



Mississippi Forestry Association

The Voice of Forestry

Legislative Bulletin

Volume 2008 Number 6

March 25, 2008

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Links: MFA Government Affairs

<http://www.msforestry.net/governmentaffairs.php>

MFA Online

www.msforestry.net

2008 Forestry Issues Summary

The 2008 Regular Session of the Mississippi Legislature is progressing well for Mississippi's forestry community. MFA wishes to thank Governor Barbour, Lt. Governor Bryant, Speaker McCoy, the House of Representatives, the Senate, our forestry coalition partners and allies, and all of our members who are supporting our government affairs efforts. Here is the current status of MFA's major legislative efforts:

[Strengthening the Trespass Law](#) – SB 2837 has been passed by the House Judiciary A Committee and awaits House passage. MFA is currently actively working with several coalition partners to develop further improvements to the bill. Our objective is to further protect private property rights by increasing the penalties for trespassing on private lands, especially if the trespasser (s) possesses a firearm.

[Protecting Private Property Rights and Improving Water Quality](#) – Both HB 1357 and SB 2820 have passed both chambers and are going to conference. MFA will be working with the conferees to develop a compromise that supports the forestry community's objectives.

[Forestry Acreage Tax](#) – SB 2457 extends the current 9 cent per acre protection tax on forestland. This tax supports the purchase of firefighting equipment by the Mississippi Forestry Commission.

[Protecting Private Property Rights Through Eminent Domain](#) HB 591 and SB 2822 are currently alive. The Senate has invited conference on SB 2822; the House may do so with HB 591. The 2007 session saw a similar situation when both chambers sent eminent domain bills to conference. The conferees could not agree on a compromise last year, and no bill was passed. MFA is committed to supporting private property rights and current law that specifies that eminent domain cannot be exercised except for a direct public use.

[Allowing the Use of Nationally Recognized Building Rating Systems and Preventing Discrimination Against Wood Products](#) – SB 3007 supports MFA's position and has passed the House. It has been returned to the Senate for concurrence.



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MFA Member Question of the Week

Q: What is the Mississippi severance tax, and how does it apply to my timber?

A: Miss. law provides for severance taxes to be paid on natural gas, oil, salt, timber and minerals. The "code section", or part of the Mississippi law that contains the severance tax on timber is 27-25-1 through 27-25-27.

The reason for a severance tax is so that these natural resources are not taxed every year, such as land or homes, but only when they are mined or harvested. In the case of timber, the tax is not paid until the timber is harvested, or "severed" from the stump. The law states in 27-25-27 that "On and after December 31, 1955, all growing, standing timber, trees and shrubs in the State of Mississippi, or any county, municipality, levee district, or other taxing district therein, shall be exempt from all ad valorem taxes."

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Governor Barbour Appoints Dilworth to MFC

Governor Barbour appointed Danny Dilworth, of Corinth, to the State Forestry Commission, which provides active leadership in forest protection, forest management, forest inventory and effective forest information distribution, necessary for Mississippi's sustainable forest-based economy. The Mississippi Forestry Commission (MFC) is a public service agency created in 1926 by the Mississippi Legislature. Mr. Dilworth has been appointed for a term of six years, beginning July 1, 2007 and ending June 30, 2013.

House, Senate pass short-term farm bill extension

The U.S. House and Senate each passed a month long extension of the Farm Bill on Thursday, March 13, as negotiations continue on how to fund increases for conservation and other programs in an overhaul of the act. The extension runs until April 18. Numerous MFA and AF&PA supported provisions, including timber tax reforms and tax incentives for Endangered Species conservation, are in the Senate-passed version of the bill.

House sources indicated that the gap on funding is worse than has been publicly reported, largely due to a "permanent disaster" program included in the Senate Bill. Conference negotiators are also trying to find additional funds for conservation programs and for the tax provisions. Congress and the Administration are still struggling to define a package of offsets that would allow the farm bill to spend \$10 billion more than its \$280 billion five year budget baseline. These increases can only come from new taxes or reduced spending elsewhere.

For more information, contact Bill Imbergamo at 202/463-2479, bill_imbergamo@afandpa.org. Adapted from *Forest Resources*, American Forest & Paper Association



2008 Legislative Calendar

March 26 — Deadline for ORIGINAL FLOOR ACTION on general bills and constitutional amendments originating in OTHER House

April 1 — Deadline for ORIGINAL FLOOR ACTION on APPROPRIATIONS and REVENUE bills originating in OTHER House

April 19 — Sine die, or the end of the Session. The 2008 Regular Legislative Session is scheduled to end after 103 days on Saturday, April 19, 2008. This day is termed Sine die on the legislative calendar. Sine die is a Latin term used by the Legislature to designate the official end of the Regular Legislative Session and is defined as "without any future date being designated".

2008 MFA Forestry Bills Tracking List

Note: Bill status as of March 21, 2008. Bills will be added and deleted as necessary throughout the Session

MFA Positions: M = monitor, S = support, O = oppose

House of Representatives

HB 140 Mississippi Forestry Commission Law Enforcement Officers; extend repealer on authority to appoint <http://billstatus.ls.state.ms.us/2008/pdf/history/HB/HB0140.xml> 02/19 (S) Referred To Forestry 03/18 (S) Died In Committee **DEAD** – The Senate Forestry Committee did not need to pass this bill because SB 2458 is identical and has already been sent to the Governor for approval

MFA: S

HB 141 Levy of forest acreage tax; extend repealer <http://billstatus.ls.state.ms.us/2008/pdf/history/HB/HB0141.xml> 02/19 (S) Referred To Forestry; Finance 03/13 (S) DR - TSDP: FO to FI 03/18 (S) Died In Committee **DEAD** – The Senate Forestry Committee did not need to pass this bill because SB 2457 is identical and has already been sent to the Governor for approval

MFA: S

HB 591 Eminent domain; restrict to direct public use <http://billstatus.ls.state.ms.us/2008/pdf/history/HB/HB0591.xml> 03/19 (S) Passed As Amended,

MFA: M

HB 608 Human remains; provide procedure for moving to other places of interment <http://billstatus.ls.state.ms.us/2008/pdf/history/HB/HB0608.xml> 02/26 (H) Passed 02/28 (H) Transmitted To Senate 03/03 (S) Referred To Public Health and Welfare 03/18 (S) Died In Committee **DEAD**

MFA: M

HB 1357 Mississippi Public Waterways Law; revise regulations relating to use of ATVs in public waters <http://billstatus.ls.state.ms.us/2008/pdf/history/HB/HB1357.xml> 03/20 (S) Passed As Amended

MFA: S



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Senate

SB 2437 Levees; clarify prohibited activities <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2437.xml> 02/28 (H) Referred To Judiciary B 03/18 (H) Title Suff Do Pass
MFA: **O**

SB 2457 Forestry tax; extend repealer on forest acreage tax <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2457.xml> 03/18 (S) Enrolled Bill Signed 03/19 (H) Enrolled Bill Signed 03/19 Due From Governor 03/25/08
MFA: **S**

SB 2680 Executive agency personnel; remove all from certain State Personnel Board procedures <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2680.xml> 02/12 (S) Passed As Amended 02/13 (S) Transmitted To House 02/15 (H) Referred To Fees and Salaries of Public Officers; Appropriations 03/18 (H) Died In Committee **DEAD**
MFA: **M**

SB 2820 Public waterways; provide penalty for damaging fish habitat by riding motorized vehicle in the bed of a stream <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2820.xml> 03/14 (H) Passed As Amended 03/17 (H) Returned For Concurrence
MFA: **S** with Senate amendment

SB 2822 Eminent domain; restrict to direct public use (Hyde-Smith) <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2822.xml> 03/07 (H) Returned For Concurrence 03/14 (S) Decline to Concur/Invite Conf 03/20 (S) Conferees Named Fillingane, Nunnelee, Hyde-Smith
MFA: **S**

SB 2837 Criminal trespass; enhance when trespass is knowing and trespasser is in possession of a firearm <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2837.xml> 02/25 (H) Referred To Judiciary A 03/18 (H) Title Suff Do Pass As Amended
MFA: **S**

SB 2910 Elections; make various revisions to the state election law <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB2910.xml> 02/29 (H) Referred To Apportionment and Elections 03/18 (H) Title Suff Do Pass As Amended
MFA: **S**

SB 3007 Public buildings; authorize use of green building standards in certain major facility projects <http://billstatus.ls.state.ms.us/2008/pdf/history/SB/SB3007.xml> 03/17 (H) Passed As Amended 03/19 (H) Returned For Concurrence
MFA: **S**

SCR 556 Urge Congress to enact the Secure Rural Schools and Community Self-Determination Act <http://billstatus.ls.state.ms.us/2008/pdf/history/SC/SC0556.xml> 02/25 (S) Enrolled Bill Signed_02/25 (H) Enrolled Bill Signed
MFA: **M**



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The severance tax is primarily assessed against the grower of timber products or against the owner of the land from which the products were severed. It is customary in Mississippi that the purchaser of timber products actually pays the tax. The law states that "If the tax has been paid by the producer, grower or vendor, then the purchaser shall report the purchases to the state tax commissioner. If tax has not been paid by producer, grower, or vendor, the tax shall be the liability of the purchaser and shall be paid by him."

Here is a partial list of the various timber products and their severance tax amounts. For a complete list, refer to Mississippi Code 27-25-1.

(a) For timber, all species used in the manufacture of lumber, veneer, chips or other products: (i) One Dollar (\$1.00) per thousand board feet, or twelve cents (\$.12) per ton, for pine and other soft woods; (ii) Seventy-five Cents (\$.75) thousand board feet, or eight cents (\$.08) per ton, for hardwoods

(c) For poles, piling, posts, stanchions and like timber products not manufactured into lumber: Three Dollars and sixty cents (\$3.60) per one hundred (100) cubic feet

(e) For pulpwood, all species and kinds except pine: twenty-two and one-half cents (\$.22-1/2) per cord of one hundred twenty-eight (128) cubic feet

(f) For pine pulpwood: thirty cents (\$.30) per cord of one hundred twenty-eight (128) cubic feet