

**Revenue Information Bulletin No. 18-003**  
**January 1, 2018**  
**Severance Tax**

**2018 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 January 1, 2018, the timber values to be used to determine the severance tax on timber are as follows:

<b>Product</b>	<b>Value Per Ton</b>	<b>Tax Rate</b>	<b>Tax Per Ton</b>
Pine Sawtimber	\$32.16	2.25%	\$0.72
Hardwood Sawtimber	\$37.05	2.25%	\$0.83
Pine Chip-n-Saw	\$16.88	2.25%	\$0.38
Pulpwood Pine	\$ 9.28	5.00%	\$0.46
Pulpwood Hardwood	\$ 8.13	5.00%	\$0.41

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. Have your 13 digit account number available for access.

Kimberly Lewis Robinson  
Secretary

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