

**Revenue Information Bulletin No. 26-003  
January 1, 2026**

**Severance Tax**

**2026 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, 2026, 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	\$31.16	2.25%	\$0.70
Hardwood Sawtimber	\$36.53	2.25%	\$0.82
Pine Chip-n-Saw	\$17.36	2.25%	\$0.39
Pulpwood Pine	\$5.97	5.00%	\$0.30
Pulpwood Hardwood	\$6.36	5.00%	\$0.32

Questions concerning these severance tax values and rates should be directed to the Taxpayer Compliance Division-SES Tax Unit at 855-307-3893 or by email at [Severance.Inquiries@la.gov](mailto:Severance.Inquiries@la.gov).

**Richard Nelson  
Secretary**