

2015 Regular Session

HOUSE BILL NO. 391

BY REPRESENTATIVE LEOPOLD

AGRICULTURE/FOREST COMR: Provides relative to the forestry commission's authority to determine the market value of certain items

1 AN ACT

2 To amend and reenact R.S. 47:633(3), relative to the forestry commission's market value  
3 determination authority; to provide for a modification in the forestry commission's  
4 method of determining the market value of trees, timber, and pulpwood; and to  
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:633(3) is hereby amended and reenacted to read as follows:

8 §633. Rates of tax

9 The taxes on natural resources severed from the soil or water levied by R.S.  
10 47:631 shall be predicated on the quantity or value of the products or resources  
11 severed and shall be paid at the following rates:

12 \* \* \*

13 (3) The Louisiana Forestry Commission ~~shall~~ may base its determination of  
14 the market value of trees, timber, and pulpwood as provided in Paragraphs (1) and  
15 (2) of this Section with consideration of sales of timber as reported to the  
16 Department of Revenue and as published in the "Quarterly Report of Forest  
17 Products" by the Department of Agriculture and Forestry, as well as other  
18 information considered by the Louisiana Forestry Commission.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 391 Original

2015 Regular Session

Leopold

**Abstract:** Modifies the method that the La. Forestry Commission (commission) uses to determine the market value of trees, timber, and pulpwood.

Present law requires that the commission base its determination of the market value of trees, timber, and pulpwood with the consideration of sales of timber as reported to the Dept. of Revenue and as published in the "Quarterly Report of Forest Products" by the Dept. of Agriculture. Proposed law modifies present law by authorizing the commission to base its determination of the market value on certain considerations enumerated in present law, as well as the consideration of other information considered by the commission.

(Amends R.S. 47:633(3))