



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0044
www.boe.ca.gov

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Important Lumber Products Assessment Update

Effective July 1, 2013, Certain James Hardie Products Are No Longer Subject to the 1% Assessment

The Board of Forestry and Fire Protection (Board of Forestry) has determined that effective July 1, 2013, these James Hardie® products are no longer subject to the lumber products assessment:

Hardieplank® lap siding	Cemplank® siding
Hardiepanel® vertical siding	Cempanel® siding
Hardieshingle® siding	Cemtrim®
Hardiesoffit® panels	Artisan® siding
Hardietrim®	Prevail® panel and lap siding
Hardiebacker® underlayment panels	Hardie® Reveal™ panels

Sales or purchases of the above products *prior* to July 1, 2013, for use in California are subject to the 1% assessment.

What if I wrongly charge my customers the 1% assessment after June 30, 2013?

You may file a claim for refund for money wrongly charged to customers and paid to us. You must return the refunded amount to your customer. The claim form is available online at: www.boe.ca.gov/pdf/boe101.pdf.

Can a purchaser file a claim for refund for overpayments of the 1% assessment?

Yes, purchasers wrongly charged the 1% assessment may file a claim for refund with us. The claim form is available online at: www.boe.ca.gov/pdf/boe101.pdf.

Which products are subject to the 1% lumber assessment?

The Board of Forestry determines which products are subject to the 1% assessment. To see examples of products subject to the assessment or learn more about this program, visit our website at: www.boe.ca.gov/industry/lumber_products.html.

For further questions, call our customer service center at 1-800-400-7115 or visit your local BOE office. Our field office phone numbers are available at www.boe.ca.gov/info/phone.htm. If you do not sell lumber or engineered wood products, please call us so we may update your account.