
SENATE BILL 6200

State of Washington

54th Legislature

1996 Regular Session

By Senators Hargrove, A. Anderson, Fraser, Owen, Swecker, Spanel,
Morton, Haugen and Rasmussen

Read first time 01/09/96. Referred to Committee on Ways & Means.

1 AN ACT Relating to county excise tax on harvesters of timber; and
2 amending RCW 84.33.051.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.33.051 and 1984 c 204 s 8 are each amended to read
5 as follows:

6 (1) The legislative body of any county may impose a tax upon every
7 person engaging in the county in business as a harvester effective
8 October 1, 1984. The tax shall be equal to the stumpage value of
9 timber harvested from privately or publicly owned land multiplied by a
10 rate of four percent.

11 (2) Before the effective date of any ordinance imposing a tax under
12 this section, the county shall contract with the department of revenue
13 for administration and collection of the tax. The tax collected by the
14 department of revenue under this section shall be deposited by the
15 department in the timber tax distribution account. Moneys in the
16 account may be spent only for distributions to counties under RCW
17 84.33.081 and, after appropriation by the legislature, for the
18 activities undertaken by the department of revenue relating to the
19 collection and administration of the taxes imposed under this section

1 and RCW 84.33.041. Appropriations are not required for distributions
2 to counties under RCW 84.33.081.

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