



# PROPOSED RULE MAKING

## CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency: Department of Revenue

Preproposal Statement of Inquiry was filed as WSR 06-18-036; or  
 Expedited Rule Making--Proposed notice was filed as WSR ; or  
 Proposal is exempt under RCW 34.05.310(4).

Original Notice  
 Supplemental Notice to WSR  
 Continuance of WSR

Title of rule and other identifying information: WAC 458-40-660 Timber excise tax – Stumpage value tables – Stumpage value adjustments

**Hearing location(s):**

Capitol Plaza Building  
 4<sup>th</sup> Floor – L&P Large Conference Room  
 1025 Union Avenue SE  
 Olympia, Washington 98504

Date: December 5, 2006 Time: 10:00 a.m.

**Date of intended adoption:** December 12, 2006  
 (Note: This is NOT the effective date)

**Submit written comments to:**

Name: Mark Bohe  
 Address: Post Office Box 47453  
 Olympia, Washington  
 98504-7453  
 e-mail markbohe@dor.wa.gov  
 fax (360) 586-5543  
 by December 5, 2006

**Assistance for persons with disabilities:** Contact Sandy Davis at (360) 725-7499 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** RCW 84.33.091 requires the Department 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. This valuation is for the 1st Half of 2007 Stumpage Value adoption (458-40-660).

**Reasons supporting proposal:** The proposed rule would provide a more accurate value for timber harvested for firewood.

**Statutory authority for adoption:** RCW 82.32.300, 82.01.060(2), and 84.33.096

**Statute being implemented:** RCW 84.33.091

**Is rule necessary because of a:**

Federal Law?  Yes  No  
 Federal Court Decision?  Yes  No  
 State Court Decision?  Yes  No  
 If yes, CITATION:

**Filed: October 31, 2006**

**Time: 3:36 p.m.**

**Date**

**WSR: 06-22-085**

**Name**

Alan R. Lynn

**Signature**

**The above information was input by DOR**

**Title**

Rules Coordinator

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:**

None.

**Name of proponent:** (person or organization) Washington State Department of Revenue

- Private  
 Public  
 Governmental

**Name of agency personnel responsible for:**

Name	Office Location	Phone
Drafting.....Mark E. Bohe	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6133
Implementation.... Stuart Thronson	1025 Union Ave. SE. Ste #300, Olympia ,Wa	(360) 570-3230
Enforcement..... Stuart Thronson	1025 Union Ave. SE. Ste #300, Olympia ,Wa	(360) 570-3230

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

No small business economic impact statement is required.

**Is a cost-benefit analysis required under RCW 34.05.328?**

Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name: Mark Bohe  
Address: Post Office Box 47453  
Olympia, Washington  
98504-7453  
e-mail markbohe@dor.wa.gov  
fax (360) 586-5543  
by (date) December 5, 2006

The proposed rule is a significant legislative rule as defined by RCW 34.05.328.