

**RCW 84.33.170 Application of chapter to Christmas trees.**

Notwithstanding any provision of this chapter to the contrary, this chapter shall not exempt from the ad valorem tax nor subject to the excise tax imposed by this chapter, Christmas trees and short-rotation hardwoods, which are cultivated by agricultural methods, and the land on which the Christmas trees and short-rotation hardwoods stand shall not be taxed as provided in RCW 84.33.140. However, short-rotation hardwoods, which are cultivated by agricultural methods, on land classified as timberland under chapter 84.34 RCW, shall be subject to the excise tax imposed under this chapter. [2001 c 249 § 5; 1995 c 165 § 2; 1984 c 204 § 24; 1983 c 3 § 226; 1971 ex.s. c 294 § 17.]

**Application—1995 c 165:** See note following RCW 84.33.035.

**Savings—Effective date—1984 c 204:** See notes following RCW 84.33.035.