



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (October 2017) (Implements RCW 34.05.310)

Do **NOT** use for expedited rule making

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DATE: March 04, 2026

TIME: 7:43 AM

WSR 26-06-089

Agency: Department of Revenue

Subject of possible rule making: WAC 458-40-660 Timber excise tax—Stumpage value tables—Stumpage value adjustments.

Statutes authorizing the agency to adopt rules on this subject: RCW [84.33.096](#), [82.32.300](#), [82.01.060](#)(2), and [84.33.091](#).

Reasons why rules on this subject may be needed and what they might accomplish: RCW [84.33.091](#) requires the department of revenue 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 department anticipates amending WAC 458-40-660 to provide valuations for the second half of 2026.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: Although the United States Forest Service and Washington State Department of Natural Resources both regulate forest practices, neither is involved in valuation for taxation purposes. The nontax processes and definitions are coordinated with these agencies to avoid conflict, but it is not necessary to involve them in the valuation revisions provided in this rule.

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study

Other (describe) Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting:

	(If necessary)
Name: Tiffany Do	Name:
Address: 6400 Linderson Way SW, PO Box 47453, Tumwater, WA 98504	Address:
Phone: 360-534-1558	Phone:
Fax: 360-534-1606	Fax:
TTY: 800-833-6384	TTY:
Email: TiffanyD@dor.wa.gov	Email:
Web site:	Web site:
Other:	Other:


Additional comments: A preliminary draft of possible rule changes will be available upon request shortly before the public meeting. Written comments may be submitted by email and should be directed to [Tiffany Do](#) using one of the contact methods above.

Written and oral comments will be accepted at the Public Meeting and until April 21, 2026.

Date: April 21, 2026

Time: 1:00 p.m.

Public Meeting Location: Telephonic/internet meeting only. Contact TiffanyD@dor.wa.gov for dial-in/login information.

Date: March 4, 2026	Signature: 
Name: Perry Stern	
Title: Rules Coordinator	