

**IDAHO BOARD OF SCALING PRACTICES**


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**MEMBERS OF THE SCALING BOARD**

George B. Bacon, Chairman  
Jack Buell, Vice-chairman  
H. Larry Stewart, Secretary  
Robert E. Boeh  
Gerry Ikola  
Lynn House

**Memorandum**

**Date:** June 22, 2010  
**To:** Purchasers Paying the Scaling Assessment  
**From:** Ernie Bauer, Executive Director   
**Subject:** **Significant Changes in Assessment Levy & Reporting Requirements**

The Log Scaling Law governing payment of the Scaling Assessment (§38-1209, Idaho Code) has been amended, effective July 1, 2010. The statute underwent significant revisions that affect:

- “who” the assessment is levied against
- “what” forest products are subject to assessment or exempt from assessment
- “how” the assessment is collected for transmittal to the Idaho Board of Scaling Practices.

The amended Scaling Law levies an equal assessment against both the timber owner and the timber purchaser, not to exceed 20¢/mbf (or 12¢/ccf) on either party. The rate of assessment is set by the Scaling Board at a meeting advertised and designated for this purpose. The Scaling Board met on June 9<sup>th</sup> and set an assessment rate applicable to each timber owner and timber purchaser of **15¢/mbf (9¢/ccf) effective for timber harvested on or after July 1, 2010.**

The amended Scaling Law continues to levy the assessment on the scale of all forest products harvested within the state of Idaho, but provides an exemption for the timber owner only on forest products harvested from state or federal lands. This means the “purchaser” portion of the assessment continues to apply as in the past (all timber – private, state, and federal) whereas the “owner” portion of the assessment applies only to timber harvested from private lands (note: private land includes any timber from Tribal land).

Lastly, the amended Scaling Law requires the timber purchaser to withhold the timber owner portion of the assessment, and to transmit all assessment money to the Idaho Board of Scaling Practices on or before the 20<sup>th</sup> day of the month for all timber harvested during the previous month.

A new assessment remittal form has been adopted by the Scaling Board for reporting scale volumes and assessment payments. This required form “Scaling Assessment Payment Record” (or a reasonable facsimile) is to be filled-out and submitted by the timber purchaser with monthly assessment transmittals. A copy of this form is enclosed, along with instructions for its completion.

As always, should you have any questions, please feel free to contact me.

Enclosures