RCW 84.33.088 Reporting requirements on timber purchase. ***(Expires September 30, 2029.)*** (1) A purchaser of privately owned timber in an amount in excess of 200,000 board feet in a voluntary sale made in the ordinary course of business must, on or before the last day of the month following the purchase of the timber, report the particulars of the purchase to the department as required in subsection (2) of this section.

(2) The report required in subsection (1) of this section must contain all information relevant to the value of the timber purchased including, but not limited to, the following, as applicable: Purchaser's name, address, and contact information; seller's name, address, and contact information; sale date; termination date in sale agreement; total sale price; legal description of sale area, sale name if applicable; forest practice application/harvest permit number if available; total acreage involved in the sale; estimated net volume of timber purchased by tree species and log grade; and description and value of property improvements. For the purposes of this subsection property improvements may include, but are not limited to: Road construction or road improvements, reforestation, land clearing, stock piling of rock, or any other agreed upon property improvement. A report may be submitted in any reasonable form or, at the purchaser's option, by submitting relevant excerpts of the timber sales contract. A purchaser may comply by submitting the information in the following form:

Purchaser's name, address, and contact information:. . . . . .
Seller's name, address, and contact information:. . . . . .
Sale date:. . . . . .
Termination date:. . . . . .
Total sale price:. . . . . .
Legal description of sale area:. . . . . .
Sale name (if applicable):. . . . . .
Forest practice application/Harvest permit
number (if available):. . . . . .
Total acreage involved:. . . . . .
Estimated net volume of timber purchased by tree species
and log grade:. . . . . .
Description and value of property improvements, such as road construction or road improvements, reforestation, land clearing, stock piling of rock, or any other agreed upon property improvement:. . . .
. . . . . .

(3) A purchaser of privately owned timber involved in a purchase described in subsection (1) of this section, who fails to report a purchase as required, may be liable for a penalty of $250 for each failure to report, as determined by the department.

(4) Privately purchased timber reports are confidential taxpayer information under RCW 82.32.330.

(5) This section expires September 30, 2029. [2025 c 155 s 1; 2021 c 24 s 1; 2017 c 55 s 1; 2014 c 152 s 1; 2010 c 197 s 1; 2007 c 47 s 1; 2003 c 315 s 1; 2001 c 320 s 16.]

Effective date—2021 c 24: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect June 30, 2021." [2021 c 24 s 2.]

Effective date—2007 c 47: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2007." [2007 c 47 s 2.]

Effective date—2001 c 320: See note following RCW 11.02.005.