



Special Notice

STATE BOARD OF EQUALIZATION

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INFORMATION
www.boe.ca.gov

CUSTOMER SERVICE
CENTER
1-800-400-7115
TTY
711

Certain Retailers Are No Longer Required to Collect the Lumber Products Assessment

Effective January 1, 2015, lumber retailers selling less than \$25,000 of qualifying lumber products in the previous calendar year will no longer be required to collect the lumber products assessment from their customers ([Assembly Bill 2031](#)).

Background

Beginning January 1, 2013, a 1% lumber products assessment was imposed on purchasers of lumber and engineered wood products who use these products in this state. All retailers were required to collect the 1% lumber products assessment on their retail sales of lumber and engineered wood products and electronically report and pay the assessment to the Board of Equalization (BOE).

Retailers that sell less than \$25,000 of qualifying lumber products per year

If your reported sales of qualifying lumber and engineered wood products were less than \$25,000 during the previous calendar year, you will no longer be required to collect the 1% lumber products assessment from your customer on your sales of these products. You may stop collecting the 1% lumber products assessment beginning January 1, 2015.

However, you must notify your customers that they are responsible for reporting and paying the 1% lumber products assessment on their purchases directly to the BOE. To easily notify your customers, you can download and print our flyer located on our [California Lumber Products Assessment](http://www.boe.ca.gov/industry/lumber_products.html) page at www.boe.ca.gov/industry/lumber_products.html. From this page, select the *Retailers* tab, and find the link for the flyer under the heading, *Certain Retailers No Longer Required To Collect Lumber Assessment*.

As a convenience to your customers, you may voluntarily continue to charge and collect the 1% lumber products assessment from your customers and report and pay it to the BOE. No action is required on your part and the BOE will continue to provide the lumber schedule in your return.

Updating your account

If you are no longer required to collect the 1% lumber products assessment and you do not want to voluntarily continue to collect it from your customers, you must notify the BOE to remove the lumber schedule from your account. You may call our Customer Service Center at 1-800-400-7115 (TTY:711), or contact your nearest BOE office to request that the lumber schedule be removed from your account. To find the nearest office, enter "[Field Office](#)" in BOE's website search box at www.boe.ca.gov.

For more information

If you have questions or would like additional information regarding the lumber products assessment, you may call our Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays or visit our [California Lumber Products Assessment](http://www.boe.ca.gov/industry/lumber_products.html) page at www.boe.ca.gov/industry/lumber_products.html.