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SENATE BILL 6394

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State of Washington

59th Legislature

2006 Regular Session

By Senators Rasmussen, Swecker, Sheldon, Schoesler, Doumit, Mulliken, Deccio, Morton, Kastama, Delvin, Honeyford and Franklin

Read first time 01/11/2006. Referred to Committee on Agriculture & Rural Economic Development.

1 AN ACT Relating to special fuel sales and use tax exemptions;  
2 adding a new section to chapter 82.08 RCW; adding a new section to  
3 chapter 82.12 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW  
6 to read as follows:

7 (1) The tax levied by RCW 82.08.020 does not apply to sales of  
8 special fuel to a harvester for use in equipment used to fell or cut  
9 timber. The exemption is available only if the buyer provides the  
10 seller with an exemption certificate in a form and manner prescribed by  
11 the department. Harvesters must provide the department with a valid  
12 forest practices permit to obtain an exemption certificate.

13 (2) For the purposes of this section, the following definitions  
14 apply:

15 (a) "Harvester" means every person who from the person's own land  
16 or from the land of another under a right or license granted by lease  
17 or contract, either directly or by contracting with others for the  
18 necessary labor or mechanical services, fells, cuts, or takes timber  
19 for sale or for commercial or industrial use.

1 (b) "Timber" means trees of any species maintained for eventual  
2 harvest whether planted or of natural growth, standing or down, on  
3 privately or publicly owned land, and also includes related wood  
4 products, but does not include Christmas trees or other trees to which  
5 the timber excise tax in chapter 84.33 RCW is not imposed.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW  
7 to read as follows:

8 (1) The provisions of this chapter do not apply with respect to the  
9 use of special fuel by a harvester for use in equipment used to fell or  
10 cut timber.

11 (2) The definitions in section 1 of this act apply to this section.

12 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2006.

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