



# PREPROPOSAL STATEMENT OF INQUIRY

**CR-101 (June 2004)**  
(Implements RCW 34.05.310)  
Do NOT use for expedited rule making

**Agency:** Department of Revenue

**Subject of possible rule making:** WAC 458-40-660 Timber excise tax -- Stumpage value tables

**Statutes authorizing the agency to adopt rules on this subject:** RCW 84.33.096, 82.32.300, and 82.01.060(2)

**Reasons why rules on this subject may be needed and what they might accomplish:** RCW 84.33.091 requires the Department of Revenue to revise the stumpage value tables every six months. The Department establishes stumpage value tables to apprise timber harvesters of the timber values used to calculate the timber excise tax. The Department anticipates amending WAC 458-40-660 to provide valuations for the 2nd half of 2014.

**Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies:** Although the U.S. Forest Service and Washington State Department of Natural Resources both regulate forest practices, neither is involved in valuation for taxation purposes. The non-tax processes and definitions are coordinated with these agencies to avoid conflict, but there should be no need to involve them in the valuation revisions provided in this rule.

**Process for developing new rule (check all that apply):**

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe) Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

**How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:**

Written comments may be submitted by mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary draft of anticipated changes will be available upon request shortly before the public meeting. Written comments on and/or requests for copies of the rule may be directed to: Mark E. Bohe, Interpretations and Technical Advice Division, P. O. Box 47453, Olympia, WA 98504-7453; e-mail: [markbohe@dor.wa.gov](mailto:markbohe@dor.wa.gov); phone: (360) 534-1574.

**Public meeting location:**

Capitol Plaza Building  
4<sup>th</sup> Floor – Executive Conference Room  
1025 Union Avenue SE  
Olympia, Washington

**Assistance for persons with disabilities:**

Contact Mary Carol LaPalm (360) 725-7499 or Renee Cosare (360) 725-7514 no later than 10 days before the meeting date. For Hearing Impaired please contact us via the Washington Relay Operator at (800) 833-6384.

*Call in option can be provided upon request no later than 3 days before the meeting date.*

**Date:** April 16, 2014 **Time:** 10:00 a.m.

**Date**  
March 3, 2014

**Name**  
Dylan Waits

**Signature**

**Title**  
Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED  
**DATE: March 03, 2014**  
**TIME: 4:37 PM**  
**WSR 14-06-087**