

CHAPTER 8.18

TIMBER EXCISE TAX

SECTIONS:

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8.18.010 TAX IMPOSED. There is hereby imposed and shall be collected, on and after October 1, 1984, an excise tax on every person in the county of Benton engaging in business as a harvester as defined by section 1(4), chapter 204, Laws of 1984 (hereafter the "State Act"). The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by section 10 of the State Act.
[Ord. 183 (1984) ■ 1]

8.18.020 RATE OF TAX. The tax shall be equal to the stumpage value of the timber, as defined in section 1(5) of the State Act, harvested from privately owned land within the county, multiplied by a rate of four percent. Any harvester, as defined in section 1(4) of the State Act, incurring less than ten dollars tax liability in any calendar quarter, is excused from the payment of the tax imposed by BCC 8.18.010, but may be required by the Department of Revenue to file a return even though no tax may be due.
[Ord. 183 (1984) ■ 2]

8.18.030 ADMINISTRATION AND COLLECTION. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the State Act and all sec-

tions of chapter 82.32 RCW (as now existing or hereafter amended) except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this chapter.
[Ord. 183 (1984) ■ 3]

8.18.040 TIMBER TAX ACCOUNT CREATED. There is hereby created a county timber tax account for deposit of moneys distributed to the county of Benton, as provided by section 9(1) and section 12(3) of the State Act.
[Ord. 183 (1984) ■ 4]

8.18.050 AUTHORIZATION TO CONTRACT WITH THE DEPARTMENT OF REVENUE. The Board of Benton County Commissioners is authorized to contract with the Department of Revenue (prior to the effective date of this chapter) for the administration and collection of the tax imposed by BCC 8.18.010 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed in section 9 of the State Act. The prosecuting attorney shall first approve the form and content of said contract.
[Ord. 183 (1984) ■ 5]

8.18.060 INFORMATION - INSPECTION OF RECORDS. The county hereby agrees to give to the Department of Revenue such facts and information and to permit the Department to inspect its records in connection with the imposition, collection and administration of the tax imposed by BCC 8.18.010, as may be necessary to permit the county to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by the State Act.
[Ord. 183 (1984) ■ 6]

8.18.070 STATE ACT DEFINED. For purposes of this chapter "State Act" shall mean chapter 204, Laws of 1984, as it now exists or is hereafter amended.
[Ord. 183 (1984) ■ 7]

(RESERVED: Pages 8-16 through 8-19, inclusive.)