

## Chapter 321

### Forest Products Harvest Tax

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### CROSS REFERENCES

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**321.005 Definitions.** As used in this chapter, ORS 477.133, 477.135 and 527.280 to 527.292, unless the context requires otherwise:

(1) "Board" means the State Board of Forestry.

(2) "Class A forest lands" means all forest lands in this state containing merchantable stands of timber.

(3) "Class B forest lands" means those forest lands:

(a) Included in Class A forest lands; and

(b) Located in counties west of the summit of the Cascade Range or in counties which are bisected by the summit of the Cascade Range; and

(c) Upon which ownership fire prevention protection is imposed by ORS 477.022 to 477.055.

(4) "Commission" means the State Tax Commission.

(5) "Committee" means the Forest Protection and Conservation Committee created by ORS 527.280.

(6) "Forest land" means any land producing forest products.

(7) "Forest products" includes all products derived through the cutting, severing or otherwise removing of forest trees and windfalls.

(8) "Harvesting" means the cutting, severing or otherwise removing of merchantable forest products from forest lands.

(9) "Merchantable stand of timber" means any stand on forest lands containing living or dead timber which is being or can be harvested for commercial purposes.

(10) "Sale" means a sale as defined in ORS chapter 75.

(11) "Taxpayer" means any individual, partnership, corporation or association of whatever nature, owning the harvested forest products at the time of harvesting, or acquiring title thereto by virtue of such harvesting and payment therefor. However, the grantor of forest products who reacquires the forest products after harvesting shall be deemed the taxpayer with respect to such forest products.

(12) "Taxes" means the taxes provided for in ORS 321.015. [1953 c.375 §1]

**321.010** [Repealed by 1953 c.375 §38]

**321.015 Levy of privilege tax on the harvesting of forest products.** (1) There hereby is levied a privilege tax upon taxpayers on the harvesting of all merchantable

forest products harvested on Class A forest lands for the fiscal year beginning July 1, 1953, and for each fiscal year thereafter, in the amount provided in ORS 321.025 and 321.035.

(2) In addition to the tax levied by subsection (1) of this section, there hereby is levied a forest products harvest tax upon taxpayers on all merchantable forest products harvested on Class B forest lands for the payment of benefits as provided in this chapter, ORS 477.133, 477.135 and 527.280 to 527.292 for the fiscal year beginning July 1, 1953, and for each fiscal year thereafter, in the amounts provided in ORS 321.025 and 321.035.

(3) Subject to subsection (4) of this section, the taxes shall be measured by and be applicable to each per thousand feet, board measure, on the total quantity of forest products harvested in this state measured by use of any log scale which is or may be in general use in the logging industry and which is designed to measure total volume of merchantable forest products in board feet. However, if the commission finds that the scale used by any taxpayer in computing the taxes due under this chapter does not accurately reflect the total quantity of merchantable forest products harvested by him, it may require the taxpayer to adopt another log scale in general use in the industry which in the commission's opinion will accurately reflect his merchantable harvest in board feet.

(4) The first 25,000 feet, board measure, of forest products harvested annually by any taxpayer during each fiscal year shall be excluded from the total quantity of harvested forest products which constitutes the measure of the taxes under this chapter. [1953 c.375 §2]

**321.020** [Repealed by 1953 c.375 §38]

**321.025 Rate of tax.** (1) Except as otherwise provided in ORS 321.035, for the fiscal year beginning July 1, 1953, and each fiscal year thereafter, the rate of the tax levied by subsection (1) of ORS 321.015 is four cents per thousand feet, board measure, on all merchantable forest products harvested on Class A forest lands.

(2) Except as otherwise provided in ORS 321.035, for the fiscal year beginning July 1, 1953, and each fiscal year thereafter, the rate of the tax levied by subsection (2) of ORS 321.015 is four cents per thousand feet, board measure, on all merchantable

forest products harvested on Class B forest lands. [1953 c.375 §3]

**321.030** [Repealed by 1953 c.375 §38]

**321.035 Reduction of tax rate when certain conditions exist.** (1) As used in this section, "reserve base" means the unexpended balance of the moneys to the credit of a particular account as of February 16 less the total of:

(a) The unexpended balance as of February 16 of the amount budgeted to be expended from the account for the fiscal year in which the determination is made; and

(b) The amount budgeted to be expended from the account for the following fiscal year.

(2) The insurance principle is recognized in providing funds for emergency forest fire control and research and experiment. The reserve base for the Forest Research and Experiment Account is \$400,000. The reserve base for the Forest Emergency Fire Cost Account is \$750,000.

(3) On or about the last day of February of each year the Forest Protection and Conservation Committee shall meet and determine if the moneys in the Forest Research and Experiment Account as of February 16 exceed its reserve base. If the committee determines that the moneys in the account do exceed its reserve base, the taxes levied under the provisions of subsection (1) of ORS 321.015 shall be reduced 50 percent for the following fiscal year.

(4) On or about the last day of February of each year the Forest Protection and Conservation Committee shall meet and determine if the moneys in the Forest Emergency Fire Cost Account as of February 16 exceed its reserve base. If the committee determines that the moneys in the account do exceed its reserve base, the taxes levied under the provisions of subsection (2) of ORS 321.015 shall be reduced 50 percent for the following fiscal year. [1953 c.375 §4]

**321.040** [Repealed by 1953 c.375 §38]

**321.045 Payment of tax; returns.** (1) The taxes levied under ORS 321.015 shall be due and payable in quarterly instalments, on or before October 30, January 30, April 30 and July 30, for the preceding calendar quarter.

(2) On or before the thirtieth day of October, January, April and July, each taxpayer shall make out a return on the form prescribed by the commission showing the

amount of the tax for which he is liable for the preceding calendar quarter and the other information the commission considers necessary to correctly determine the tax due and shall mail or deliver the return, together with a remittance for the amount of the tax, to the office of the commission. The return shall be signed and verified by the taxpayer or a duly authorized agent of the taxpayer. Whenever in its judgment good cause exists, the commission may allow further time for filing a return and payment of tax.

(3) All payments received under this chapter shall be credited, first, to penalty and interest accrued, and then to tax due. [1953 c.375 §§5,6]

**321.050** [Repealed by 1953 c.375 §38]

**321.055 Audit of returns by commission; interest and penalties on deficiency or delinquency.** (1) If upon audit of the return or otherwise the commission believes that the return filed does not correctly reflect the amount of tax due or is incorrect in any particular, it shall recompute the tax. The amount determined to be due by the commission upon audit shall be the tax, and any delinquency or deficiency, plus \$1 shall be paid within 30 days after notice thereof is mailed by the commission to the taxpayer.

(2) A delinquent tax or a deficiency shall bear interest at the rate of one-half of one percent per month, or any fraction thereof, from the time the return was due. If a delinquency or deficiency is due to negligence, but without intent to defraud, a penalty of six percent of the delinquent or deficient tax, plus \$1 shall be added, plus interest at the rate of one-half of one percent per month, or any fraction thereof, from the time the return was due. If all or any part of the delinquency or deficiency for which a determination is made is due to fraud or an intent to evade this chapter or authorized rules and regulations, a penalty of 100 percent of such amount, plus \$1 shall be added, plus interest at the rate of one percent per month, or any fraction thereof, from the time the return was due. [1953 c.375 §7]

**321.060** [Repealed by 1953 c.375 §38]

**321.065 Determination of tax by commission where taxpayer fails to make return.** If any taxpayer neglects or refuses to make a return required to be made by this chapter, the commission is authorized to determine the tax due, based upon any information in

its possession or that may come into its possession. The commission shall give the taxpayer written notice by mail postpaid of the tax and delinquency charges specified in ORS 321.055 and the tax and delinquency charges shall be a lien from the time of harvest as provided in ORS 321.095. If the tax and delinquency charges are not paid within 30 days from the mailing of the notice the commission shall proceed to collect the tax in the manner provided in ORS 321.075. [1953 c.375 §8]

**321.070** [Repealed by 1953 c.375 §38]

**321.075 Warrant for collection of delinquent taxes; lien on real property.** (1) If any tax imposed by this chapter, or any portion of such tax, is not paid within the time provided by law, the commission shall issue a warrant, under its official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the taxpayer owning the same, found within his county, for the payment of the amount thereof, with the added penalties, interest and cost of executing the warrant, and to return the warrant to the commission and to pay to it the money collected by virtue thereof, within 60 days after receipt of the warrant. The sheriff shall, within five days after the receipt of the warrant, file with the clerk of his county a copy thereof, and thereupon the clerk shall enter in the judgment docket, in the column for judgment debtors, the name of the taxpayer mentioned in the warrant, and in appropriate columns the amount of the tax or portion thereof and penalties for which the warrant is issued and the date when the copy is filed. Thereupon the amount of the warrant so docketed shall become a lien upon the title to and interest in real property of the taxpayer against which it is issued, in the same manner as a judgment duly docketed in the office of the clerk. The sheriff thereupon shall proceed upon the warrant in all respects, with like effect, and in the same manner prescribed by law in respect to executions issued against property upon judgments of a court of records, and he is entitled to the same fees for his services in executing the warrant, to be added to and collected as a part of the warrant liability.

(2) In the discretion of the commission a warrant of like terms, force and effect may be issued and directed to any agent authorized to collect this tax. In the execu-

tion of the warrant, such agent has the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in excess of actual expenses paid in the performance of such duty.

(3) If a warrant is returned not satisfied in full, the commission shall have the same remedies to enforce the claim for taxes against the taxpayer as if the state had a recorded judgment against the taxpayer for the amount of the tax. [1953 c.375 §9]

**321.080** [Repealed by 1953 c.375 §38]

**321.085 Release of tax lien.** (1) Any person having a lien upon or any interest in real estate against which the amount of the warrant provided for in ORS 321.075, has become a lien, notice of which has been recorded in accordance with the laws of the state prior to the filing of the warrant, may request the commission in writing to release the real estate from the lien of the warrant. If, upon such request, the commission finds that a sale of the property would not result in satisfaction of the taxes due in whole or in part, the commission shall execute a release of the lien as to such property and such release shall be conclusive evidence of the extinguishment of the lien as to that property. If the commission fails to act upon a request for release of a lien under this subsection within 60 days from the date of the request, any person having a lien upon or interest in the property against which the warrant has become a lien may make the commission a party to any proceeding brought to enforce any interest in or lien upon such real property, and the determination of the court in such proceeding shall be conclusive and binding upon the commission and the State of Oregon.

(2) In addition to the release of the lien provided for in subsection (1) of this section, the commission may execute releases in the following cases, which releases shall be conclusive evidence of the extinguishment of the lien:

(a) If the commission finds that the liability for the amount assessed, together with all interest, penalties and costs in respect thereof has been satisfied.

(b) If the commission finds that the fair market value of that part of the property remaining subject to the lien is at least double the amount of the liability remaining unsatisfied in respect of such tax and the amount of all prior liens upon the property.

(c) If there is furnished to the commis-

sion a bond, in such form and with the security the commission considers sufficient, conditioned upon the payment of the amount of the warrant, together with all interest in respect thereof, within 60 days after the issuance of the release.

(d) If there is paid to the commission in partial satisfaction of the amount of the warrant an amount not less than the value, as determined by the commission, of the interest of the State of Oregon in the part of the property to be so discharged. In determining such value the commission shall give consideration to the fair market value of the part of the property to be so discharged and to such liens thereon as have priority to the lien of the State of Oregon. [1953 c.375 §10]

**321.090** [Repealed by 1953 c.375 §38]

**321.095 Tax as a lien on forest products.** The taxes imposed by this chapter shall operate as a first lien on the forest products from the time of harvest. The lien shall follow the forest products in the same manner as provided for liens on logs under ORS 87.125 to 87.140 and 87.615 to 87.675, and may be attached and be foreclosed in the manner provided in those statutes. [1953 c.375 §11]

**321.100** [Repealed by 1953 c.375 §38]

**321.105 Tax as debt; action to recover tax.** All taxes, interest and penalties due and unpaid under this chapter shall constitute a debt due the State of Oregon and may be collected, together with interest, penalty and costs, by appropriate judicial proceeding, which remedy is in addition to all other existing remedies. However, no proceeding for the collection of taxes under this chapter shall be instituted after the expiration of six years from the date such taxes were due. [1953 c.375 §12]

**321.110** [Repealed by 1953 c.375 §38]

**321.115 Appeal to commission for revision of tax; appeal from commission to courts.** (1) Any person may appeal to the commission for the revision or refund of any tax within 20 days from the date of mailing the notice of deficiency or delinquency by filing a petition with the commission in the manner prescribed for appeals to the commission under the ad valorem property tax laws from county boards of equalization, to the extent that such laws may be applicable. All petitions shall be heard in the manner prescribed by such laws.

(2) Appeals to the circuit court and Supreme Court may be taken as provided by such laws. [1953 c.375 §13]

**321.120** [Repealed by 1953 c.375 §38]

**321.125 Appeal as a stay of collection of tax; effect of paying taxes pending appeal.**

(1) No proceeding for the collection of the taxes provided for in this chapter shall be stayed by reason of the taking or pending of any appeal, except under order of the court and only in those cases wherein a good and sufficient undertaking has been executed in favor of the commission and approved by the court covering the entire amount of the tax imposed and any and all costs that may be involved. The undertaking shall be filed with the clerk of the court.

(2) The payment of taxes while appeal is pending shall not operate as a waiver of the appeal or the right to a refunding of taxes found to be excessively determined. [1953 c.375 §14]

**321.130** [Repealed by 1953 c.375 §38]

**321.135 Enforcement of chapter by commission; rules and regulations.** (1) This chapter shall be enforced and the taxes imposed by this chapter shall be collected by the commission which shall have the power to prescribe forms and to promulgate rules and regulations for the ascertainment, assessment and collection of the taxes imposed by this chapter.

(2) For the purpose of determining the taxes imposed by this chapter, the commission may:

(a) Require any person to furnish any information deemed necessary.

(b) Examine the books, records and files of such person.

(c) Subpena and examine witnesses and administer oaths. [1953 c.375 §15]

**321.140** [Repealed by 1953 c.375 §38]

**321.145 Tax revenue credited to Forest Products Harvest Tax Account; Class A Forest Lands Subaccount; Class B Forest Lands Subaccount; Administration Subaccount.** (1) The revenue from the taxes levied by this chapter shall be remitted to the State Treasurer who shall deposit it in the General Fund to the credit of the Forest Products Harvest Tax Account which account hereby is established.

(2) Subject to subsection (5) of this section, the revenues from the tax levied under the provisions of subsection (1) of

ORS 321.015 shall be credited to the Class A Forest Lands Subaccount of the Forest Products Harvest Tax Account, which subaccount hereby is established.

(3) Subject to subsection (5) of this section, the revenues from the tax levied under subsection (2) of ORS 321.015 shall be credited to the Class B Forest Lands Subaccount of the Forest Products Harvest Tax Account, which subaccount hereby is established.

(4) There hereby is established a subaccount of the Forest Products Harvest Tax Account to be known as the Administration Subaccount. Notwithstanding the provisions of ORS 291.238, the moneys in the Administration Subaccount hereby are appropriated continuously to the State Tax Commission and shall be used by the commission to pay the expenses incurred in the collection of the taxes imposed by this chapter. Whenever the unobligated balance remaining in the Administration Subaccount is less than \$10,000, the State Tax Commission shall direct the Secretary of State to transfer and credit to the Administration Subaccount the sum of \$20,000, which sum shall be transferred from the Class A Forest Lands Subaccount and the Class B Forest Lands Subaccount in proportion to the unexpended balance to the credit of those subaccounts as of the date the State Tax Commission directs the Secretary of State to make the transfer.

(5) The first revenues credited to the Forest Products Harvest Tax Account from the taxes levied by subsections (1) and (2) of ORS 321.015, to the extent of \$30,000, shall be credited to the Administration Subaccount of the Forest Products Harvest Tax Account. [1953 c.375 §16]

**321.150** [Repealed by 1953 c.375 §38]

**321.155 Refunds paid from Class A and Class B Forest Lands Subaccounts.** (1) Notwithstanding the provisions of ORS 291.238, the amount of moneys necessary to pay refunds of the taxes levied under subsection (1) of ORS 321.015 hereby is appropriated continuously to the State Tax Commission from the Class A Forest Lands Subaccount and shall be used by the commission for the payment of all refunds of taxes levied under subsection (1) of ORS 321.015 which have been audited and approved by the commission.

(2) Notwithstanding the provisions of ORS 291.238, the amount of moneys neces-

sary to pay the refunds of taxes levied under subsection (2) of ORS 321.015 hereby is appropriated continuously to the State Tax Commission from the Class B Forest Lands Subaccount and shall be used by the commission for the payment of all refunds of taxes levied under subsection (2) of ORS 321.015 which have been audited and approved by the commission. [1953 c.375 §17]

**321.160** [Repealed by 1953 c.375 §38]

**321.165 Forest Emergency Fire Cost Account established; source; use; appropriation.** (1) There hereby is established in the State Treasury in the General Fund an account to be known as the Forest Emergency Fire Cost Account, which shall consist of:

(a) All moneys made available to the State of Oregon by the United States or any agency thereof for emergency fire cost suppression purposes under this chapter, ORS 477.133, 477.135 and 527.280 to 527.292.

(b) Contributions or gifts by private persons or public or private agencies.

(c) Allocations from timber harvest taxes as provided in subsection (2) of ORS 321.215.

(2) Notwithstanding the provisions of ORS 291.238, the moneys in the Forest Emergency Fire Cost Account hereby are appropriated continuously to the Forest Protection and Conservation Committee and shall be used for equalizing emergency fire suppression costs and for safeguarding the interests of forest land owners in any fire protection district or districts composed of Class B forest lands protected directly by the board or protected by private associations providing such protection to Class B forest lands under contract with the board under ORS 477.135. For the purposes of this section, "Class B forest lands" includes federal forest lands protected by a fire protection district or private association pursuant to an agreement with the United States Forest Service under which the district or association agrees to protect specific federal forest lands and, in return, the United States Forest Service agrees to protect specific Class B forest lands of the district or association. [1953 c.375 §19]

**321.170** [Repealed by 1953 c.375 §38]

**321.175 Forest Emergency Fire Cost Fund continued in existence; use; appropriation.** (1) The Forest Emergency Fire Cost Fund created by section 1, chapter 89, Ore-

gon Laws 1951, is continued in existence. Notwithstanding the provisions of ORS 291.238, the moneys in the Forest Emergency Fire Cost Fund hereby are appropriated continuously to the Forest Protection and Conservation Committee for, and shall be used for, equalizing fire protection costs and safeguarding the interests of forest land owners in fire protection districts composed of Class A forest lands protected directly by the board or protected by private associations providing such protection to Class A forest lands under contract with the board pursuant to ORS 477.133.

(2) All amounts, which are collected or received after July 21, 1953, whether by action, proceeding, settlement or otherwise, and which would have been credited to the Forest Emergency Fire Cost Fund created by section 1, chapter 89, Oregon Laws 1951, had chapter 375, Oregon Laws 1953, not been adopted, shall be credited to the Forest Emergency Fire Cost Fund continued in existence by subsection (1) of this section, notwithstanding the enactment of chapter 375, Oregon Laws 1953.

(3) All expenses and obligations incurred by the State Forester and by the State Board of Forestry prior to July 21, 1953, in carrying out the provisions of chapter 89, Oregon Laws 1951, shall be paid, in the same manner other claims against the state are paid, from the Forest Emergency Fire Cost Fund continued in existence by subsection (1) of this section pursuant to claims approved by the Forest Protection and Conservation Committee. [1953 c.375 §20]

**321.180** [Repealed by 1953 c. 375 §38]

**321.185 Forest Research and Experiment Account established; source; Forest Products Research Subaccount; Forest Lands Research Subaccount; use; appropriation.** (1) There hereby is established in the State Treasury in the General Fund an account to be known as the Forest Research and Experiment Account.

(2) The Forest Research and Experiment Account shall consist of:

(a) All moneys made available to the State of Oregon by the United States or any agency thereof for forest experimental and research purposes under this chapter, ORS 477.133, 477.135 and 527.280 to 527.292. However, such moneys need not be allocated as required by subsection (4) of this section if such allocation is not consistent with the

terms of the grant and such moneys so made available shall be used only in accordance with the terms of the grant.

(b) Contributions or gifts by private persons or by public or private agencies. However, such moneys need not be allocated as required by subsection (4) of this section if such allocation is not consistent with the terms of the contribution or gift and such contributions or gifts shall be used only in accordance with the terms of the grant.

(c) Allocations from harvest taxes as provided in subsection (1) of ORS 321.215.

(3) There hereby are established two subaccounts of the Forest Research and Experiment Account to be known as the Forest Products Research Subaccount and the Forest Lands Research Subaccount.

(4) Notwithstanding the provisions of ORS 291.238:

(a) Sixty percent of the proceeds of the Forest Research and Experiment Account shall be credited to the Forest Products Research Subaccount, which subaccount hereby is appropriated continuously to the Forest Protection and Conservation Committee and shall be available for research in the utilization of forest products.

(b) Forty percent of the proceeds of the Forest Research and Experiment Account shall be credited to the Forest Lands Research Subaccount, which subaccount hereby is appropriated to the Forest Protection and Conservation Committee and shall be available for research and experiment in the development of techniques for the protection, rehabilitation and management of forest lands. [1953 c.375 §21]

**321.190** [Repealed by 1953 c.375 §38]

**321.195 State Forest Research and Experimental Fund and Timber Harvest Tax Account continued in existence; use; appropriation.** (1) The State Forest Research and Experimental Fund established by section 13, chapter 544, Oregon Laws 1947, is continued in existence.

(2) Notwithstanding the provisions of ORS 291.238:

(a) Sixty percent of the moneys credited to the State Forest Research and Experimental Fund continued in existence by subsection (1) of this section hereby is appropriated continuously to the Forest Protection and Conservation Committee and shall be used for research in the utilization of waste resulting from the harvesting, proces-



sing and manufacturing of forest crops, and other expenses incurred by the Forest Products Laboratory pursuant to ORS 526.210 to 526.250.

(b) Forty percent of the moneys credited to the State Forest Research and Experimental Fund continued in existence by subsection (1) of this section hereby is appropriated continuously to the Forest Protection and Conservation Committee and shall be used for experiments and research necessary to develop techniques for the rehabilitation, protection and management of forest lands.

(3) All uncollected taxes, penalties and interest under chapter 544, Oregon Laws 1947, as amended, shall be credited to the Timber Harvest Tax Account continued in existence by subsection (5) of this section.

(4) All expenses and obligations incurred by the State Board of Forestry prior to July 21, 1953, in carrying out the provisions of chapter 544, Oregon Laws 1947, as amended, shall be paid, in the same manner as other claims against the state are paid, from the State Forest Research and Experimental Fund continued in existence by subsection (1) of this section pursuant to claims approved by the Forest Protection and Conservation Committee.

(5) The Timber Harvest Tax Account, established by section 13, chapter 544, Oregon Laws 1947, is continued in existence and, notwithstanding the provisions of ORS 291.238, hereby is appropriated continuously and shall be used by the State Tax Commission for the payment of all the costs and expenses incurred by the commission under the provisions of chapter 544, Oregon Laws 1947, and for the payment of all refunds of the tax collected pursuant to that chapter. On January 1, March 1, July 1 and October 1 of each year the Secretary of State shall transfer the unexpended balance in excess of \$30,000 in the Timber Harvest Tax Account to the State Forest Research and Experimental Fund continued in existence by subsection (1) of this section. [1953 c.375 §22]

#### **321.200 [Repealed by 1953 c.375 §38]**

**321.205 Forest Protection and Conservation Committee Account established; source; use; appropriation.** There hereby is established in the State Treasury in the General Fund an account to be known as the Forest Protection and Conservation Committee Account which shall be derived from revenues as provided in subsection (3) of ORS 321.215.

Notwithstanding the provisions of ORS 291.238, the Forest Protection and Conservation Committee Account hereby is appropriated continuously to the Forest Protection and Conservation Committee and shall be used for the payment of the costs and expenses of the Forest Protection and Conservation Committee in carrying out the provisions of ORS 477.133, 477.135 and 527.280 to 527.292. [1953 c.375 §23]

**321.215 Transfer of moneys from Class A and Class B Forest Lands Subaccounts to Forest Research and Experiment Account, Forest Emergency Fire Cost Account and Forest Protection and Conservation Committee Account.** (1) All moneys in excess of \$15,000 remaining in the Class A Forest Lands Subaccount on February 1, May 1, August 1 and November 1 of each year shall be transferred to the Forest Research and Experiment Account.

(2) All moneys in excess of \$15,000 remaining in the Class B Forest Lands Subaccount on February 1, May 1, August 1 and November 1 of each year shall be transferred to the Forest Emergency Fire Cost Account.

(3) On July 1 of each year the Secretary of State shall transfer to the Forest Protection and Conservation Committee Account:

(a) The sum of \$17,500 from the Class A Forest Lands Subaccount.

(b) The sum of \$17,500 from the Class B Forest Lands Subaccount. [1953 c.375 §18]

**321.225 Prohibited acts.** No taxpayer shall:

(1) Refuse to make any return required by this chapter.

(2) Make any false or fraudulent return or false statement on any return.

(3) Evade the payment of any tax, or any part thereof, imposed by this chapter.

(4) Aid or abet another in any attempt to evade the payment of any tax, or any part thereof, imposed by this chapter.

(5) Disobey any subpoena or subpoena duces tecum of the commission.

(6) Refuse to testify when required so to do. [1953 c.375 §33]

#### **321.990 [Repealed by 1953 c.375 §38]**

**321.991 Penalties.** Violation of any provision of this chapter is punishable, upon conviction, by a fine not exceeding \$1,000 or by imprisonment in the county jail for not exceeding one year, or by both. [1953 c.375 §35]

**CHAPTERS 322 TO 325**

**[Reserved for expansion]**