

## Wood Stove Fee

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**RCW** 70.94.483

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**Tax Base** Retail sales of solid fuel burning devices.

Tax exemptions may reduce the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

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**Tax Rate** \$30 per stove.

The statute allows the Department of Ecology to adjust the rate above \$30 based on changes in the consumer price index.

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**Recent Collections (\$000)**

| Fiscal Year | Collections | % Change | % of All State Taxes |
|-------------|-------------|----------|----------------------|
| 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%   | 0.002%               |
| 2011        | \$258       | -20.4%   | 0.002%               |
| 2010        | \$324       | 1.3%     | 0.002%               |
| 2009        | \$320       | 7.0%     | 0.002%               |

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**Distribution of Receipts**

Receipts are deposited into the Wood Stove Education and Enforcement account.

The funds are used by the Department of Ecology to educate consumers about the effects of wood stove smoke upon air pollution and to enforce burning restrictions during periods of impaired air quality.

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**Levied by** State

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**Administration** Department of Revenue.

Vendors of wood stoves report the tax on the Combined Excise Tax Return.

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### History

1991 Fee increased to \$30 and the exemption for masonry fireplaces repealed.

1990 Fee increased to \$15.

1988 The initial wood stove fee was established at \$5 per stove.

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