

THE LOG

June / July 2023

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Letter from the President

Happy Summer, Everyone!

Are you ready for our annual summer golf outing being held at the Mystic Lake Resort and Casino? For this year's outing, we are moving a little west to enjoy some good ole fashioned horse racing in conjunction with wonderful networking opportunities and of course, golf! Thanks to the planning committee, we are all in for a fantastic time at a wonderful venue. Not a golfer? No problem! I highly encourage you to still come out and enjoy the networking, scenery, and who knows you might get lucky, and win a fantastic door prize, and perhaps not lose a dozen golf balls like myself!

I also wanted to give **special** thanks to our MI and WI legislative consultants who represent our industry and association so well. Scott Everett (MI) recently hosted our Spring Board meeting on June 7 at his offices in Lansing, MI and had a plethora of networking with several legislators and their office staff. But the highlight was the attendance as it was over hundreds of folks. There was a live band, and the Michigan Commercial Fisherman Association generously served up White Fish, Walleye, Lake Trout Perch and Cat-



fish caught from the Great Lakes. Thanks **Scott** for your efforts and hard work!

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LAKE STATES LUMBER ASSOCIATION, INC. . . PROVIDING LEADERSHIP AND EDUCATION TO ASSURE THE SUSTAINABILITY OF OUR FOREST RESOURCES

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For address corrections or to contribute news articles, opinion pages, or advertising, contact us at:

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Not Pictured: Pete Johnson (Granite Valley Forest Products), Jennifer Lu (WIDATCP)

Photo courtesy of Zach Miller, Miller Publications.

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Hardwood Federation Update

By Dana Lee Cole, Executive Director, Hardwood Federation

Tax Takes Spotlight on the Hill

As Congress turns its attention to broader fiscal matters such as the debt ceiling and federal budget for Fiscal Year (FY) 2024, lawmakers have begun to roll out tax legislation that they hope will incentivize economic growth in an uncertain economic climate. On April 20, Sens. Shelley Moore Capito (R-WV) and Kyrsten Sinema (I-AZ) and Reps. Adrian Smith (R-NE) and Joe Morelle (D-NY) introduced the bipartisan and bicameral [American Investment in Manufacturing \(AIM\) Act](#). This important bill would restore the full suite of deductions for business loans, known as Earnings Before Interest, Depreciation and Amortization (EBITDA), thereby creating business certainty and promoting investment. Unfortunately, tax breaks for depreciation, which includes expensing of equipment and amortization were dropped in 2022. The Federation and its allies in the manufacturing community are urging Congress to restore these important deductions and pass the AIM Act.

In more tax news, the hardwood sector and the broader business community have identified restoration of the 100% expensing of equipment deduction as a high priority for the 118th Congress. Bonus depreciation serves as a powerful pro-growth tool by reducing the after-tax cost of long-lived capital equipment purchases such as kilns and boilers. Unfortunately, this provision began to phase down to 80% in 2023, per the requirements of the Tax Cuts and Jobs Act (TCJA) of 2017. Under current law, bonus depreciation will continue to scale down in 20% increments over the next four years, unless Congress intervenes. Failure to act will undermine business planning as well as result in higher tax liabilities for many businesses. To that end, lawmakers have also rolled out the [Accelerate Long-Term Investment Growth Now \(ALIGN\) Act](#). Introduced by Sen. Jim Lankford (R-OK) and Rep. Jodey Arrington (R-TX) on March 30, this important bill will make 100% expensing permanent. Looking to the days ahead, the Federation has also signed onto a letter supporting the soon-to-be introduced “Main Street Tax Certainty Act of 2023,”

with Sen. Daines (R-MT) leading the charge. This important bill would make permanent the Sec. 199A deduction for small businesses, set at 20% of Qualified Business Income (QBI). This important tax break, established by the Tax Cuts and Jobs Act of 2017, is set to expire in 2025 and has delivered substantial tax relief to a broad cross-section of the hardwood sector.



Under an expedited legislative schedule, a rare event in a closely divided Congress, tax bills take several months to move across the finish line and are more often than not bundled into a single package at the end of the calendar year. Given this timetable, the Federation has placed tax policy as a high priority for the June Fly-In, creating an opportunity to build momentum for legislation that will maximize fiscal flexibility for hardwood companies.

The Hardwood Federation will continue to track these and other emerging business tax issues on behalf of the industry. Look for future updates here and in the Federation’s weekly and monthly updates. If you are not on our mailing list, please contact Bryan Brendle at Bryan.Brendle@hardwoodfederation.com and we will make sure you are added!

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LSLA Annual Golf Outing

The LSLA recreation committee is pleased to announce the annual LSLA Summer Golf Outing will be held on **Thursday, July 27th** at The Meadows at Mystic Lake in Prior Lake, MN. We are looking forward to being able to get together with our fellow LSLA colleagues for a couple of days of fun and fellowship.

The Meadows at Mystic Lake is part of the Mystic Lake Casino Hotel complex. Once called Lone Pine Country Club, the course was completely remodeled and reopened in late summer 2005 - since drawing numerous prestigious awards and recognitions from Golf Digest, Golfweek, and Midwest Gaming and Travel. (www.golfthemedadows.com) The course is surrounded by 11 acres of wildflowers and prairie plants, and features pristine bentgrass fairways, tees, and greens, making it one of the most enticing courses in the Twin Cities area.

Our Wednesday evening Welcome Reception will be an exciting night of live thoroughbred horse racing at CANTERBURY PARK~HOME TO THE BEST HORSE RACING IN MINNESOTA. Our group's private event space (Longshots) offers the best view of the entire track in an open-air atmosphere, while still maintaining protection from the weather. The space includes private betting windows, and the reception will include an American Classic dinner buffet of burgers, grilled chicken sandwiches and all the fixings. A cash bar will also be available. Transportation will be provided from the hotel beginning at 3:45pm (first post is 5:00pm sharp). Speak to one of our sponsors: Constructive Sheet Metal, Dufek Manufacturing, Ally Global Logistics and Cascade Hardwood Group about the opportunity to take a Paddock Tour and Winner Circle experience.

Discounted golf rates and a special LSLA tee block has been arranged for our members wanting to play a practice round on Wednesday, July 26th. If interested, please call Jason Brettingen at Kretz Lumber to be added to the pre-event group. The block is from 9:00-10:00am. If interested in playing outside the tee block, please call the course directly (952) 233-5533 to book your own time at normal rates.

Registration forms are available on the LSLA website at lsla.com, by contacting LSLA at (920) 884-0409 or on page 5.

Hotel Accommodations:

Mystic Lake Casino Hotel
2400 Mystic Lake Blvd.
Prior Lake, MN 55372
866-832-6402
Mysticlake.com



Hotel reservations can be made online at:

(<https://mysticlake.reztrip.com/ext/promoRate?property=1290&mode=b&pm=true&sr=822496&vr=3>)

Or call the Reservation Center at (952) 445-9000 and mention Lake States Lumber Association block. Hotel Reservations should be made right away so that we may be able to get additional rooms if needed once our block is full. Room availability outside our block is on a first come basis. **Block cut-off is 7/1/23.**

Agenda: Wednesday July 26th

9:00-9:50am Discounted golf/tee times at The Meadows (call Jason B. to arrange)
3:45-4:45pm Shuttle from hotel to Canterbury Park horse track
5:00-10:00pm Welcome Reception

Agenda: Thursday July 27th

7:15-8:15am Golf Registration
8:15-8:45am "Putt for Dough" & "Cash Shoot-Out"
9:00-3:00pm Shot Gun Start—LSLA Golf Tournament (18-hole Scramble)
5:30-7:00pm Cocktail Hour & Appetizers - Mystic Lake Center
7:00-8:30pm Dinner, Awards & Prizes - Isanti Ball room (Mystic Lake Center)

Pre-Registration by July 1st:

Member Golfers	Member Dinner Only
\$325	\$100
Non-Member Golfers	Non-Member Dinner Only
\$350	\$125

Registration after July 1st:

Member Golfers	Member Dinner Only
\$350	\$125
Non-Member Golfers	Non-Member Dinner Only
\$375	\$150

LAKE STATES LUMBER ASSOCIATION SUMMER GOLF OUTING Thursday, July 27th, 2023 The Meadows at Mystic Lake Prior Lake, MN



PRE-REGISTRATION FORM

GOLFERS (includes golf & dinner):

Welcome Reception

Name: _____ Company: _____ Yes No

Name: _____ Company: _____ Yes No

Name: _____ Company: _____ Yes No

Name: _____ Company: _____ Yes No

- ☐ By checking this box, all participants agree that if you become hurt or damage the property during participation, Lake States Lumber Association will not be held liable for any claims.

DINNER/WELCOME RECEPTION ONLY:

Name: _____ Company: _____ Yes No

Name: _____ Company: _____ Yes No

Cost:	<u>Pre-Registration: By July 1st</u>	<u>Member</u>	<u>Non-member</u>
	Golfers	\$ 325.00	\$ 350.00
	Dinner Only	\$ 100.00	\$ 125.00
	<u>Registration: After July 1st</u>		
	Golfers	\$ 350.00	\$ 375.00
	Dinner Only	\$ 125.00	\$ 150.00

**** Registration fees include Par Three Challenge, Putt for \$, and Putting Contest events**

**** Pre-Registration cancellations refundable if received no later than July 7th, 2023**

Payment Method (please check one):

_____ Payment enclosed (check made payable to Lake States Lumber Association)

_____ Send me an invoice

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Name _____

Address _____

City, State, Zip _____

_____ Charge the following credit card (Visa, MasterCard, Discover, American Express)

Amount: \$ _____

Name on Card: _____

Card Number: _____

Exp. Date: _____ Security Code: _____

Billing Zip Code on Credit Card Statement: _____

Email (for sending receipt) _____

Please mail, email, or fax pre-registration form and payment method to:

Lake States Lumber Association
337 Superior Avenue
Crystal Falls, MI 49920
Fax: 906-875-3724
Email: lsla@lsla.com

Please list the individuals who will be in your foursome:

1. _____

2. _____

3. _____

4. _____

Juvenile Wood Moves

By Scott Bowe, Kemp Natural Resources Station

To be able to use lumber indoors, we need to remove most of the water. By removing water, we make the lumber more useful. Dry lumber is not palatable to most insects or decay fungi, it is lighter, it is stronger, it glues better, it holds screws and nails better, and it is more dimensionally stable.

Lumber producers in Wisconsin use lumber dry kilns to remove water from lumber. 8% moisture content is the industry standard for hardwood lumber used in interior applications and 19% is the industry standard for softwood dimension lumber for structural applications. One common misperception held by many is that once lumber is dried to a specific moisture content, the moisture content stays at that moisture content and never changes. You have heard the word hydrophobic, which refers to a person that is afraid of the water or a material that repels water. Wood is just the opposite. Wood is a water loving material. It is classified as hydrophilic where water molecules will readily bond to the wood substance and cause it to swell.

The gain and loss of moisture causes wood to swell and shrink in dimension. This can happen with changes in humidity, water in gas form, or contact with liquid water such as rain. What is interesting is that normal wood only shrinks and swells in thickness and in width. Very little shrinkage and swelling of length occurs. In fact, shrinkage and swelling in length is so small that it is very difficult to measure even with extremely precise scientific equipment. Look at a solid strip wood floor around a heat register in the winter. You can easily see how much wood shrinks in width by the gaps that form between the strips; however, the end joints stay tight.

Consider the 5/4 decking shown in photo 1. There is a 1-inch gap in the length of the board on the right. Did the carpenter make a bad cut? No. The end joints were tight when the decking was installed (It should be noted that these deck boards are chemically treated for exterior use. That means that they were likely delivered with very high moisture contents, far above the 19% industry standard for softwood lumber). What is going on in this example? We just discussed how the length of normal wood does not shrink in any measurable way. The answer is that this is not "normal wood." This deck board contains "juvenile wood." Juvenile wood is wood that is very close to

the pith or center of the tree. When a board is sawn from juvenile wood, it will shrink in length excessively when compared to normal wood farther away from the pith. The deck board shown in photo 1 contains the pith and was going to shrink in length as the board dried. You can also see that there were at least eight screws put into that board with no effect at stopping the shrinkage.

When a board wants to shrink, no screw, glue, or any fastener will stop the shrinkage.



Photo 1: 5/4 inch Southern Yellow Pine Decking.

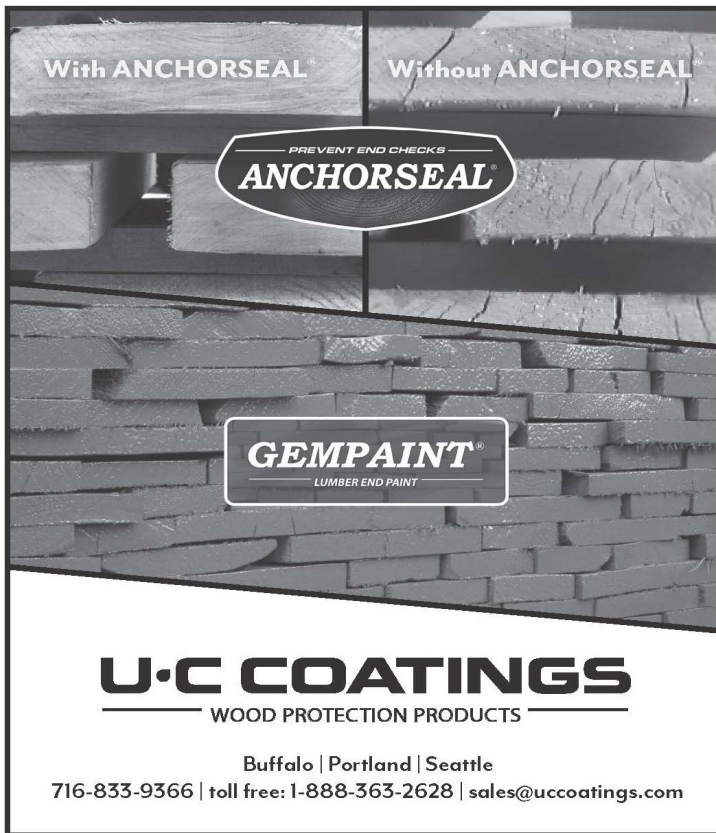
Another 5/4 inch decking example is shown in photo 2. The cracking along the pith is clearly seen in the center board with the board warping downward more than one inch. Here the top surface of the board containing the pith shrank more than the bottom surface of the board causing it to warp downward.



Photo 2: 5/4 inch Southern Yellow Pine Decking.

Woodworking tip of the day, if you want dimensionally stable lumber, avoid boards with pith to avoid juvenile wood.

Scott Bowe is a Professor of Wood Products at the University of Wisconsin's Kemp Natural Resources Station.



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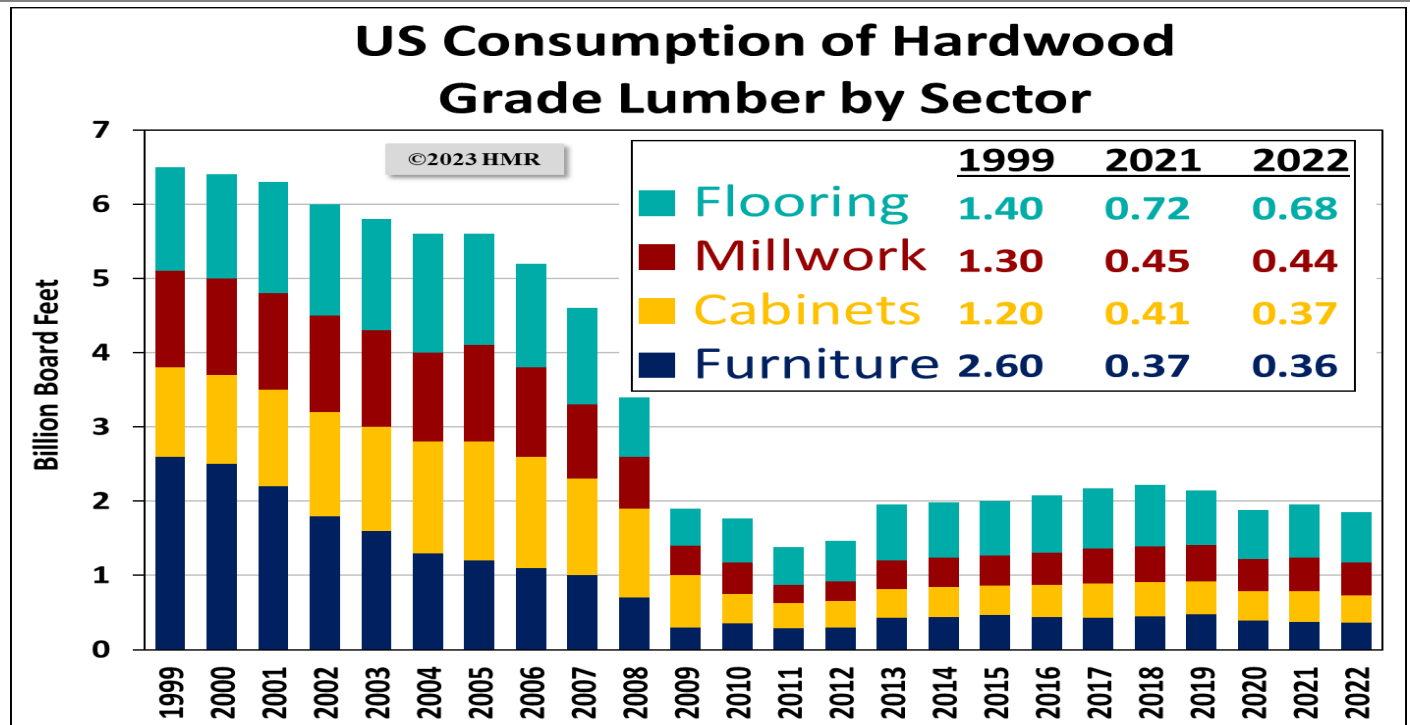


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The Real American Hardwood Coalition Update (RAHC) Get Real with us!



If this chart from the Hardwood Market Report doesn't scare you, it should. It was presented at several industry trade shows earlier this year and shows the steep decline in consumption of U.S. hardwood lumber for the past 25 years, a decrease of more than 2/3s.

Our industry knows this is due in large part to competition from wood look-alike products that have gained market share by misleading consumers about the perceived benefits of non-wood products. The Real American Hardwood Coalition is working to combat this issue by implementing a marketing campaign to educate consumers about the uses, benefits, and sustainability of Real American Hardwood® species.

A lot has been accomplished already:

- Nation-wide research was conducted to understand consumer perceptions of real wood products.
- Key marketing messages were identified to effectively reach consumers.
- A Real American Hardwood logo was developed and trademarked.
- Brand messaging and campaign strategy were established.
- An industry-focused website was launched (realamericanhardwood.org).
- Press releases/articles were distributed to trade and

consumer audiences.

- Social media accounts were launched (Facebook, Instagram, Twitter, YouTube).
- An industry-focused video was created (youtube.com/watch?v=k17rrRC6bGk&t=10s).
- A consumer-facing website was launched (realamericanhardwood.com).
- A campaign database was established.
- The industry website was rebranded and merged with the consumer website.
- A television advertising contract was signed with Magnolia Network.

Television advertising is an industry first, and the Magnolia Network provides a unique opportunity to reach an extremely targeted audience of 92.8 million home renovation viewers/purchasers to learn why real wood products should be part of their home build and renovation projects. The ads will launch this summer.

But consumers aren't our only target audience. Phase 2 of the RAHC campaign will include architects and designers. These initiatives will include CEUs, design competitions, trade shows, show home sponsorships, editorial content, and more.

Continued on next page

The Real American Hardwood Coalition Update (Cont'd)



For months, many industry participants have taken a “wait and see” approach to joining the efforts of the Coalition. Many have wanted to see the Coalition’s plan, and progress, before helping to fund the initiative. The plan is now in place, well underway, and needs your financial support. For those who have helped fund our efforts to date, we thank you. For those who haven’t, we ask what are you waiting for?

Help the RAHC reverse that trend on the HMR chart, and increase consumer awareness, market stability, and industry sales of Real American Hardwood® products.

Donate today at <https://realamericanhardwood.org/contribution-form/>.

Understanding the Significance of Sprinkler Impairment Notifications By Continental Underwriters



When it comes to safeguarding your property and ensuring coverage for potential losses, maintaining and reporting the functionality of your fire protection systems is critical. Anytime that any part of a Fire Protection System is out of service for 4 hours or more, it is important that the impairment is immediately reported to the carrier.

For properties equipped with sprinkler systems, most insurance policies include a Protective Safeguards Endorsement. This endorsement places a responsibility on the insured to properly maintain and test these systems and promptly report any impairments exceeding four hours.

When a policy is rated as being protected by sprinklers and underwritten accordingly, it is crucial that insureds and agents fulfill their duty to notify the carrier of any system impairments. Failure to do so can lead to a range of serious consequences, including:

Coverage Denial: In extreme cases, when an impairment goes unreported, it could result in a denial of coverage in the event of a loss. Insureds and brokers must understand that by neglecting to notify carriers about sprinkler impairments, they risk not only financial losses but also potential liability and business disruption.

Carrier Placement: In many instances, the insured is with a carrier that only writes sprinklered properties. Without a properly maintained and active sprinkler system in place it can cause issues with the insurance

placement. It can affect reinsurance arrangements, potentially jeopardizing the insurer’s ability to cover losses adequately. Timely notification ensures transparency and maintains the integrity of the insurance program.

Market Disruption: The marketplace for insurance coverage relies on accurate risk assessment. Failing to report sprinkler impairments can disrupt this process, making it difficult for carriers to provide accurate pricing and offer competitive rates for well-protected properties.

To ensure the smooth operation of fire protection systems and protect your coverage, it is vital that we work together to educate all stakeholders on the importance of reporting impairments. This includes clients, trade partners, mill operators, and employees who play a role in maintaining and operating these systems.

By understanding the critical nature of sprinkler impairment notifications and actively participating in the reporting process, insureds and brokers contribute to the stability of the insurance marketplace. Timely reporting not only protects your coverage but also helps maintain accurate risk assessments, competitive pricing, and uninterrupted access to insurance markets. Let’s join forces to prioritize the safety and security of our properties by ensuring that fire protection systems remain fully functional and any impairments are promptly reported.

Where is David Bradley?

"Succession planning is very important. We like to make sure the old dogs pass along their lessons learned to the new pups."



LSLA CALENDAR OF EVENTS

July 26
Board Meeting

July 26 & 27
Golf Outing
Prior Lake, MN

July 31-August 2
Lumber Grading Class

August 3
Sawing, Edging and Trimming Course

September 12
Railroad Tie Workshop
La Crosse, WI

October 5
Dust Hazard Class
New Berlin, WI

Fall 2023
Lumber Grading Course
Lower Michigan

LETTER FROM THE PRESIDENT (CONT'D)

Across the pond, our WI consultant, Amy Boyer has been working adamantly on building the relationship with the WIDOT and their staff on extending the MI configured truck routes. Amy has been a massive help in communicating with the board, the WI DOT, and sharing the necessary information to assist our members in added routes. Thanks Amy for your hard work! As always, don't hesitate to reach out about issues/topics that effect your business and always keep an open door to invite local legislatures to your facility!

I hope your AC units are working and your grass is greener than your neighbors!

See you at the golf outing!

Jim Maltese
Stella-Jones Corporation
LSLA President
jmaltese@stella-jones.com

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