

Revenue Information Bulletin No. 17-003
January 1, 2017
Severance Tax

2017 Severance Tax Values for Timber Products

Louisiana Revised Statute 47:633 imposes a severance tax on timber and pulpwood based on the current average stumpage market value determined annually in December by the Louisiana Forestry Commission.

Effective for 2017, the timber values to be used to determine the severance tax on timber are as follows:

Product	Value Per Ton	Tax Rate	Tax Per Ton
Pine Sawtimber	\$32.64	2.25%	\$0.73
Hardwood Sawtimber	\$35.93	2.25%	\$0.80
Pine Chip-n-Saw	\$16.74	2.25%	\$0.38
Pulpwood Pine	\$10.20	5.00%	\$0.51
Pulpwood Hardwood	\$10.00	5.00%	\$0.50

Revised tax forms will be distributed as soon as they are available. Questions concerning these severance tax values and rates should be directed to the Louisiana Department of Revenue's Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1 and have available your 13 digit account number for access.

Kimberly L. Robinson
Secretary

A Revenue Information Bulletin (RIB) is issued under the authority of LAC 61:III.101 (D). A RIB is an informal statement of information issued for the public and employees that is general in nature. A RIB does not have the force and effect of law and is not binding on the public or the Department.