

**WAC 240-15-025 Reporting requirements.** (1) Purchaser certification. Prior to issuing a contract for the sale of export restricted timber, an agency which has offered such timber for sale shall require that the purchaser submit two signed copies of a purchaser certification, in such form as the department of revenue may require, which affirms, under penalty of law, the truth of each of the following:

(a) That such timber, while still in unprocessed form, will not be:

(i) Exported by the purchaser or used in substitution by the purchaser; or

(ii) Transferred to any other person for the purpose either of export or to be used in substitution.

(b) That hammer brands and red paint applied to such timber as required by this chapter shall remain on such timber until it is domestically processed.

(c) That prior to selling, trading, exchanging, or otherwise conveying any timber which is export restricted timber to any other person, the purchaser (transferor) shall require the transferee to provide to the purchaser (transferor) two signed copies of a completed transferee certification, in such form as the department of revenue shall require; and that the purchaser (transferor) shall provide the department with one copy not later than five days after receipt from the transferee.

(d) That the purchaser (transferor) shall not sell, trade, exchange, or otherwise convey export restricted timber to any person identified on the list of ineligible purchasers published by the department of revenue under this chapter.

(2) Transferee certification. Any person possessing export restricted timber shall, prior to selling, trading, exchanging, or otherwise conveying such timber to any other person, require the transferee to provide to the transferor two signed copies of a completed transferee certification, in such form as the department of revenue shall require. The transferee certification shall include an affirmation, under penalty of law, as to the truth of each of the items required to be affirmed in a purchaser certification, (except insofar as the transfer is pursuant to WAC 240-15-015 (4)(b) (relating to certain indirect transactions)[]) as well as the quantity of export restricted timber which is being transferred. The transferor shall provide to the department of revenue one signed copy of the transferee certification not later than five days after the receipt from the transferee.

(3) Reporting requirements for certain purchasers of export restricted timber. Any person who:

(a) Processes export restricted timber, and

(b) Either owns forest lands the state of Washington, or has the exclusive right to harvest timber from lands in the state of Washington for a period of more than seven years, shall, for purposes of the reporting requirements under this section, treat any timber harvested from lands referred to in WAC 240-15-025 (3)(b) during the period of time referred to under WAC 240-15-010 (4)(g)(ii)(B) as though it were export restricted timber originating from public lands. However, nothing in this section shall require painting or branding of timber originating on private lands.

(4) Every person who purchases export restricted timber or who comes into possession of export restricted timber shall keep and preserve for a period of five years, suitable records as may be necessary to determine the final distribution and use of such export restricted

timber, and the final distribution and use of timber which is subject to the prohibition against substitution in WAC 240-15-015(2).

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