

Now is not the time to impose an additional harvest tax on timber. Imposing a severance tax on timber is the same as imposing it on any other crop, so why pick on timber? We do not have the benefit of getting cash flow every year. Instead, we spend \$500 or more to get an acre established, then we get to pay property taxes for 50 years while our trees grow. Why punish a renewable resource? Don't we want landowners to invest in a forest instead of converting it to a less environmentally sensitive land use? Landowners who were burned out this summer are not required to plant trees and this kind of tax policy will further reduce incentive to replant the burns. Please do not impose this tax.

Thank you!

Dan Newton