



# 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 08-19-074; 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 9, 2008 Time: 10:00 a.m.

**Submit written comments to:**

Name: Mark Bohe  
Address: Post Office Box 47453  
Olympia, Washington  
98504-7453  
e-mail markbohe@dor.wa.gov  
fax (360) 586-0127  
by December 9, 2008

**Assistance for persons with disabilities:** Contact Martha Thomas at (360) 725-7497 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

**Date of intended adoption:** December 23, 2008  
(Note: This is NOT the effective date)

**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. The values in the proposed rule will apply to the 1st half of 2009.

Copies of draft rules are available for viewing and printing on our website at:  
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

**Reasons supporting proposal:** The law requires that these stumpage values be updated as of January 1<sup>st</sup> and July 1<sup>st</sup> of each year.

**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:

**Date**  
November 5, 2008

**Name**  
Alan R. Lynn

**Signature**

**Title**  
Rules Coordinator

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED  
  
DATE: November 05, 2008  
TIME: 10:31 AM  
  
WSR 08-22-099

**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) 586-0127

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