

WAC 458-40-626 Timber excise tax—Tax liability—Private timber, tax due when timber harvested. (1) **Introduction.** For purposes of determining the proper calendar quarter in which the harvester is to pay tax on timber harvested from private land the tax is due and payable on the last day of the month following the end of the calendar quarter in which the timber was harvested.

(2) **Personal use of harvested timber by landowner.** A landowner harvesting timber for commercial or industrial use is subject to the timber excise tax upon the value of harvested timber. See RCW 84.33.041 and 84.33.035. A landowner cutting timber for that landowner's own personal use is not subject to the timber excise tax.

A landowner selling, bartering, or trading timber is making commercial use of that timber. A landowner providing that individual's own business with timber is making commercial or industrial use of that timber. For example, a logging contractor using timber by-products for hog fuel has made industrial use of that timber. An individual engaged in the construction industry using lumber from that landowner's timber to build a structure meant for sale by that individual or that individual's business has also made industrial use of the timber. On the other hand, a landowner makes personal use of timber when that individual uses the timber, a portion of the cut timber, or a by-product from the timber as:

- (a) Firewood in that individual's stove or fireplace;
- (b) Lumber for that individual's personal residence, garage or storage structure;
- (c) Lumber for a fence around that individual's personal residence or private property not used for commercial purposes; or
- (d) Sawdust or shavings for that individual's garden or yard.

[Statutory Authority: RCW 82.32.300, 82.01.060(2), and 84.33.096. WSR 10-07-040, § 458-40-626, filed 3/10/10, effective 4/10/10. Statutory Authority: RCW 82.32.300 and 84.33.096. WSR 00-24-068, § 458-40-626, filed 12/1/00, effective 1/1/01. Statutory Authority: Chapter 84.33 RCW. WSR 87-02-023 (Order 86-4), § 458-40-626, filed 12/31/86.]