

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

[G.S. 113A ARTICLE 12]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Development Fund [\$]	Year-over-year change	
				Amount [\$]	% change
				1994-95.....	1,919,469
1995-96.....	1,868,680	-	1,868,680	(50,789)	-2.65%
1996-97.....	1,969,559	-	1,969,559	100,879	5.40%
1997-98.....	2,100,163	-	2,100,163	130,604	6.63%
1998-99.....	1,999,452	-	1,999,452	(100,711)	-4.80%
1999-00.....	1,936,867	-	1,936,867	(62,585)	-3.13%
2000-01.....	2,047,310	-	2,047,310	110,443	5.70%
2001-02.....	1,888,634	-	1,888,634	(158,676)	-7.75%
2002-03.....	1,857,902	-	1,857,902	(30,732)	-1.63%
2003-04.....	1,894,299	-	1,894,299	36,398	1.96%
2004-05.....	1,932,988	746	1,932,242	37,942	2.00%
2005-06.....	1,967,381	-	1,967,381	35,139	1.82%
2006-07.....	1,897,673	34	1,897,640	(69,741)	-3.54%
2007-08.....	1,888,547	13	1,888,533	(9,106)	-0.48%
2008-09.....	1,739,811	16	1,739,795	(148,738)	-7.88%

**Primary forest products tax rates and bases:**

The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.

The rates of the tax vary according to the type of wood and kind of product:

- \$ .50 per 1,000 board feet      Softwood sawtimber
- \$ .40 per 1,000 board feet      Hardwood sawtimber
- \$ .20 per cord                      Softwood pulpwood
- \$ .12 per cord                        Hardwood pulpwood

The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.

Figure 18.1 Primary Forest Products Tax Net Collections and % Change

