

RULE

Department of Agriculture and Forestry
Forestry Commission

Department of Revenue and Taxation
Tax Commission

Timber Stumpage Values (LAC 7:XXXIX.20101)

In accordance with provisions of the Administrative Procedure Act, R. S. 49:950 et seq., the Department of Agriculture and Forestry, Forestry Commission, and the Department of Revenue and Taxation, Tax Commission hereby amend LAC 7:XXXIX.20101. This amends the regulation establishing the value of timber stumpage for calendar year 1996. This rule complies with the provisions of R.S. 47:633. The effective date of this rule is June 18, 1996.

Title 7

AGRICULTURE AND ANIMALS

Part XXXIX. Forestry

Chapter 201. Timber Stumpage

§20101. Stumpage Values

The Louisiana Forestry Commission, and the Louisiana Tax Commission, as required by R.S. 47:633, adopted the following timber stumpage values based on current average stumpage market values to be used for severance tax computations for 1996:

1. Pine trees and timber	\$ 361.36/MBF	\$ 45.17/ton
2. Hardwood trees and timber	\$ 195.51/MBF	\$ 20.58/ton
3. Pine Chip and Saw	\$ 82.10/cord	\$ 30.41/ton
4. Pine pulpwood	\$ 23.84/cord	\$ 8.83/ton
5. Hardwood pulpwood	\$ 12.63/cord	\$ 4.43/ton

AUTHORITY NOTE: Promulgated in accordance with R.S. 3:3.

HISTORICAL NOTE: Promulgated by the Department of Natural Resources, Office of Forestry and the Forestry Commission, LR 4:9 (January 1978), amended LR 5:7 (January 1979), LR 6:728 (December 1980), LR 7:627 (December 1981), LR 8:651 (December 1982), LR 9:848 (December 1983), LR 10:1038 (December 1984), LR 11:1178 (December 1985), amended by the Department of Agriculture and Forestry, Office of Forestry, and the Forestry Commission, LR 12:819 (December 1986), LR 13:432 (August 1987), LR 14:9 (January 1988), LR 15:5 (January 1989), LR 16:16 (January 1990), LR 17:476 (May 1991), LR 18:6 (January 1992), LR 19:611 (May 1993), LR 20:408 (April 1994), LR 21:930 (September 1995), LR 21:1069 (October 1995), amended by the Forestry Commission and Tax Commission, LR 22:000 (July 1996).

Bill Weaver, Chairman
Forestry Commission

Malcolm Price, Chairman
Tax Commission