

(5) Such rules and policies shall provide for notice of the reasons and a fair opportunity to contest such reasons prior to a final determination to reject a student's request to participate in or to continue in an interschool activity. Any such decision shall be considered a decision of the school district conducting the activity in which the student seeks to participate or was participating and may be appealed pursuant to RCW 28A.88.010 through 28A.88.015, as now or hereafter amended.

Passed the Senate February 5, 1976.

Passed the House February 13, 1976.

Approved by the Governor February 20, 1976.

Filed in Office of Secretary of State February 20, 1976.

CHAPTER 33

[House Bill No. 671]

TAX ON HARVESTERS OF TIMBER

AN ACT Relating to revenue and taxation; amending section 7, chapter 294, Laws of 1971 ex. sess. as last amended by section 1, chapter 187, Laws of 1974 ex. sess. and RCW 82.04.291; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 7, chapter 294, Laws of 1971 ex. sess. as last amended by section 1, chapter 187, Laws of 1974 ex. sess. and RCW 82.04.291 are each amended to read as follows:

(1) Upon every person engaging within this state in business as a harvester of timber; as to such persons the amount of tax with respect to such business shall be equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by the appropriate rate as follows:

(a) For timber harvested between October 1, 1972 and September 30, 1973 inclusive, the rate shall be one and three-tenths percent;

(b) For timber harvested between October 1, 1973 and September 30, 1974 inclusive, the rate shall be two and nine-tenths percent and between October 1, 1974 and December 31, 1978, inclusive, six and one-half percent.

(2) For purposes of this section:

(a) "Harvester" means every person who from his own privately owned land or from the privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services fells, cuts or takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(b) "Timber" means forest trees, standing or down on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees.

(c) "Stumpage value of timber" means the appropriate stumpage value shown on tables to be prepared by the department of revenue pursuant to subsection (3) of this section.

(d) Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined. The amount harvested shall be determined by the Scribner Decimal C Scale or

other prevalent measuring practice adjusted to arrive at substantially equivalent measurements, as approved by the department of revenue.

(3) ~~((On or before July 1, 1972 and as necessary thereafter,))~~ The department of revenue shall designate areas containing timber having similar growing, harvesting and marketing conditions to be used as units for the preparation and application of stumpage values. ~~((Before September 1, 1972 for use during the fourth quarter of 1972 and all of 1973, and before December 1 of each year commencing with 1973, for use during the succeeding year))~~ Each year on or before December 31 for use the following January through June 30, and on or before June 30 for use the following July through December 31, the department shall prepare tables of stumpage values of each species or subclassification of timber within such units, which values shall be the amount that each such species or subclassification would sell for at a voluntary sale made in the ordinary course of business; for purposes of immediate harvest. Such stumpage values, expressed in terms of a dollar amount per thousand board feet or other unit measure, shall be determined from (a) gross proceeds from sales on the stump of similar timber of like quality and character at similar locations, and in similar quantities, or from (b) gross proceeds from sales of logs adjusted to reflect only the portion of such proceeds attributable to value on the stump immediately prior to harvest, or from a combination of (a) and (b), and shall be determined in a manner which makes reasonable and adequate allowances for age, size, quality, costs of removal, accessibility to point of conversion, market conditions and all other relevant factors. ((If, on or before April 1 of any year commencing with 1975, the department shall determine that the stumpage value index as of January 1 of such year is greater or smaller, by ten percent or more, than the stumpage value index as of July 1 of the preceding year it shall, in the same manner prescribed for annual stumpage value determinations, prepare revised tables setting forth stumpage values. Such revised tables shall be applicable to timber harvested between July 1 and December 31 of such year, inclusive. The term stumpage value index as of any date shall mean a weighted average price of state and federal timber sales for all species during the twelve months prior to such date, such weighting to be based upon the actual volumes of the several species or subclassifications of timber harvested during the four most recent calendar quarters for which such information is available from tax returns filed by harvesters. Such index and the procedures to be followed in calculating it shall be further defined in regulations to be prepared by the department of revenue and reviewed by the ways and means committees of the house and senate prior to promulgation by the department.)) Upon application from any person who plans to harvest damaged timber, the stumpage values for which have been materially reduced from the values shown in the applicable tables due to damage resulting from fire, blow down, ice storm, flood or other sudden unforeseen cause, the department shall revise such tables for any area in which such timber is located and shall specify any additional accounting or other requirements to be complied with in reporting and paying such tax. The preliminary area designations and stumpage value tables and any revisions thereof shall be subject to review by the ways and means committees of the house and senate prior to finalization.

Tables of stumpage values shall be signed by the director or his designee and authenticated by the official seal of the department. A copy thereof shall be mailed to anyone who has submitted to the department a written request therefor.

(4) On or before the sixtieth day after the date of final adoption of any stumpage value tables, any harvester may appeal to the board of tax appeals for a revision of stumpage values for an area determined pursuant to subsection (3) of this section.

(5) There are hereby created in the state treasury a state timber tax fund A and a state timber tax fund B, separate and apart from the state general fund. The revenues from the tax imposed by subsection (1) of this section shall be deposited in state timber tax fund A and state timber tax fund B as follows:

YEAR OF COLLECTION	FUND A	FUND B
1973 through 1978	100%	0%
1979	75%	25%
1980	50%	50%
1981	25%	75%
1982 and thereafter	0%	100%

(6) In addition to the rates specified in subsection (1) of this section, there shall be imposed upon such persons a surtax at a rate of .5% of the stumpage value of timber as specified in such subsection (1) upon timber harvested between October 1, 1972 and September 30, 1974 inclusive. The revenues from such surtax shall be deposited in a separate fund designated the state timber reserve fund, which is hereby created in the state treasury separate and apart from the state general fund. Such surtax shall be reimposed for one year upon timber harvested in any calendar year following any fourth quarter during which transfers from such reserve fund pursuant to subsection (3) of RCW 84.33.080 reduce the balance in such fund to less than five hundred thousand dollars, but in no event shall such surtax be imposed in any year after 1980.

(7) The tax imposed under this section shall be computed with respect to timber harvested each calendar quarter and shall be due and payable in quarterly installments and remittance therefor shall be made on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued. The taxpayer on or before such date shall make out a return, upon such forms and setting forth such information as the department of revenue may require, showing the amount of the tax for which he is liable for the preceding quarterly period, and shall sign and transmit the same to the department of revenue, together with a remittance for such amount.

(8) The taxes imposed by this section shall be in addition to any taxes imposed upon the same persons pursuant to one or more of sections RCW 82.04.230 to 82.04.290, inclusive, and RCW 82.04.440, and none of such sections shall be construed to modify or interact with this section in any way, except RCW 82.04.450 and 82.04.490 shall not apply to the taxes imposed by this section.

(9) Any harvester incurring less than ten dollars tax liability under this section in any calendar quarter shall be excused from the payment of such tax, but may be required by the department of revenue to file a return even though no tax may be due.

NEW SECTION. Sec. 2. This 1976 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House January 31, 1976.

Passed the Senate February 12, 1976.

Approved by the Governor February 20, 1976.

Filed in Office of Secretary of State February 20, 1976.

CHAPTER 34

[Substitute House Bill No. 802]

STATE GOVERNMENT—TRAVEL EXPENSES

AN ACT Relating to state government; amending section 8, chapter 45, Laws of 1925 ex. sess. and RCW 2.52.080; amending section 6, chapter 259, Laws of 1957 and RCW 2.56.060; amending section 5, chapter 218, Laws of 1973 1st ex. sess. and RCW 9.46.050; amending section 9, chapter 340, Laws of 1955 as last amended by section 9, chapter 98, Laws of 1969 and RCW 9.95.003; amending section 3, chapter 165, Laws of 1947 as amended by section 1, chapter 68, Laws of 1967 and RCW 14.04.030; amending section 4, chapter 165, Laws of 1947 as last amended by section 2, chapter 68, Laws of 1967 and RCW 14.04.040; amending section 15.04.040, chapter 11, Laws of 1961 and RCW 15.04.040; amending section 15.24.050, chapter 11, Laws of 1961 as amended by section 26, chapter 240, Laws of 1967 and RCW 15.24.050; amending section 10, chapter 129, Laws of 1969 and RCW 15.26.100; amending section 15.28.090, chapter 11, Laws of 1961 as amended by section 5, chapter 191, Laws of 1967 and RCW 15.28.090; amending section 15.44.038, chapter 11, Laws of 1961 as amended by section 12, chapter 7, Laws of 1975 1st ex. sess. and RCW 15.44.038; amending section 15.60.010, chapter 11, Laws of 1961 and RCW 15.60.010; amending section 15.60.020, chapter 11, Laws of 1961 and RCW 15.60.020; amending section 11, chapter 87, Laws of 1961 and RCW 15.63.110; amending section 27, chapter 256, Laws of 1961 and RCW 15.65.270; amending section 15.66.130, chapter 11, Laws of 1961 as last amended by section 10, chapter 7, Laws of 1975 1st ex. sess. and RCW 15.66.130; amending section 8, chapter 61, Laws of 1961 as amended by section 11, chapter 7, Laws of 1975 1st ex. sess. and RCW 15.76.170; amending section 6, chapter 133, Laws of 1969 and RCW 16.67.070; amending section 3, chapter 113, Laws of 1969 ex. sess. and RCW 17.10.030.; amending section 27, chapter 249, Laws of 1961 and RCW 17.21.270; amending section 7, chapter 226, Laws of 1949 and RCW 18.04.080; amending section 22, chapter 226, Laws of 1949 and RCW 18.04.230; amending section 3, chapter 323, Laws of 1959 and RCW 18.08.120; amending section 11, chapter 101, Laws of 1957 as amended by section 1, chapter 188, Laws of 1967 and RCW 18.15.055; amending section 5, chapter 101, Laws of 1957 as amended by section 20, chapter 223, Laws of 1967 and RCW 18.15.140; amending section 2, chapter 168, Laws of 1953 as amended by section 8, chapter 3, Laws of 1965 ex. sess. and RCW 18.18.104; amending section 14, chapter 3, Laws of 1965 ex. sess. and RCW 18.18.251; amending section 2, chapter 53, Laws of 1959 as amended by section 8, chapter 97, Laws of 1974 ex. sess. and RCW 18.25.017; amending section 7, chapter 171, Laws of 1967 as amended by section 14, chapter 97, Laws of 1974 ex. sess. and RCW 18.26.070; amending section 3, chapter 93, Laws of 1953 as last amended by section 2, chapter 188, Laws of 1967 and RCW 18.32.050; amending section 15, chapter 106, Laws of 1973 1st ex. sess. and RCW 18.35.150; amending section 10, chapter 206, Laws of 1973 1st ex. sess. and RCW 18.37.100; amending section 3, chapter 283, Laws of 1947 and RCW 18.43.030; amending section 6, chapter 57, Laws of 1970 ex. sess. and RCW 18.52.060; amending section 13, chapter 25, Laws of 1963 as amended by section 3, chapter 188, Laws of 1967 and RCW 18.54.130; amending section 2, chapter 98, Laws of 1935 as amended by section 17, chapter 38, Laws of 1963 and RCW 18.64.003; amending section 2, chapter 284, Laws of 1961 as amended by section 2, chapter 171, Laws of 1975 1st ex. sess. and RCW 18.71.015; amending section 10, chapter 202, Laws of 1955 and RCW 18.72.100; amending section 4, chapter 208, Laws of 1973 1st ex. sess. and RCW 18.73.040; amending section 2, chapter 239, Laws of 1949 and RCW 18.74.020; amending section 4, chapter 222, Laws of 1949 as amended by section 4, chapter 188, Laws of 1967 and RCW 18.78.040; amending section 12, chapter 222, Laws of 1949 and RCW 18.78.110; amending section 13, chapter 222, Laws of 1949 and RCW 18.78.120; amending section 21, chapter 70, Laws of 1965 as amended by section 19, chapter 199, Laws of 1969 ex. sess. and RCW 18.83.051; amending section 14, chapter 252, Laws of 1941 as last amended by section 4, chapter 235, Laws of 1953 and RCW 18.85.080; amending section 8, chapter 202, Laws of 1949 as last amended by section 7, chapter 133, Laws of 1973 and RCW 18.88.080; amending section 9, chapter 202, Laws of 1949 as last amended by section 8,