

NEW YORK STATE ASSOCIATION OF SERVICE STATIONS & REPAIR SHOPS, INC.

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Workers' Compensation Reform on the Horizon

In welcome news for New York's small-business community, Gov. Eliot Spitzer and legislative leaders announced a bipartisan agreement on the reform of New York's workers' compensation system, with support from both the business and labor communities.

Workers' compensation in the Empire State has long been a lousy deal for both employers and workers, with the second-highest premiums in the nation and the second lowest benefits for injured workers. For many years, our members have identified the cost of workers' compensation as among their top concerns. The accord announced this week represents the first workers' compensation reform in New York since 1996, legislation was enacted reducing premiums by nearly 30 percent.

Savings would be provided to business by, capping permanent partial disability -- which accounts for a mere 17 percent of all comp cases, but 81 percent of costs -- while increasing benefits for injured workers. Premiums are expected to decrease an average of at least 10-15 percent as a result of these initial steps. Premium reductions are expected to be first reflected in the next rate setting cycle, which begins in July, and the plan dictates that the savings be reflected in premium reductions. The agreement also calls for other measures, such as programs to speed injured workers' return to work, strong anti-fraud initiatives, and elimination of the "Second Injury Fund," which has driven cost increases passed on to employers. The plan also calls for consideration of other administrative and legislative changes to further reform and reduce the cost of the workers' compensation system.

Specifics of the plan are as follows:

- The maximum weekly benefit for injured workers will be increased from

\$400 to \$500 in the first year, \$550 in the second year, \$600 in the third year, and to two-thirds of the average weekly wage in New York in the fourth year. Once the maximum benefit reaches two-thirds of the average weekly wage, the maximum benefit will be indexed annually;

- The minimum weekly benefit will be increased from \$40 to \$100;
- Cost savings worth hundreds of millions of dollars will be achieved by setting maximum number of years that a small population of claimants can receive cash benefits.
- Medical services will continue, however, and a safety net will be established to help these workers return to gainful employment and to intervene in cases of hardship;
- Innovative programs will be established to get workers prompt medical treatment and to help them return to work;
- Strong anti-fraud measures will be in place, including the ability to stop work on a job site where a company has failed to purchase workers' compensation insurance for its workers, higher criminal penalties for violators and debarment provisions;
- An expensive fund known as the Second Injury Fund that is now financed by assessments passed through to employers will be closed. The fund was initially set up to help injured World War II veterans, but is now instead used by some insurance carriers as a costly loophole to avoid paying claims; The Compensation Insurance Rating Board, which helps determine workers' comp costs for employers, will sunset as of February 1, 2008. The Superintendent of Insurance will make a recommendation to the State Legislature in September 2007 as to what, if anything should replace it.
- The Superintendent of Insurance has been directed to ensure that these system savings are captured in premium rate

reductions for the next rate setting cycle that concludes this July. This will require the Superintendent to enter discussion with the insurance industry on this subject.

In addition, after close consultation with the legislature, the Governor has directed the Superintendent of Insurance along with appointees of the legislature, business and labor to work with the Workers Compensation Board, the Department of Labor and legislative Task Forces to pursue a number of additional reforms administratively and to make recommendations about additional legislation. These important initiatives include:

- Gathering data on system costs. For years, the legislature and the public has had to struggle to understand the costs and the outcomes of the workers compensation system. There will now be transparency;
- Designing an expedited hearing process to reduce litigation and speed the time it takes for workers to receive treatment and return to work; and
- Designing by year-end new fact-based medical guidelines to replace New York's current outdated system. In addition, in conjunction with the Workers' Compensation Board, the Superintendent will design treatment guidelines and training for law judges.

The Governor and the Legislature trying to help small business, seems out of character. Let's hope it all true.

State Budget Process Underway

Budget negotiations have begun as the governor and Legislature work to enact an on-time budget for what would be the third year in a row -- after two decades of missing the April 1 deadline.

In January, Gov. Spitzer proposed his first budget, which would increase spending by \$7.1 billion, or 6.3 percent, to \$120.6 billion -- nearly three times the rate of inflation.

Aid to education would increase by a massive \$1.4 billion, but additional funding would be tied to accountability measures instituted by the governor. The state workforce would grow by nearly 2,500. The budget contains some \$550 million in "loophole closures."

Although the Administration maintains they are not tax increases, and some do address technical issues, they would still increase the tax burden on businesses. Fees are also increased to the tune of \$65 million. The governor's budget does contain reform of the Wick's Law, which has been supported by NFIB, increasing the threshold from \$50,000 (as set way back in 1964) to \$1 million outside New York City and \$2 million in the city. After this year, the threshold would be indexed to inflation.

The only tax relief included in the governor's budget is in the form of a \$1.5 billion expansion of STAR. Funds would still go directly to school districts -- and not taxpayers

The current debate in Albany is centered on how much money there is to spend. Both houses of the Legislature believe state revenues to be nearly \$1 billion more than the governor has projected. Under the budget reforms agreed to earlier this year, a consensus must be reached on revenues. If an agreement on available revenues is not reached, the number will be set by newly minted New York State Comptroller Tom DiNapoli -- who was tapped for the post, over objections of Gov. Spitzer.

The concern is that increased revenue will drive the final enacted budget even higher. The Legislature has historically increased budget from that proposed by the executive.

State Senate Passes Legislation Providing Tax Relief For Small Business

The New York State Senate earlier this month passed a comprehensive, \$1.3 billion Small Business Assistance Plan. The legislation, sponsored by Sen. Joseph L. Bruno and the Senate Majority, was approved with overwhelming bipartisan support and now heads to the Assembly for action. The Senate package represents the only significant tax relief for small business currently on the table in Albany.

Key elements of the Senate's Small Business Assistance Plan include:

- Elimination of the income tax and corporate franchise tax on manufacturers, with tax savings of \$550 million.
- A \$350 million refundable tax credit to provide relief from rising energy costs to small businesses with 20 or less employees.
- Cutting the corporate franchise tax rates from 7.5 percent to 6.85 percent, resulting in savings of \$150 million.
- Expanding New York State's online permitting and licensing system to lessen the burden placed on small businesses by the state.
- Providing rebates averaging \$700 directly to small businesses that pay school taxes and employ less than 20 people, providing \$150 million in property-tax relief.

The association will encourage the Assembly to echo the Senate's strong bipartisan support of this bill,

Is Your NYVIP Software up to Date

The association has received the following communication from the NYS Department of Environmental Conservation, Director of Technical Services and Clean Air. We pass

it on as a service to our members.

A NYVIP software version update is currently being installed in most inspection stations. This update was mailed in December, and is required in order to continue performing inspections. This is the first NYVIP update and it contains many beneficial changes and enhancements for the inspection station, and installation takes less than 10 minutes.

To date over 600 stations have not updated despite having received three NYVIP system messages about the update and the requirement to install it. We do not wish to inconvenience stations or the public any more than necessary, but the software is very important and must be installed immediately.

Before we stop any inspection activity, we are asking for your help in contacting your members and encouraging them to update so that they may continue business uninterrupted. The stop process will check the software version and stations that have not updated will be denied access to Testcom. This will occur on Tuesday February 20, 2007.

If a station misplaced their update CD, they may call SGS Testcom at 1-866-469-8477 for help. They may also borrow a CD from another station as all CDs are the same, and may be used to update more than one station.

If you have any questions or concerns, you may call the Office of Clean Air, at 518-473-0597. Thank you for your assistance.

Seneca Nation To Levy Its Own Tax On Tobacco

The Seneca Nation of Indians, facing threats of tobacco tax collections by the Spitzer

administration, is adding its own tariff to cigarettes that reservation retailers sell to non-Indians across the country. But the Senecas have no intention of sharing those tens of millions of dollars with Albany. Instead, the Senecas will keep the money for their own reservation programs.

Known for years as the kings of low-price cigarettes throughout the United States, the Seneca Nation also is establishing minimum price levels for cigarettes sold by their merchants. Still, the new prices would be well below what off-reservation retailers must charge with the state's excise and sales taxes.

Under the Senecas' new policy, every pack of cigarettes sold by a Seneca retailer must have the new Seneca import stamp by March 31. Those without the stamp, purchased from one of three new Seneca stamping companies, will be considered contraband and, according to a new Seneca law, illegal. A retailer could be shut down by a new commission overseeing the system for failing to follow the new tribal law, Seneca officials said.

The Senecas are cautious not to call the new levy a tax, but rather an import fee. At only 75 cents per carton, it is modest compared with the \$15 per carton state excise tax. Seneca officials also are looking at a minimum pricing system that could add up to \$12 to the price of a carton of cigarettes, depending on the brand, said Seneca officials who spoke on condition of anonymity.

The Spitzer administration has been working on a solution to end years of tax-free sales by the Senecas and other Indian tribes in the state. Spitzer has included in his 2007 budget nearly \$200 million in anticipated tax revenues from the Indian sales. He has not revealed how the state will move to collect the taxes - estimated by some to be \$400 million or more a year.

The issue has simmered since 1992, when then-Gov. Mario Cuomo backed away from an effort to collect the taxes after violent protests between Indian protesters and police. The scene repeated itself five years later and Gov. George E. Pataki similarly backed off. Spitzer, in his campaign last year, said he would follow laws passed to collect the levies - raising fears for a repeat confrontation between the state and Senecas.

Spitzer Backs Plan for Indian Casino in Catskills

Gov. Eliot Spitzer has approved plans for a \$600 million Las Vegas-style casino in the Catskill Mountains for the St. Regis Mohawk tribe and agreed to lead the effort to gain federal approval. His decision is the biggest leap yet in a 30-year struggle to bring gambling to the faded resort area.

The governor signed a letter on Sunday concurring with an initial federal determination made in 2000 that the proposed casino at the Monticello Raceway would benefit the Mohawks and the residents of Sullivan County. He and the three governing chiefs of the Mohawks also signed a gambling compact that would provide the New York State government with up to 25 percent of the annual revenues from 3,500 slot machines at the casino, an amount estimated at more than \$100 million a year.

Proponents contend that the casino would revive the economy of the old borscht belt, attracting six million visitors a year and generating 3,000 jobs and tens of millions of dollars in revenue. In a series of concessions by the tribe, the Mohawks have agreed to provide \$20 million a year to the county and to Monticello to offset the impact of the casino and to collect and remit taxes from

sales of liquor, cigarettes and other retail items at the casino.

Right to Repair Battle Moves to the States

As the battle for passage of the Motor Vehicle Owners' Right to Repair Act by the U.S. Congress is just gearing up this year, the fight already is in full throttle in the states. Three states' legislatures are currently considering Right to Repair legislation including New Jersey, Oklahoma and just added this week, **New York**. Other states likely will follow soon.

In New Jersey, the legislation (A. 931), introduced by Assemblyman Reed Gusciora, D-N.J., was passed unanimously by the Assembly Consumer Affairs Committee and is awaiting action by the full assembly. The bill was on the schedule for consideration on Feb. 22, but was pulled at the last minute due to wavering support from some Democrats. A companion bill, S. 2553, was introduced on Feb. 26 by Senate Majority Leader Senator Bernard Kenny, D-N.J. and Senator Joseph Kyrillos, R-N.J. The bill has been referred to the Senate Commerce Committee. While there is support for the New Jersey Right to Repair legislation by the governor and assembly leadership, the new car dealers and car companies have been turning up the heat lately in an attempt to derail its progress.

In Oklahoma, Right to Repair legislation (H.B. 1584) was introduced by Rep. Lucky Lamons, D-Okla., and was referred to the Rules Committee. The bill has drawn considerable opposition from the dealers and car companies, but is supported by the American Automobile Association (AAA) of Oklahoma, which stated that the car owner should be able to determine where the car is repaired once they drive off of the dealer lot.

Assemblyman Darryl Towns, D-Okla., along with 21 other legislators, on Feb. 23 introduced the New York State version of Right to Repair legislation. Darryl Towns is the son of Rep. Edolphus Towns, D-N.Y., who has been a key sponsor of the bill in the U.S. Congress over the past several years. The bill has been referred to the Committee on Transportation. Efforts are underway to move the bill and get a Senate Sponsor.

A.7522 Right to Repair Act

The subject bill amends the New York State Vehicle and Traffic Law, in relation to mandating automobile manufacturers to release vehicle repair information to vehicle owners. This bill should be known as the "Motor Vehicle Owners Right To Repair Act." It identifies the problem that the ability to diagnose, service, and repair a motor vehicle in a timely, reliable, and affordable manner is essential to the safety and well being of automotive consumers in the State of New York.

In many instances, vehicle access codes prevent owners from making the necessary diagnosis, service, and repair of motor vehicles in a timely, convenient, reliable and affordable manner. This bill provides that the access codes or special equipment retained by the manufacturer be provided to the motor vehicle owners and the motor vehicle repair shops. This will permit consumers who wish to have this availability. Consumers in New York and nationwide have always benefited from the accessibility of an after market parts supply, or parts and accessories used in the repair, maintenance or enhancement of a motor vehicle.

This legislation requires that manufacturers of motor vehicles and trailers sold in New York, to provide to the vehicle owner the motor vehicle repair shop information that

will permit the after market to supply parts and to repair late model vehicles. The information necessary to diagnose, service or repair must include information necessary to integrate replacement equipment, and any kind used to diagnose, service, repair, activate, certify, or install any motor vehicle equipment into a motor.

It allows for vehicle owners in New York to receive the information necessary to permit the diagnosis, service, and repair of their vehicles. It gives the vehicle owner the option to choose between original parts and after market parts when repairing their motor vehicles and to make repairs necessary to keep their vehicles in reasonably good and serviceable condition during expected vehicle life.

Manufacturer's repair facilities traditionally charge more than the independent repair shops and are not easily accessible. The independents repair facilities are numerous, accessible and competitive. The removal of this competition from the market place will limit the motorist chooses, increase cost and lead too more down time for the vehicles.

For the above reasons the New York State Association of Service Stations and Repair Shops, it affiliates and 3500 member support this bill.

Legislative Roundup

In addition to the Right to Repair Act, many other bills have been filed which, if passed would impact our industry, either positively or negatively. In all by the end of the legislative session almost 300 bills will be introduced. The association monitors all of these and lobbies for or against their passage. What follows is a sampling of these bills.

A.44 - Right to Inspect Repairs Bill Reported To Codes

The subject bill amends the Vehicle and Traffic Law, in relation to the right to inspect a repaired motor vehicle and the return of replaced parts. It requires repair shop to notify customers of their right to inspect and retain replaced parts.

Currently, customers have the right to inspect their vehicles and may request replaced parts. This bill is redundant and unnecessary. The provisions of this bill are already in the law and the regulations. The New York Department of Motor Vehicles has five regional offices and an army of Automotive Facility Inspectors to enforce this and other mandates on the repair industry.

The repair industry in this State is inundated with regulations. Increasing the exposure to additional enforcement makes a bad situation worse. A repair shop that does not post a sign or one where the sign has fallen is exposed to addition penalties. The bill is nothing more than an attempt to place additional burdens on an already over burdened industry. For the above reasons the association opposes this bill and will work to ensure its defeat.

A.48-Repair Warranty Legislation Reported To Codes

The subject bill amends the vehicle and traffic law, in relation to repair work guarantees and the time period in which complaints against motor vehicle repair shops may be made. It establishes a warranty on the labor and parts supplied by automobile repair shops and a time period in which complaints against such repair shops can be made. The bill extends the warranty to labor and parts, which would be warranted for three months, three thousand

miles or to thirty days after the discovery of a faulty repair which in the judgment of the Department of Motor Vehicles, (DMV), could not have reasonably been discovered in 90 days. However, in no event shall the DMV accept such complaint more than six years from the date of such repair. The bill requires the Commissioner of Motor Vehicles to accept complaints.

Current law provides that the Department of Motor Vehicle may accept a complaint on a repair for ninety days or three thousand miles. Extending the period to thirty days and up to years after a problem has surfaced is unreasonable. There are many repairs on a vehicle that are subject to wear from driver abuse or vehicle conditions. For example brakes may last for ten thousand or one hundred thousand miles depending on the driver. This holds trues for other mechanical parts such a clutches and power steering.

For the above reasons the association opposes this bill and will work to ensure its defeat.

A.198 - Requiring Insurance Companies to Disclose Financial Interest in Repair Shops Introduced

The subject bill amends the New York State Vehicle and Traffic Law, in relation to requiring motor vehicle repair shops to provide written notice to customers in relation to requiring insurance companies to disclose financial interests in motor vehicle repair shops.

It strengthens the existing anti-steering provisions in the current law. It provides that customers having a motor vehicle repaired be provided with a written notice stating that they cannot be required by an insurer to use a particular repair shop. It also requires that insurers disclose if they have a

financial interest in a repair shop.

There have been concerns about the effectiveness of current provisions of the law prohibiting insurance companies from steering their policyholders to a particular motor vehicle repair shop. In some cases the insurance company may pressure the vehicle owner to have the vehicle repaired in a shop in which they have a financial interest. This raises concerns that the quality of the repair could be jeopardized since the insurance company has a financial interest in keeping the cost down. This bill eliminates that concern by requiring additional disclosures to vehicle owners at the time when a claim is processed and at motor vehicle repair shops.

For the above reasons the association supports this bill and will seek its passage.

A.281-S.1273 - Window Glass Tinting Bill Introduced

The subject bill amends the Vehicle and Traffic Law, in relation to including the examination of tinted or shaded windows in the periodic inspection of motor vehicles. It includes an examination of window tint in the yearly state safety inspection of a vehicle. It requires that any window of a vehicle, which is covered by or treated with any material, which has a light transmittance of less than seventy percent, would be subject to this new law and would fail inspection.

The bill is an attempt to address the issue of glass that is too dark which can inhibit drivers from making necessary eye contact with another driver to understand their intent. It also tries to remove the problem that law enforcement's can have because their ability to observe illegal activity occurring within the vehicle is obstructed.

While the goal of improving traffic safety and protecting law enforcement officials may have merit, placing the burden of enforcing the provisions of the bill are unfair. There is no accommodation to the inspection station for the time to test the tinting nor is there a provision to reimburse the business for the equipment needed to do the testing.

The association opposes this legislation and will work towards its defeat.

S.665 - Allowing Villages to Prohibit Sales of Alcohol Introduced

The subject bill amends the New York State Alcoholic Beverage Control Law, in relation to providing villages the local options to prohibit the sale of alcoholic beverages.

Under current law villages do not have the authority to make changes concerning the sale of alcoholic beverages and they should not have this authority. Localizing the sale of these products does nothing more than send consumer to other jurisdiction to make a purchase. This is an inconvenience for the customer and creates financial hardships for the business involved. Customers are creatures of habit they want to make their purchase in one place. They don't want to buy bread and milk in one store then travel to another village to purchase beer or some other alcohol beverage. They will travel to the other village to purchase all the products in the same place.

For these reasons the association opposes this legislation and asks it be defeated.

A.223 - Price Gouging Bill Introduced

The subject bill amends the General Business Law, in relation to price gouging.

It grants citizens who are alleged to be victims of illegal pricing practices in times of emergency the right to directly sue the alleged responsible party.

There is an existing price gouging statute under the General Business Law. This bill would provide for the possibility of injunctive relief, a minimum \$1,000 damage claim and a maximum \$5,000 penalty for willful violations. Currently, only the State Attorney General is empowered to bring legal action against violators of the price gouging statute. This bill would leave the Attorney General's powers intact, but would also permit individual victims of price gouging to sue the price responsible party directly.

This bill is a diagram for abuse. In September of 2005 motor fuel prices increase dramatically. The reason was that the suppliers raised the prices to the retailer. The retailers raised their prices on the advice of suppliers and the reality that the next load of motor fuel would be thirty percent higher. The Attorney General reacted to legislative pressure and singled out the weakest in the supply chain, the retailer. The problem and the infraction were will above the retailer but the Attorney General picked the softest target. This bill will only make a difficult situation worse. Adding a private right of action to a law that is enforced by the state without a clear knowledge of the motor fuel industry place small independent defensive disadvantage. Before any bill becomes law the enforcing agency and the legislature need to understand the industries they are trying to regulate.

For these reasons the association opposes this bill and will work to ensure its defeat.

S.1612 Requires Full Cent Pricing on Fuel

The subject bill amends the General

Business Law. It establishes that no person who sells gasoline in this state shall charge a price for gasoline except at whole cent price per unit. It also establishes penalties for the violation of this requirement.

The fraction of a cent gasoline pricing mechanism dates back to the late 1920's and early 1930's. The industry has never been questioned on this practice except as a curiosity. There has been no public outcry to our knowledge. Therefore if it's not "broken why fix it." Perhaps the energy put into this bill can be better used to find out why the wholesale price of motor fuel is so unstable.

Also, we strongly object to the penalty in the bill. A \$500.00 fine gives enforcement officials encouragement to make huge efforts to fine violators. This industry inundated with unfortunate requirements that are meaningless but violations of a minimal infraction result in fines.

For these reasons the association opposes this bill and will work towards its defeat.

S.175 Zone Pricing

As the price of motor fuel increases and consumers find it difficult to fill their tank, many suppliers are enjoying a "windfall profit." Suppliers for no apparent reason are increasing the prices of gasoline and diesel fuel to the motoring public. The only justification is that the public is willing to pay. The only way to discourage these price increases is for government to investigate the rise in cost of motor fuel.

One mechanism used by suppliers to control the price of motor fuel is by creating zones and offering the product at different prices depending upon what the traffic will bear. Oil companies claim that this practice is

used to meet competition. In some cases this may be true, but in most it is not.

Zone Pricing is a marketing technique used by petroleum companies. These companies determine the geographical price zone based on the demographics of a certain area. If one area is more affluent than another the wholesale price to the service station dealer can be higher or lower. While many believe that the more affluent the neighborhood the higher the prices, this is often incorrect. There are many cases where the price is higher in areas that can least afford to pay escalating prices. What is always certain, the less competition the higher the price.

The price of the motor fuel along the supply chain is subject to change. However, the only price the public sees is what's on the pumps. The smallest margin of profit is between the wholesale price to the service station and the price to the consumer. At times oil companies, to punish dealers, use zone-pricing practice. If the dealer does not sell the product at a price that the company determines the dealer's price increases. For example, if they want the dealer to make ten-cents per gallon but the dealer increases that margin, the supplier will increase the wholesale price. They will also take advantage of a situation where there is a lack of competition. The practice of zone pricing can be abused and in many cases is.

Legislation is needed to deter suppliers from taking advantage of motorists by using a pricing strategy that can be manipulated. While it would be in the public's best interest if the price of the product could be controlled from the well head to the automobile this is impossible. However, there is an ability to control the price from the supplier to the retail dealer and subsequently to the consumer. The provision in Senate Bill S973 will create a deterrent against discriminatory pricing.

S.701 Requiring Posting of Fuel Taxes

The subject bill amends the New York State General Business Law, in relation to requiring dealers engaged in the retail sale of motor fuel to post a list of all federal, state and county taxes that are included in the current motor fuel price. Its intent is to provide consumers with a list of the taxes they are paying. A fine of up to \$1000 is permitted for each violation

It is surprising that lawmakers are willing to show voters that the largest profit margin in the price of a gallon of motor fuel is the taxes. Government is the biggest beneficiary of the sale of a gallon of gasoline or diesel fuel.

A major problem with the bill is that it is a “fine waiting to happen.” Prices are so volatile that the prices of motor fuel can change daily. Most of the sixty-one counties in New York State collect sales tax as a percentage of the price. This means that every time the price goes up or down the taxes that are listed on the signs need to be changed. This create an additional burden on the retailer and where a small delay in changing the sign can lead to an action.

If the legislature feels that it is important that the consumer know what the taxes on a gallon of motor fuel are, than perhaps they can convince the counties to go to a flat tax just as the State did has.

For these reasons association opposes this bill and asks that it be defeated.

**WORKERS' COMPENSATION
SAFETY GROUP #536
DECLARED DIVIDENDS
HAVE AVERAGED 35% FOR
THE PAST FIVE YEARS**

DMV Record Retrieval

DMV record retrieval is available to association members and affiliates at a cost of \$12 per record. Additionally, you may order DMV certified paper abstracts of drivers license, vehicle registration, and vehicle title records for an additional fee of \$2 per abstract. To use this service should call 518-452-4367.

We Have Changed Our Web Address

The Association is pleased to announce a new web site. The old website has been completely revamped to provide you with easier faster access to the information you need. The new address is

www.nysassrs.com

Our e-mail address has changed to:

state@nysassrs.com

In addition to being able to read back issues of newsletters, and providing you with links to important sites we have added a bulletin board to keep you better informed as stories break.

WARNING

**YOU CANNOT DO
INSPECTIONS IF ANY OF
YOUR EQUIPMENT IS
MISSING OR INOPERABLE.**

**PERFORMING AN
INSPECTION UNDER
THESE CONDITIONS CAN
RESULT IN REVOCATION
OR SUSPENSION OF YOUR
INSPECTION LICENSE.**

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