5222.3002 ANNUAL REPORTING BY WOODMILL.

- Subpart 1. **Content of report.** Each woodmill shall make an annual report, as provided in Minnesota Statutes, section 176.130, subdivision 5, paragraph (a), on a form prescribed by the commissioner, including the following:
 - A. name and address of woodmill;
 - B. federal and state employer identification numbers of woodmill;
 - C. reporting period dates;
- D. total number of cords purchased or acquired in the preceding calendar year per species of wood;
- E. supporting documentation or other information requested by the commissioner; and
- F. payment of assessment as provided in Minnesota Statutes, section 176.130, subdivision 4.
- Subp. 2. **Conversion formulas.** For purposes of reporting under subpart 1, item E, where the woodmill uses a measurement other than by cord, the following conversion formulas shall apply:
 - A. 4,500 pounds of cut logs or tree-length timber equals one cord;
 - B. 500 board feet of saw logs or bolts equals one cord; and
 - C. 6,000 pounds of whole tree chips equals one cord.
- Subp. 3. **Incomplete reports.** Reports not in compliance with this part will not be accepted for filing and do not satisfy reporting or payment requirements.
- Subp. 4. **Extensions.** Requests by woodmills for extension of the time for reporting and making payment will be granted within seven days of receipt by the commissioner, only in rare cases where:
 - A. the request is made in writing;
 - B. the request is received by the commissioner before the reporting due date;
 - C. the request is based on circumstances beyond the control of the woodmill; and
 - D. the commissioner determines the extension period is reasonable.

Statutory Authority: MS s 175.17; 176.83

History: 15 SR 1847

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