



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3243.2025 Taxability of Standing Timber Sales

This ETA addresses when the sale of standing timber is subject to real estate excise tax (REET) under RCW 82.45.060, when the sale of standing timber is subject to the preferential business and occupation (B&O) tax under RCW 82.04.260(12)(d), or when neither apply. This ETA does not address whether these sales are subject to the forest excise tax under chapter 84.33 RCW (Timber and forestlands), property tax under chapter 84.73 RCW (Open space, agricultural, timberlands – current use – conservation futures), retail sales tax under chapter 82.08 RCW, or other B&O tax under chapter 82.04 RCW.

A copy of this document is available via the Internet at [Rule and Tax Advisory Adoptions and Repeals](#).

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