Logging conditions</td>
<td>Generally slopes less than 40%. No significant rock outcrops or swamp barriers.</td>
<td>$0.00</td>
</tr>
<tr>
<td>Class 1</td>
<td>Generally slopes between 40% and 60%. Some rock outcrops or swamp barriers.</td>
<td>$18.00</td>
</tr>
<tr>
<td>Class 2</td>
<td>Generally rough, broken ground with slopes in excess of 60%. Numerous rock outcrops and bluffs.</td>
<td>$25.00</td>
</tr>
<tr>
<td>Class 3</td>
<td>For logs which are yanked from stump to landing by helicopter. This does not include special forest products.</td>
<td>$69.00</td>
</tr>
<tr>
<td>III. Remote island adjustment:</td>
<td>For timber harvested from a remote island</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

TABLE 3—Domestic Market Adjustment

Public Timber

Harvest of timber not sold by a competitive bidding process which is prohibited under the authority of state or federal law from foreign export may be eligible for the domestic market adjustment. The adjustment may be applied only to those species of timber which must be processed domestically. According to type of sale, the adjustment may be applied to the following species:

Federal Timber Sales: All species except Alaska Yellow Cedar.
(Stat. Ref. - 36 CFR 223.10)

State, and Other Nonfederal, Public Timber Sales: Western Red Cedar only. (Stat. Ref. - 50 USC appendix 2406.1)

Private timber

Harvest of private timber which is legally restricted from foreign export, under the authority of The Forest Resources Conservation and Shortage Relief Act (Public Law 101-382), (16 U.S.C. Sec. 620 et seq.); the Export Administration Act of 1979 (50 U.S.C. App. 2406(c)); a Cooperative Sustained Yield Unit Agreement made pursuant to the Act of March 29, 1944, (16 U.S.C. Sec. 583-583i); or Washington Administrative Code (WAC 240-15-015(2)) is also eligible for the Domestic Market Adjustment.

The adjustment amounts shall be as follows:

Class 1: SVA’s 1 through 6, and 10
- $0.00 per MBF

Class 2: SVA 7
- $0.00 per MBF

Note: The adjustment will not be allowed on special forest products.

Title 460 WAC
SECURITIES DIVISION
(DEPARTMENT OF LICENSING)

Chapters
460-24A Investment advisers.

Chapter 460-24A WAC INVESTMENT ADVISERS

WAC 460-24A-150 Performance compensation arrangements.

WAC 460-24A-150 Performance compensation arrangements. An investment adviser may, without violating RCW 21.20.030(1), enter into a performance compensation arrangement with a customer that complies with Securities and Exchange Commission Rule 205-3, as made effective in Release No. IA-996, under the Investment Advisers Act of 1940. Rule 205-3 is found in the CCH Federal Securities Law Reports published by Commerce Clearing House. Copies of the rule are also available at the office of the securities administrator.
(Statutory Authority: RCW 21.20.450 and 1993 c 114. 93-20-012, § 460-24A-150, filed 9/23/93, effective 10/24/93.)

Title 463 WAC
ENERGY FACILITY SITE EVALUATION COUNCIL
(Formerly: Thermal Power Plant Evaluation Council)

Chapters
463-30 Procedure—Adjudicative proceedings.
463-39 General and operating permit regulations for air pollution sources.

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