



# EXPEDITED RULE MAKING

**CR-105 (June 2004)**  
(Implements RCW 34.05.353)  
**EXPEDITED RULE MAKING ONLY**

**Agency:** Department of Revenue

**Title of rule and other identifying information:**

- WAC 458-40-530 Property tax, forest land – Land grades – Operability classes.
- WAC 458-40-610 Timber excise tax — Definitions.
- WAC 458-40-626 Timber excise tax — Tax liability — Private timber, tax due when timber harvested.

### NOTICE

**THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO**

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**AND RECEIVED BY:** March 8, 2010

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** The Department is proposing to amend these rules to correct the following citations:

- WAC 458-40-530 – Subsection (1) has a citation to RCW 84.33.120, which no longer exists. This citation is being changed to RCW 84.33.130.
- WAC 458-40-610 – The citations to WAC 458-40-690 in subsection (1) are being changed to WAC 458-40-680.
- WAC 458-40-626 – The citation to RCW 84.33.073 in subsection (2) is being removed. This statute no longer exists.

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

**Statute being implemented:**

- WAC 458-40-530 – RCW 84.33.130
- WAC 458-40-610 – RCW 84.33.010 through 84.33.096
- WAC 458-40-626 – RCW 84.33.041 and 84.33.035

**Is rule necessary because of a:**

- |                         |                              |  |
|-------------------------|------------------------------|--|
| Federal Law?            | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| State Court Decision?   | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

If yes, CITATION:

**Date**

January 5, 2010

**Name (Type or print)**

Alan R. Lynn

**Signature**

**Title** Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** January 05, 2010

**TIME:** 11:45 AM

**WSR 10-02-077**

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

- Private
- Public
- Governmental

**Name of agency personnel responsible for:**

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