

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD  
REPEALING AND RECREATING RULES

The Wisconsin Natural Resources Board proposes an order to repeal and recreate NR 46.30(2)(a) to (c) relating to the administration of the Forest Crop Law and the Managed Forest Law.

FR-29-04

Analysis Prepared by the Department of Natural Resources

**Statutory authority:** ss. 77.06(2), 77.91(1) and 227.11(2)(a), Stats. Sections 77.06(2) and 77.91(1), Stats., direct the department to establish stumpage rates on an annual basis for use in determining the severance and yield taxes assessed when timber is harvested from lands designated as forest crop land or managed forest land. New rates shall take effect on November 1 each year.

**Statutes interpreted:** ss. 77.06(2), and 77.91(1), Stats.

**Annual Stumpage Rate Adjustments:** For purposes of the Forest Crop Law and the Managed Forest Law, this rule repeals and recreates s. NR 46.30(2)(a) to (c) to revise annual stumpage values used to calculate severance and yield taxes due on timber cut during the period from November 1, 2004 through October 31, 2005. Thirteen separate zones reflect varying stumpage values for different species and products across the state. The average price change for sawtimber is a 0.5% increase in current rates. The pulpwood proposed prices are, on the average, 2% lower than current prices.

**Comparison of Federal Regulations:** There are no known federal rules which apply to stumpage rates.

**Comparison of Adjacent States:** Checks with the surrounding states of Minnesota, Michigan, Iowa and Illinois indicate that while they offer some type of incentive program to forest landowners, none of the states calculate severance and yield taxes in conjunction with these programs and do not develop annual stumpage values.

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**SECTION 1.** NR 46.30(2)(a) to (c) are repealed and recreated to read:

(see attached pages)

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on August 11, 2004.

The rules shall take effect the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

Dated at Madison, Wisconsin \_\_\_\_\_

STATE OF WISCONSIN  
DEPARTMENT OF NATURAL RESOURCES

By \_\_\_\_\_  
Scott Hassett, Secretary

(SEAL)