

**RCW 82.45.195 Exemptions—Standing timber sales.** A sale of standing timber is exempt from tax under this chapter if the gross income from such sale is taxable under RCW 82.04.260(12)(d). [2014 c 97 s 308; 2010 1st sp.s. c 23 s 518; 2007 c 48 s 7.]

**Effective date—2010 1st sp.s. c 23:** See note following RCW 82.04.4292.

**Findings—Intent—2010 1st sp.s. c 23:** See notes following RCW 82.04.220.

**Effective date—2007 c 48:** See note following RCW 82.04.260.