



VLA



April 2018 Issue

VA Loggers Association Newsletter

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Congressman Tom Garrett

VIRGINIA LOGGERS GO TO CAPITOL HILL

Virginia Loggers Association partners with other state logging associations who are members of American Loggers Council (ALC) to identify the top issues for our individual states and our nation. The process involves state liaisons, a legislative committee and American Loggers Council guidance to reach a consensus on the top issues (usually 5). Once some ideas are fleshed out, the legislative committee, made up of representatives from each state, discuss and finalize the details via conference calls.

Next, position papers are developed and shared among all of the state logging associations and the ALC prepares the final details for the annual Capitol Fly-In to Washington, DC. The fly-in itself is very similar to that of many other groups. People with a purpose plan a coordinated effort and visit with the congressional

representatives to put forth their issues and solutions.

Virginia's top issues are very much like that of other state associations. VLA considers its highest priority to achieve state legal hauling weights for forest products on the interstate highways. The second highest priority for us is to see biomass as a carbon neutral renewable resource in the production of electricity in both state and federal government laws, policies and regulations.

Meeting with your Congressional leaders is very important despite what you hear or might think! Your Virginia Loggers Association (VLA) leaders joined our Virginia representatives in their Washington, DC congressional offices on March 21 – 23.

Continuation on next page...



From left to right: Judo Smith, Donnte Reaves, Tom Garrett, Carmen Smith, Vance Wright, Dee Simpson, Binky Tapscott, Robin Tapscott, Nannette Jenkins, Gary Robertson, Ron Jenkins, Kirk Richardson

Despite the late snow storm and Washington, DC traffic eleven members of VLA visited with six Virginia representatives plus the staff of six others. While we were in Washington, the 2018 Omnibus Appropriations budget bill final touches were being applied for a vote by the House of Representatives and Senate before the end of week deadline that could shut down the government. Meetings were friendly and informative for both the representatives and our group. Despite the pressures on our representatives to review and decide on a multi-page budget document by the week's end, we had very good success reaching folks with a little flexibility on both sides.

The agreement reached among our state associations for top federal legislative issues in 2018 are listed below. We discussed each of these issues with our congressional leaders and provided background on each.

- Create state legal hauling load weights on Interstate highways;
- Create tax law for utilization of wood for energy; create policy that treats wood equally for wood energy whether from private or public lands; ensure federal agencies take the lead to recognize wood energy as carbon beneficial;
- Improve forest management through reform of the National Environmental Policy Act;
- Find a fix for national forest wildfire funding;
- Reform federal regulatory structure.

Following is a quick summary of each issue.



Congressman Morgan Griffith



VLA members with Congressman Rob Wittman

EXECUTIVE DIRECTOR'S CORNER | Ron Jenkins



Virginia is a great place for the forest products industry too. Government is supportive of business and economic development in our rural areas. Programs like the AFID grant program provides grants up to \$250,000 for economic development projects using Virginia agricultural and forest products. Department of Forestry and Consultant Foresters help landowners

manage their forestlands. DOF also provides forest fire protection and works closely with other agencies supporting Virginia's wood products.

The supply side of Virginia's forests appears to be in good shape. Growth to drain (harvests + losses) ratio is healthy for hardwoods and softwoods. Hardwoods are Virginia's most prominent tree types, making up about 62% of all tree types. Growth is exceeding all losses in hardwoods at a ratio of 2.4 to 1. Pines, both plantation and natural, are also growing faster than all losses at a ratio of 2.2 to 1. Many of our members believe that more markets in Virginia would be good.

EPA Administrator Scott Pruitt issued a statement of policy on April 23, 2018 making clear that future regulatory actions will treat biomass from managed forests as carbon neutral when used for energy production at stationary sources. The provisions explicitly direct EPA, the Department of Energy and the Department of Agriculture to establish policies that "reflect the carbon – neutrality of forest bioenergy production and recognize biomass as a renewable energy source, provided the use of forest biomass for energy production does not cause conversion of forests to non-forest use."

Virginia Loggers Association support the following:

- More and diverse markets, especially a new pine sawmill in southern Virginia within the significant plantation pine supply;
- Biomass in energy production and treating it as a carbon neutral natural resource in state policy and regulations;
- Strong markets for hardwoods;
- Reasonable regulations to keep our public and environment safe while pro-business;
- A strong economy, strong effective state forestry agency and full state matching of the Reforestation of Timberlands program.

Markets are the heart and soul of the forest products industry. When markets are strong, dependable and positive every business wins. The volatility in our markets causes concerns for all.

State Legal Truck Hauling Weights on Interstate Highways:

Enact congressional legislation legalizing the hauling of existing state legal maximum weights for forest products from the harvesting site to the point of processing. Currently in Virginia state statute allows the hauling of 90,000 pounds on primary and secondary highways while interstate highways are limited to 80,000 pounds.

Woody Biomass in America's Energy Policy:

1. The EPA should continue working to take the lead to recognize wood energy as carbon beneficial (neutral) throughout federal agencies to create regulatory stability;
2. Existing tax law provides little benefit for the utilization of wood for energy. Existing law creates an uneven playing field (wind) that can only be corrected by repealing existing tax credits (unlikely) or providing a benefit (possible), for example, Congress should extend and make refundable the tax benefits provided for by Section 45, for the full 10 years and at the same rate as wind and other technologies;

3. Create policy that treats wood equally for wood energy purposes whether harvested from Public or Private lands.

Reform the National Environmental Policy Act:

ALC/VLA urges the federal government to reform NEPA through Congressional action and administrative rulemaking. We support the NEPA reforms contained in the Resilient Federal Forests Act of 2017 (HR2936) that expands "categorical exclusions" under NEPA to expedite projects at immediate risk of catastrophic wildfire, insects and disease, as well as to protect watershed, enhance wildlife habitat and ensure speedy salvage and reforestation after a wildfire. The U.S. House has already



Congressman Bob Goodlatte

approved HR 2936, and the U.S. Senate should approve it without delay.

Fix Wild Fire Funding on National Forests:

In November 2017, the House acted on this principle in a bipartisan manner, when it passed HR 2936, the Resilient Federal Forests Act. This legislation would end fire-borrowing in a fiscally responsible manner, and also make necessary changes to forest management practices by building on the 2014 Farm Bill's categorical exclusions, expediting the removal of dead trees after a wildfire, and timber harvesting in areas impacted by pine beetle infestation.

The 2018 Omnibus Appropriations bill includes a new fire suppression funding mechanism, which will adjust funding caps to accommodate firefighting needs and end the need for regular fire borrowing from non-fire accounts at the Forest Service and Interior Department. The legislation provides a budget cap adjustment for wildfire starting in FY 2020 at \$2.25 billion, which increases to \$2.95 billion in FY 2027. This actually was approved on March 23 while we were in Washington, DC!



Congressman Dave Brat

Federal Regulatory Reform:

We support the Regulatory Accountability Act of 2017 (RRA), H.R. 5, that directs the executive branch to fulfill its statutory goals in the least costly fashion and look for more public input to find the most efficient regulatory solutions possible. The House of Representatives have approved H. R. 5 and we encouraged our Senators (Tim Kaine and Mark Warner) to support the bill in the Senate.

So after all the travel and talking, do WE really think that we made a difference? The truth is that we want to think the answer is "yes", but the real answer is "we'll have to wait and see." If we expected that change would occur by the time we arrived back to our homes, the answer is no. This would be very rare!

However if you take the long approach and you believe in what you are supporting, the answer is probably "yes". Believing is only one element! You must know that you and those you represent are the best ones to tell your story. We believe the Virginia Loggers Association is the best organization to tell the story of forest harvesting issues and needs bar none.

People who have invested in businesses and an industry know better than anyone the impacts of both bad and well – written laws and regulations. Working with the VLA board of directors and families allows us to make a strong and clear case to those who serve us. If we allow someone with other interests to tell our story, you can be sure that our story will not be as strong.

We never give up! For example, the issue regarding fire borrowing on national forests was fixed with the 2018 Omnibus Appropriations bill but only because of the continuous efforts to cause the change which took many years. Associations like VLA and the ALC worked for many years and continued to make the Capitol Fly-Ins to address the issue with our congressional leaders. Eventually the congressional leaders recognized the issue and made the decision to do something. However it even took several years after that recognition to build enough support for a proper fix.

So the bottom line for me is that VLA's work, energy, money and time spent on congressional matters, and state legislation, is worth all of the effort. There are three main points from years of learning and thinking about such matters from the experts. First, VLA should take great pride in telling its own story and know without doubt that no one can do it better. Second, patience is indeed a virtue and absolute in changing legislation at any level. It is especially important to be patient but persistent on the federal level. Third, congressional and state elected representatives listen to their constituents much more than any particular executive paid to

Continuation on next page...

represent them. VLA and any other organization needs a proactive executive leader to be their Voice and taking on an active leadership role. But the power of business owners and families residing in the district of the serving elective representative is the key!

In summary, please get involved in the VLA and/or whatever organization best serves your interests. Hire good people to represent you when you cannot be present at key functions. Get involved with your elected representatives at all levels of government and involve yourself in the issues to the extent possible with your schedules. Finally, never give up! Be patient and persistent as I am convinced we will prevail in the long run.

Ron Jenkins

Executive Director, VLA



Congressman Donald McEachin

VIRGINIA DEPARTMENT OF FORESTRY HEADQUARTERS BUILDING NAMED AFTER VIRGINIA'S 5TH FORESTER JAMES W. GARNER

"State Forester Rob Farrell and Secretary of Agriculture & Forestry Betting Ring honored Virginia's 5th State Forester by naming the Virginia Department of Forestry Headquarters' Building after him. Mr. Garner was accompanied by many of his family members including his lovely wife, daughter and grandchildren for the special occasion. The celebration took place on April 26 in the training room of DOF's headquarters. Retired State Forester Carl Garrison joined in the celebration as did former Governor Gerald Baliles. Mr. Garner gave almost all of the credit for the building to many others who helped with the project. He was a great State Forester who is loved by all!

IMPORTANT 2018 DATES

April 30 Virginia's 4PM Burning Law Ends
May 1-4 Virginia Forestry Association Conference
May 13 Mother's Day
May 18-19 Expo Richmond Logging Show
 VLA has booths 44 & 45; SHARP Logger Credits
June 4-7 Southern Group State Foresters
June 17 Father's Day

JULY 20-21 ALC Summer Board of Directors
AUG 24-26 VLA Annual Conference
OCT 11-13 ALC Annual Meeting

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DON'T MISS DAVE MILLER'S REPORT ON THE TIMBER (LOGGING) INDUSTRY ON THE VIRGINIA FARM BUREAU'S TELEVISION SHOW, "REAL VIRGINIA". THE REPORT FILMED IN SPOTSYLVANIA AND CAROLINE COUNTIES WILL BE BROADCAST THE LAST TWO WEEKS OF MAY ON PBS, CABLE TV, AND ON YOU TUBE. CHECK YOUR LOCAL LISTINGS FOR TIMES AND DATES.



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NEWS AND UPDATES FROM VIRGINIA TECH FOREST OPERATIONS EXTENSION SPECIALIST

Scott Barrett, PhD,
Assistant Professor
and Extension Specialist,
Forest Operations

Coordinator for the VA
SHARP Logger
Program

Department of Forest
Resources & Environ-
mental Conservation

SO WHERE CAN YOU FIND ALL OF THE RULES?

We have often talked about the challenges associated with trucking. One of those challenges comes from complying with legal requirements related to trucking. Even when you are making a dedicated effort to comply with all trucking regulations it can sometimes be a challenge to follow all of the rules and regulations because sometimes it is hard to even know what all of the regulations are. I was reminded of this recently when someone asked me a question related to a trucking regulation in Virginia. I didn't know the exact answer and had to dig a little deeper to find the right source of information. The Virginia Department of Transportation (VDOT) has a website focused on trucking resources at <http://www.virginiadot.org/info/trucking-main.asp>. On this website you can find the VA DMV publication on Size, Weight and Equipment Requirements <https://www.dmv.virginia.gov/webdoc/pdf/dmv109.pdf>. This publication has many of the requirements that you need to know for trucking in Virginia. It is generally one of the first places I look and it actually had the answer that I was looking for. Although I admit I couldn't find it at first, but when I went back the second time I found it was there. In case you were wondering, the question was related to requirements with overhanging logs at the end of a trailer. According to the DMV Size, Weight and Equipment Requirements "Any load extending 4 feet beyond the rear of the bed of the body of a vehicle or vehicle combination must be marked in the daytime by a red flag at least 12 inches square, and at night by a red light visible for at least 500 feet." The VDOT website also has other trucking related information including contacts for obtaining permits, such as tree length permits which you will need if your total length exceeds 65 feet.

Publications such as the one from the DMV are typically a summary of either the Code of Virginia, or of the Federal regulations. Sometimes to track down a more specific answer, or if you feel that something may not be interpreted correctly, it is helpful to dig deeper and actually go to the code of Virginia and read it straight from the source. It is actually easier than you might think to find a specific section of the

code of Virginia. You can do an internet search for "code of Virginia" or go directly to <https://law.lis.virginia.gov/vacode>. Once you get to their website they have a pretty good search feature. For example, the specific code section that relates to the question on the flag at the end of the load can be found in §46.2-1121 "Flag or light at end of load". If you want to read the full text you can find it at <https://law.lis.virginia.gov/vacode/title46.2/chapter10/section46.2-1121/>

As an interesting side note to this, when I was searching through the Virginia codes, I searched for "log" and found some interesting laws I didn't even know about. For example, I found that "the standard rule for determining the number of board feet in a tree or log in the Commonwealth shall be the 'International 1/4 Inch Log Rule.'" However there is a provision in this where the buyer and seller can agree to another unit of measurement. You can find this in § 3.2-5642 which you can find at <https://law.lis.virginia.gov/vacode/title3.2/chapter56/section3.2-5642/>. So you never know what you might find in the Virginia Codes.

If you ever have a need to track down more information related to trucking regulations, the VDOT website is a good place to start and provides several good publications. Or if you find yourself in a situation where you need to dig even deeper to find out what the law says, you can always go directly to the code of Virginia to get straight to the code that our law enforcement officers are enforcing. Those that are enforcing the rules shouldn't be the only ones with a copy of the rule book, so this is one additional tool that you can use as you work to comply with trucking regulations.

In case you don't want to type in the addresses, the links to these websites and others can also be found on the SHARP Logger website at www.SHARPllogger.vt.edu.

WELCOME NEW MEMBERS

Thank you for recently joining THE VIRGINIA LOGGERS ASSOCIATION

Putting our members first and proudly serving the interests of Virginia loggers!

H & M LOGGING, INC.— SOUTH BOSTON, VA
(RETURNING MEMBER)

DT'S KNUCKLEBOOM SERVICE, LLC — SCOTTSVILLE, VA

VICKI & JIM JOSLYN—RICHMOND, VA

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NEWS AND HAPPENINGS FROM THE VIRGINIA DEPARTMENT OF FORESTRY

GREAT NEWS FOR LOGGERS

This article is about the prevention of wildfires resulting directly from harvesting operations. Except for very infrequent equipment related fire damages, the GOOD news is that logging operations cause very few wildfires.

Today's loggers, greatly improved equipment and a general change in harvesting techniques have significantly reduced the potential for timber harvesting related wildfires. The wildfires often associated with the "old days," even here in Virginia, were more specifically related to fires caused in and around logging camps and the activity of loggers while in those camps. One of the largest wildfires in Virginia history started at a logging camp where the cook was making preparations to feed the logging crew. This particular wildfire burned more than 13,000 acres in southeastern Virginia in April 1943. Thankfully, due to the rural character of the area at the time, the primary fire damages were limited to younger aged stands of timber, and maybe the night's meal. Today, as a result of much higher populations and the suburban encroachment of housing into these rural areas, if that same fire occurred in the same area, the potential damage and loss would likely be much greater.

Today's professional loggers maintain significant financial investments in equipment and understand the importance of maintaining a certain level of daily production. Timber harvesting equipment fires can be both dangerous and expensive. Thankfully, most are preventable! Adding a few additional minutes to your daily preventive maintenance routine will not only substantially reduce the risk of equipment investments going up in smoke, but it will prevent damages to the surrounding forest and community.

Most Equipment-related Fire Hazards are Created By:

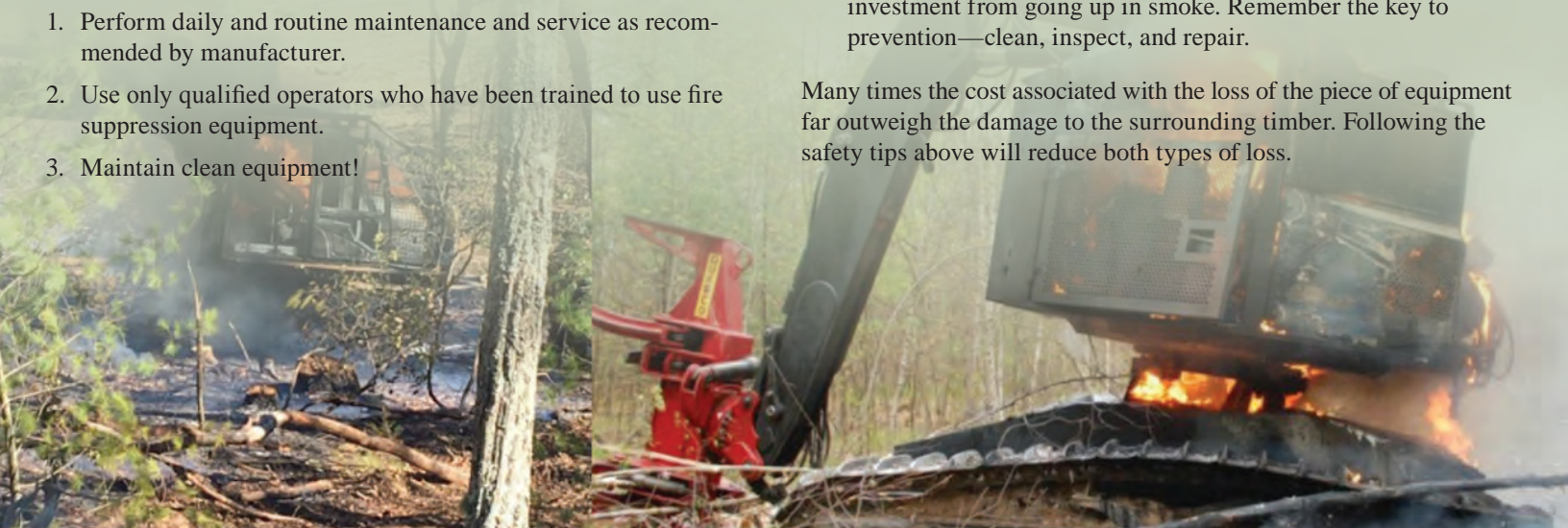
1. Accumulation of debris inside mechanical compartments.
2. Buildup of oil, grease, and fuel from leaks and spills.
3. Faulty or damaged electrical system wiring and components.
4. Overheating brakes.
5. Heavy buildup of flammable materials around rotating drive shafts.

Follow These Routine Fire Prevention Maintenance Steps to Protect Logging Equipment AND the Forest Resource they are operating in:

1. Perform daily and routine maintenance and service as recommended by manufacturer.
2. Use only qualified operators who have been trained to use fire suppression equipment.
3. Maintain clean equipment!

- Clean out engine and mechanical compartments of accumulated debris at least once a day. During heavy leaf fall or dry periods, clean as often as necessary.
 - Drop belly pan and remove side shields to clean and remove accumulated leaves, debris, oil, grease, spilled fuel, etc., from engine and transmission compartments at least once a week.
 - Steam clean or pressure wash unit at least once a month.
4. Inspect battery cables and connections, as well as electrical wiring, connections, and components at least weekly. Repair or replace any defects in electrical system.
 5. At shutdown, engage battery disconnect switch if available on unit.
 6. Maintain and regularly service the engine and hydraulic cooling system to avoid overheating.
 7. Remove flammable items from operator's compartment.
 8. Do not transport flammable liquids on the machine: gas, oil, diesel.
 9. Before fueling, shut off engine. Do not smoke within 50 feet of fueling areas.
 10. When Parked at shutdown, maintain at least 50 feet between machines in an area cleared of excess ground debris to minimize the spread of fire.
 11. Observe machines for 15-20 minutes after shutdown to ensure proper cool down.
 12. Maintain all protective shields, screens, belly pans, and covers to reduce the accumulation of flammable debris inside machine compartments.
 13. Immediately clean fuel, oil, and grease spills.
 14. Prior to using a cutting or welding device, clean the machine and, if necessary, wet the work area down with water. Have a fire extinguisher present during this work.
 15. Maintain an approved, charged, and operable fire extinguisher when parked at shutdown.
 16. Place company name and phone number on equipment.
 17. The potential for woods equipment fires can be reduced with daily, weekly, and monthly fire prevention measures. It only takes a few minutes to take those extra few steps to prevent your investment from going up in smoke. Remember the key to prevention—clean, inspect, and repair.

Many times the cost associated with the loss of the piece of equipment far outweighs the damage to the surrounding timber. Following the safety tips above will reduce both types of loss.





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**LET'S GET
TO WORK.**



LOGGERS WORKING FOR LOGGERS AT 2018 WASHINGTON DC FLY-IN

The American Loggers Council held its annual Fly-In to Washington DC in March, connecting loggers to members of Congress and the Trump Administration. Our event would've had record participation if not for an early spring snowstorm. Fortunately, 60 members made it to our nation's capital, and together we made progress on several policy priorities to benefit loggers across the country.

As with past events, the Fly-In gave ALC members an opportunity to meet with their respective members of Congress. However this year, loggers enjoyed increased access to administration officials. ALC held a meeting with officials in President Trump's Office of Management and Budget (OMB). As the people who most commonly do the work on federal forests, we urged the Administration to change the way the U.S. Forest Service does business. We also had an audience with Interim Forest Service Chief Vicki Christensen and Deputy Director of Forest Management John Crockett.

A highlight of our Fly-In was passage of the bipartisan wildfire and forest management agreement in the omnibus appropriations bill. The forestry package includes a new fire suppression funding mechanism that will adjust funding caps to accommodate federal firefighting needs and end the need for regular fire borrowing from non-fire accounts at the Forest Service and Interior Department.

The package also provides land agencies with some new tools to reduce wildfire risks, including a new categorical exclusion under the National Environmental Policy Act (NEPA) for Wildfire Resiliency Projects, an amendment to the Healthy Forest Restoration Act to allow creation of fuel-breaks and firebreaks under that law, and reforms to vegetation management regulations around power lines. In addition, the package allows repair and reconstruction of forest roads on Good Neighbor Authority projects, and provides relief from the "Cottonwood" decision that has threatened federal timber production throughout the West.

For years ALC has worked with other forestry organizations to bring attention to the poor health of our federal forests and the social and economic devastation caused by the decline in federal timber harvests. Unfortunately the agreement excludes many of the reforms in the House-passed Resilient Federal Forests Act of 2017. Even with the positive provisions in the omnibus agreement, it's clear that more needs to be done to significantly expand the amount of work that's needed on our federal forests.

The spending agreement also offered loggers a partial victory on the issue of wood-based biomass, a byproduct of logging operations that can serve as a source of renewable energy for industries and communities. The utilization of biomass has been hampered by low costs of fossil fuels and federal energy policies. The spending agreement extended the government's policy of biomass' "carbon neutrality" through September 2018.

We've also made progress in our effort to promote uniform truck weight limits for log truck drivers. For many years ALC has sought to create a more predictable system across state lines on federal interstate highways, especially as individual states have received various exemptions from the limits. We've have proposed creating an additional exemption for agricultural (including forest) commodity loads that meet state-legal requirements and tolerances.

As we've written in the past, our efforts to establish more predictable weight limits have been met with fierce resistance from lobbyists in the railroad industry. During the Fly-In several members of Congress pledged to introduce legislation to provide relief from this patchwork system. Moving forward ALC will invest in researching solutions and developing policy that can pass Congress and be signed by the president.

We're also continuing the advocate for ALC's Future Logging Careers Act to give 16- and 17-year-olds in family logging companies more hands-on experienced mechanized logging. Since it passed the House last year as part of the larger Resilient Federal Forests Act, the bill has languished in the Senate and is unlikely to move forward this session. Nonetheless, our bill's supporters on Capitol Hill have pledged to continue searching for a legislative pathway in current and future sessions.

At this time it's unclear what additional actions this Congress will take on forest-related issues. The prospects for a 2018 Farm Bill as an additional vehicle for reforms is murky due to partisanship in the Capital. That's why we are increasingly focusing on working with the Trump Administration to advance our priorities. Thank you to the members who participated in the 2018 Fly-In, including those who were stopped by the weather. We are loggers working for loggers, and we are making progress.



Danny Dructor is the Executive Vice President for the American Loggers Council with offices near Hemphill, Texas. The American Loggers Council is a 501 (c)(6) not for profit trade organization representing professional timber harvesters in 32 states across

the United States. If you would like to learn more about the ALC, please visit their web site at www.amloggers.com, or contact their office at 409-625-0206.

NEWS FROM FOREST RESOURCES ASSOCIATION INC.

M.M. WRIGHT, INC.: FRA'S 2018 NATIONAL OUTSTANDING LOGGER

New Orleans, LA – The Forest Resources Association and STIHL Incorporated honored Frank Myers and Stephen Wright, co-owners of M.M. Wright, Inc. in Gasburg, Virginia, as FRA's National 2018 Outstanding Logger at its Annual Awards Dinner in New Orleans, Louisiana on April 17.

M.M. Wright, Inc. was founded by Muriel Wright, who received the 1991 National Outstanding Logger Award from the American Pulpwood Association (now the Forest Resources Assn.). M.M.



Wright, Inc. is FRA's national award winner again this year. After Muriel's death in 1993, the company leadership passed to his son Stephen Wright and son-in-law Frank Myers. Stephen and Frank have complementary talents. Frank, a Virginia Tech Forestry graduate, is an industry activist who handles the harvesting, trucking, and timber buying operations. Stephen is gifted with mechanical talents and handles the equipment sales, maintenance, and their mulch business.

Since taking over the family operation, Frank and Stephen have grown the business into six separate companies to handle the timber harvesting, trucking, wood procurement, equipment sales and service, mulch, and timberland ownership. M.M. Wright is now a full-service entity, with the same great reputation now that the company's founder earned in the past. While Frank and Stephen are the main managers, both of their spouses and Frank's son and daughter also work in the family business.

M.M. Wright operates four crews. Three crews focus on thinning and one crew handles fuel chipping. The company purchases diesel fuel and other fluids in bulk and does all its maintenance in-house. They have designed a portable fuel tank for woods use and will fabricate them for sale to other loggers, too.

Stephen and Frank have put a lot of time into safety programs and practices. Stephen developed a safety rewards program with quarterly and annual bonuses for truck drivers. There are both "personal" and "team" awards, which makes safety everybody's business. The company has three "street sweeper" tractors to keep mud off public roads. All new hires are required to shadow experienced operators for hands-on training, observation, and evaluation. Their safety program has kept their workers compensation insurance costs down—their Experience Mod factor is a very favorable 0.73.

Frank and Stephen are actively serving their community in several areas. Frank's industry and political leadership is especially impressive: He serves on the Virginia Governor's Board of Forestry, Virginia Loggers Association Board (and is a founding member), the Mecklenburg Electric Co-op Board, and the Virginia Self-Insurance Association Board. Frank was named the American Loggers Council's National Logger Activist of the Year in 2015, and Frank and Stephen were Timber Harvesting Magazine's Logging Business of the Year in 2016.

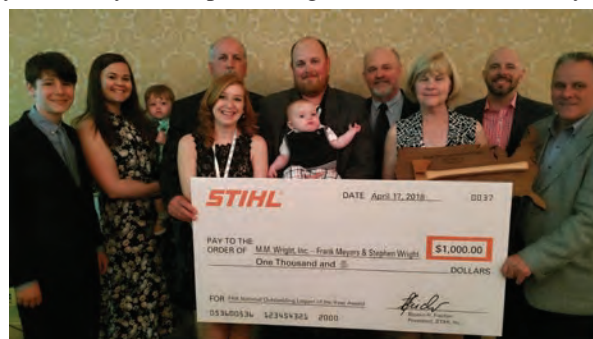
Recognizing M.M. Wright, Inc. as the first two-time winner of FRA's National Outstanding Logger Award, FRA's National Chairman Bill Johnson, Jr. presented Myers and Wright with a wooden plaque, and STIHL Incorporated's Kent Hall presented them with a \$1,000 check. Upon accepting the award, Frank encouraged the logger-mill-landowner forest industry segments to continue to tackle issues in common: "We've accomplished a lot in the legislature by working together." Stephen advised industry employees to "introduce your children to what we do and why we do it. Don't let someone else tell your story."

FRA's Outstanding Logger Award program is designed to raise the visibility of professional logging contractors and to encourage other loggers to adopt the performance of the award winners. The Regional Award winner becomes a nominee for FRA's National Outstanding Logger recognition.

The Forest Resources Association Inc. is a nonprofit trade association concerned with the safe, efficient, and sustainable harvest of forest products and their transport from woods to mill. FRA represents wood consumers, independent logging contractors, and wood dealers, as well as businesses providing products and services to the forest resource-based industries.

STIHL Incorporated serves as the sponsor of FRA's Regional and National Outstanding Logger Awards.

Pictured left to right: Denver Wright, Jenna Wells, Gunner Wells (baby), Erin Myers, Stephen Wright (back row), Drake Myers (baby),



Travis Myers (back row), Frank Myers (back row), Susan Myers, Bill Johnson, Jr. (FRA National Chairman), Kent Hall (STIHL).



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TAX TALK: QUARTERLY NEWSLETTER

By Denise C. Williams, CPA, CSEP, CGMA



Hello again friends, in case you did not see my article last quarter, I am Denise Williams, a Certified Public Accountant and the Tax Partner at Creedle, Jones & Alga, PC, a regional CPA firm from Southside Virginia. I have been invited to write this tax column in order to inform, educate and captivate those of you who may be interested in or fascinated by the new tax laws. You can find out more about me at www.cja-cpa.com, but for now, let's get down to business.

THIS QUARTER WE WILL REVIEW SOME OF THE NEW CHANGES ENACTED BY THE 2017 TAX CUTS & JOB ACT RELATED TO 2018.

One of the changes I thought you should be aware of made by the recently enacted Tax Cuts and Jobs Act (TCJA) relates to like-kind exchanges. A taxpayer doesn't recognize gain or loss on an exchange of like-kind properties if both the relinquished property and the replacement property are held for productive use in a trade or business or for investment purposes. For exchanges completed after Dec. 31, 2017, the TCJA limits tax-free exchanges to exchanges of real property that is not held primarily for sale (real property limitation). Thus, exchanges of personal property and intangible property can't qualify as tax-free like-kind exchanges. Though the real property limitation applies to exchanges completed after Dec. 31, 2017, transition rules provide relief for certain exchanges. Specifically, the real property limitation doesn't apply to an exchange if the relinquished property is disposed before Jan. 1, 2018, or the replacement property is received by the taxpayer before Jan. 1, 2018. If the transition rules apply and all other requirements for a tax-free exchange are satisfied, an exchange of personal property or intangible property that is completed after Dec. 31, 2017 can qualify as a tax-free like-kind exchange.

Also starting in 2018, the TCJA doubles the child tax credit to \$2,000 per qualifying child under 17. It also allows a new \$500 credit (per dependent) for any of your dependents who are not qualifying children under 17. There is no age limit for the \$500 credit, but the tax tests for dependency must be met. Under the Act, the refundable portion of the credit is increased to a maximum of \$1,400 per qualifying child. In addition, the earned threshold is decreased to \$2,500 (from \$3,000 under pre-Act law), which has the potential to result in a larger refund. The \$500 credit for dependents other than qualifying children is nonrefundable. The Act also substantially increases the "phase-out" thresholds for the credit. Starting in 2018, the total credit amount allowed to a married couple filing jointly is reduced by \$50 for every \$1,000 (or part of a \$1,000) by which their AGI exceeds \$400,000 (up from the pre-Act threshold of \$110,000). The threshold is \$200,000 for all other taxpayers. So, if you were previously prohibited from taking the credit because your AGI was too high, you may now be eligible to claim the credit. The changes made by the Act should make these credits more valuable and more widely available to many taxpayers.

As you know, a 529 plan distribution is tax-free if it is used to pay "qualified higher education expenses" of the beneficiary (student). Before the TCJA made these changes, tuition for elementary or

secondary schools wasn't a "qualified higher education expense," so students/529 beneficiaries who had to pay it couldn't receive tax-free 529 plan distributions. In 2018 the TCJA provides that qualified higher education expenses now include expenses for tuition in connection with enrollment or attendance at an elementary or secondary public, private, or religious school. Thus, tax-free distributions from 529 plans can now be received by beneficiaries who pay these expenses, effective for distributions from 529 plans after 2017. There is a limit to how much of a distribution can be taken from a 529 plan for these expenses. The amount of cash distributions from all 529 plans per single beneficiary during any tax year can't, when combined, include more than \$10,000 for elementary school and secondary school tuition incurred during the tax year.

For Estates before the TCJA, the first \$5 million (as adjusted for inflation in years after 2011) of transferred property was exempt from estate and gift tax. For estates of decedents dying and gifts made in 2018, this "basic exclusion amount" as adjusted for inflation would have been \$5.6 million, or \$11.2 million for a married couple with proper planning and estate administration allowing the unused portion of a deceased spouse's exclusion to be added to that of the surviving spouse (known as "portability"). The new law temporarily doubles the amount that can be excluded from these transfer taxes. For decedents dying and gifts made from 2018 through 2025, the TCJA doubles the base estate and gift tax exemption amount from \$5 million to \$10 million, and that amount is indexed for inflation after 2011. For married couples, the exemption amount can be doubled, with some basic portability techniques. A related transfer tax called the generation-skipping transfer (GST) tax is designed to prevent avoidance of estate and gift taxes by skipping transfers to the next successive generation. The TCJA doesn't specifically mention generation-skipping transfers, but since the GST exemption amount is based on the basic exclusion amount, generation-skipping transfers will also benefit from the post-2017 increased exclusion. This increased exclusion amount may have an impact on your current estate plan and cause you to consider the need to redraft some important documents, including wills and trusts.

Starting in 2018, there is also no longer a deduction for interest on "home equity debt." The elimination of the deduction for interest on home equity debt applies regardless of when the home equity debt was incurred. Taking the TCJA changes into account. Taxpayers considering taking out a home equity loan—i.e., a loan that's not incurred to acquire, construct, or substantially improve the home—should take into consideration the fact that interest on the loan won't be deductible. Further, taxpayers with outstanding home equity debt—again, meaning debt that's not incurred to acquire, construct, or substantially improve the home—will lose the prior-law interest deduction for interest on that debt, starting in 2018. (Interest on home equity debt is deductible for the 2017 tax year, the return for which is filed in early 2018.)

This eliminated deduction will last eight years, through 2025.

Also starting in 2019, the TCJA has eliminated the shared responsibility payment, more commonly known as the "individual mandate," that penalizes individuals who are not covered by a health care plan that provides at least minimum essential coverage, as outlined in the

Affordable Care Act of 2010 (ACA). Since this penalty is only eliminated starting in 2019, you still need to take account of it in making your health care decisions for 2018. For individuals who do not have the required health coverage in 2018, the minimum annual penalty is \$695 per adult and \$347.50 for each child under 18. The maximum annual penalty can be substantially higher based on household income. The penalty applies for each month for which the required coverage is not in place, and is based on 1/12 of the annual penalty amount. Certain individuals may be exempt based on household income or other factors. Please be sure to consider the application of the individual mandate in making your health care decisions for 2018. If you elect to forgo minimal essential health coverage, the money you save in premiums will be reduced by the applicable penalty. Starting in 2019, the individual mandate should no longer be a factor in your health care planning.

Well, hopefully I have touched on at least one subject of interest to you if not more. I will be working on more items for next time so if there are certain laws that are of specific concern to you, please e-mail me at denise@cja-cpa.com with those topics and I will certainly try to include them in future articles. Until next time, keep your profits up and your taxes down!

Disclaimer: The information contained in this article may change as a result of new tax legislation, Treasury Department regulations, Internal Revenue Service interpretations, or Judicial interpretations of existing tax law. This material is not intended to provide legal, accounting, or other professional services, and is provided with the understanding that the writer is not rendering their professional services or opinion.



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SAFETY SPOT: TRUCK DRIVERS



As far as dangerous jobs go, what do you think are the most dangerous? Recently, the Bureau of Labor Statistics (BLS) shared data that was a surprise. One thing that most people usually do not consider as one of the most dangerous jobs is truck drivers. But the data shows that driving a truck is far riskier than you might think.

According to recently published data:

- 3,598 fatal truck crashes occurred last year (driver and others died)
- 667 of the 3,598 fatalities were tractor-trailer truck
- For all jobs, one out of every six American workers killed on the job is a tractor-trailer truck driver
- Truck drivers also have the highest number of nonfatal injuries and illnesses that require days off from work
 - Drivers ranked 6th among the top occupations behind police officers and sheriffs, firefighters, highway maintenance workers, correctional officers and nursing assistants
 - Drivers had nearly one out of every 20 injury and illness cases nationwide that needed time off work to recover
 - Tractor-trailer truck drivers are three times more likely than the typical American worker to have an injury or illness that required days off from work (BLS Report)

Driving Safety:

- Be aware of other vehicles around you
- Always check side mirror before you make a wide turn
- Be cautious about load swing if any part of the load extends beyond the rear axles
- Keep your speed under control for the conditions you encounter.
 - Slow down for curves and exit ramps
 - Be aware of the high center of gravity with trailers loaded with logs (roll-overs)
 - Keep safe following distances in case you must make an emergency stop
 - Slow down when workers are in construction zones
- Use turn signals to signal your intentions
 - Accident report data showed that 86% of drivers failed to properly signal their turn
 - Be aware of your blind spots! If you can't see a vehicle in your mirrors does not mean there is none in your blind area

Employee Safety:

- Wear work boots with non-slip, grip soles to prevent slip injuries
 - Do not wear smooth soled boots or shoes
 - Do not wear flip flops/untied shoes; they can cause tripping
- Use Three Points of Contact while entering or exiting the cab or climbing on the tractor
 - Use caution when ice, snow, mud, or rain is present
 - Make sure your grip is firm and you do not carry items in your arms or hands
- Use caution when throwing binding straps or chains. Use an underhand toss to prevent injuries to your shoulder's rotator cuff.

JOHN J. LEMIRE (JJ), Director, Loss Control
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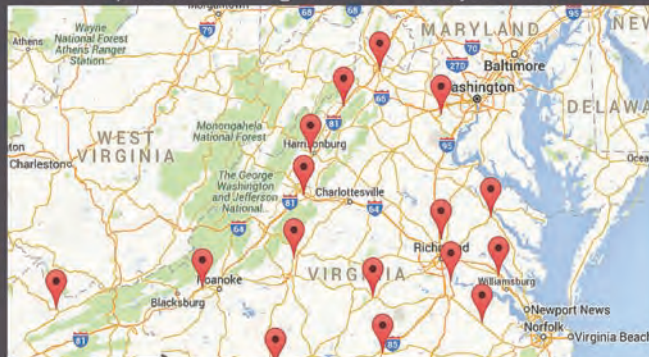
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LOG-A-LOAD FOR KIDS



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Log A Load For Kids 23rd Annual Golf Tournament 4-Man Captain's Choice



When: May 11, 2018– Shotgun Start 12:30 p.m.
Lunch 11:00 a.m. – 12:00 p.m.
Where: Winton Country Club
Cost: \$320 per team (includes 1 mulligan per player)
Directions: From Amherst, take 29 North to State Route 151 –Winton Country Club is 1 mile on the left

About Log A Load For Kids

Log A Load for Kids is a local organization made up of members of the forestry community that come together to raise money for Children's Miracle Network Hospitals. 100% of funds stay locally to provide vital medical for the neonatal and pediatric units at our local children's hospitals.

For more information, contact any of the following committee members:

Joel Cathey	434-395-8748	Brian Mays	434-946-7738	Marvin Tinsley	434-841-6138
Kevin Dawson	434-665-5625	Jay Phaup	434-841-9634	Todd Goode	540-580-3675
Jerry Foltz	434-534-4890	Ben Reeves	434-473-5414	David Bersch	434-547-3838
Jeff Francisco	434-470-8222	Nikki Robertson	804-586-5413(cell)		
John Gee	434-665-8622	Greg Scheerer	434-660-9668		
Tim Kane	434-933-4180	E. E. Talbott	434-983-5203		



NIKKI ROBERTSON | State Chairman | Log-A-Load Foundation
9318 W. Oak River Drive | South Chesterfield, VA 23803 | 804-586-5413

Support your state's Log-A-Load for Kids Campaign!
To find your state's Log-A-Load organization and contact person,
visit www.logaload.org/pages/Participating_Hospitals.html

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WHO WE ARE

TEAM Safe Trucking (TST) is a broad-based, non-profit 501(c)3 volunteer group committed to elevating the safety level and performance of the American forest industry's challenging transportation sector.

WHAT WE ARE ALL ABOUT

- ✓ Provide a forum where key integral aspects of the forest products industry—production, consumption, insurance, associations and other advocates—work together to help drive the log/chip trucking sector to a more accountable and more professional level.
- ✓ Create a free, comprehensive safety education (training) template for log/chip truck drivers.
- ✓ Create a web site loaded with tools to advance the strength and standing of log/chip trucking. Items include the driver training template; tips for recruiting and retaining drivers; resources to help owners move from reactive to proactive fleet management; suggestions for improving trucking efficiency; and ideas for enhancing the sector's public image.

WHAT CAN YOU DO?

Trucks supply the great majority of the logs and wood fiber consumed by the nation's forest products plants. It's imperative that they keep rolling—but in a safer, more businesslike, more accountable manner. Buy in to what TST is trying to accomplish and spread the word. Support the work of this very important initiative. Join the TEAM today and make a tax-deductible donation. Visit teamsafetrucking.com.



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Email: info@teamsafetrucking.com

TEAM Safe Trucking, a volunteer alliance committed to elevating the safety, performance, and professional level of the forest industry's transportation sector, is moving forward with its ambitious program. The group consists of key integral facets of the forest products industry: production (logging), consumption, insurance, associations and other advocates.

Ultimately, it will be loaded with tools to help advance the strength and standing of log/chip trucking. Resources will include tips for recruiting and retaining drivers; items to help owners move from reactive to proactive fleet management; suggestions for improving trucking efficiency; and ideas for enhancing the sector's public image.

The final draft of TST's comprehensive driver training module is nearing completion and soon will be available on the web site. According to TST officials, the intent is for this module to be used at the state level, as it can easily be modified to incorporate state-specific criteria.

The group now has restructured and refocused key committees, has new leadership, and its 501(c)3 non-profit status has been approved by the IRS, meaning that financial donations are tax deductible.

"More and more organizations are participating in TST and are 'buying in' to what TST is committed to achieve," says Jeremiah O'Donovan, the group's new president. "We're on track to make important strides this year and invite additional participation."

Donations to TEAM Safe Trucking, Inc. are welcomed and should be mailed to TST treasurer Joanne Reese at P.O. Box 785, Henderson, NC 27536.

VIRGINIA LOGGERS ASSOCIATION CONFERENCE

August 24 – 26, 2018

A Great Conference Awaits You!

Plans are underway for a great 16th annual conference of the Virginia Loggers Association. Uncover the latest trends in important topics, the best speakers to present them, great networking of friends and businesses, and just plain fun.

- You can reserve your lodging now. Just follow the instructions found below.
- You can also register using the registration form enclosed!

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VIRGINIA LOGGERS ASSOCIATION CONFERENCE AT WILLIAMSBURG LODGE CONFERENCE

SCHEDULE AUGUST 23 – 26, 2018

Thursday 8/23 (6:00 PM – 9:00 PM)

- Joint Meeting of VLA Board of Directors,
Board of Forestry and DOF

Friday 8/24 (1:00 PM – 5:00 PM)

Speakers:

Scott Barrett, Associate Professor VT
Trucking Accidents Updates

Stephen Setliff, Attorney
Legal Challenges in Your Business

Break

Paul Haney, Consultant Forester
Drone Technology in Harvesting

Rob Archibald, Project Engineer
Telematics and Future Logging

Friday 8/24 (6:00 PM– 9:00 PM)

Welcome reception, social, food & beverages served on the Terrace. Legislators invited!

Saturday 8/25 (7 AM – Noon)

Breakfast in 6:30 – 7:30 AM

Separate Breakfast times for Family members not attending Saturday morning conference.

8:00 AM - Noon

Speakers:

Rob Farrell, State Forester
Virginia's Forests Updates

Bettina Ring, Sec Ag & Forestry
Updates from the State

Roslyn Tyler, Virginia House of Delegates

Forest Harvesting, Business & Politics

Break

Shawn Baker, Dir Forest Operations
Forest Products Markets w/Biomass

Keith Biggs, President FM Insurance
TEAM Safe Trucking (Past, Present & Future)

Logger of the Year Award
Presented by Forestry Mutual

1 PM to 4 PM Optional Picnic
Bayside Picnic

Saturday Evening (6:00 PM – 11:00 PM)

Reception, Awards Dinner, Open Bar Entertainment, DJ
Theme is the American Native Indians and early Colonists.

REGISTRATION 16TH ANNUAL CONFERENCE OF THE VIRGINIA LOGGERS ASSOCIATION

Complete & Return by August 4 One Registration Form Per Person or Family

Company: _____

Name: _____

(Spouse): _____

Children's Name (12 and under are free): _____

Address: _____

Work Phone: _____ Cell Phone: _____ Email: _____

Please (circle) your Attendance Preferences

Full Attendance Package

(includes all meeting sessions, reception, banquet, beverages & food)

o Friday & Saturday all meetings & events Member \$185

o Friday & Saturday all meetings & events Member's Spouse \$155

TOTAL _____

OR Pick Individual Events to Attend

o Friday Afternoon Presentations \$65

o Friday Evening Legislative Reception \$110

o Saturday Morning Breakfast & Presentations \$75

o Saturday Evening Social, Dinner, Awards & Entertainment \$125

TOTAL _____

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o Silver (\$500 - \$999) _____

o Bronze (\$250 - \$499) _____

o Supporter (\$249 or less) _____

Plus - Optional*

o Picnic on the Bay, Saturday afternoon August 25

Cost \$25/person

Children under 12 are free _____

Enclosed for registration, options and sponsorship: Grand Total \$ _____

*Enjoy your Saturday afternoon on a beautiful site along the Chesapeake Bay. Picnic lunch on gorgeous bay setting, plus an oyster growing & processing demonstration, swimming, sunbathe or relax by the pool, fish in the York River, wade the shoreline, walk along the beach and enjoy games on the lawn. Lunch includes hotdogs on the grill, pulled pork BBQ sandwich, baked beans, potato salad, cold slaw, desserts and of course oysters!

List all names who will attend Picnic and Identify Children under 12: _____

SHARP Logger Continuing Education Credits:

Attending all of the conference sessions will earn you 8 CE's. If you are interested in the extra 3 hours of face-to-face Required SHARP Logger training please complete below.

SHARP Logger Required Training 3 Hrs. Free Friday 8:30 am – 11:30 am August 24

Name of Person(s) Who Will Attend Required Training from your organization: _____

If You Signed up for Full Attendance Please complete the following Information:

Will you attend the Friday technical Session? You Y _____ N _____ Spouse Y _____ N _____

Will you attend the Friday Reception? You Y _____ N _____ Spouse Y _____ N _____

Will you attend Saturday morning session? You Y _____ N _____ Spouse Y _____ N _____

Will you attend Saturday banquet? You Y _____ N _____ Spouse Y _____ N _____

Please Complete Below if You Want to Contribute to our Silent & Live Auction

We would like to contribute Item(s) Description _____

Estimated Value of Item \$ _____

Return to: Virginia Loggers Association, 5251 Tavern Lane, Goochland, VA 23063

Questions – Call 804 677 – 4290 or email at info@valoggers.org

Ron Jenkins *Executive Director*
Virginia Loggers Association
5251 Tavern Lane
Goochland, Virginia 23063



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This newsletter is published to keep members and friends of the Virginia Loggers Association informed.

The Virginia Loggers Association proudly endorses Forestry Mutual Insurance as the preferred provider of Virginia worker's compensation insurance. Chris Huff: chuff@forestrymutual.com 919-810-9485



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