

**§ 106-1029. Duties.**

- (a) The Secretary, Department of Revenue, shall:
  - (1) Develop the necessary administrative procedures to collect the assessment;
  - (2) Collect the assessment from the primary forest product processors;
  - (3) Deposit funds collected from the assessment in the Forest Development Fund;
  - (4) Audit the records of processors to determine compliance with the provisions of this Article.
  
- (b) The Commissioner of Agriculture shall:
  - (1) Provide to the Secretary, Department of Revenue, lists of processors subject to the assessment;
  - (2) Advise the Secretary, Department of Revenue, of the appropriate methods to convert measurements of primary forest products by other systems to those authorized in this Article;
  - (3) Establish in November prior to those sessions in which the General Assembly considers the State budget, the estimated total assessment that will be collectible in the next budget period and so inform the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources.
  - (4) Within 30 days of certification of the State budget, notify the Secretary, Department of Revenue, of the need to collect the assessment for those years covered by the approved budget.
  - (5) By January 15 of each odd-numbered year, report to the Joint Legislative Oversight Committee on Agriculture and Natural and Economic Resources on the number of acres reforested, type of owners assisted, geographic distribution of funds, the amount of funds encumbered, and other matters. The report shall include the information by forestry district and statewide and shall be for the two fiscal years prior to the date of the report.
  
- (c) The Secretary of Revenue shall be reimbursed for those actual expenditures incurred as a cost of collecting the assessment for the Forest Development Fund. This amount shall be transferred from the Forest Development Fund in equal increments at the end of each quarter of the fiscal year to the Department of Revenue. This amount shall not exceed five percent (5%) of the total assessments collected on primary forest products during the preceding fiscal year. (1977, c. 573, s. 5; c. 771, s. 4; 1983, c. 761, s. 120; 1985, c. 526; 1989, c. 727, s. 218(76); 1989 (Reg. Sess., 1990), c. 1004, s. 19(b); 1997-443, s. 11A.119(a); 2006-203, s. 29; 2011-145, s. 13.25(ii), (jj); 2020-78, s. 5.1(h).)