

SEVERANCE TAX ON TIMBER

DESCRIPTION

The severance tax on timber is levied on the production of timber products, which are defined as poles, saw logs, pulpwood, or firewood. The tax rate is \$2.13 per 1,000 board feet for timber products derived from ponderosa pine, and \$1.51 per 1,000 board feet for timber products derived from all other types of trees.

TAX YIELD

<u>Fiscal Year</u>	<u>Net Collections</u>
1997-98	\$52,132
1998-99 Est.	\$40,260

DISTRIBUTION OF SEVERANCE TAX ON TIMBER

<u>Fiscal Year</u>	<u>State General Fund</u>	<u>Counties</u>	<u>Cities</u>
1997-98	\$24,812	\$16,894	\$10,426
1998-99 Est.	\$19,160	\$13,047	\$ 8,053

There were no changes enacted to this tax in 1999.

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