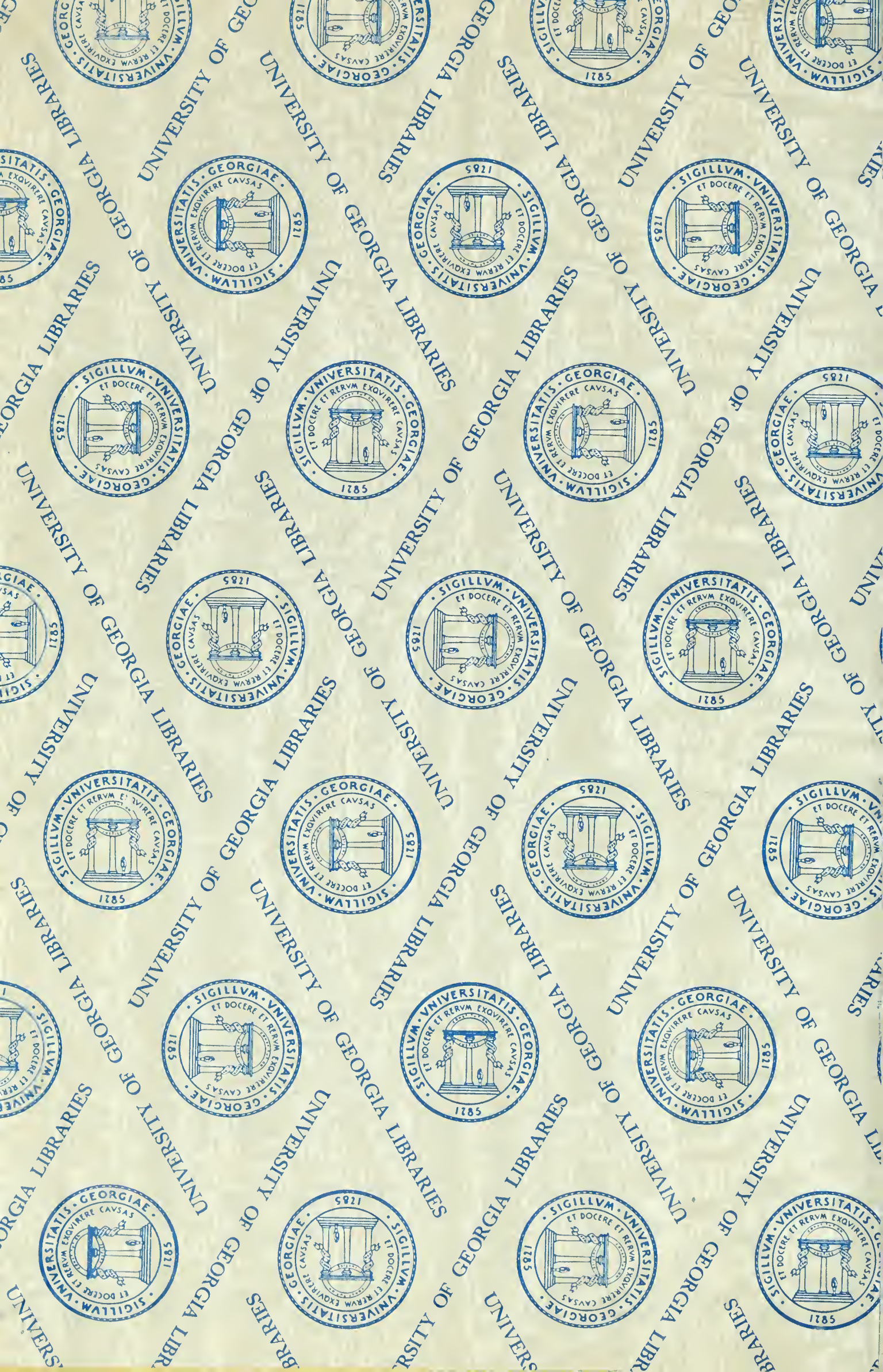


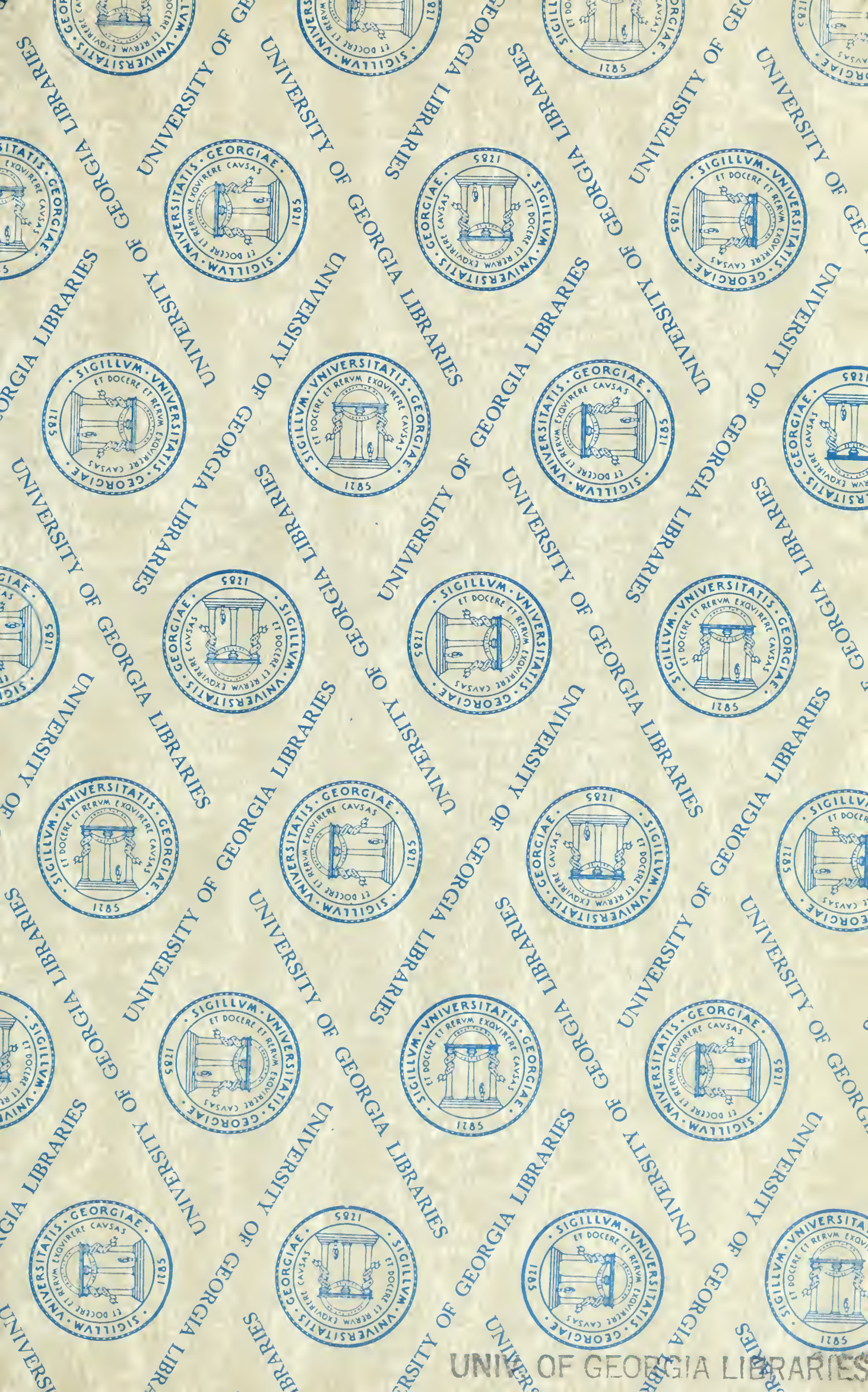
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REPORT

FORESTRY

OF

THE GEORGIA STATE
BOARD OF FORESTRY

TO THE

GEORGIA GENERAL ASSEMBLY

OF

1922



HON. THOS. W. HARDWICK, President

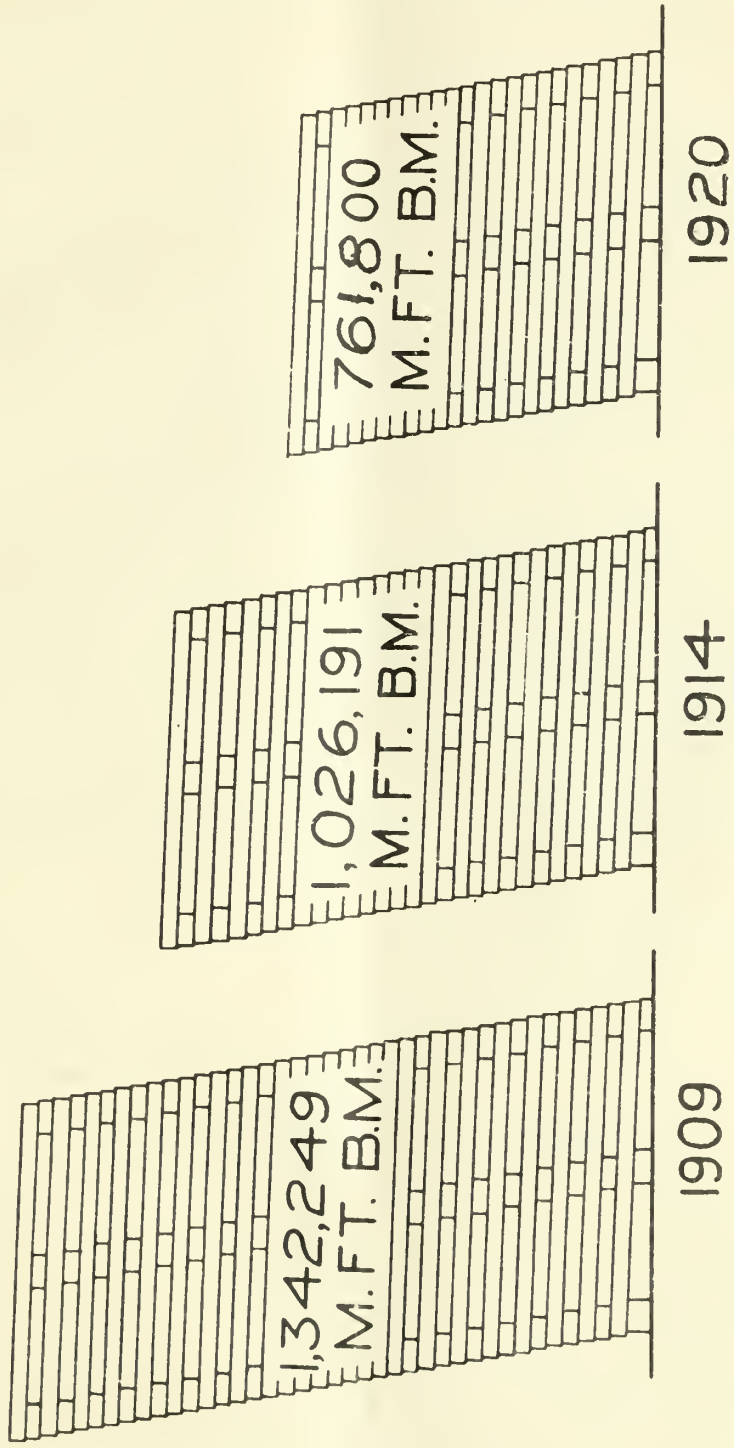
HON. S. G. McLENDON, Secretary

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GEORGIA'S DECLINING TIMBER PRODUCTION



DECREASED PRODUCTION IN THE FACE OF INCREASED DEMANDS, A RESULT OF FOREST DEPLETION AND FOREST FIRES

16435M



**TO THE PRESIDENT, THE HONORABLE GOVERNOR
AND OTHER MEMBERS OF THE GEORGIA
STATE BOARD OF FORESTRY**

We your sub-committee, appointed to investigate and report to you in accordance with the Act creating this Board, herewith respectfully submit our findings and recommendations. Your sub-committee has been handicapped in making its investigations by being unable to incur any expenses, since no appropriation for that purpose was provided by the Legislature. In spite of this fact your committee has visited the various sections of the State and discussed the situation with land owners, farmers, timber land owners, orchardists and others. We were astonished at the lack of knowledge by many of the tremendous annual destruction as well as the incipient possibilities of our natural forest areas. The information contained in this report is based upon the knowledge of the members of your sub-committee and upon that supplied by the United States Forest Service, The American Forestry Association, the Southern Forestry Congress, the Georgia Forestry Association, Department of the State of Georgia and individuals familiar with forest conditions in the State.

S. W. McCALLIE,
B. H. STONE,
H. G. SPAHR.

FOREST NEEDS OF GEORGIA.

With the possible exception of North and South Carolina, forest depletion in Georgia appears to have reached a more advanced stage than in any other State in the South. There are ample evidences, your committee finds, clearly indicating that the exhaustion of the forest resources of the State has reached a point where it is not only destroying rapidly two of the State's most important industries, but is imperiling the agricultural and industrial prosperity of the entire commonwealth. The situation is made measurably more serious by the public apathy and ignorance which prevails with respect to the effects of forest depletion, and by the failure of past

legislatures to recognize that the destruction of a great natural resource, upon which its industries and its people are dependent in whole or in part, is prejudicial to the public interests of the State. As a result forest depletion in Georgia continues unrestricted and at a rapid and alarming rate.

Your committee desires to point out that the effects of forest exhaustion in Georgia are making themselves felt at an unfortunate period in the progress of the State. The production of cotton, lumber and turpentine have been basic industries from which the prosperity and development of the State have largely sprung. Today, these three industries are suddenly threatened—the cotton industry by the ravages of the boll weevil, the lumber and turpentine industries by the exhaustion of its old growth timber and by the destruction of its second growth forests through fires and other forms of human neglect. The possibilities of economic distress resulting from the simultaneous decline of three of its leading industries are so insidious and far-reaching as to warrant, in the judgment of your committee, prompt and constructive consideration by those to whom the people have entrusted the welfare of the State.

Georgia's Forest Wealth.

Next to cotton, our forests have in the past contributed in largest measure to the wealth and prosperity of our people. Until within the last few years, our forest industries have supplied employment to a larger number of wage earners than any other manufacturing industry in the State. Ten years ago, they furnished employment to more people than all other industries combined, excluding the manufacture of cotton goods.

Rich in virgin forests of pine and hardwoods, lumbering and turpentering have long been basic industries in the State. Georgian lumber has been used practically throughout the nation while her turpentine and rosin have been in demand by every civilized nation in the world. These two industries—lumbering and naval stores—have drawn to Georgia from all corners of the globe upwards of a billion and a half dollars in the last quarter of a century.

Little thought seems to have been given, however, to the fact that these two industries are wholly dependent upon a supply of raw material produced by nature and not renewed by man as the original forests were denuded. In consequence, they are today on the decline and are confronted with practical extinction in many sections of the state in the near future, because of the exhaustion of local forest supply.

The abundance of natural growth timber in the State not

only stimulated the growth of the lumbering and turpentine industries but it has drawn to Georgia many related wood-using industries. The following table compiled from the 1920 Census, shows the principal wood-using industries of the State directly and wholly dependent upon an accessible supply of raw wood:

STATISTICS CONCERNING WOODS PRODUCTS ESTABLISHMENTS
IN GEORGIA.

Census of Manufactures, 1919.

Industry	Number of establishments	Persons engaged in industry	Capital invested	Value of products
Boxes, wooden packing, except cigar boxes	13	831	\$ 1,140,531	\$ 2,185,591
Carriages and wagons, including repairs	66	852	1,796,651	3,544,259
Coffins, burial cases and undertakers' goods	7	212	653,695	932,252
Cooperage	10	138	435,153	659,694
Furniture, wood, other than rattan and willow.	24	1,215	2,263,084	3,702,915
Lumber and timber products	1,512	15,921	18,918,831	26,836,279
Lumber, planing-mill products, not including planing mills connected with sawmills	131	3,176	8,917,601	14,029,180
Shipbuilding, wooden, including boat building.	7	1,030	3,102,121	3,220,693
Turpentine and rosin.	441	7,971	3,693,142	10,874,714
Wood, turned and carved.	4	125	257,877	354,630
Total.	2,115	31,471	\$41,178,686	\$66,340,207

The extent to which these industries are a factor in the industrial life of the State is apparent when it is stated that they comprise almost 50 per cent. of the industrial establishments of the State, employ 22 per cent. of Georgia's wage earners, represent 10 per cent. of the capital invested in manufactures and produce practically 10 per cent. of the manufacturing wealth of the State. They rank first among the industries of the State in the number of establishments, second in the number of persons employed, third in the amount of capital invested and third in the value of products produced. A direct comparison with other leading industries is given below:

	Number of establishments	Persons engaged in industry	Capital invested	Value of products
Cotton goods	132	39,417	\$150,191,479	\$192,185,896
Lumber and forest products	2,115	31,471	41,178,686	66,340,207
Oil and cake, cotton seed..	116	6,607	31,647,732	99,320,307
Fertilizers	144	5,342	59,482,762	47,479,842

As will be shown later in this report, the primary forest industries of Georgia are on the decline and the above tabulation is given in order to emphasize the industrial importance of the problem with which the State is confronted. The continued shrinkage of these forest industries must inevitably serve to intensify conditions of unemployment, to reduce the earning power of great numbers of our citizens, to curtail local markets for our own products and to decrease the inflow of wealth to the State.

The Extent of Forest Depletion.

The total area of forest land in Georgia, as given by the U. S. Forest Service, is 20 million acres, of which all has been cut over with the exception of about one million acres. There are some six and a half million acres of cut-over land which contain second growth timber of some merchantable value for lumber, seven and one-half million acres which contain unmerchantable second growth, excepting as cordwood material, and five million acres of forest land classed as waste because it has been so severely cut and burned that it is producing nothing. The area of totally idle forest land in the State, therefore, is equivalent to almost 40 per cent. of the State's improved farm area.

The foregoing figures show that of the original virgin forests in the State, less than one-twentieth remain and that our people and our wood-using industries are rapidly becoming dependent upon second growth timber or upon lumber imported from other States. Their future independence is however threatened because of the destruction of our second growth timber in many parts of the State by fire and improper methods of turpentineing. In short, your committee finds that not only have our original forests been largely destroyed but that under present methods of neglect and public disregard of forest lands, we cannot count, even in a small

FOREST EXHAUSTION MEANS LOSS OF EMPLOYMENT

EMPLOYMENT SUPPLIED BY GEORGIA'S FORESTS HAS
DECREASED 35 PERCENT IN THE LAST TEN YEARS



NUMBER OF PERSONS EMPLOYED IN GEORGIA'S
PRIMARY FOREST INDUSTRIES

way, upon our haphazard second growth to meet our needs of the immediate future.

Georgia's Wood Requirements.

According to figures supplied by the American Forestry Association, Georgia is today consuming approximately 520 million feet of lumber annually, of which 338 million feet are produced within the State and 182 million feet are imported from other parts of the country as follows:

From:

Central States	651,000 feet
Southern Pine States	152,049,000 "
North Carolina Pine States	11,708,000 "
Lake States	484,000 "
Oregon and Washington	6,129,000 "
California	10,006,000 "

Placing a nominal value of \$30.00 a thousand on the lumber imported, the people of Georgia are already sending over five million dollars a year outside the State for lumber. It is significant that 16 million feet of the amount imported came from as far as California, Washington and Oregon, on which the freight alone is from \$20.00 to \$25.00 a thousand feet. This fact serves to emphasize the growing dependency of the Southern States upon the Pacific Coast timber as our Southern pine forests become exhausted, and the resultant financial drain upon our citizens in obtaining lumber. Other sections of the United States, your committee finds, are paying huge tributes to the West for lumber because their forests have become depleted. It is inevitable that as our own forests become exhausted, we will have to turn to the West in order to meet our lumber requirement because the last great body of timber in the United States is on the Pacific Coast.

In this connection, your committee desires to quote an extract from an address delivered by J. G. Peters, of the U. S. Forest Service, before the Georgia Forestry Association at Macon, on June 7. Speaking of Georgia, Mr. Peters said:

“The number of farms in this State, according to the 1920 census, is about 311,000. It has been estimated that the lumber requirements of the average efficiently run farm for upkeep and improvements is 2,000 board feet yearly. This would mean, therefore, 622,000,000 board feet yearly for this State, which exceeds your present yearly consumption of lumber for all purposes and is more than 80 per cent. of your present yearly lumber production. Bear in mind that these 622 millions would represent your requirements for the upkeep and improvements of farms alone, and that this estimate is based on the average farm for the entire country. But will Georgia be content merely with the average farm?

“The per capita consumption of Georgia is among the lowest of the States. This is indicated by preliminary computations of lumber consumption lately prepared in the Forest Service. It is far below that of the big agricultural States of the West and is even below that of the small, manufacturing States of New England. It is nearly in a class with the per capita consumption of those European countries where wood is a luxury.

“Surely this cannot continue in Georgia where the possibilities for growth and development are unlimited. Some day you will use several times the quantity of lumber you are now using. Are you going to anticipate this and provide for a supply at home, or will you follow the example of the Lake States and permit timber depletion to continue unchecked and then after your supply has dwindled, be forced to bring lumber from the Pacific Coast or perhaps from Siberia?”

The wood requirements of our farms are but one of many needs in maintaining the prosperity of our State. Already our peach growers require 25,000,000 feet annually for boxes in which to market their fruit. Our vegetable growers are likewise dependent upon cheap and accessible lumber for crates. Our furniture, carriage, wood turning and cooperage factories are even more directly dependent while almost every industry in the entire State must use wood in one way or another. Our greatest and most vital need now and in the future is probably in the building of homes. Exhaustion of our local forests imposes an increased expense upon our industries and our home builders and tends to impoverish the State by drawing money from the State.

According to the Forest Service, the per capita consumption of lumber in Georgia is 179 feet a year. The average for the nation is 300 feet a year. Regions undergoing rapid agricultural development invariably show the highest per capita wood consumption. Such a development in Georgia or simply a change from cotton to more diversified farming, your committee believes, will demand not less than the average per capita of 300 feet, or a total of 870,000,000 feet, which is 100,000,000 in excess of the total lumber production of the State in 1920.

Your committee desires to point that the national demand for lumber is a factor of increasing importance in our local and State forest situations. The growing shortage of timber in the East is naturally stimulating the competition for lumber in the Eastern markets and the tendency of the situation is to increase the prices which the lumber mills are able to obtain in these great Eastern markets. Being to their advantage to sell at the best prices obtainable, Georgia mills naturally export their lumber unless they can obtain equally favorable prices locally. The drain upon our local timber is in consequence becoming greater as the general demand for lumber increases and the available supply declines, while at the same

time the scale of lumber prices is gradually being pushed upward. This situation merely serves to hasten the exhaustion of our remaining forests and to emphasize the need and wisdom of prompt action to utilize the forest-growing power of our denuded forest soils.

Evidence of Forest Exhaustion.

Georgia's Lumber Cut.

One of the most striking evidences of the rapidity with which our forests are disappearing is found in the declining production of lumber in the State. The following figures are taken from the U. S. Census and show the lumber cut in Georgia for the years given:

1899.....	1,308,610,000	feet
1904.....	1,135,910,000	“
1909.....	1,342,249,000	“
1914.....	1,026,191,000	“
1919.....	893,965,000	“
1920.....	761,800,000	“

Since 1909, it will be seen, the production of lumber in Georgia has declined almost 50 per cent. This represents a direct loss in the wealth of the State. The mill value of the 1909 cut at prices then prevailing was approximately \$19,000,000 but the same cut today, had it been maintained, would have a mill value of over \$32,000,000, or \$13,000,000 in excess of the value of Georgia's present reduced cut.

If the production of lumber in Georgia during the next ten years declines in the same proportion as during the past decade, the people of the State will be forced to import from other regions of the United States a large portion of their lumber requirements and will have the added cost of transportation to meet. The cause of Georgia's declining cut is found in her declining supply of forest reserve. In 1909, the Government estimated that the State's reserve of pine timber was 32 billion feet while at the present time it is placed at only about 24 billion feet.

Migration of Sawmills.

The U. S. Census shows that in 1909 there were 1991 sawmills in Georgia. Figures just issued in the 1920 Census give the number of mills in the State in that year as 694, a loss of 1,300 plants, or 65 per cent. of its mills, during one decade. Dismantled mill plants and deserted communities throughout the lumber regions of the State are forbidding reminders of the migration of an industry which, under wise and proper

management of our forest lands, should be a permanent and leading industry in the State.

Shrinkage of Employment.

Your committee has been greatly surprised to find that the exhaustion of our forests is exerting a strong influence upon employment and means of livelihood in the State. In both 1900 and 1910, the U. S. Census shows, that more wage earners in Georgia were employed by the primary forest industries than any other manufacturing industry in the State. In 1910, over 40 per cent. of all the wage earners in the State were engaged in lumbering or related work. By 1920, the number had dropped to 33 per cent. and by 1920 to only 18 per cent. Despite the increase in population in the State during these two decades, the number of persons who found employment in the forests declined from 38,827 in 1900 to 23,141 in 1920, or 40 per cent.

Decline of Georgia's Naval Stores Industry.

While the shrinkage of our lumber industry has been alarmingly great during the past ten years, the decline of our turpentine and naval stores industry has been even more marked. Men engaged in this industry in the State freely express grave concern as to the future existence of the industry, many believing that it is facing practical extinction in Georgia because of the wanton and destructive attitude maintained towards our young growth timber, upon which the future of the industry necessarily depends.

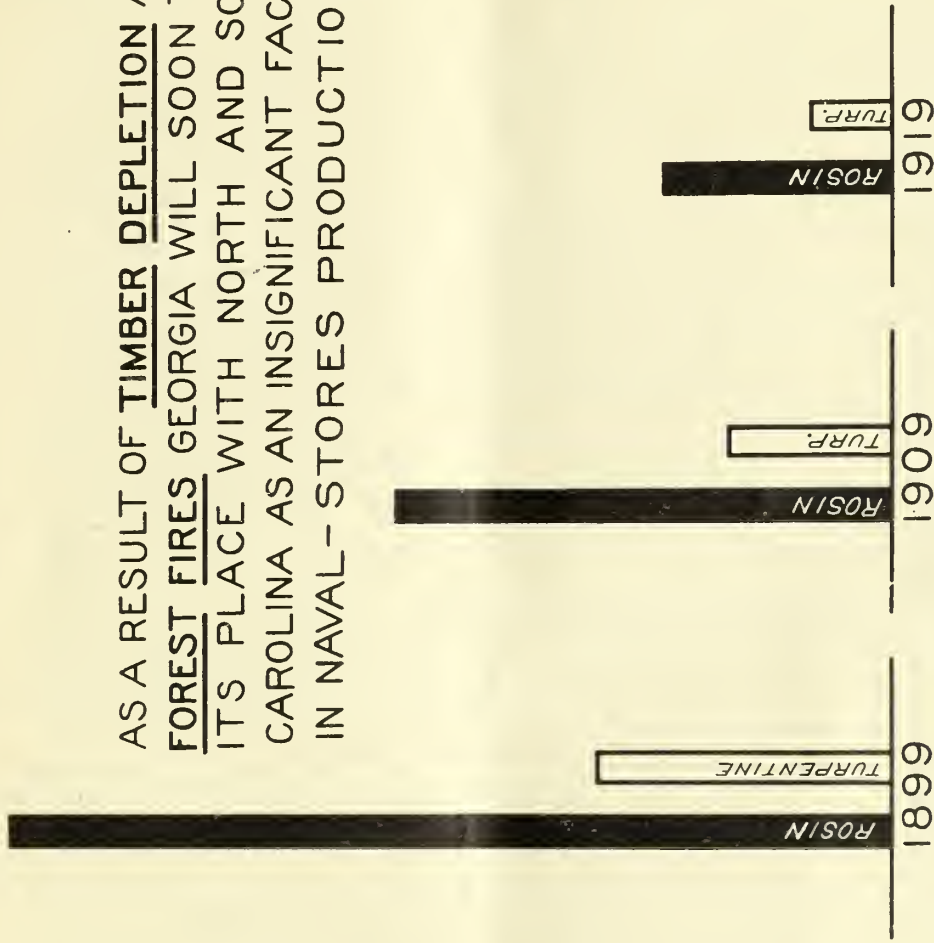
Exhaustion of Georgia's pine timber is clearly reflected in the waning of our naval stores industry during the past twenty years. The decline in production during that period has been approximately 75 per cent. In 1920, Secretary Meredith, of the Department of Agriculture, asserted that within six years Georgia, at its then rate of decline, would be reduced to a negligible position in the naval stores industry. Mr. Thomas Gamble, of the Naval Stores Review and a profound student of the industry believes that at best, "But ten years are before us in which we can hope for Georgia to retain even a third or fourth place among important naval stores States."

Says Mr. Gamblé:

"Men of long experience and intimate knowledge believe that while Georgia has still a few seasons of comparatively fair naval stores production before it, there must be, after a matter of perhaps two or three years expansion resulting from tempting higher values for the output, a radical, almost perpendicular, drop in the quantities of timber to be worked and the resulting crops. A great natural source of wealth is passing away before

GEORGIA'S WANING NAVAL-STORES INDUSTRY

AS A RESULT OF TIMBER DEPLETION AND FOREST FIRES GEORGIA WILL SOON TAKE ITS PLACE WITH NORTH AND SOUTH CAROLINA AS AN INSIGNIFICANT FACTOR IN NAVAL-STORES PRODUCTION.



PRODUCTION OF ROSIN AND TURPENTINE

ROSIN.....	903,052	506,298	234,696
(500# Bbls)			
TURPENTINE.....	305,791	161,135	79,946
(50 Gal. Bbls.)			
			16434M

our eyes; an industry which should bring millions of dollars to the State every season is shrinking to one of minor proportions; a trade that has belted the earth with its cargoes and brought Savannah and Brunswick into contact with every civilized people of the globe, threatens to largely disappear and become almost a reminiscence within the next decade.

“In 1890 of the total production Georgia contributed about 53 per cent. For twelve years, from the season of 1891-92 to the season of 1902-03, over 1,300,000 packages of naval stores were yearly handled at Savannah alone, or roughly speaking, six hundred million pounds a season. The greatest volume of traffic in them at Savannah was in 1896-97, with the phenomenal aggregate of 1,640,000 barrels. Brunswick at the same time handled 260,000 barrels, a total for the two Georgia ports of 1,900,000 packages, with the enormous aggregate freight weight of nine hundred million pounds. For the twelve years referred to the average receipts of the two ports, representing almost entirely Georgia production, was 1,550,000 barrels.

“Compare this with the handlings at the two ports last season of 603,000 barrels, some of which came from Florida and Alabama, and we can the more readily appreciate the tremendous falling off in Georgia's importance as a naval stores and lumber State, for the two industries, as we know, go hand in hand. When the production of the United States was at its height Georgia supplied 50 to 60 per cent. Now that the production has decreased from that height by one-third Georgia supplies but 20 to 25 per cent. of the decreased total.

“The past has its lessons only. What has been done cannot be undone. But what of the future? Is the prediction of the Federal Government to be fulfilled? Is Georgia by the close of this decade to cease to be a naval stores and lumber State worthy of especial mention? Are Savannah and Brunswick to follow Wilmington and Charleston as ports through which once moved many hundreds of thousands of barrels of naval stores in twelve months but which no longer handle large shipments of turpentine and rosins? These are the pressing questions of the hour. If the answer to them is ‘Yes’—and we all feel that it is—then the problem confronting the progressive intelligence of Georgia is how to avoid this direful probability, how to promote and preserve and even expand two great wealth-producing and men-employing industries, and at the same time protect the general interests of the State inasmuch as further forest denudation must inevitably affect our farming classes in the effect on rainfall, freshets, erosion and other vital conditions.’

Soil Erosion.

Another striking evidence of forest devastation in Georgia is found in the increasing destruction of soil by floods. It is a well established fact that forests exert a regulatory influence upon water run-off and thereby protect the soil against floods and the gullying action of surface water. Much of our soil in Georgia is readily subject to erosion and those who travel about the State from year to year cannot fail to observe the increasing, and in many cases the alarming, extent to which our soil is being gullied and washed away, farm

property seriously injured and sources of water supply rendered unusable because of the destruction of forest growth on such vast areas of our land.

Dr. S. W. McCallie, State Geologist, has followed this situation for years, visiting from time to time practically every section of the State. The destruction of wealth, actual and potential, is in his opinion far more serious than is generally appreciated. According to him the effect of deforestation on the filling of water power storage dams in the State is already alarming. So great has become the washing away of our soils that, according to Dr. McCallie all of Georgia's water power storage dams will under present conditions be filled with sediment within the next one hundred years or sooner. The Savannah river is now, it is estimated, carrying to the ocean two and one-half million tons annually of soil matter.

“The retardation of this enormous wash which fills the storage dams,” declares Dr. McCallie, “and thereby lessens the effectiveness of our water power, is one of the strongest arguments for the protection of our forests.”

Economic Aspects of the Situation

Your committee has pointed out in considerable detail incontrovertible evidences of the alarming extent to which forest depletion has advanced in this State. It has sought to indicate some of the effects upon the present and future prosperity of the State, of the decline of a group of industries which rank among the most important in the State. Its duty would not be well performed, however, if it did not summarize the far-reaching consequences of continued devastation and neglect of our forests and our forest lands.

(1) As has already been shown, the exhaustion of our forests is rapidly destroying our two basic forest industries—lumbering and turpentine, and thus (a) depriving large numbers of our people of employment which formerly was open to them; (b) depriving the State of the inflow of wealth which follows the exportation of lumber and turpentine; (c) pampering local communities in those sections where these industries are the main means of support; (d) compelling our citizens to send more and more money outside the State in order to obtain their wood requirements; (e) undermining our independence as home builders by making our citizens increasingly dependent upon the uncertainties, high prices and competition of distant lumber markets and (f) destroying in many sections, soil and its productive power, the purity and regularity of our streams, and the actual and potential water power wealth of the State.

(2) Mention should also be made of the vast areas of land which are being rendered non-productive in whole or in part. Already five million acres are virtually idle and the area is being added to year by year while almost fourteen million acres are in a state of haphazard production and yielding a forest growth far short of that possible. Such land, if not now, eventually becomes a burden upon the State. This is clearly proven by the experience of the State of Michigan, where millions of acres of waste cut-over land have in the past decade, reverted to the State in lieu of taxes, thus depriving counties of needed revenue and thwarting their development, socially, agriculturally and industrially.

In the face of the productive power of our forest lands, as determined by competent authorities, our continued neglect and misuse of them appeals to your committee as inexcusable. Mr. Austin Cary, of the United States Forest Service, who for three years has been studying growth conditions in the Southern pine belt, stated recently :

“With timber growing recognized as an economic matter, the question at once arises where timber can be most advantageously grown, what sections are so endowed as to produce it at most profit, and right there is where South Georgia comes in, with very exceptional advantages. Wood for paper making, as has just been indicated, can be grown in a fraction of the time required in regions from which the industry now draws its main supplies, and the same thing would hold of wood that might be required for somewhat similar industries. For the production of saw timber, not indeed of the old heart variety to which the South is accustomed (we shall never see that in large quantities again), but thoroughly serviceable for most purposes, 25 to 60 years may be set as the time required, and yields looked for greater than these had from the native timber. Then the forests of the region possess this peculiarity, that the most common timber trees yield naval stores in addition to lumber and wood, a very great advantage indeed in respect to value production.

“I have now outlined somewhat more fully, the reasons for the tremendous attraction which the region exerts on a professional forester. My own belief, in fact, is (and that has 30 years experience behind it during which I have worked in every timber region of the U. S. and seen the forests of several European countries), that no region in the world probably has greater natural facilities for producing timber values than the district centering on the Okefenokee Swamp, stretching west from near Savannah some miles north of Waycross to Valdosta, the border passing thence south to Liveoak and taking in a large area of irregular shape in the State of Florida. Longleaf, and particularly slash pine characterize this region, the latter in my opinion a species which will be recognized in future, for the combination of utility in its products, for its readiness of reproduction and rapidity of growth, as one of the most valuable trees on the earth's surface. The gross area of this region is something like 5,000,000 acres in the State of Georgia.”

(3) The prosperity of many industries not directly related

to the lumber and turpentine industries are in part dependent upon our forests. The railroads of Georgia, for example, derive from 25 to 50 per cent. of their tonnage from the movement of lumber and forest products and the exhaustion of our local stumpage naturally deprives the railroads of much tonnage needed to keep them operating on a sound and prosperous basis.

The maintenance and development of the fruit and vegetable industry in the State is intimately dependent upon a cheap and accessible supply of box and crate material, as has already been mentioned. Your committee believes that within the next ten years, the competition for box lumber in the South will be an important if not a serious factor in the marketing of fruit and vegetable crops. The demand for shipping crates in the South is rapidly increasing with the increasing acreage of land coming into bearing. It is estimated, for example, that the present acreage of citrus fruit planted in Florida alone will in ten years require 240,000,000 feet of box lumber annually, (equivalent to the standing timber on 50,000 acres), or almost five times the estimated annual growth of pine saw timber in the whole State.

Georgia's acreage of fruit and vegetables is likewise increasing and with crate demands accumulating on the large scale indicated and the forest supply constantly and rapidly waning, it is inevitable that Georgia growers will sooner or later be forced to import their lumber needs largely from the West coast. In that event, their crates will cost much more than if the lumber were obtained locally. The additional cost will naturally limit the boundaries of the region in which the Georgia grower can market his crops in competition with fruit and vegetables from other regions.

The same economic considerations apply to other industries of the State which must use wood or the products of the forest in the manufacture or marketing of their products. They are aspects of the forest problem which have a fundamental bearing upon the permanent welfare of the State and which in other States where forest depletion is somewhat more advanced than in Georgia, are making themselves felt to an aggravating and menacing degree. As an example, your committee makes reference to the State of New York where during the period 1912 to 1919, a decline of 65 per cent. in the lumber cut of the State was accompanied by the disappearance of 35 per cent. of the wood-using industries of the State.

(4) The devastation of our forests, your committee desires to point out, is prejudicial to all those things which go to make our citizens contented and proud of their State. It is

destructive of game and wild life, of recreational freedom in the country and of the development of regions especially suitable for game and recreational preserves. Barren and unsightly cut-over lands yield little revenue for the building or support of good roads, neither do they draw tourists from other States.

Destructive Agencies.

Lumbering.

Your committee recognizes that lumbering is a proper and legitimate industry and when properly conducted should be fostered and encouraged. Lumbering as carried on in this State in the past and at the present time, however, is often destructive to forest perpetuation. Vast areas have been cut so clean of all timber that natural reforestation has been precluded. If cutting were conducted with the conscious intention of leaving a few seed trees on each acre and of doing as little damage as possible to the young growth on the land, natural reforestation would be obtained on a much more extensive scale. As indicative of the methods of cutting advocated by the U. S. Forest Service, there is appended to this report Exhibits A and Exhibits B.

Forest Fires.

The worst enemy to the regeneration of our cut-over forest is, in the judgment of your committee, unrestricted and unregulated forest fires. Due to a belief of long standing that the burning of the woods improves the forage and to the almost complete absence of any public sentiment against forest fires, thousands of acres of forest land are swept by flames every year, young forest growth being destroyed or stunted and the fertility of the soil impoverished.

In this State in the five years from 1916 to 1920, inclusive, there were reported to the Forest Service 20,000 forest fires, more than double the number reported in any other State. Ninety per cent. of these fires resulted from carelessness or from design; 10 per cent. from lightning, the only agency that cannot be controlled. Twenty-five per cent. were of incendiary origin, 23 per cent. from causes unknown, 17 per cent. from brush burning, and the remainder were caused chiefly by campers, lumbering, and railroads.

These fires burned over more than 5,000,000 acres, or one-fourth of the State's forest land area, and caused a money loss to timber and improvements alone of \$4,250,000. These figures are conservative; they are incomplete, because of the difficulty of securing statistics of this character where no protective organization exists in the State which could collect

them. If to these direct losses are added the losses which cannot very well be measured in dollars and cents, such for example as the destruction of small trees, the killing of game, the drying up of fishing streams, the burning up of soil fertility, the removing of the ground cover from mountain lands, which makes it possible for erosion to follow and silt to be deposited in the river channels, and the rendering and keeping idle an area estimated to be 5,000,000 acres of forest land in this State, it is readily apparent that the total damage reaches a staggering figure.

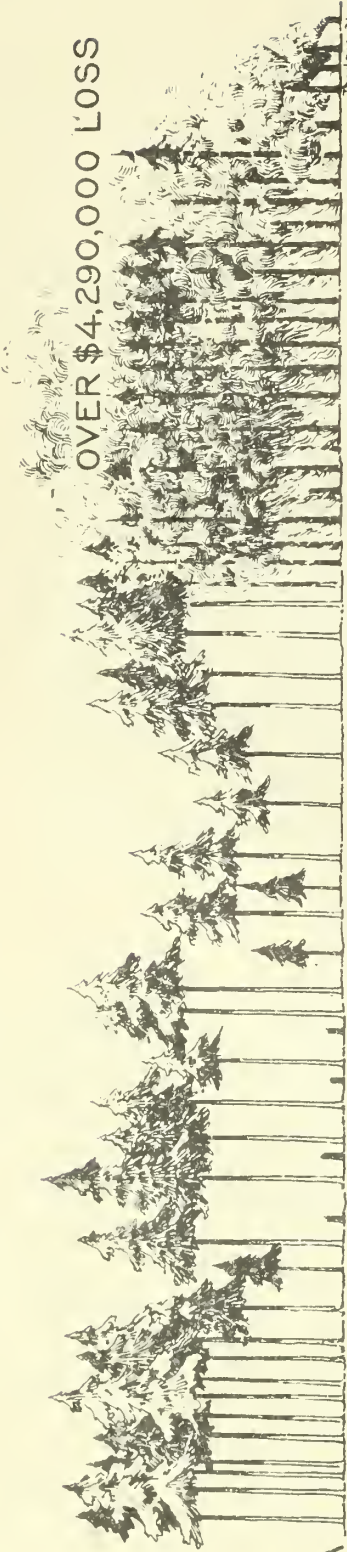
In speaking of the forest fire situation in Georgia, Mr. J. G. Peters of the U. S. Forest Service recently asserted:

“Obviously the thing to do, the thing which a number of other States have done, is to put a stop to the practice of promiscuous and broadcast burning of the woods. Some people say that it cannot be done, that it is a part of the very life of the people, is in fact regarded by many as an inalienable right, and that it is inevitable. But it can be done, because it is already being done. I would hate to think that the situation in Georgia is any worse than it used to be in East Texas and in Louisiana. Yet a big dent is being made in the progress of stopping forest fires in those States. Let Georgia take its cue not only from these two States, but as well from North Carolina, Tennessee, Virginia, West Virginia, Maryland and others, from the no less than 27 States all told which have seen the practical value of stamping out the forest fire menace. All of these have recognized their responsibility to aid in providing timber supplies for their citizens for all time.”

Turpentineing.

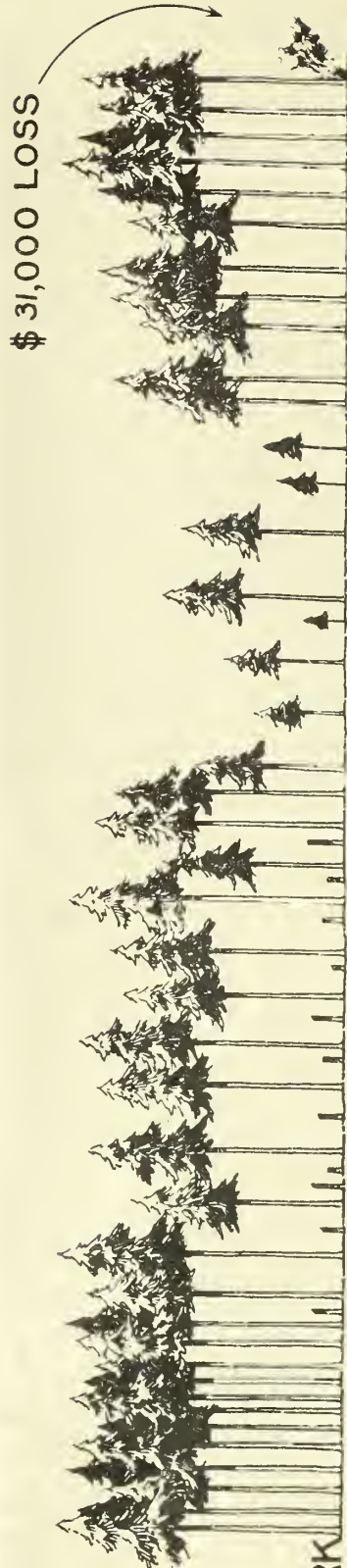
No one who travels through the cut-over pine districts of South Georgia can fail to be impressed with the abundance of young growing timber which has followed the cutting of the original forests. Much of this young timber, which should be the source of our future supply of lumber and turpentine, is however being destroyed or rendered worthless by destructive methods of turpentineing employed by some operators. Not only are trees too small to withstand the check of the process being utilized but the larger sized trees are in very many instances hacked so heavily as to destroy their vitality and life within a few years. From the standpoint of perpetuating our pine forests and of providing a future supply of pine stumpage, your committee believes this situation to be an especially serious and menacing one. It is of the belief that turpentineing, if properly done, is not antagonistic to the growing of timber crops; that, in fact, turpentineing is a legitimate by-product operation, but it does not believe that our future supply of timber and turpentine should be menaced and curtailed by unrestricted and destructive methods.

FIVE YEARS OF FOREST FIRES



IN
GEORGIA

MORE THAN 1/4 OF THE STATES 20 MILLION ACRES OF FOREST LANDS OF ALL CLASSES WERE BURNED OVER, WITH A LOSS OF OVER 4 1/4 MILLION DOLLARS. THE STATE DID NOTHING TO PREVENT THIS LOSS.



IN
NEW YORK

LESS THAN 1% OF THE 7 1/4 MILLION ACRES OF FOREST LAND OF ALL CLASSES WERE BURNED OVER. THE STATE INVESTED 1/2 MILLION DOLLARS IN FOREST FIRE PROTECTION.

FOREST FIRE PROTECTION PAYS.

GEORGIA'S TIMBER RESOURCES AND POSSIBILITIES



AT PRESENT THIS AREA IS PRODUCING ANNUALLY LESS THAN 1,250,000,000 BD. FT. OF TIMBER WORTH ON THE STUMP ABOUT \$7,000,000.



PROPERLY HANDLED THIS AREA WILL PRODUCE ANNUALLY OVER 6,000,000,000 BD. FT. OF TIMBER WORTH ON THE STUMP MORE THAN \$30,000,000.

WHY NOT GIVE IT A CHANCE ?

Statement by Former Forester of the United States.

"Your committee, in discussing with the Hon. Henry S. Graves, Ex-Forester of the United States, the Forestry situation in Georgia, desires to call your attention to the following very pertinent statements made by him.

"The prosperity of Georgia will depend in a large part upon the way she handles her natural resources. Heretofore the forest resources in comparison to population have been so vast that the effect of wastefulness has not been felt.

"The depletion of the forests of the East is greatly increasing the net drain upon Georgia's forests for the national market. The time has already arrived when Georgia can no longer look upon her forests as a reserve of raw material for the general market. She must consider her own present and future needs. She must consider how her forests can supply the requirements of her growing population, build the new dwellings and farm improvements that will be needed, and supply the raw material for permanent forest industries.

"Georgia will soon cease to be a factor in supplying the nation's needs for lumber. Already four-fifths of the virgin forest is gone. Her annual production of lumber and turpentine is steadily declining, and this decline is not being adequately replaced by other development where the forest is being used up.

"Georgia's problem is now to determine how the forests that remain can be made to serve in building up the State on a permanent basis. This means prevention of further wasteful dissipation of this resource and the substitution of constructive methods of forest utilization and forest perpetuation for the present practices of devastation by axe and fire.

"It is difficult for me to see how a prosperous Georgia can do with less than 750 million feet of lumber for her own uses; and if any future development in keeping with the possibilities of this great State can materialize, she will need more.

"Georgia has some excellent hardwood forests in the mountains and also in the bottom lands of the lower country. These hardwood forests furnish the basis for many small wood-using industries. Such industries may be made permanent if the forests are properly conserved and utilized. Think what it means to a farming community in the mountains to have a local furniture factory, to have a market for any mature logs a man may have on his land, to have an opportunity each year to labor in the woods in slack times, to have a local market for crops, to have the industrial vitality that comes from the presence of a manufacturing concern.

"Is it necessary to depict the community where the forest has been destroyed, the local sawmills and wood-using factories have closed, where the support of these industries in keeping up the roads, churches, and schools has been lost, where a large part of the land is no longer capable of yielding taxes and lies waste and a burden rather than an asset to the community?

"Such a picture applies in every region where the land is in part unadapted to cultivation and there are not many parts of the State where every acre can profitably be used for cultivation.

"The old idea still prevails that the forest is a temporary crop to be removed for settlement. Of course this is true where the land is needed for agriculture. But our lumbermen have seemed to proceed on the idea that they can strip off all the forest over thousands of acres, and may then invite settlers to come upon the

lands to establish homes. After the first lumbering comes the cutting for ties and poles and in the South the small trees are now being used up in a few years by destructive methods of turpentine. Forest fires are not only allowed to burn but are set out to keep the ground clear; and this is preventing an adequate growth of pine.

“The second growth pine in a region, the presence of young trees that now or soon can produce turpentine, the opportunities to secure an ample supply of fuel and pole wood for farm purposes are attractions to a settler. The widespread devastation of our coastal plain lands will be the greatest factor in preventing settlement. **People will not come to a treeless Georgia.**

“The question of the right handling of the forests is intimately tied in with the possible development of the State. It is not a problem of providing for future generations. It is one of insuring the new settlers with raw materials now, a question of having in different parts of the State timber and wood to aid in the establishment and maintenance of local wood-using industries, a question of improving the standards of convenience and comfort of the home rather than lowering it, a problem of making an attractive region for new comers in country and town.

“Georgia must face her problem frankly. It doesn't do to say she has unexhaustible forest resources, for she hasn't. She must recognize that a large part of the forest is burned over every year and that steadily this is reducing her forest capital by injuring standing timber and retarding or completely preventing regrowth. Destructive dissipation of natural resources and progressive State development can not go hand in hand. If the first continues the second will not take place. It is not a difficult thing to prevent forest devastation by fire and otherwise, if the people want forests. But forests cannot be protected and perpetuated unless the people all help to prevent fire and support the public agencies that will point the way to a better handling of them.”

Georgia's Essential Needs.

Although the virgin or original old growth of our State will soon be at an end, the State is still rich in possessing within its boundaries vast areas of forest land which is not suitable or needed for agricultural use. This land is naturally adapted to the rapid growing of forests. We have soil of wonderful forest productivity; we are blessed with long growing seasons and with native species which will produce merchantable crops in from 25 to 50 years and they yield a great variety of products of world value. We are fortunate in having such conditions as make the management of our forest lands comparatively simple if we but exercise that simple management, which your committee believes, embodies the first steps in solving our forest problem. They may be summarized as follows:

(1) The control and regulation of forest fires and the development of a public sentiment which recognizes the menace of forest fires and will co-operate in stamping them out.

(2) The stopping of the destruction of young pine timber

by improper and ruthless methods of turpentineing. Your committee believes the naval stores industry will readily cooperate in placing fair and reasonable restrictions upon operators.

(3) The general education of the people of the State to the value of our forests and our forest lands, their place and importance in our economic lives, and our dependency upon their products, to the end that there may be developed a sane and enlightened public attitude with respect to our forest situation and its urgency as a public problem.

Recommendations.

Your committee believes that the foregoing needs can be met only by the State assuming the responsibility of leadership in the forestry work of the State. This conclusion is based upon the experience of other States where no advancement in forestry was obtainable until the States themselves recognized their responsibilities and created forest departments authorized by law to protect their forests and to promote forest management throughout the State. Today, thirty-four States of the Union have forest departments and are appropriating a total of \$4,000,000 annually for forest work. Twenty States are acquiring State forests, a total of almost 6,000,000 acres having been acquired to date.

In conclusion your committee respectfully wishes to submit the following recommendations for your careful consideration and action:

1. The establishment by action of the General Assembly of Georgia of an independent forestry organization to be supervised by and subject only to the State Board of Forestry.

2. The giving of the necessary police powers to the personnel of this organization to afford the proper means of enforcing all forestry laws in Georgia.

3. The financing of this organization and the work of the Board through a special forestry fund to be derived either by a severance tax similar to that now in effect in Louisiana or by occupational tax drawn along the line of that in Florida. Copies of the two acts referred to are attached and are marked Exhibits C and D.

4. The exclusive use of such funds to be under the direct jurisdiction of the Georgia State Board of Forestry and used for the protection and reproduction of our natural forest area.

5. That special technical investigations and studies be carried on by the forestry organization for the advancement of adequate forestry policies in the State.

6. That advantage be taken of the co-operation offered by the Federal Government for fire prevention in the same way that Federal Aid is supplied for highway construction.

7. That the attached copies of proposed bills which your committee has drawn to meet the requirements of a forestry policy in Georgia be given the endorsement of the Board and submitted with the report of this Board to the General Assembly for action.

Respectfully submitted,

S. W. McCALLIE,

B. II. STONE,

II. G. SPAHR.

A BILL

to be

ENTITLED, An Act to promote Forestry interests in the State of Georgia under the direction of the Georgia State Board of Forestry; to increase the powers and duties of such Board and to more fully define them; to provide for a State Forester, the manner of his appointment and to prescribe his qualifications, powers and duties; to provide for a system of Forestry protection, management and replacement, and for its maintenance; to provide a State Forestry fund; to provide for State Forests and for other purposes.

SECTION 1. Be it enacted by the General Assembly of the State of Georgia, and it is hereby enacted by the authority of the same, That the object of this Act is to bring about, so far as may be, the production of timber on all forested and cut-over land in State or private ownership not now required for other uses than the growth of timber, in order to insure an adequate and continuous supply of forest products for the use and necessities of the citizens and industries of the State.

SEC. 2. Be it further enacted by the authority aforesaid, That the short title of this Act shall be "The Forest Act."

SEC. 3. Be it further enacted by the authority aforesaid, That the terms of office of the four citizen members of the Georgia State Board of Forestry created by the Act of the Legislature approved August 15, 1921, and found in Georgia Laws 1921, page 192, shall expire on the first day of September, 1923, 1924, 1925, and 1926, respectively, the term of each to be designated by the Governor; and their successors shall be ap-

pointed by the Governor for terms of four years, beginning on the day next following the last day of the expired term, except that any person chosen to fill an unexpired term shall be appointed only for the unexpired term of the member whom he shall succeed. So far as practicable all such appointees shall be selected with reference to their knowledge of and interest in the production and use of forest products in the industries of the State.

SEC. 4. Be it further enacted by the authority aforesaid, That the State Board of Forestry hereinafter called the Board shall meet annually at some regular time to be determined upon by the Board and on call of the President at such other times as occasion may require. The members of the Board shall receive no compensation for their services as such, but they shall be reimbursed for their reasonable expenses while in the performance of their duties.

Duties and Powers of the Board.

SEC. 5. Be it further enacted by the authority aforesaid, That the duties and powers of the Board shall be:

(1) **Personnel** (a) **State Forester.**—To appoint a State Forester who shall have been technically trained in the profession of forestry and in addition shall have had at least two years' experience in the practical and administrative work of that profession, the exact extent and character of which shall be certified by the Secretary of the United States Department of Agriculture, to demote or remove such State Forester only for just cause, due public hearing and record of the proceedings being made by the Board; to pay him such salary and allow him such office and other expenses incidental to the performance of his official duties as the Board in its discretion deems necessary; to require the State Forester to devote his whole time to the duties of his office and to attend all meetings of the Board and to charge him, under full authority of law, with the immediate direction and control (subject only to the supervision and approval of the Board) of all matters relating to forestry as authorized by this Act or as may be otherwise authorized by law.

(b) **Subordinate Personnel.**—To appoint as occasion may require, remove for cause, define the qualifications and duties, assign them titles, and fix the compensation of such technical forestry assistants and other subordinate employees as may be necessary and designate those who shall have, and they are hereby given, police powers in and concerning all matters relating to or connected with the State Forests, hereinafter provided for, and the enforcement of any and all other provisions mentioned in or coming within the scope and purpose of this Act.

(2) **Forest Fires.**—To take such action and provide and maintain such organized means as possible and as may seem necessary to prevent, control, and extinguish forest fires including the enforcement of any and all laws pertaining to the protection of forests and woodlands.

(3) **Forestation.**—(a) To encourage forest and tree planting for the production of a wood crop, for the protection of water supply, for windbreak and shade or for any other beneficial purpose contributing to the general welfare, public hygiene and comfort of the people.

(b) To grow, collect, purchase, or import for such purposes such necessary trees, plants and shrubs and their seeds, cuttings, or other means by which they may be propagated, and to dispose of the planting materials so grown, collected, purchased, or imported, under such contracts, terms, and conditions, as in the judgment of the Board, may be to the public interest under this Act.

(4) **Technical Investigations and Studies.**—To cause to be made such technical investigations and studies concerning forest conditions, the propagation, care, and protection of forest and shade trees, the care and management of forests, their growth, yield, and the products and by-products thereof, and the industries incidental thereto, and any other competent subject, including forest taxation, bearing on the timber supply and needs of the State which the Board in its discretion may deem proper.

(5) **Co-operation and Assistance.**—To assist and co-operate with, under such terms as in the judgment of the Board will best serve the public interests, any Federal or State Department or institution, county, town, corporation, or individual in the preparation and execution of plans for the protection, management, replacement, or extension of the forest, woodland and roadside or other ornamental tree growth in the State.

(6) **Education and Publication.**—To encourage public interest in the forests and forestry, by means of correspondence, the public press, periodicals, and moving pictures, the publication of bulletins and leaflets for general distribution, and delivery of lectures.

(7) **Care and Management of State Forests.**—To have the general care, custody, control, and regulation of all lands set apart or acquired for State Forest purposes, to devise ways and means by which State Forests shall be made so far as possible self-supporting; and to that end the Board may, and hereby is authorized, under such rules and regulations as it shall prescribe, to dispose of by sale, license, permit, or any other appropriate means, any timber or other products, and to lease,

or otherwise grant under limited permit and subject to its supervision and a reasonable charge, the occupancy and use of any land, water, or other resource of the State Forests not inconsistent with the purposes for which said Forests are established.

(8) **Rules and Regulations.**—To make rules and regulations for carrying out the provisions specifically mentioned in this or any other Act which the Board may be given authority to enforce. All rules and regulations so made when incorporated in the records of the Board and public notice given of that fact shall have the force and effect of law after the expiration of 60 days, unless it can be shown that an emergency exists by which the public interest is seriously endangered when the specific rule or regulation involved shall by public notice be made immediately effective: **Provided.** That any court of competent jurisdiction may suspend the operation of any order or regulation for such time, not to exceed 60 days, as may be necessary to grant a public hearing or hearings to any person or persons aggrieved thereby.

(9) **Supervision of Expenditures.**—To control the expenditures of any and all funds appropriated or otherwise made available for the several purposes set forth in this Act, and under suitable regulations and restrictions to specifically authorize any officer or employee of the Board to incur necessary and stipulated expenses in connection with the work upon which such person may be engaged.

(10) **Biennial Report.**—To submit biennially to the Legislature a report of the expenditures, proceedings, and results achieved, together with such other matters including recommendations concerning legislation as are germane to the aims and purposes of this Act.

SEC. 6. Be it further enacted by the authority aforesaid, That the Board is hereby authorized and empowered, from time to time, to set apart and reserve as State Forests any lands acquired under Section 7 for the purpose of timber production, game and wild life protection, securing favorable conditions of waterflow, recreational and such other uses as the Board deems proper, and as areas upon which forestry may be demonstrated as a means of preventing the waste of the poorer grade soils through idleness and erosion by utilizing them for the production of timber and other forest products.

SEC. 7. Be it further enacted by the authority aforesaid, That lands necessary for the purposes outlined in the preceding section, including any which may already belong to the State not otherwise devoted to some public purpose may be acquired by the Board for State Forests, the title to vest in

the name of the State, their acquisition by the Board, which hereby is authorized, to be by gift, or by purchase approved by an Act of the Legislature. No title or interest in any of the said lands, held as State Forests under this Act shall be subject to be taken by any body-corporate, whether municipal or a private corporation, or any person whatsoever possessing the power of eminent domain by condemnation proceedings against the Board or the State: **Provided.** That the Regulations of the Board shall provide under suitable conditions for the issuance of easements for rights of way and other uses of the land which are desirable for the public welfare.

SEC. 8. Be it further enacted by the authority aforesaid, That all moneys derived from the license tax imposed on the business of severing forest products, together with all moneys derived from the sale of timber or other products from the State Forests, and all moneys derived from penalties, minus the cost of prosecution imposed for the violation of this Act, shall be covered into the State Treasury and placed to the credit of a special fund to be known as the Forestry Fund, which fund is hereby appropriated and made available for expenditure as the Board may direct in carrying out the purposes of this Act.

SEC. 9. Be it further enacted by the authority aforesaid, That until sufficient moneys are derived from the sources named for the Forestry Fund as provided by this Act, a sum not to exceed ten thousand dollars (\$10,000) is hereby authorized to be placed to the credit of the Forestry Fund from moneys not otherwise expended in the State Treasury in order that the Board may begin its administrative work without delay: **Provided.** That any part of said sum that may be expended by the Board will be refunded in the State Treasury from the Forestry Fund when moneys are available from the other sources named in this Act.

SEC. 10. Be it further enacted by the authority aforesaid, That it shall be unlawful to do any of the following acts, to wit:

(1) To drop within or near forest lands any lighted match, cigar, cigarette or pipe tobacco without completely extinguishing the same.

(2) To leave camp or other fires unextinguished and unattended in or near forest lands.

(3) To negligently allow fires in or near forest land to escape and damage the property of another.

Any person, firm or corporation violating any of the provisions of this Section or who violates any of the rules and

regulations made by the Board under the provisions of Section 5, Sub-Section 8 of this Act, or who violates any of the Forestry Fire Laws in the Georgia Code of 1910, shall be guilty of a misdemeanor and on conviction shall be punished under the provision of Section 1065 of the Penal Code of 1910.

SEC. 11. Be it further enacted by the authority aforesaid, That this Act shall take effect immediately upon its passage and its approval by the Governor. If any clause, sentence, paragraph, or part of this Act shall be adjudged or decreed by any court of competent jurisdiction to be invalid, such judgment or decree shall not affect, impair, or invalidate the remainder thereof but shall be confined in its operations to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment or decree shall have been rendered.

SEC. 12. Be it further enacted by the authority aforesaid, That all laws and parts of laws in conflict with the provisions of this Act, be, and the same are hereby repealed.

EXHIBIT C.

ACT No. 31.

House Bill No. 223, Substitute for House Bill No. 119.

AN ACT.

To carry into effect Article 229 of the Constitution of 1898 as amended at the election in November, 1910, and as repeated in the Constitution of 1913, by levying a license tax upon all persons, firms, corporations, or associations of persons engaged in the business of severing natural resources from the soil or water; including all forms of timber, turpentine and other forest products; minerals, such as oil, gas, sulphur, salt, coal and ores; also marble, stone, gravel, sand, shells and other natural deposits; and prescribing the method of collecting and enforcing the payment of such license tax; requiring all those engaged in the severance of, and dealing in, such natural resources to make such reports of their business as may be necessary for the proper enforcement of this act; to provide penalties; and to repeal certain laws and all laws in conflict herewith.

SECTION 1. Be it enacted by the General Assembly of the State of Louisiana, That there is hereby levied a license tax for the year 1920 and for each subsequent year upon each person,

Levying a
license tax on
natural re-
sources.

firm, corporation or association of persons engaged in the business of serving natural resources from the soil or water; including all forms of timber, turpentine and other forest products; minerals, such as oil, gas, sulphur, salt, coal and ores; also marble, stone, gravel, sand, shells and other natural deposits. Said license taxes shall be collected quarterly by the tax collectors as hereinafter set forth and paid into a special fund which is hereby created to be known as the Severance License Tax Fund of the State of Louisiana. The license to operate in each quarter shall be based on the market value of the quantity severed in the last preceding quarter-annual period.

To be collected quarterly.

Statements to be filed with Supervisor of Public Accounts.

SEC. 2. Be it further enacted, etc., That every such person, firm, corporation or association of persons engaged within the State in the business of severing any or all such natural resources from the soil or water shall, within thirty (30) days after the expiration of each quarter-annual period expiring, respectively, on the last day of June, September, December, and March of each year, file with the Supervisor of Public Accounts a statement under oath, on forms prescribed by him, of the business conducted by such persons, firm, corporation or association of persons during the last preceding quarter-annual period, showing the kind of natural resources so severed or produced, the gross quantity and actual cash value thereof, and such other reasonable and necessary information pertaining thereto as the Supervisor of Public Accounts may require for the proper enforcement of the provisions of this act. There shall also be shown on such quarterly reports the location of each such natural resource and the place or places where produced or severed from the soil or water. At the time of rendering such quarter-annual report each such person, firm, corporation or association of persons shall concurrently file a duplicate thereof with, and pay to, the tax collector of the parish where said natural resource is taken or severed from the soil or water a license tax equal to two per centum (2%) of the gross value of the total production thereof during the preceding three months; and the value of all such products shall be computed as of the time when, and at the place where, each such product or natural resource is severed or taken from soil or water. For the purpose of this act the market value of all such products or natural resources shall be computed in their unmanufactured state immediately after severance from the soil or water.

To pay tax of 2% of gross value of total production.

To whom applicable

The making of said reports, and the payment of said license taxes, shall be by those actually engaged in the operation of severing, whether it be the owner of the soil, or a lessee who is severing from the soil of another, or the owner of any such natural resources severing from the soil of another.

SEC. 3. Be it further enacted, etc., That the Supervisor of Public Accounts shall have the power to require any such person, firm, corporation or association of persons engaged in severing all such natural products from the soil or water to furnish any additional information by him deemed to be necessary for the purpose of computing the amount of said license tax; and for said purpose to examine the books, records, and files of such person, firm, corporation or association of persons; and to that end shall have power to examine witnesses, and if any such witness shall fail or refuse to appear at the request of the Supervisor of Public Accounts, or refuse access to books, records and files, said Supervisor of Public Accounts shall certify the facts and the name of the witness so failing and refusing to appear, or refusing access to books and papers, to the District Court of the State having jurisdiction of the party; and said court shall thereupon issue a summons to the said party to appear before the said Supervisor or his assistant, at a place designated within the jurisdiction of the court, on a day fixed, to be continued as occasion may require, and give such evidence, and open for inspection such books and papers, as may be required, for the purpose of ascertaining whether or not any return so made is the true and correct return as herein required; and whenever it shall appear to the Supervisor that any such person, firm, corporation or association of persons engaged in severing such natural products from the soil or water has unlawfully made an untrue or incorrect return, as herein provided, said Supervisor shall correct the return and shall compute said license tax on same, and certify the same to the tax collector for collection.

Supervisor of Public Accounts; his powers and duties.

SEC. 4. Be it further enacted, etc., That the license tax provided by this act shall become delinquent after the date fixed for each quarter-annual report to be filed in the office of the Supervisor of Public Accounts, and from such time shall, as a penalty for such delinquency, be subject to similar penalties to those provided in the general license laws of this State; and the payment of the license tax levied by this act shall be in addition to, and shall not affect the liability of the parties so taxed for, the payment of all state, parochial, municipal, district and special taxes upon their real estate and other corporeal property; but no other tax in addition hereto shall be imposed upon the rights to produce in this State those things whose production is subject to a license tax by the provisions of this act.

When license tax becomes delinquent.

SEC. 5. Be it further enacted, etc., That if any person, firm, corporation or association of persons shall fail to make a report of the gross production and value of its natural products (upon which the license tax is herein levied) within

Failure to make report; duty of Supervisor of Public Accounts.

the time prescribed by law for such report, it shall be the duty of the Supervisor of Public Accounts to examine the books, records, and files of any such person, firm, corporation or association of persons to ascertain the amount and value of such production and to compute the tax thereon as provided herein, and according to the procedure hereinbefore provided, where witnesses refuse to testify, or access to books and papers is refused, and shall add thereto the cost of such examination, together with any penalties accruing thereon.

Manner of collecting delinquent license tax.

SEC. 6. Be it further enacted, etc., That when any license tax provided for in this act shall become delinquent, the Supervisor of Public Accounts shall issue an order directed to the Sheriff of any parish wherein the same or any part thereof accrued, and the sheriff to whom said order shall be directed shall proceed against the property, assets, and effects of the person, firm, corporation or association of persons against whom said license tax is assessed in the same manner as he is authorized by the general license laws to proceed in the collection of delinquent licenses, collecting penalties as prescribed by general laws.

False oath.

SEC. 7. Be it further enacted, etc., That any person who shall intentionally make any false oath to any report required by the provisions of this act shall be deemed guilty of perjury and shall be subject to all penalties prescribed for said crime.

Supervisor of Public Accounts to supervise and enforce collection of license tax.

SEC. 8. Be it further enacted, etc., That it is hereby made the duty of the Supervisor of Public Accounts to supervise and enforce the collection of all license taxes that may be due under the provisions of this act; and, to that end, the said Supervisor is hereby vested with all of the power and authority conferred by this act.

Quarterly statements to be filed by purchasers and dealers of natural products.

SEC. 9. Be it further enacted, etc., That it is hereby made the duty of all purchasers and others dealing in any natural product severed from the soil or water of Louisiana to file quarterly with the said Supervisor of Public Accounts a statement, under oath, showing the names and addresses of all persons, firms, corporations or associations of persons from whom each said purchaser or dealer has purchased any natural product severed from the soil or water of Louisiana during said quarter; together with the total quantity of, and gross value paid for, each such natural product. Said reports shall be filed within thirty (30) days after the expiration of each quarter, and shall be made on such forms as may be prescribed by said Supervisor of Public Accounts. The failure of any person, firm, corporation or association of persons to make reports as herein provided shall be punished by fine of not less

Penalty for failure.

EXHIBIT D.
REVISED GENERAL STATUTES OF FLORIDA, 1920
(VOL. 1) CHAPTER II. OF TITLE VI.

**Occupational Taxes and Licenses Involving Forest
Products.**

A large and inclusive list of businesses and occupations are required to pay an occupational tax or license, except farmers and growers producing and offering for sale farm and grove products and products manufactured therefrom by them other than intoxicating liquors, wine or beer; the county tax being placed at 50 per cent. of the state tax, and municipalities being allowed to levy up to 50 per cent. thereof. Among the said businesses and occupations are those mentioned in the sections below, involving forest products. (See sections 803, 804, 805, in Vol. I of said code; and section 995, shown below).

FOREST PRODUCTS.

Primary Operations.

SEC. 885. Distillers and manufacturers of spirits of turpentine and rosin.—Distillers and manufacturers of spirits of turpentine and rosin: Owners or managers of each still in operation during any portion of the year for which the same is taxed, shall pay a license tax as follows:

On each still with a capacity of sixteen barrels or less, shall pay a license tax of twenty dollars.

On each still with a capacity of over sixteen barrels and not more than twenty barrels, shall pay a license tax of thirty-five dollars.

On each still with a capacity of more than twenty barrels and not over twenty-five barrels, shall pay a license tax of forty-five dollars.

On each still with a capacity of twenty-five barrels or over, shall pay a license of sixty-five dollars.

SEC. 971. Retort plants (Wood distillation plants).—Retort plants with a capacity of twenty-five barrels, shall pay a license tax of twenty-five dollars; less than twenty-five and more than fifteen barrels, fifteen dollars; less than fifteen barrels and more than ten, ten dollars.

than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) for each such offense.

SEC. 10. Be it further enacted, etc., That Act No. 296 of 1914 and all laws or parts of laws in conflict with the provisions of the present Act, and especially Act No. 20 of the Extra Session of 1918, be and the same are hereby repealed; provided, however, that nothing contained in this act shall in any wise be construed to impair, or deprive the State of whatever rights it may have against parties subject to a license tax under said Act No. 20 of the Extra Session of 1918 and other laws; and all rights, interests and titles of the State to any license taxes that may be legally due under said Act No. 20 of the Extra Session of 1918 and other laws are hereby specially reserved, whether the same be in litigation or not; it being the true intent and purpose of the present act that said Act No. 20 of the Extra Session of 1918 and other laws shall remain in full force and effect until such license taxes shall become due under this present act; and no obligation that may be due the State for license taxes under said Act No. 20 of the Extra Session of 1918, and other laws prior to the date when this present act shall go into effect shall in any manner be impaired; provided further that all funds collected under this act and said prior tax laws shall be turned into the Severance License Tax Fund of the State of Louisiana.

Repealing
clause.

SEC. 11. Be it further enacted, etc., That this act shall take effect from and after July 1, 1920; and the first quarterly report thereunder, and license tax payable on the value of the production shown thereby, shall be computed on the operations of the preceding three months ending June 30, 1920.

When
becomes
effective.

SEC. 12. Be it further enacted, etc., That if any clause, sentence, paragraph, or part of this act, shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act; but shall be confined in its operation to the clause, sentence, paragraph, or any part thereof, directly involved in the controversy in which such judgment has been rendered.

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SEC. 979. **Saw mills, planing mills, dry kilns.**—Saw mills, including planing mills and dry kilns, shall pay a license tax as follows:

With a daily capacity of ten thousand feet or less, shall pay a license tax of ten dollars: Provided, That saw mills cutting less than three thousand feet per day shall pay no license.

With a daily capacity of more than ten thousand feet and less than twenty-five thousand feet, shall pay a license tax of twenty-five dollars.

With a daily capacity of twenty-five thousand feet and less than fifty thousand feet, shall pay a license tax of fifty dollars.

With a daily capacity of more than fifty thousand feet, shall pay a license tax of one hundred dollars.

SEC. 980. **Shingle mills.**—Shingle mills, whether connected with a saw mill or not, shall pay a license tax as follows:

With a daily capacity of twenty-five thousand shingles or more, shall pay a license tax of twenty-five dollars.

With a daily capacity of less than twenty-five thousand shingles, shall pay a license tax of ten dollars.

Secondary Operations.

SEC. 867. **Carriage or wagon factories.**—Carriage or wagon factories, owners or managers of, shall pay a license tax of five dollars.

SEC. 893. **Furniture dealers.**—Furniture, dealers in, with a capital of seventy-five thousand dollars or more, shall pay a license tax of fifty dollars; with a capital less than seventy-five thousand and not less than fifty thousand dollars, shall pay a license tax of thirty-five dollars.

With a capital less than fifty thousand and not less than twenty-five thousand dollars, shall pay a license tax of twenty dollars, and with a capital less than twenty-five thousand dollars, shall pay a license tax of ten dollars. Provided, that this does not apply to persons paying a merchant's license.

SEC. 920. **Lumber dealers.**—Lumber dealers, carrying a stock on hand and selling at retail, shall pay a license tax of fifteen dollars.

Buying or selling on commission or exporting, shall pay a license tax of twenty-five dollars.

SEC. 923. **Manufacturers, etc.**—Manufacturers of barrels, tubs and buckets, by machinery, shall pay a license tax of twenty-five dollars.

Manufacturers of turpentine barrels, shall pay a license tax of twenty-five dollars for each factory.



Manufacturers of vegetable crates or fruit crates shall pay a license tax of fifteen dollars.

Manufacturers of sash, doors and blinds, shall pay a license tax of ten dollars.

Manufacturers of furniture, shall pay a license tax of ten dollars.

Manufacturers of pencils or cedar slats employing twenty-five hands or more, shall pay a license tax of twenty-five dollars; employing less than twenty-five hands, shall pay a license tax of ten dollars.

SEC. 937. Naval stores factors, etc.—Naval stores factors, or persons, firms or corporations organized for the purpose of handling naval stores, shall pay a license tax as follows:

Having a capital stock of two million dollars or over, pay a license tax of five hundred dollars for each place of business.

Having a capital stock of one million and less than two million dollars, shall pay a license tax of two hundred and fifty dollars for each place of business.

Having a capital stock of less than one million dollars and more than five hundred thousand dollars, one hundred and fifty dollars for each place of business.

Having a capital stock of five hundred thousand dollars and more than two hundred and fifty thousand dollars, one hundred dollars for each place of business.

Having a capital stock of two hundred and fifty thousand dollars and more than one hundred thousand dollars fifty dollars for each place of business.

Having a capital stock of one hundred thousand dollars or less, twenty-five dollars for each place of business.

SEC. 958. Planing mills.—Planing mills and novelty works, not connected with saw mills, shall pay a license tax of ten dollars.

SEC. 991. Wagon factories.—Wagon factories shall pay a license tax of ten dollars.

Exemption.

SEC. 996. Farm and grove products exempt from license tax.—That all farm and grove products, and products manufactured therefrom, except intoxicating liquors, wine or beer, shall be exempt from all forms of license tax, State, county and municipal, when the same is being offered for sale or sold by the farmer or grower producing the said products.

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