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**Agriculture & Natural Resources  
Committee**

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**HB 2099**

**Brief Description:** Extending the expiration date for reporting requirements on timber purchases.

**Sponsors:** Representatives Vick, Blake, Buys, Van De Wege and Orcutt.

**Brief Summary of Bill**

- Extends the expiration date for a requirement that data about timber purchases be reported to the Department of Revenue from 2014 until 2018.

**Hearing Date:** 1/16/14

**Staff:** Jason Callahan (786-7117).

**Background:**

Every harvester of timber is required to pay an excise tax of 5 percent of the stumpage value of any trees that they harvest. The excise tax applies both to timber harvested from private and public lands.

Every person who purchases more than 200,000 board feet of private timber in a voluntary sale is required to report certain information to the Department of Revenue (Department). Information that is required to be reported includes the sale date, the total sale price, total acreage involved in the sale, net volume of timber purchased, road construction that was required, data from the timber cruise, and any timber thinning information. The Department may assess a penalty of \$250 for failure to report the required information.

Information gathered in the reports is used by the Department to establish tables of stumpage values. A stumpage table is required to be prepared for each species of tree that is commercially harvested in Washington. The values on the tables indicate the amount that each species would

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sell for at a voluntary sale made in the ordinary course of business. The stumpage value tables are used to calculate the excise tax due from each timber harvester.

The requirement to report sales information to the Department expires on July 1, 2014.

**Summary of Bill:**

The expiration date of the requirement that data about timber purchases be reported to the Department is expanded from 2014 until 2018.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.