

23 VAC 10-350. FOREST PRODUCTS TAX REGULATIONS

~~23 VAC 10-350-50. Tax rates.~~

~~A. Generally. The rates herein set forth are effective July 1, 1984, and shall continue, unless subsequently amended, until July 1, 1990.~~

~~B. Tax rates. The statutory classifications of forest products and the tax rates imposed thereon are set forth below:~~

Kind of Products	Tax Rates
1. Lumber in various sizes, and forms including railroad switch ties, bridge timber and dimension stock	a. Pine--\$1.15 per 1000 feet board measure
b. Hardwood, cypress, and other species	22 1/2¢ per 1000 feet board measure
2. Logs:	
Note: Applicable only to timber sold as logs and not converted into lumber or other products in this state	a. Pine--\$1.15 per 1000 feet log scale, International 1/4 Korf Rule

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~~_____ b. Other Species _____~~

~~_____ 22 1/2¢ per _____~~

~~_____ 1000 feet log _____~~

~~_____ scale, international _____~~

~~_____ 1/4 Kerf Rule _____~~

~~_____~~

~~3. Veneer Logs: _____ a. Pine--\$1.15 per _____~~

~~_____ 1000 board feet _____~~

~~_____ log scale, Inter _____~~

~~_____ national 1/4 _____~~

~~_____ Kerf Rule _____~~

~~_____ b. Other Species _____~~

~~_____ 22 1/2¢ per 1000 _____~~

~~_____ board feet log scale, _____~~

~~_____ International 1/4 _____~~

~~_____ Kerf Rule _____~~

~~_____~~

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~~4. Pulpwood, excelsior wood, chemical wood, a. Pine 47 1/2¢~~
~~wood, bolts and billets, fuel wood, and per standard cord~~
~~other~~
~~other products customarily sold by the cord: of 128 cubic feet~~
~~cord: b. Other Species--11~~

~~1/4¢~~
~~per standard~~
~~cord of 128 cubic~~
~~feet~~

~~5. Chips manufactured from round wood a. Pine 0.986¢ per~~
~~and customarily sold by the pound: 100 lbs.~~
~~b. Other Species--~~
~~0.234¢ per 100~~
~~lbs.~~

~~6. Railroad crossties a. Pine 3.8¢ per~~
~~piece~~
~~b. Other Species 1¢~~
~~per piece~~

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~~7. Posts, and mine ties, mine props, round~~ a. Pine ~~4' length or~~
~~mine collars and other types of timber~~ less, ~~38¢ per~~
~~used in connection with mining and~~ 100 pieces
~~ordinarily sold by the piece:~~ b. Other Species ~~4'~~

~~length or less,~~
~~9¢~~

~~per 100 pieces~~

c. Pine ~~over 4' but not~~
~~over 8', 61 3/4¢~~

~~per 100 pieces~~

d. Other Species ~~over~~
~~4' but not over 8',~~

~~14 1/4¢ per 100~~

~~pieces~~

e. Pine ~~over 8',~~

~~76¢~~

~~per 100 pieces~~

f. Other Species ~~over~~

~~8', 18¢ per 100~~

~~pieces~~

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— Taxpayer may elect to pay taxes on — g. Pine — \$1.045 per —
— products in this item as follows: — 1000 lineal ft. —

— h. Other Species —
— 24 3/4¢ per 1000 —
— lineal ft. —

8. Piling and poles of all types: — 2.31% invoice value —
— f.o.b. loading point —

9. Keg staves: — a. Pine — 3.8¢ per —
— standard 400 inch —
— bundle —

— b. Other Species —
— 1 1/2¢ per —
standard —

— 400 inch bundle —

— Keg heads: — c. Pine — 11 1/2¢ per —
— 100 heads —

— d. Other Species —
— 4 1/2¢ per 100 —

heads —

— Tight cooperage: — e. 4 1/2¢ per —

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~~_____ 100 staves _____~~

~~_____ Tight cooperage: _____ f. 9¢ per 100 heads _____~~

~~10. Any other type of forest products not _____ The Tax Commissioner _____~~

~~_____ above enumerated: _____ shall determine a fair _____~~

~~_____ unit tax rate, based on _____~~

~~_____ the cubic foot wood _____~~

~~_____ volume relationship _____~~

~~_____ between the product and _____~~

~~_____ the cubic foot volume _____~~

~~_____ of 1000 feet board _____~~

~~_____ measure of pine when _____~~

~~_____ the product is pine or _____~~

~~_____ on the unit rate of _____~~

~~_____ hardwood lumber when _____~~

~~_____ the product is a _____~~

~~_____ species other than _____~~

~~_____ pine. _____~~

~~11. Annual tax for small manufacturers of _____ a. 300,000 to 500,000 _____~~

~~_____ rough lumber: _____ board feet - \$460. _____~~

~~_____ b. less than 300,000 _____~~

~~_____ board feet - \$230. _____~~

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~~23 VAC 10-350-60. Alternative for rates.~~

~~A. Generally. The contingent alternative rates are set out for information purposes only. In the event the General Assembly fails to appropriate from the state's general fund an amount which at least equals the revenue estimated to be collected from the pine reforestation program, the alternative rates shall be imposed in lieu of the tax rates in 23 VAC 10-350-50.~~

B. Alternative rates. (For information purposes only)

Kind of Products _____	Tax Rates _____
1. Lumber in various sizes and _____	a. Pine--15¢ per 1000 _____
_____ forms, including railroad switch _____	_____ feet board measure _____
_____ ties, bridge timber and dimension _____	
_____ stock: _____	b. Hardwood, cypress, and _____
_____ _____	other species--22 1/2¢ _____
_____ _____	per 1000 feet _____
_____ _____	board measure _____
_____ _____	
2. Logs: _____	a. Pine--15¢ per 1000 _____
_____ Note: Applicable only to timber _____	_____ feet log scale, _____
_____ sold as logs and not converted _____	International 1/4 _____
_____ into lumber or other products _____	Kerf Rule _____
_____ in this state. _____	

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~~_____ b. Other species--22 1/2¢~~
~~_____ per 1000 feet _____~~
~~_____ log scale, _____~~
~~_____ International 1/4 _____~~
~~_____ Kerf Rule _____~~
~~_____~~

~~3. Veneer Logs: _____ a. Pine--15¢ per 1000 _____~~
~~_____ board feet log scale, _____~~
~~_____ International 1/4 _____~~
~~_____ Kerf Rule _____~~

~~_____ b. Other Species--22 1/2¢~~
~~_____ per 1000 board _____~~
~~_____ feet log scale, _____~~
~~_____ International 1/4 _____~~
~~_____ Kerf Rule _____~~
~~_____~~

~~4. Pulpwood, excelsior wood, _____ a. Pine--7 1/2¢ per _____~~
~~_____ chemical wood, bolts and _____ standard cord of 128 _____~~
~~_____ billets, fuel wood, and _____ cubic feet _____~~
~~_____ other products customarily _____~~

~~_____ sold by the cord: _____ b. Other species--11 1/4¢~~
~~_____ per standard _____~~

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_____ cord of 128 cubic feet

~~5. Chips manufactured from round wood and customarily sold by~~ a. Pine ~~0.156¢ per~~
~~100 lbs.~~

~~the pound:~~ b. Other Species ~~0.234¢~~
~~per 100 lbs.~~

~~6. Railroad crossties:~~ a. Pine ~~1/2¢ per~~
~~piece~~

~~b. Other Species 1¢~~
~~per piece~~

~~7. Posts, and mine ties, mine props, round mine collars and other types~~ a. Pine ~~4' length or~~
~~less, 6¢ per 100~~

~~of timber used in connection with mining and ordinarily sold by the~~ pieces
~~piece:~~

b. Other Species ~~4'~~
~~length or less, 9¢~~

~~per 100 pieces~~

c. Pine ~~over 4' but not~~
~~over 8', 9 3/4¢~~

~~per 100 pieces~~

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~~_____ d. Other Species--over 4'
_____ but not over 8',
_____ 14 1/4¢ per 100
_____ pieces~~

~~_____ e. Pine--over 8', 12¢
_____ per 100 pieces~~

~~_____ f. Other Species--over 8',
_____ 18¢ per 100
_____ pieces~~

~~_____ Taxpayer may elect to pass taxes
_____ on products in this item as follows: _____ g. Pine--16 1/2¢ per
_____ 1000 lineal ft.~~

~~_____ h. Other Species--24 3/4¢
_____ per 1000 lineal ft.~~

~~_____ 8. Piling and poles of all types: _____ .286% invoice value
_____ f.o.b. loading point~~

~~_____ 9. Keg staves: _____ a. Pine--1 1/2¢ per
_____ standard 400 inch
_____ bundle~~

~~_____ b. Other Species--1 1/2¢
_____ per standard 400~~

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~~_____ inch bundle _____~~
~~_____ Keg heads: _____ c. Pine $4\frac{1}{2}\text{¢}$ per _____~~
~~_____ 100 heads _____~~
~~_____ d. Other Species $4\frac{1}{2}\text{¢}$ _____~~
~~_____ per 100 heads _____~~
~~_____ Tight cooperage: _____ e. $4\frac{1}{2}\text{¢}$ per 100 _____~~
~~_____ staves _____~~
~~_____ Tight cooperage: _____ f. 9¢ per 100 heads _____~~
~~_____~~
~~10. Any other type of forest products _____ The Tax Commissioner _____~~
~~_____ not above enumerated: _____ shall determine a fair _____~~
~~_____ unit tax rate, based _____~~
~~_____ on the cubic foot wood _____~~
~~_____ volume relationship _____~~
~~_____ between the product and _____~~
~~_____ the cubic foot volume of _____~~
~~_____ 1000 feet board measure _____~~
~~_____ of pine lumber when the _____~~
~~_____ product is pine or on the _____~~
~~_____ unit rate of hardwood _____~~
~~_____ lumber when the product _____~~
~~_____ is a species other than _____~~

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~~_____ pine. _____~~

~~_____~~

~~11. Annual tax for small _____ a. 300,000 to 500,000 _____~~

~~_____ manufacturers of rough _____ board feet \$60. _____~~

~~_____ lumber _____ b. less than 300,000 _____~~

~~_____ board feet \$30. _____~~

~~Note: The above alternative rates are applicable only in the event that the General Assembly fails to appropriate Forest Products Tax revenue for reforestation of pine timberland activity. In such event, notification of applicable rates will be provided by the Department of Taxation.~~

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Pine Logs ~~_____~~ \$1.00 per 1000 board feet, ~~_____~~

NOTE: ~~Applicable only to the timber International 1/4 Kerf Rule~~

~~sold as logs and not converted into _____~~

~~lumber or other products in this _____~~

~~state. _____~~

Pine veneer logs ~~_____~~ \$1.00 per 1000 board feet ~~_____~~

~~_____ scale, International 1/4~~

~~_____ Kerf Rule. _____~~

Pine pulpwood, excelsior wood, ~~_____~~ 40¢ per standard cord ~~_____~~

~~chemical wood, bolts or billets, _____ of 128 cubic feet _____~~

~~fuel wood, and other products _____~~

~~customarily sold by the cord. _____~~

Pine chips manufactured from ~~_____~~ .83¢ per 100 pounds ~~_____~~

~~round wood and customarily _____~~

~~sold by the pound. _____~~

Pine railroad crossties ~~_____~~ 3.3¢ per piece ~~_____~~

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~~Pine posts, and mine ties, mine 4' length or less, 32¢
 props, round mine collars and other per 100 pieces, over 4' but
 types of timber used in connection not over 8', 52¢ per 100
 with mining and ordinarily sold pieces, over 8, 64¢ per
 by the piece 100 pieces or 88¢ per
 1000 lineal feet~~

~~Pine piling and poles 2.02% invoice value f.o.b.
 loading out point~~

~~Pine keg staves 3.3¢ per standard 400
 inch bundle~~

~~Pine keg heads 10¢ per 100 heads~~

~~Any other type of pine forest A proportionate amount
 products not above enumerated: between tax paid per item
 as in 23VAC10-350-50 and the rate per item above.~~

~~23 VAC 10-350-100. Alternative payment, collection and disposition of tax.~~

~~A. Generally. The alternative tax imposed upon forest products is payable to the
 Department of Taxation in the same manner as the tax regulated in 23 VAC 10-350-90.~~

~~B. Disposition of alternative tax. The tax collected by the Department of Taxation shall
 be paid into the State Treasury and credited to a special fund titled "Protection and
 Development of Forest Resources of the State Fund." Taxes credited as special
 revenues for protection and development of forest revenues will be used for the purpose
 of raising, planting, and propagating seedling trees, both hardwood and softwood. In~~

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~~addition, the protection and development funds will be used for forest fire protection, forestry education of the public in the use of forest harvesting methods, and rendering forestry service to timber landowners by the state.~~