
HOUSE BILL 2693

State of Washington 58th Legislature 2004 Regular Session

By Representatives Hinkle, McIntire, Cairnes, Fromhold and Holmquist

Read first time 01/19/2004. Referred to Committee on Finance.

1 AN ACT Relating to the taxation of timber on publicly owned land;
2 amending RCW 84.33.051 and 84.33.040; creating a new section; repealing
3 RCW 84.33.078; and providing an effective date.

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

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

7 (1) The legislative body of any county may impose a tax upon every
8 person engaging in the county in business as a harvester effective
9 October 1, 1984. The tax shall be equal to the stumpage value of
10 timber harvested from privately owned land multiplied by a rate of
11 ~~((four))~~ 4 percent; and equal to the stumpage value of timber harvested
12 from publicly owned land multiplied by the following rates:

13 (a) For timber harvested January 1, 2005, through December 31,
14 2005, 1.2 percent;

15 (b) For timber harvested January 1, 2006, through December 31,
16 2006, 1.5 percent;

17 (c) For timber harvested January 1, 2007, through December 31,
18 2007, 1.8 percent;

1 (d) For timber harvested January 1, 2008, through December 31,
2 2008, 2.1 percent;

3 (e) For timber harvested January 1, 2009, through December 31,
4 2009, 2.4 percent;

5 (f) For timber harvested January 1, 2010, through December 31,
6 2010, 2.7 percent;

7 (g) For timber harvested January 1, 2011, through December 31,
8 2011, 3.1 percent;

9 (h) For timber harvested January 1, 2012, through December 31,
10 2012, 3.4 percent;

11 (i) For timber harvested January 1, 2013, through December 31,
12 2013, 3.7 percent;

13 (j) For timber harvested January 1, 2014, and thereafter, 4.0
14 percent.

15 (2) Before the effective date of any ordinance imposing a tax under
16 this section, the county shall contract with the department of revenue
17 for administration and collection of the tax. The tax collected by the
18 department of revenue under this section shall be deposited by the
19 department in the timber tax distribution account. Moneys in the
20 account may be spent only for distributions to counties under RCW
21 84.33.081 and, after appropriation by the legislature, for the
22 activities undertaken by the department of revenue relating to the
23 collection and administration of the taxes imposed under this section
24 and RCW 84.33.041. Appropriations are not required for distributions
25 to counties under RCW 84.33.081.

26 **Sec. 2.** RCW 84.33.040 and 1984 c 204 s 18 are each amended to read
27 as follows:

28 Timber (~~(on privately owned land or federally owned land shall be)~~)
29 is exempt from ad valorem taxation.

30 NEW SECTION. **Sec. 3.** RCW 84.33.078 (Sale of timber on
31 nonfederally owned public land--Notice of sale or prospectus to
32 indicate tax treatment) and 2003 c 313 s 11, 1986 c 65 s 1, 1984 c 204
33 s 22, & 1983 1st ex.s. c 62 s 9 are each repealed.

34 NEW SECTION. **Sec. 4.** Section 2 of this act applies to taxes

1 levied for collection in 2005 and thereafter.

2 NEW SECTION. **Sec. 5.** This act takes effect January 1, 2005.

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