



**Revenue Information Bulletin No. 22-003**  
**January 1, 2022**  
**Severance Tax**

**2022 Severance Tax Values for Timber Products**

Louisiana Revised Statute 47:633 provides for 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 January 1, 2022, 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	\$31.58	2.25%	\$0.71
Hardwood Sawtimber	\$35.00	2.25%	\$0.79
Pine Chip-n-Saw	\$16.87	2.25%	\$0.38
Pulpwood Pine	\$7.56	5.00%	\$0.38
Pulpwood Hardwood	\$7.16	5.00%	\$0.36

Questions concerning these severance tax values and rates should be directed to the Taxpayer Compliance Division-Sales Severance, Excise, and Withholding Tax Unit at 855-307-3893, (Option 2 then 1).

Kimberly J. Lewis  
Secretary