

# SPECIAL NOTICE

June 10, 2005

For further information contact:

Telephone Information Center  
1-800-647-7706 or (360) 705-6676

Alternate Formats (360) 705-6715  
Teletype 1-800-451-7985

## Buyers or Processors of Cedar or Specialty Wood Products – Registration Requirements

Substitute House Bill (SHB) 1406 requires any buyer or processor of cedar or specialty wood products to be registered with the Washington Department of Revenue **effective July 24, 2005**.

### Definitions

“**Buyer**” – the first person that receives any specialty wood product after it leaves the harvest site.

“**Processor**” – a person who purchases, takes, or retains possession of specialty wood products or specialty wood salvage for later sale in the same or modified form following removal and delivery from the land where the product was harvested.

“**Cedar products**” – cedar shakeboards, shake and shingle bolts, and rounds one to three feet in length.

“**Specialty wood products**” – wood that is in logs less than eight feet in length, chunks, slabs, stumps, or burls, and is one or more of the following:

- Western red cedar, Englemann spruce, Sitka spruce, big leaf maple, or western red alder species;
- Without knots in a portion of the surface area at least 21 inches long and 7-1/4 inches wide when measured from the outer surface toward the center; or
- Suitable for the purposes of making musical instruments or ornamental boxes.

### Tax Registration Requirements

Every cedar or specialty wood buyer or processor shall prominently display a valid registration with the Department of Revenue, or a copy at each location where they received the products.

To obtain a tax registration, and Unified Business Identifier (UBI) number a buyer or processor must complete the Master Application. The Master Application may be accessed online at <http://dor.wa.gov/content/doingbusiness/>.

You can have a Master Application mailed to you by calling the Department’s Telephone Information Center at 1-800-647-7706.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.