

provided for has been paid and the receipt issued, but no liability hereunder shall attach to common carriers in the regular course of their business.

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CHAPTER 94

[House Bill No. 460]

SPECIALIZED FOREST PRODUCTS

AN ACT Relating to specialized forest products; amending section 3, chapter 47, Laws of 1967 ex. sess. as amended by section 1, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.020; amending section 4, chapter 47, Laws of 1967 ex. sess. as amended by section 2, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.030; amending section 5, chapter 47, Laws of 1967 ex. sess. as amended by section 3, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.040; amending section 6, chapter 47, Laws of 1967 ex. sess. as amended by section 4, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.050; amending section 7, chapter 47, Laws of 1967 ex. sess. as amended by section 5, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.060; amending section 8, chapter 47, Laws of 1967 ex. sess. as amended by section 6, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.070; amending section 9, chapter 47, Laws of 1967 ex. sess. and RCW 76.48.080; amending section 14, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.092; amending section 11, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.094; amending section 12, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.096; amending section 13, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.098; amending section 11, chapter 47, Laws of 1967 ex. sess. as amended by section 7, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.100; amending section 12, chapter 47, Laws of 1967 ex. sess. as amended by section 8, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.110; amending section 13, chapter 47, Laws of 1967 ex. sess. as amended by section 9, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.120; adding a new section to chapter 76.48 RCW; repealing section 10, chapter 47, Laws of 1967 ex. sess. and RCW 76.48.090; and prescribing penalties.

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

Section 1. Section 3, chapter 47, Laws of 1967 ex. sess. as amended by section 1, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.020 are each amended to read as follows:

Unless otherwise required by the context, as used in this chapter:

(1) "Christmas trees" shall mean any evergreen trees or the top thereof, commonly known as Christmas trees, with limbs and branches, with or without roots, including fir, pine, spruce, cedar, and other coniferous species.

(2) "Native ornamental trees and shrubs" shall mean any trees or shrubs which are not nursery grown and which have been removed from the ground with the roots intact.

(3) "Cut or picked evergreen foliage," commonly known as brush, shall mean evergreen boughs, huckleberry, salal, fern, Oregon grape, rhododendron, and other cut or picked evergreen products.

(4) "Cedar products" shall mean cedar shakeboards, shake and shingle bolts, and rounds one to three feet in length.

(5) "Cedar salvage" shall mean cedar chunks, slabs, stumps, and logs having a volume greater than one cubic foot and being harvested or transported from areas not associated with the concurrent logging of timber stands (a) under a forest practices application approved or notification received by the department of natural resources, or (b) under a contract or permit issued by an agency of the United States government.

(6) "Processed cedar products" shall mean cedar shakes, shingles, fence posts, hop poles, pickets, stakes, or rails; or rounds less than one foot in length.

(7) "Cedar processor" shall mean any person who purchases and/or takes or retains possession of cedar products or cedar salvage, for later sale in the same or modified form, following their removal and delivery from the land where harvested.

(8) "Cascara bark" shall mean the bark of a Cascara tree.

(9) "Specialized forest products" shall mean Christmas trees, native ornamental trees and shrubs, cut or picked evergreen foliage, cedar products, cedar salvage, processed cedar products, and Cascara bark.

(10) "Person" shall include the plural and all corporations foreign or domestic, copartnerships, firms, and associations of persons.

(11) "Harvest" shall mean to separate, by cutting, prying, picking, peeling, breaking, pulling, splitting, or otherwise removing, a specialized forest product (a) from its physical connection with or contact with the land or vegetation upon which it was or has been growing, or (b) from the position in which it has been lying upon such land.

(12) "Transportation" means the physical conveyance of specialized forest products outside or off of a harvest site, including but not limited to conveyance by a motorized vehicle designed for use on improved roadways, or by vessel, barge, raft, or other waterborne conveyance. "Transportation" also means any conveyance of specialized forest products by helicopter.

(13) "Landowner" means, with regard to any real property, the private owner thereof, the state of Washington or any political subdivision thereof, the federal government, or any person who by deed, contract, or lease has authority to harvest and sell forest products of the property. "Landowner" does not include the purchaser or successful high bidder at any public or private timber sale.

(14) "Authorization" means a properly completed preprinted form authorizing the transportation or possession of Christmas trees, which form contains the information required by RCW 76.48.080, and a sample of which is filed before the harvesting occurs with the sheriff of the county in which the harvesting is to occur.

(15) "Harvest site" means each location where one or more persons are engaged in harvesting specialized forest products close enough to each other that communication can be conducted with an investigating law enforcement officer in a normal conversational tone.

(16) "~~((Harvesting))~~ Specialized forest products permit" shall mean a printed document in ~~((writing))~~ a form specified by the department of natural resources, or true copy thereof, signed by a landowner~~((;))~~ or his duly authorized agent or representative~~((, or by a lessee of land))~~ (herein referred to as "permittor"), and validated by the county sheriff, authorizing a designated person (herein referred to as "permittee"), who shall also have signed the permit, to harvest and/or transport~~((, except while on federal lands,))~~ a designated specialized forest product from land owned or controlled and specified by the permittor, located in the county where such permit is issued.

(17) "Sheriff" means, for the purpose of validating specialized forest products permits, the county sheriff, deputy sheriff, or an authorized employee of the sheriff's office.

~~((+3))~~ (18) "~~((=harvesting permit))~~ True copy" ~~((shall be))~~ means a replica of a validated ~~((harvesting))~~ specialized forest products permit as reproduced by a copy machine capable of effectively reproducing the information contained on the permittee's copy of the ~~((harvesting))~~ specialized forest products permit. A copy is made true by the permittee or the permittee and permittor ~~((affixing an original signature(s))~~ signing in the space provided on the face of the copy. A true copy will be effective until the expiration date of the ~~((harvesting))~~ specialized forest products permit unless the permittee or the permittee and permittor specify an earlier date. A permittor ~~((can))~~ may require the ~~((original))~~ actual signatures of both the permittee and permittor for ~~((executing))~~ execution of a true copy by so indicating in the space provided on the original copy of the ~~((harvesting))~~ specialized forest products permit. A permittee, or, if so indicated, the permittee and permittor, may condition the use of the true copy to harvesting only, transportation only, possession only, or any combination thereof.

Sec. 2. Section 4, chapter 47, Laws of 1967 ex. sess. as amended by section 2, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.030 are each amended to read as follows:

It shall be unlawful for any person to:

(1) Harvest specialized forest products as described in RCW 76.48.020, in the quantities specified in RCW 76.48.060, without first obtaining a validated ~~((harvesting))~~ specialized forest products permit~~((;))~~;

(2) Engage in activities or phases of harvesting specialized forest products not authorized by the permit; or

~~((It shall also be unlawful to))~~ (3) Harvest specialized forest products in any lesser quantities than those specified in RCW 76.48.060, as now or hereafter amended, without first obtaining permission from the landowner ~~((or lessee))~~ or his duly authorized agent or representative.

Sec. 3. Section 5, chapter 47, Laws of 1967 ex. sess. as amended by section 3, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.040 are each amended to read as follows:

Agencies charged with the enforcement of this chapter shall include, but not be limited to, the Washington state patrol, county sheriffs and their deputies, county or municipal police forces, authorized personnel of the United States forest service, and authorized personnel of the departments of natural resources, fisheries, and game. Primary enforcement responsibility lies in the county sheriffs and ((his)) their deputies.

Sec. 4. Section 6, chapter 47, Laws of 1967 ex. sess. as amended by section 4, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.050 are each amended to read as follows:

~~((Harvesting))~~ Specialized forest products permits shall consist of properly completed permit forms validated by the sheriff of the county in which the specialized forest products are to be harvested. All ~~((harvesting))~~ specialized forest products permits shall expire at the end of the calendar year in which issued, or sooner, at the discretion of the permittor. A properly completed ~~((harvesting))~~ specialized forest products permit form shall include:

- (1) The date of its execution and expiration;
- (2) The name, address, telephone number, if any, and signature of the permittor;
- (3) The name, address, telephone number, if any, and signature of the permittee;
- (4) The type of specialized forest products to be harvested or transported;
- (5) The approximate amount or volume of specialized forest products to be harvested or transported;
- (6) The legal description of the property from which the specialized forest products are to be harvested or transported, including the name of the county, or the state or province if outside the state of Washington;
- (7) A description by local landmarks of where the harvesting is to occur, or from where the specialized forest products are to be transported;
- (8) Any other condition or limitation which the permittor may specify.

Sec. 5. Section 7, chapter 47, Laws of 1967 ex. sess. as amended by section 5, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.060 are each amended to read as follows:

A ~~((harvesting))~~ specialized forest products permit validated by the county sheriff shall be obtained by any person prior to harvesting from any lands, including his own, more than five Christmas trees, more than five ornamental trees or shrubs, more than five pounds of cut or picked evergreen foilage, any cedar products, cedar salvage, processed cedar products, or more than five pounds of Cascara bark. ~~((Harvesting))~~ Specialized forest products permit forms shall be provided by the department of natural resources, and shall be made available through the office of the county sheriff to permittees or permittors in reasonable quantities. A ~~((harvesting))~~ permit form shall be completed~~((;))~~ in triplicate~~((;))~~ for each ~~((land ownership))~~

permitter's property on which a permittee harvests specialized forest products. A properly completed ~~((harvesting))~~ permit form shall be mailed or presented for validation to the sheriff of the county in which the specialized forest products are to be harvested. Before a permit form is validated by the sheriff ~~((or the sheriff's representative))~~, sufficient personal identification may be required to reasonably identify the person mailing or presenting the permit form and the sheriff may conduct such other investigations as deemed necessary to determine the validity of the information alleged on the form. When the sheriff ~~((or sheriff's representative))~~ is reasonably satisfied as to the truth of such information, the form shall be validated with the sheriff's validation stamp provided by the department of natural resources. Upon validation, the form shall become the ~~((harvesting))~~ specialized forest products permit authorizing the harvesting, possession and/or transportation of specialized forest products, subject to any other conditions or limitations which the permittor may specify. ~~((One copy))~~ Two copies of the permit shall be given or mailed to the ~~((permittee))~~ permittor, or one copy shall be given or mailed to the permittor(;) and the other copy given or mailed to the permittee. The original permit ~~((form))~~ shall be ~~((filed))~~ retained in the office of the county sheriff ~~((in whose county the land is situated: PROVIDED, That))~~ validating the permit. In the event a single land ownership is situated in two or more counties, a ~~((harvesting))~~ specialized forest product permit shall be completed as to the land situated in each ~~((such))~~ county. While engaged in harvesting of specialized forest products, permittees, or their agents or employees, must have ~~((in their possession))~~ readily available at each harvest site a valid permit or true copy of the ~~((harvesting))~~ permit.

Sec. 6. Section 8, chapter 47, Laws of 1967 ex. sess. as amended by section 6, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.070 are each amended to read as follows:

(1) Except as provided in RCW 76.48.100 and ~~((except while on federal lands))~~ section 15 of this 1979 act, it shall be unlawful for any person (a) to possess, and/or (b) to transport within the state of Washington, subject to any ~~((additional))~~ other conditions or limitations specified ~~((on))~~ in the ~~((harvesting))~~ specialized forest products permit by the permittor, more than five Christmas trees, more than five native ornamental trees or shrubs, more than five pounds of cut or picked evergreen foliage, any processed cedar products, or more than five pounds of Cascara bark ~~((which have been harvested within the state of Washington))~~ without having in his possession a written authorization, sales invoice, bill of lading, or ~~((harvesting))~~ specialized forest products permit or a true copy thereof ~~((bearing an original signature of the permittee))~~ evidencing his title to or authority to have possession of specialized forest products being so possessed or ~~((so))~~ transported.

(2) ~~((Except while on federal lands,))~~ It shall be unlawful for any person (a) to possess and/or (b) to transport within the state of Washington any cedar products ~~((except processed cedar products,))~~ or ~~((any))~~ cedar salvage without having in his possession a ~~((harvesting))~~ specialized forest products permit or a true copy thereof evidencing his title to or authority to have possession of the materials being so possessed or ~~((so))~~ transported.

Sec. 7. Section 9, chapter 47, Laws of 1967 ex. sess. and RCW 76.48-.080 are each amended to read as follows:

The ~~((permit))~~ authorization, sales invoice, or bill of lading required by RCW 76.48.070 shall specify:

- (1) The date of its execution.
- (2) The number and type of products ~~((, by species,))~~ sold or being transported.
- (3) The name and address of the owner, vendor, or donor of the specialized forest products.
- (4) The name and address of the vendee, donee, or receiver of the specialized forest products.
- (5) The ~~((county))~~ location of origin of the specialized forest products.

Sec. 8. Section 14, chapter 147, Laws of 1977 ex. sess. and RCW 76-48.092 are each amended to read as follows:

Following the stipulated use of a true copy of a ~~((harvesting))~~ specialized forest products permit, an agent or employee of a permittee shall surrender said copy to the permittee. A wilful failure to surrender the same to the permittee is a gross misdemeanor and punishable as provided by law.

Sec. 9. Section 11, chapter 147, Laws of 1977 ex. sess. and RCW 76-48.094 are each amended to read as follows:

Cedar processors shall make and maintain a record of the purchase, taking possession, or retention of cedar products and cedar salvage for at least one year after the date of receipt. The record shall be legible and shall include the date of delivery, the license number of the vehicle delivering the products, the driver's name, and the ~~((harvesting))~~ specialized forest products permit number or the information provided for in section 15(5) of this act. The record must be made at the time each delivery is made.

Sec. 10. Section 12, chapter 147, Laws of 1977 ex. sess. and RCW 76-48.096 are each amended to read as follows:

It shall be unlawful for any cedar processor to purchase, take possession, or retain cedar products or cedar salvage subsequent to the harvesting and prior to the retail sale of such products, unless the ~~((supplier of such products displays either a harvesting))~~ supplier thereof displays a specialized forest products permit, or true copy thereof, which appears to be valid ((or what appears to be a true copy of such a permit bearing an original signature of the permittee)), or obtains the information pursuant to section 15(5) of this act.

Sec. 11. Section 13, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.098 are each amended to read as follows:

Every cedar processor shall prominently display a valid registration certificate, or copy thereof, obtained from the department of revenue pursuant to RCW 82.32.030 at each location where such processor receives cedar products or cedar salvage.

Permittees shall sell cedar products or cedar salvage only to cedar processors displaying registration certificates which appear to be valid.

Sec. 12. Section 11, chapter 47, Laws of 1967 ex. sess. as amended by section 7, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.100 are each amended to read as follows:

The provisions of this chapter shall not apply to:

(1) Nursery grown products.

(2) Logs (except as included in the definition of "cedar salvage" under RCW 76.48.020), poles, pilings, or other major forest products from which substantially all of the limbs and branches have been removed, and cedar salvage when harvested concurrently with timber stands (a) under an approved forest practices application or notification, or (b) under a contract or permit issued by an agency of the United States government.

(3) The activities of a landowner, his agent, or representative, or of a lessee of land in carrying on noncommercial property management, maintenance, or improvements on or in connection with the land of such landowner or lessee.

Sec. 13. Section 12, chapter 47, Laws of 1967 ex. sess. as amended by section 8, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.110 are each amended to read as follows:

Whenever any law enforcement officer has probable cause to believe that a person is harvesting or is in possession of or transporting specialized forest products in violation of the provisions of this chapter, he may, at the time of making an arrest, seize and take possession of any such specialized forest products found. The law enforcement officer shall provide reasonable protection for the specialized forest products involved during the period of litigation or he shall dispose of such specialized forest products at the discretion or order of the court before which the arrested person is ordered to appear.

Upon any disposition of the case by the court, the court shall make a reasonable effort to return the specialized forest products to their rightful owner or pay the proceeds of any sale of specialized forest products less any reasonable expenses of such sale to the rightful owner. If for any reason, the proceeds of such sale cannot be disposed of to the rightful owner, such proceeds, less the reasonable expenses of the sale, shall be paid to the treasurer of the county in which the ~~((specialized forest products are sold))~~ violation occurred. The county treasurer shall deposit the same in the county general fund. The return of the specialized forest products or the payment of the

proceeds of any sale of products seized to the owner shall not preclude the court from imposing any fine or penalty upon the violator for the violation of the provisions of this chapter.

Sec. 14. Section 13, chapter 47, Laws of 1967 ex. sess. as amended by section 9, chapter 147, Laws of 1977 ex. sess. and RCW 76.48.120 are each amended to read as follows:

It shall be unlawful for any person, upon official inquiry, investigation, or other authorized proceedings, to offer as genuine any paper, document, or other instrument in writing purporting to be a ((harvesting)) specialized forest products permit, or true copy thereof, authorization, sales invoice, or bill of lading, or to make any representation of authority to possess or conduct harvesting or transporting of specialized forest products, knowing the same to be in any manner false, fraudulent, forged, or stolen.

Any person who knowingly or intentionally violates this section shall be guilty of forgery, and shall be punished as a class C felony providing for imprisonment in a state correctional institution for a maximum term fixed by the court of not more than five years or by a fine of not more than five thousand dollars, or by both such imprisonment and fine.

Whenever any law enforcement officer reasonably suspects that a specialized forest products permit or true copy thereof, authorization, sales invoice, or bill of lading is forged, fraudulent, or stolen, it may be retained by the officer until its authenticity can be verified.

NEW SECTION. Sec. 15. There is added to chapter 76.48 RCW a new section to read as follows:

(1) It is unlawful for any person to transport or cause to be transported into this state from any other state or province specialized forest products, except those harvested from that person's own property, without: (a) First acquiring and having readily available for inspection a document indicating the true origin of the specialized forest products as being outside the state, or (b) without acquiring a specialized forest products permit as provided in subsection (4) of this section.

(2) Any person transporting or causing to be transported specialized forest products into this state from any other state or province shall, upon request of any person to whom the specialized forest products are sold or delivered or upon request of any law enforcement officer, prepare and sign a statement indicating the true origin of the specialized forest products, the date of delivery, and the license number of the vehicle making delivery, and shall leave the statement with the person making the request.

(3) It is unlawful for any person to possess specialized forest products, transported into this state, with knowledge that the products were introduced into this state in violation of this chapter.

(4) When any person transporting or causing to be transported into this state specialized forest products elects to acquire a specialized forest products permit, the specialized forest products transported into this state shall

be deemed to be harvested in the county of entry, and the sheriff of that county may validate the permit as if the products were so harvested, except that the permit shall also indicate the actual harvest site outside the state.

(5) A cedar processor shall comply with RCW 76.48.096 by requiring a person transporting specialized forest products into this state from any other state or province to display a specialized forest products permit, or true copy thereof, or other document indicating the true origin of the specialized forest products as being outside the state. The cedar processor shall make and maintain a record of the purchase, taking possession, or retention of cedar products and cedar salvage in compliance with RCW 76.48.094.

(6) If, pursuant to official inquiry, investigation, or other authorized proceeding regarding specialized forest products not covered by a valid specialized forest products permit or other acceptable document, the inspecting law enforcement officer has probable cause to believe that the specialized forest products were harvested in this state or wrongfully obtained in another state or province, the officer may take into custody and detain, for a reasonable time, the specialized forest products, all supporting documents, invoices, and bills of lading, and the vehicle in which the products were transported until the true origin of the specialized forest products can be determined.

NEW SECTION. Sec. 16. Section 10, chapter 47, Laws of 1967 ex. sess. and RCW 76.48.090 are each repealed.

NEW SECTION. Sec. 17. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

Passed the House March 21, 1979.

Passed the Senate April 12, 1979.

Approved by the Governor April 27, 1979.

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CHAPTER 95

[Substitute House Bill No. 291]

EXCISE AND PROPERTY TAXES—COLLECTION AND ENFORCEMENT— TAX STATEMENTS, LATE MAILING

AN ACT Relating to revenue and taxation; amending section 82.32.030, chapter 15, Laws of 1961 as amended by section 77, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.32-.030; amending section 82.32.060, chapter 15, Laws of 1961 as last amended by section 17, chapter 299, Laws of 1971 ex. sess. and RCW 82.32.060; amending section 82.32.130, chapter 15, Laws of 1961 as last amended by section 81, chapter 278, Laws of 1975 1st ex. sess. and RCW 82.32.130; amending section 82.32.340, chapter 15, Laws of 1961 as last amended by section 184, chapter 151, Laws of 1979 and RCW 82.32.340; creating new sections; and declaring an emergency.

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