

## Wood Stove or Solid Fuel Burning Device Fee

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**RCW** 70A.15.3620

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**Tax Base** A per stove fee on sales of wood stoves and solid fuel burning devices.

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**Tax Rate** \$30 per stove or device

The fee may be increased annually for inflation as determined by the Economic and Revenue Forecast Council.

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**Recent Collections (\$000)**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$264	19.8%	0.001%
2020	\$220	9.4%	0.001%
2019	\$201	0.2%	0.001%
2018	\$201	-8.6%	0.001%
2017	\$220	0.5%	0.001%
2016	\$219	6.7%	0.001%
2015	\$205	-6.7%	0.001%
2014	\$220	5.7%	0.001%
2013	\$208	-6.3%	0.001%
2012	\$222	-13.9%	0.001%

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**Distribution of Receipts** The Wood Stove Education and Enforcement Account receives funds from this fee.

The Department of Ecology uses the funds to educate consumers about the effects of wood stove smoke upon air pollution and to enforce burn restrictions during periods of reduced air quality.

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**Levied by** State

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**Administration** Department of Revenue

Sellers of wood stoves report the fee on the combined excise tax return.

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<b>History</b>	1991	Increased the fee to \$30 and removed the exemption for masonry fireplaces.
	1990	The fee increased to \$15.
	1988	Established the initial wood stove fee at \$5 per stove.

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