

**Revenue Information Bulletin No. 15-003**

**January 1, 2015**

**Severance Tax**

**2015 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 on the second Monday of December by the Louisiana Forestry Commission.

Effective for 2015, 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	\$31.68	2.25%	\$0.71
Hardwood Sawtimber	\$35.00	2.25%	\$0.79
Pine Chip-n-Saw	\$16.50	2.25%	\$0.37
Pulpwood Pine	\$8.76	5.00%	\$0.44
Pulpwood Hardwood	\$10.50	5.00%	\$0.53

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 Office Audit Division at 225-219-7656, option 2 then 1.

Tim Barfield  
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.