

Save America's Family Forests Act

(H.R. 8538 / S. 4442)



Supporting Timely Reforestation After Natural Disasters

The Problem

Timber takes generations to grow, but can be lost in minutes to a natural disaster.

These private working forests support rural economies, forest health, and domestic manufacturing. But natural disasters can wipe out standing timber and the decades of investment behind it.

Replanting is essential, yet current tax policy makes it difficult for landowners to recover those costs quickly and reinvest in their land.

What This Bill Does

Modernizes reforestation tax policy while providing enhanced relief following natural disasters.

The Save America's Family Forests Act allows landowners to:

- Triple the reforestation deduction from \$10,000 to \$30,000—the first update since 2004, aligning the provision with inflation
- Modernize Section 194 to better reflect current reforestation costs
- Allow landowners impacted by federally declared natural disasters to deduct up to \$500,000 in reforestation expenses immediately
- Improve liquidity and access to capital needed to quickly replant and restore forests

Why This Matters

- Speeds recovery after natural disasters
- Improves cash flow for family forest landowners
- Keeps working forests productive
- Supports rural economies and jobs
- Strengthens America's domestic timber supply
- Updates outdated tax policy that has not kept pace with inflation or the increasing cost of reforestation

Contact for More Information

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Current Law

- Landowners may deduct only up to \$10,000 in reforestation costs upfront under Section 194 (unchanged since 2004)
- Remaining costs must be recovered over 8 years (84 months)
- These limits create cash flow challenges, especially after disasters
- Unlike other agricultural products, timber does not have safety net programs or crop insurance

Who It Helps

- Small and medium-sized forestry operations
- Family forestry businesses
- Rural communities dependent on working forests

Bipartisan Leadership

House:	Senate:
Buddy Carter (R-GA)	Bill Cassidy (R-LA),
Aaron Bean (R-FL)	Raphael Warnock (D-GA)
Nathaniel Moran (R-TX)	
Greg Murphy (R-NC)	
Terri Sewell (D-AL)	
Greg Steube (R-FL)	
Mike Thompson (D-CA)	

To Cosponsor

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