

duction is based on the fact that land covered with young pine is far more valuable than the desolate cut-over land of the present time.

TAXATION.

It is within the legitimate of scope of tax laws to encourage the growth of timber for the purpose of insuring a timber supply for the future needs, and by protecting water sheds of navigable and unnavigable streams.

In this connection it is generally recognized by those who have studied the subject that the correct principal of forest taxation is to separate the timber from the land for purposes of assessment, tax the land annually according to its value without the timber, and then levy a tax of from 10 to 15 per cent upon the timber when it is cut. Such a system, however, should be applicable only to growing timber and should become effective as mature forests are cut over. This system is advocated by the "Forest Service," and doubtless before many years will be in operation in many of the States.

Such a system could not be inaugurated under the present laws of Louisiana, and it is submitted to the Legislature whether or not it may be wise to change the laws of the State as to encourage the growth of young forests by private owners.

FOREST RESERVES.

Perhaps in view of the fact that the private owner is presently intent on drawing his profits from mature timber, the State should take the lead in the matter of forest renewal. Therefore a provision should be enacted into law that the Conservation Commission should be permitted to accept gifts or donations of land, or even purchase land whenever possible, to be administered as a forest reserve not only as an example to private owners as to what might be done in this respect, but as a matter of preserving, or creating a supply of timber for future needs.

CONCLUSIONS AND RECOMMENDATIONS.

A PRINCIPLE.

(1). It is the opinion of the Louisiana Conservation Commission that he who severs, and profits by the exhaustion of, the Natural Resources of the State, in the creation of which he had

no hand, should, in addition to the common burden of the expense of government, borne by all alike, bear an additional burden of taxation, the proceeds to go toward replacing either the resource which he has removed, or if that be impossible, toward renewing one which by its nature is renewable.

Hence, it is recommended that a system of taxation be inaugurated whereby the State may acquire a fund from the depletion of its Natural Resources, to be used in their restoration.

FORESTRY.

(1). Protection of cut-over pine lands from fire is the most important forest problem in Louisiana, and in connection with a forest policy for the State, should receive immediate attention.

(2). Forest owner's should endeavor to prevent all forms of waste in logging, such as injury to the young growth, the use of valuable timber where inferior timber would answer the purpose, the leaving of sound logs in the woods and the cut of high grade stumps.

(3). Louisiana should establish State Forest Reserves, as many other States have done, from gifts and by purchase, and from lands already in its possession, whether this be a possession of grant by the government, or possession acquired of lands adjudicated to the State for non-payment of taxes.

(4). The system of taxation on young growing forests whose values are only prospective, is unjust, and should eventually be corrected.

(5). The system of taxation on mature timber should be changed so that a tax could be collected on the manufacture thereof, the proceeds to be applied to the conservation of that resource.

(6). To these ends a Department of Forestry should be created under the direction of competent foresters, with such assistance as may be required, to be paid from the fund herein above referred to.

MINERALS.

(1). There should be strict laws enacted to prevent economic waste in the extraction of minerals, particularly with reference to natural gas.