RCW 84.33.041 State excise tax on harvesters of timber imposed—Credit for county tax—Deposit of moneys in timber tax distribution account. (1) An excise tax is imposed on every person engaging in this state in business as a harvester of timber on privately or publicly owned land. The tax is equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by the rate provided in this chapter.

(2) A credit is allowed against the tax imposed under this section for any tax paid under RCW 84.33.051.

(3) Moneys received as payment for the tax imposed under this section and RCW 84.33.051 shall be deposited in the timber tax distribution account hereby established in the state treasury. [1991 sp.s. c 13 s 26; 1985 c 57 s 87; 1984 c 204 s 2.]

Effective dates—1991 sp.s. c 13: See note following RCW 18.04.105.

Effective date—1985 c 57: See note following RCW 18.04.105.

Savings—Effective date—1984 c 204: See notes following RCW 84.33.035.

Use of collection agencies to collect taxes outside the state: RCW 82.32.265.