



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency:

- Preproposal Statement of Inquiry was filed as WSR 06-07-159; 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 458-40-610 Timber excise tax – Definitions

Hearing location(s):

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

Date: June 27, 2006 Time: 10:00 a.m.

Date of intended adoption: June 29, 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 (date) June 27, 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:

WAC 458-40-610 (Rule 610) provides definitions of terms used in chapter 458-40 when describing the policies and procedures for the taxation of timber harvested from public and private forest lands. The Department is proposing a rewrite of the Small Harvester Harvesting & Marketing Costs definition (subsection (9)) to clarify that costs associated with conversions are not deductible as harvesting and marketing costs.

Reasons supporting proposal: The proposed rule better explains that costs associated with conversions are not deductible as harvesting and marketing costs.

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:

CODE REVISER USE ONLY

Filed: May 24, 2006
Time: 11:30 a.m.
WSR: 06-11-182

Date

Name

Alan R. Lynn

Signature

Title

Rules Coordinator

The above information was input by DOR.

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 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?

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

No. Explain why no statement was prepared.

A small business economic impact statement is not required because the rule and the proposed amendments do not impose any requirements or burdens that are not already specifically required by statute.

Is a cost-benefit analysis required under RCW 34.05.328?

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

Name:

Address:

phone

fax

e-mail

No: Please explain: The proposed rules are not significant legislative rules as defined by RCW 34.05.328.