

**WAC 458-40-650 Timber excise tax—Timber quality codes defined.**

The timber quality code numbers for each species of timber shown in the stumpage value tables contained in this chapter are defined as follows:

**TABLE 1—Timber Quality Code Table  
Stumpage Value Areas 1, 2, 3, 4, and 5**

Species	Quality Code Number	Log grade specifications <sup>1</sup>
Douglas-fir and Western Larch	1	All log grades.
Western Redcedar and Alaska-Cedar	1	All log grades.
Western Hemlock, True Firs, Lodgepole Pine, Other Conifer, and Spruce	1	All log grades.
Ponderosa Pine and Western White Pine	1	All log grades.
Red Alder	1	All log grades.
Black Cottonwood	1	All log grades.
Other Hardwoods	1	All log grades.
Chipwood	1	All logs that comply with the definition of chipwood in WAC 458-40-610.
Piles	1	All logs that comply with the definition of piles in WAC 458-40-610.
Poles	1	All logs that comply with the definition of poles in WAC 458-40-610.

<sup>1</sup> For information on approved log scaling and grading methods see WAC 458-40-680.

**TABLE 2—Timber Quality Code Table  
Stumpage Value Area 6**

Species	Quality Code Number	Log grade specifications
Douglas Fir and Western Larch	1	All log grades.
Ponderosa Pine and Western White Pine	1	All log grades.
Western Redcedar and Alaska Cedar	1	All log grades.
True Firs, Spruce, Hemlock, Lodgepole Pine and all Other Conifer	1	All log grades.
Hardwoods	1	Sawlogs only.
Small logs	1	All conifer logs that comply with the definition of small logs in WAC 458-40-610.
Chipwood	1	All logs that comply with the definition of chipwood in WAC 458-40-610.
Piles	1	All logs that comply with the definition of piles in WAC 458-40-610.
Poles	1	All logs that comply with the definition of poles in WAC 458-40-610.

[Statutory Authority: RCW 82.32.300, 82.01.060(2), 84.33.096, and 84.33.091. WSR 12-14-065, § 458-40-650, filed 6/29/12, effective

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