

**Revenue Information Bulletin No. 02-003
January 1, 2002
Severance Tax**

2002 Severance Tax Rates 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 on the second Monday of December by the Louisiana Forestry Commission and the Louisiana Tax Commission.

Effective for 2002, 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	\$42.94	2.25%	\$0.97
Hardwood Sawtimber	\$25.94	2.25%	\$0.58
Pine Chip-n-saw	\$35.64	2.25%	\$0.80
Pulpwood Pine	\$8.01	5.00%	\$0.40
Pulpwood Hardwood	\$4.14	5.00%	\$0.21

Revised tax forms will be distributed as soon as they are available. Any questions concerning these severance tax values and rates should be directed to the Severance Tax Division at (225) 219-2500.

Cynthia Bridges
Secretary