

Louisiana Department of Agriculture & Forestry
Forest Protection Tax

- A. There is hereby levied an annual tax of eight cents per acre on each acre of timberland in the state to be paid by the owners thereof, which shall be known as the forest protection tax. "Timberland", as used in this Part, means bona fide timberland being assessed at its use value as defined and determined pursuant to R.S. 47:2301 et seq.
- B. The tax shall be entered on the tax rolls by the assessor and shall be paid by the owner of such timberland to the sheriff and ex officio tax collector of the parish in which the timberland is located in the same manner as parish ad valorem taxes and, when collected, shall be remitted to the state treasurer to be used solely as provided in this Part.
- C. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana, relative to the Bond Security and Redemption Fund, and prior to monies being placed in the state general fund, an amount equal to that deposited as required herein shall be credited to a special fund hereby created in the state treasury to be known as the "Forest Protection Fund".
- D. The monies in the fund shall be expended by the Department of Agriculture and Forestry for the acquisition and maintenance of equipment for the protection of forest lands from damage by fire or other causes and only in the amounts appropriated annually by the legislature. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall revert to the state general fund. The monies in the fund shall be invested by the treasurer in the same manner as monies in the state general fund, and interest earned on the investment of these monies shall be credited to the state general fund.