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## DIGEST

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HB 331 Original

2022 Regular Session

McFarland

**Abstract:** Provides relative to the timing for scaling and measuring trees, timber, and pulpwood for severance tax purposes.

Present law establishes the annual average stumpage market value on trees, timber, and pulpwood being severed from the soil and water within the state for the purpose of calculating the severance tax. Present law also establishes the Doyle Log Rule as the standard rule or scale for measurement of saw logs in the state.

Proposed law requires the annual stumpage market value to be applied to the weight or scale of the trees, timber, or pulpwood as determined by the Doyle Log Rule at the last time the trees, timber, or pulpwood are scaled prior to undergoing the first process after severance.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:633(1) and (2))