Special Notice

Attention Lumber Retailers

Beginning January 1, 2014: You Can Keep an Extra $485 to Reimburse Your Costs to Collect the Lumber Products Assessment

Beginning January 1, 2014, eligible lumber retailers that are required to collect the one percent (1%) lumber products assessment on their sales of lumber products or engineered wood products may retain an additional $485 per business location as reimbursement for their start-up costs.

If you were a business selling lumber products or engineered wood products on or before January 1, 2013, you were eligible to offset your reported lumber products assessment amounts in 2013 for start-up costs of $250 per business location. Beginning January 1, 2014, you are also eligible to retain an additional $485 per business location in start-up costs as an offset to your reported lumber products assessment amounts.

A business location means a location registered under your seller’s permit as of January 1, 2013, where retail sales of lumber products or engineered wood products are made.

How do I claim the additional start-up cost?

Beginning with returns due on or after January 1, 2014, enter your allowable additional reimbursement cost ($485 per business location) on your lumber schedule in the “Reimbursement Cost Offset” box. Remember, you may only enter a reimbursement amount up to your total reported lumber products assessment per each return. Any remaining allowable reimbursement cost must be taken on subsequent returns, including any allowable start-ups costs you may have remaining from 2013 ($250 per business location).

What if I do not sell lumber products?

If you do not sell lumber or engineered wood products, we can remove the lumber schedule from your account. Email us at SUTD-LAM@boe.ca.gov and provide us your account number and a request to remove the lumber schedule.

For additional information, see our Lumber Products Assessment page and Regulations 2000 and 2001 on our website at www.boe.ca.gov, or call our Customer Service Center at 1-800-400-7115.