

(3) Inorganic-bonded and wood thermoplastic composites: Gypsum-bonded composite materials (fiber reinforced gypsum), cement-bonded composite materials, ceramic bonded composite materials, and wood thermoplastic composite materials including plastic lumber and decking.

(b) Products not subject to the Lumber Products Assessment include but are not limited to, furniture, paper products, indoor finished flooring products such as hardwood (solid or engineered) or laminate flooring, decorative products such as wainscoting, paneling, shutters, and blinds, bark or cork products, firewood, musical instruments, sporting goods and equipment, carvings and craft products, cooperage and treatment materials (including staves, storage vessels, and oak chips for wine, beer, and spirits), signs, tools, tool handles, stakes, ladders, brooms, frames, kitchenware, windows, doors, cabinets, molding, millwork (window casings, baseboards), lattice, pre-constructed railing sections, trusses, pre-fabrication housing (pre-cut buildings, pre-cut or fabricated components of buildings), and pre-constructed fencing sections.

(c) The number and types of lumber products subject to the lumber products assessment may be modified following annual review by the Board of Forestry and Fire Protection.

14 CCR § 1667.5. Requests for Review.

(a) The California Board of Equalization may petition the Executive Officer of the Board of Forestry and Fire Protection for review of a lumber product.

(1) The petition shall be sent to the Board's mailing address and shall include information that provides the specific basis upon which the petition is founded. The petition must provide the basis that a lumber product may or may not meet the criteria established by Public Resources Code Section 4629.3 and specified herein.

(2) After receipt of a petition, the Board's Executive Officer may request additional information from the California Board of Equalization prior to conducting the review.

(3) The Board's Executive Officer shall complete the review of the petition within thirty (30) days of its receipt or the receipt of additional information requested pursuant to item (2) above. All petitions received in a calendar year shall additionally be subject to review by the Board during its annual update of the regulations specified herein.

(4) Based on a review of the petition, the Board's Executive Officer shall determine whether or not the lumber product that is the subject of the petition meets the criteria specified herein. Upon a finding by the Board's Executive Officer that the lumber product does not meet the criteria, the Executive Officer may recommend that the Board remove the product from the assessed lumber products identified herein.

14 CCR § 1667.6. Annual Update of Regulation.

Pursuant to Public Resources Code Section 4629.4, the Board shall annually update the regulations contained herein. The Board shall conduct the review at its regularly scheduled April meeting. The lumber products identified in the annually updated regulation adopted by the Board shall become subject to the assessment imposed pursuant to Section 4629.5 on the first day of the calendar quarter commencing more than sixty (60) days after adoption of the updated regulation.