



# RULE-MAKING ORDER

**CR-103 (June 2004)**  
**(Implements RCW 34.05.360)**

**Agency:** Department of Revenue

**Permanent Rule**  
 **Emergency Rule**

**Effective date of rule:**

**Permanent Rules**

31 days after filing.  
 Other (specify) 7/1/07 (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Effective date of rule:**

**Emergency Rules**

Immediately upon filing.  
 Later (specify)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

Yes  No If Yes, explain: The stumpage value rule is required by statute (RCW 84.33.091) to be effective on July 1, 2007.

**Purpose:** WAC 458-40-660 contains the stumpage values used by harvesters of timber to calculate the timber excise tax. This rule is being revised to provide the stumpage values to be used during the second half of 2007.

**Citation of existing rules affected by this order:**

Repealed:  
Amended: WAC 458-40-660 Timber excise tax - Stumpage value tables – Stumpage value adjustments  
Suspended:

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

**Other authority :** RCW 84.33.091

**PERMANENT RULE ONLY (Including Expedited Rule Making)**

Adopted under notice filed as WSR 07-10-130 on May 2, 2007.  
Describe any changes other than editing from proposed to adopted version: None.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: **Mark Bohe** phone **(360) 570-6133**  
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**EMERGENCY RULE ONLY**

Under RCW 34.05.350 the agency for good cause finds:  
 That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.  
 That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

**Date adopted:**

**Name (type or print)**

Janis P. Bianchi

**Signature**

**Title** Assistant Director

Interpretations and Technical Advice Division

**Filed: June 29, 2007**

**Time: 4:20 p.m.**

**WSR: 07-14-095**

**The above information was input by DOR**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	Amended		Repealed
<b>Federal rules or standards:</b>	New	Amended		Repealed
<b>Recently enacted state statutes:</b>	New	Amended		Repealed

**The number of sections adopted at the request of a nongovernmental entity:**

	New	Amended		Repealed
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**The number of sections adopted in the agency's own initiative:**

	New	Amended	1	Repealed
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

	New	Amended		Repealed
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	Amended		Repealed
<b>Pilot rule making:</b>	New	Amended		Repealed
<b>Other alternative rule making:</b>	New	Amended	1	Repealed