



SSDA News

Service Station Dealers of America and Allied Trades

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LEGISLATIVE UPDATE

By Roy Littlefield

U.S. Congressman Kevin Brady (R-TX) and U.S. Senator John Thune (R-SD) are preparing the Death Tax Repeal Act of 2015 for introduction in the coming weeks.

SSDA-AT has signed on to a Family Business Coalition letter to members of Congress in support of the legislation.

SSDA-AT supports full and permanent repeal of the Federal Estate Tax for the following reasons:

Repealing the death tax would spur job creation and grow the economy.

Many studies have quantified the job losses caused by the death tax. Last year the Tax Foundation and Heritage Foundation both found that the US could create over 100,000 jobs by repealing the death tax. A 2012 study by the House Joint Economic Committee found that the death tax has destroyed over \$1.1 trillion of capital in the US economy - loss of small business capital means fewer jobs and lower wages. Lawrence Summers former Secretary of the Treasury under President Clinton, Alicia Munell member of President Clinton's Council of Economic Advisors, Joseph Stiglitz a Nobel laureate for economics, and former CBO Director Douglas Holtz-Eakin have all published work on the death tax's stifling effect on job growth and the economy as a whole.

The death tax contributes a very small portion of federal revenues.

The death tax currently accounts for less than half of one percent of federal revenue. There is a good argument that not collecting the death tax would create more economic growth and lead to an increase in federal revenue from other taxes. A 2014 Tax Foundation analysis found repeal of the death tax would increase federal revenues by \$3.3 billion per year using a more realistic, "dynamic" economic analysis. In addition, the death tax forces family businesses to waste money on expensive insurance policies and estate planning. These burdensome compliance costs make it even harder for business owners to expand their businesses and create more jobs.

The death tax falls particularly hard on minorities. The death tax threatens to confiscate generational capital from African-American and minority communities. Death tax liabilities bankrupted the Chicago Defender - the oldest black-owned daily newspaper in the United States - and will reduce net African-American wealth by 13 percent, according to a study conducted by Boston College professors John Haven and Paul Schervish. According to a 2004 Impacto Group poll, 50 percent of Hispanic business owners know someone who sold

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Obama Eyes Taxes on Foreign Earnings to Pay for Infrastructure Projects

The White House has proposed taxing the foreign profits of American-based companies in order to fund infrastructure programs.

Those taxes will be included in the president's fiscal 2016 budget, and also put more meat on President Obama's years-old framework for revamping the tax system for U.S. businesses.

The first tax, 14 percent on the roughly \$2 trillion that U.S. multinational corporations have stashed offshore, is part of the budget's \$478 billion plan to help shore up the Highway Trust Fund.

The tax on offshore profits would raise \$238 billion of that funding for roads and would be imposed whether companies bring the profits to the U.S. or not.

The second tax, of 19 percent, would apply to future foreign earnings.

"As part of his budget, the president will propose a significant investment to repair our crumbling roads and bridges, and modernize our infrastructure so businesses can create good jobs here at home," the official said by email.

"These investments would be paid for by closing tax loopholes as part of reforming the business tax rules to level the playing field and make sure everyone pays their fair share," the official said.

But while the proposals do flesh out the president's tax reform plan, there's reason to believe Republicans won't rush to embrace them.

Currently, U.S. corporations pay a top rate of 35 percent, among the highest in the industrialized world. Companies also have to pay that top rate on income made anywhere in the world, something the business community has long called on Washington to change.

At the same time, companies can hold off on paying taxes on their offshore income until they bring the money back to the U.S. — a set-up that has spurred

corporations to keep an increasing amount of profits abroad.

The White House official added that the president's budget proposal also includes measures to "crack down" on companies that shift their headquarters overseas to avoid U.S. taxes, referred to as "inversions." Bloomberg first reported the new tax proposals.

Both Republicans and Democrats want to bring down that top corporate rate, and GOP lawmakers have long urged Obama to put more details into his tax reform plan. Some GOP officials have also sounded open to using the proposals.

Republicans want to bring the top corporate rate to 25 percent, while Obama has floated a top rate of 28 percent and a 25 percent rate for manufacturers.

The Obama administration has said that because the two parties have more intractable differences when it comes to the individual tax system, congressional Republicans should work with them on business tax reform. That would include helping out the businesses that pay taxes through the individual system.

"We want to work with this administration to see if we can find common ground on certain aspects of tax reform. And we want to exhaust that possibility," House Ways and Means Committee Chairman Paul Ryan (R-Wis.) said Sunday on NBC's "Meet the Press."

"And if and when that possibility is exhausted, then we will put out what we think ought to be done."

But that doesn't mean that Republicans, or the business community, will be satisfied with the more detailed proposals out of the administration. Neither were particularly big fans of a tax reform plan from former

House Ways and Means Committee Chairman Dave Camp (R-Mich.) that treated offshore corporate profits more generously.

President Obama Reveals Proposed Federal Budget for FY 2016 & Infrastructure Plan

On February 2, 2015, President Obama released his proposed federal budget for fiscal year 2016 (which will commence on October 1, 2015). Every year the President is obligated by statute to submit his budget proposal to Congress by the first Monday in February (though there are no penalties for missing this deadline). While Congress is under no formal obligation to consider the President's budget, the President's budget will inevitably have a significant impact on the upcoming budget and tax reform debates. This year, the impact of the President's budget proposal may also carry into the debates leading up to the 2016 presidential elections.

President Obama's 2016 budget spans 2,000 pages and calls for approximately \$4 trillion in spending. Most of the key provisions in the proposal come as no surprise as the White House previewed the vast majority of them during or surrounding the State of the Union.

Some of the most significant new expenditures in the President's budget include:

- Funding targeted at expanding the availability of early child care, including tripling the child care tax credit for certain families with children under 5, increasing funding for Head Start and funding expanded access to preschool for low and middle income families.
- Funding targeted at increasing the affordability of

higher education, including providing free community college, expanding Pell Grants, managing student loan debt and modifying existing education related tax credits.

- Establishing a second earner tax credit for families in which both spouses work.
- Investing \$478 billion in a six year surface transportation reauthorization proposal. This provision in particular would be funded by changing the manner in which companies are required to pay taxes on overseas earnings.
- Establishing or increasing funding for various international efforts



including, the fight against ISIL, the response to Russian aggression, protecting the nation against foreign cyber threats and combating the international spread of infectious diseases.

- Increased funding for research and development.

Additionally, what is sure to be of

interest to small businesses, the President's budget includes:

- Funding to encourage states to establish paid family leave programs (i.e. encouraging more states to enact laws like California, New Jersey and Rhode Island which require private employers to provide paid sick leave).
- Funding to "expand retirement savings options" which would include requiring that certain part time employees be offered the opportunity to participate

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Lobby Day Wrap-Up

By Roy Littlefield, IV

On February 5th, SSDA-AT members gathered in Washington, D.C. to discuss transportation funding proposals with members of Congress and their staffs. The timing could not have been better with the president proposing his budget, highway funding scheduled to run out in a few months, and a new Congress.

Those who attended gathered as a group in the Caucus Room of the Cannon House office building where they were briefed for the day and updated on current status of the Highway Trust Fund.

Former Congressman Al Wynn then spoke on the importance of members coming to Capitol Hill. The crowd was then briefed by two members of the National Republican Senatorial Committee on the goals of the party, the results of the most recent election, initiatives of the party, and looking forward to 2016. A member of the Small Business Legislative Council then gave an updated on tax reform and tax extenders which lead to an outburst of questions from the audience.

We then reviewed the funding options for a long-term transportation bill and reviewed some of proposals being aimed at the tire industry which includes: increasing the motor fuel tax by \$.15-\$2.00 per gallon, reinstating the Federal Excise Tax on passenger tires, increasing the Federal Excise Tax on truck tires by 10%, reinstating the Federal Excise Tax by \$.05-\$.15 per pound on tread rubber used in the retread process, increasing the Federal Excise Tax on trucks and truck parts by 10%, and dozens of others. Congressman John Delaney (D-MD)

then took the floor and shared his proposal for funding transportation in a way that would not place harmful taxes on our industry. Democratic Whip Steny Hoyer then shared his thoughts with SSDA-AT members about the importance of funding a long-term bill and the need for the United States to improve its transportation system.

Others took part in one-on-one robin educational and introductory sessions with key Hill staffers from the House Transportation & Infrastructure Committee and the House Ways & Means Committee in the Rayburn Gold Room.

By the end of the day, SSDA-AT members collectively made contact with 22 Congressional offices, sharing our views, positions, and concerns.

The evening concluded with a reception in the Capitol Foyer of the Rayburn building, where SSDA-AT, in conjunction with other automotive related groups, hosted members from the 114th Congress and their staff.

With so many small business issues on the table for 2015, it was important to share our positions with members of Congress. A big thank you to all those who attended, together we made a difference.

Lobby Day Wrap-Up



At Least a Dozen States Consider Possible 2015 Increases in Motor Fuel Taxes

Officials in more than a dozen states are talking about possibly increasing taxes on gasoline and other motor fuels to help cover funding shortfalls for transportation infrastructure, reports a group that tracks tax developments across the country.

Carl Davis, a senior policy analyst at the Institute on Taxation and Economic Policy, wrote in a Jan. 29 Tax Justice Blog article that "when it comes to paying for infrastructure, the gasoline tax is the single most important source of revenue collected at both the state and

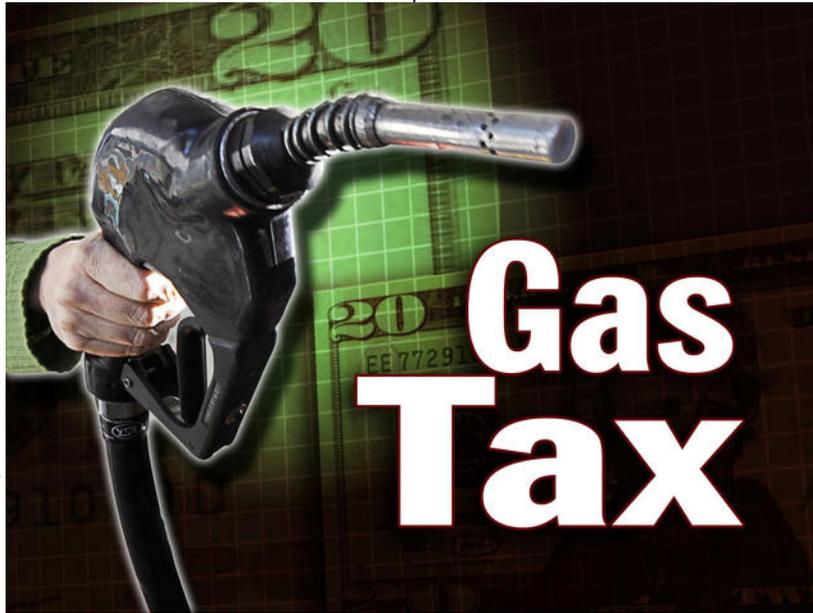
federal levels. As a result, funding large scale improvements, or maintenance, to transportation networks usually means that the gas tax rate has to go up."

He said six states enacted fuel tax increases or reforms in 2013, and two more in 2014. For 2015, he said governors or legislators in 12 more are "seriously considering gas tax increases." Those are, Davis said: Georgia, Idaho, Iowa, Michigan, Minnesota, Mis-

souri, New Jersey, South Carolina, South Dakota, Tennessee, Utah and Washington state.

The list could be longer still. "We're also hearing gas tax talk from legislators in Montana and Nebraska, task forces in Louisiana, research groups in Oklahoma and media in states such as Colorado and Wisconsin,"

Davis added. Although he repeatedly wrote only of gas tax increases, states are usually considering plans that also increase fees on diesel and other types of fuel, plus registration fees.



Besides his list, we have been reporting that officials in yet more states are considering ways to boost their transportation revenue. In at least two more - Kentucky and North Carolina - officials are discussing how to revamp their percentage-based fuel tax laws to ward off big declines in receipts due to the past year's plunge in pump prices.

This all comes as President Obama and a

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At Least a Dozen States Consider Possible 2015 Increases in Motor Fuel Taxes

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number of congressional leaders are also pushing for a major infusion of revenue into the Highway Trust Fund. The president and some lawmakers specifically want to tap receipts from a tax on foreign profits of corporations or repatriated earnings from abroad.

Some governors are also telling Congress that no matter what they do at the state level to increase their own transportation revenue, states still need a stronger and more reliable federal program to help catch up to a long list of backlogged projects to replace aging infrastructure or add capacity for growing populations.

The tax blog roundup article listed reasons the writer sees possible fuel tax hikes in each of the dozen states he targeted. In some of those, governors have proposed such measures or the legislature is already acting, while in others Davis cited reports that could point toward such outcomes.

In Georgia, for instance, he noted House Speaker David Ralston said a gas tax increase was possible this year and some lawmakers introduced a bill to do so. Gov. Nathan Deal has not formally proposed one, but Davis wrote the governor "has been dropping hints that he's open to the idea."

Idaho Gov. Butch Otter has not proposed hiking fuel taxes, but "he has supported increases in the past, and there is rampant speculation that a gas tax hike could be floated soon," the article said. Likewise,

Tennessee Gov. Bill Haslam, Washington's Jay Inslee and Chris Christie of New Jersey - among others - have not proposed one, but the analyst in each case pointed to indicators that such revenue measures may emerge.

The report also counted the December action in Michigan's legislature, which passed a series of tax increases with a strong push by the governor but will put them before voters to approve or reject in May.

It noted that Minnesota Gov. Mark Dayton and Senate leaders proposed adding a wholesale tax to fuel, and South Carolina Gov. Nikki Haley proposed hiking fuel taxes if combined with an income tax cut and reform of the state transportation department. South Dakota Gov. Dennis Daugaard also proposed a gas tax increase, and Utah's Gary Herbert has said "now is the time" to raise Utah's gas tax, Davis reported.



Obama Vetoes Keystone Pipeline Bill

President Barack Obama vetoed legislation that approved construction of the Keystone XL pipeline.

After Congress passed the bill, Obama made good on his many promises to veto it after which he notified the Senate. The move marked only the third veto of Obama's presidency, although most predict many more to come.

Senate Majority Leader Mitch McConnell said his chamber would consider overriding the veto no later than March 3. Most D.C. commentators have concluded that the Senate would not be able to secure enough votes for the required two-thirds majority.

The president has consistently expressed his opposition to the legislation, even referencing it in his January State of the Union address. The White House has argued that the State Department should finish its assessment of the pipeline, as the project may not create as many jobs as supporters have claimed.

"Through this bill, the United States Congress attempts to circumvent longstanding and proven processes for determining whether or not building and operating a cross-border pipeline serves the national interest," Obama wrote in his message to the Senate.

The president added that because "this act of Congress conflicts with established executive branch procedures and cuts short thorough consideration of issues that could bear on our national interest—including our security, safety, and environment—it has earned

my veto."

The White House had regularly insisted that the veto does not represent an opinion on the merits of the pipeline, but rather an insistence that the State Department evaluation not be circumvented.

Opponents of the pipeline have highlighted the potential for a negative environmental impact, as it may increase carbon pollution and could spill into an aquifer that provides much of the freshwater in the Great Plains agricultural states.

McConnell, who made passing the bill a top priority after Republicans gained control of the chamber in November's elections, has framed the measure as a "jobs bill." Even if Obama rejects the bill, "the new Congress won't stop pursuing good ideas," McConnell said.

Keystone supporters in the Senate are at least four votes shy of the two-thirds vote needed to override an Obama veto. They have vowed to attach language approving the pipeline in a spending bill or other legislation later in the year that the president would find difficult to reject.

TransCanada's pipeline would carry 830,000 barrels a day of mostly Canadian oil sands petroleum to Nebraska en route to refineries and ports along the U.S. Gulf. It has been pending for more than six years.

Delaware: Markell Budget Again Proposes Shifting Millions from Transportation Fund

Gov. Jack Markell proposed transferring nearly \$40 million for the second year out of Delaware's Transportation Trust Fund to help cover general fund expenses and balance the budget, even as he presses state lawmakers to come up with new revenue for roads, bridges and other transportation needs.

The budget plan Markell outlined Jan. 29, for the fiscal year that starts July 1, calls for about \$347 million in spending from the trust fund, which was reported to be roughly the same as for the current year.

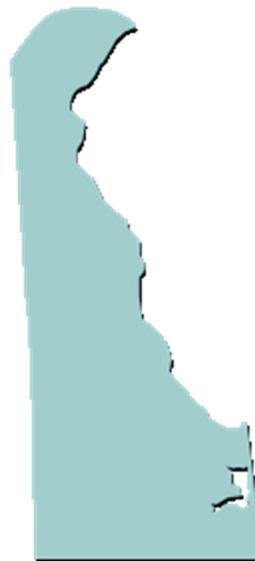
Last year the governor also proposed raising the gasoline tax by 10 cents a gallon to sharply increase infrastructure spending, but it did not advance in the legislature.

In his Jan. 22 State of the State address, Markell took before lawmakers a chunk of concrete that he said came loose from the Interstate 95 bridge over the Brandywine River this summer. "Similar pieces have fallen from Route 141 onto the I-95 shoulder," he said, "and from the DuPont Road Bridge over the East Penn Railroad. And these aren't the only examples of roads and bridges falling part."

Markell said: "We must do better. We have been talking about this for too many years. As the 2011 Transportation Trust Fund Task Force Report made clear, the condition of our roads and bridges will deteriorate without more investment. It's that simple."

"On the other hand, investing in our infrastructure will promote long-term economic activity, while reducing commute times and improving road safety. And in the short term, we can put thousands of people to work through construction - exactly the types of jobs that have suffered the most since the recession."

Markell said he would consider various options, including a phase-in of new revenue and a "lockbox" provision to make the added money available only for transportation. "Bring me your ideas on how to fund our infrastructure responsibly, and I will work with you to pass and sign legislation to accomplish this important goal," he said.





LETTER TO THE EDITOR

Dear SSDA-AT,

Investing in our nation's infrastructure means products from all industries move more efficiently within our nation, which lowers costs to consumers and gives our business and manufacturers a competitive edge in the global marketplace.

Our efforts must transcend political philosophies and partisan wrangling. Infrastructure investment and improvements benefit us all, regardless of our political persuasion.

We agree with what the president said during his State of The Union speech that "21st century businesses need 21st century infrastructure."

The oil and natural gas industry stands ready to work with anyone interested in safely and responsibly improving our nation's energy infrastructure so that it supports our nation's game-changing energy opportunity to benefit all Americans.

It is our view that we should adopt policies that sustain and expand, not pull back, our nation's drive toward energy security and reject policies that would result in a return to scarcity and uncertainty.

Together, we have a once-in-a-generation opportunity to show the world how energy abundance can be used as a positive force, and expanding and modernizing our infrastructure will be essential to our success.

As you and your colleagues deliberate on how best to improve our nation's infrastructure, I urge you to consider the historic opportunity before us and to support policies that transform this unique American moment into an enduring legacy of American energy security and global energy leadership.

Sincerely,

Jack Gerard

Jack Gerard
President and CEO
API



Thinking The Unthinkable About Mass Transit Funding

At the height of the Cold War, defense analyst Herman Kahn wrote *Thinking About the Unthinkable*, a book which tried to inform readers about what would happen in a nuclear conflict.

When it comes to mass transit funding, “thinking about the unthinkable” is the idea that Congress might someday cut off money from the Highway Trust Fund (HTF) which has been spent on subways, bus systems, and other forms of mass transit since the 1980s.

Approximately 80 percent of HTF money is spent on highways and 20 percent on mass transit.

Most of the roughly \$40 billion a year that goes into the trust fund comes from taxes on gasoline and diesel fuel paid by people who drive cars and trucks.

At a hearing recently of the House Transportation and Infrastructure Committee, some Republican members skeptically quizzed Transportation Secretary Anthony Foxx about why HTF money must go to mass transit, and whether the funds would be better spent on highways.

American Public Transportation Association President Michael Melaniphy fired back.

“There has been bipartisan support for federal investment in public transportation through the federal gas tax since 1983 when, under President Reagan, fuels tax revenues were dedicated to public transportation through the Mass Transit Account of the surface transportation legislation,” he said.

He said that public transportation systems mean fewer cars on the roads, which “reduces congestion and allows our existing highway system to

function more efficiently.”

For Congress to end mass transit funding from the Highway Trust Fund, Melaniphy said, would be “catastrophic” and would hurt millions of Americans who use public transportation to get to work.

Public transportation ridership was up by nearly 2 percent in the third quarter of 2014, compared to the same period in 2013, according to APTA.

But it’s also true that according to the Census Bureau, just five percent of Americans who commute to work use public transportation.

In its American Community Survey, the Census reported that in 2013 nearly 143 million Americans traveled to a workplace, and 76 percent of them drove alone in their car, truck or van.

At the hearing, first-term Louisiana Republican Rep. Garret Graves, who represents Baton Rouge and its environs, captured the skepticism of some Republicans when he told Foxx, “Whenever I look at the mandatory split of 20 percent for transit and sometimes see buses passing by with two folks on them, it doesn’t always seem to be kind of I guess best bang for the buck being invested in some cases.”

But my CQ colleague David Harrison reported Thursday that Transportation and Infrastructure chairman Bill Shuster noted the Republicans tried to “pull that [mass transit funding] out before” when the House debated the 2012 highway reauthorization bill “and had a revolt on our hands.”

So for now, thinking the unthinkable is a thought, and not very close to a reality.

California: Brown Seeks Money for Fixing Roads as Gas Tax Value Plunges

California lawmakers are looking at new ways to pay for crumbling roads, bridges and highways as the traditional repair fund from gasoline taxes dries up.

Revenue from gasoline taxes have been sliding as more fuel-efficient and electric cars hit aging roads. That's contributing to an annual \$5.9 billion backlog in state highway repairs.

Gov. Jerry Brown's administration is studying whether to tax drivers by miles traveled instead of gas guzzled. Changing the system could take more than five years, and lawmakers are calling for more money to repave roads and fill potholes in the meantime.

They are considering a dollar-a-week fee on most drivers, a temporary gas tax hike, re-directing money used to pay off state debt back to road projects and converting carpool lanes into paid toll ways.

Lawmakers in Congress and statehouses across the nation are grappling with transportation funding shortfalls. In California, Brown's vision for an eco-friendly fleet using half as much gasoline by 2030 is clashing with how the state pays for infrastructure.

"We have not had in the last 25 years a revenue source in transportation that is stable, ongoing and commensurate with our needs," said Brian Kelly, Brown's top transportation aide. "We have fallen further and further behind."

Road maintenance is primarily funded by an 18-cent a gallon gasoline tax, which has-

n't increased since 1994. Collections fell from \$2.87 billion in 2003 to \$2.62 billion in 2013. Drivers pay even more in taxes at the pump for local, federal and new state projects.

State officials say they need more money each year because of the rising costs of fixing roads. About 16 percent of the highways were in poor condition in 2013, according to the California Department of Transportation.

"We are looking at getting revenue in place now to stem the blood flow because our roads are falling apart before our eyes," said Jim Earp, director of the California Alliance for Jobs, which represents construction companies and trade unions.

Hiking taxes and fees requires two-thirds support from the Legislature, including Republicans. Brown in his inaugural address called on both parties to come together on transportation funding, as they did when they developed a \$7.5 billion water plan last year.

Assembly Speaker Toni Atkins, D-San Diego, announced legislation to raise an additional \$2 billion a year for transportation, including an annual \$52 fee for most drivers. While the details aren't worked out, Atkins said the fee could be charged as part of insurance plans and vehicle registration.

Electrical vehicle drivers who don't pay gas taxes and truckers could also pay more.

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California: Brown Seeks Money for Fixing Roads as Gas Tax Value Plunges

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Assembly Republican Leader Kristin Olsen, R-Modesto, says she's not opposed to new revenue and charging people who don't pay for road repair, but changes should be balanced with cuts in spending and other taxes. Republicans have blasted the California Department of Transportation for having too many employees and want to redirect money from the \$68 billion bullet train project, a personal priority of Brown's.

Brown said last month he would not "pre-empt the discussions" by publicly supporting legislative proposals.

Ellen Hanak, a senior fellow with the Public Policy Institute of California, says the key to a successful compromise is pressure from drivers and businesses fed up with poor road conditions.

"Like water, these are not red and blue issues, people care about transportation in red and blue and purple places," Hanak said. "A basic funding gap is something that affects everybody."

Transportation industry groups took steps to place a vehicle license fee hike for infrastructure on the November 2014 ballot, but abandoned it after finding little support.

Earp, the leader of the construction group, says outside organizations may try to take a funding measure to voters in 2016 if the Legislature is unable to pass a deal.

Outside of the capitol, a committee of government and industry officials is looking at

replacing the gas tax with a mileage fee. The idea is having drivers pay their share of wear-and-tear on roads, similar to paying water bills by the meter instead of flat rates. Owners of electrical and hybrid vehicles are avoiding the burden of fixing roads, some transportation observers say.

"It's the more affluent people driving these vehicles getting out of paying their fair share," said Bill Higgins, executive director of the California Association of Councils of Government.

The tricky part is how to measure road use. Instead of simple odometer readings, many road use charge proposals include GPS devices that raise concerns about the government tracking driver habits.

"Your lives are encoded rather reliably in what you do in your car," said Lee Tien, an attorney with the Electronic Frontier Foundation who is pushing for non-GPS alternatives on the road usage charge committee.

California hasn't committed to such a tax, which Oregon is testing with 5,000 volunteers this summer. The California committee is due to set up its own pilot program and report findings to the Legislature by 2018, setting the stage for a larger battle over whether to make the shift.



LEGISLATIVE UPDATE

Continued from page 1

their business to pay the death tax and a quarter expect to sell their business because of the death tax.

A super-majority of likely voters support eliminating the death tax. Poll after poll has indicated that a super-majority of likely voters support repealing the death tax. Typically, two-thirds of likely voters support full and permanent repeal of the death tax. People instinctively feel that the death tax is not fair.

The death tax is unfair. It makes no sense to require grieving families to pay a confiscatory tax on their loved one's nest egg. Often, this tax is paid by selling family assets like farms and businesses. Other times, employees of the family business must be laid off and payrolls slashed. No one should be punished for fulfilling the American dream.

The negative effects of the death tax make permanent repeal the only solution for family businesses and farms. Your legislation will help America's family businesses create jobs, expand operations, and grow the economy. We thank you for your continued leadership on this important issue.

TAX REFORM OUTLOOK

Ways and Means Chairman Paul Ryan said recently, "My guess is tax reform is a 2015 thing for sure . . . I think it's got to be done by the end of summer."

Ryan said he's willing to do tax reform in phases, meaning business tax reform first, which the White House also wants. This means WOTC will be on the table.

Ryan's schedule poses obstacles that we can preempt only by lobbying Ways and Means and Finance one congressman at a time and one senator at a time from now till the August recess.

The obstacles:

- In the rush to complete a comprehensive overhaul, much less time can be given to considering the merits of separate provisions like WOTC and other extenders.

- Finding revenue to finance a business income tax cut to 25%—Ryan's goal—can result in worthwhile credits and deductions being dropped regardless of their merits.

- Ryan and Hatch are committed to the principle that tax reform be revenue-neutral, that is, raise enough revenue by eliminating or reducing tax credits and deductions to offset the revenue lost by lowering business income taxes to a 25% top rate. This means any amendment in the Ways and Means, Rules, or Finance committees to protect WOTC will likely require offsetting revenue to preserve revenue neutrality.

- In both Ryan's and Hatch's chairman's mark, it's likely a revenue offset will be required for any amendments offered when the committees take up their bills. A "chairman's mark" is the draft bill presented by the chairman to his committee for approval.

- It's likely revenue offsets will be required for amendments offered on the Senate floor.

What this means is we must ensure that when the moment comes when Chairman Ryan and Chairman Hatch canvass their committees

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(meaning their Republican majorities who will decide) on whether to retain WOTC in tax reform, or not, we need a majority to speak up in favor of WOTC so it will be included in the chairman's mark.

Our top priority lobbying goal is to persuade the two chairmen to put permanent WOTC in their mark so no amendments to save WOTC will be necessary. We cannot put our faith in amendments should WOTC not be included in the chairman's mark.

To achieve this goal we must aim for the support of a majority of Republicans on both the Ways and Means Committee and the Finance Committee. Success won't be automatic, but our odds will shrink if we don't have support of most committee Republicans who'll be making the decisions.

LOBBYING PLAN FOR THE HOUSE

There are 23 Republicans in addition to the chairman on Ways and Means. Of these, three are WOTC supporters-Aaron Schock (IL), Lynn Jenkins (KS), and Tom Reed (NY). We need at least nine others to hold the line for WOTC.

Attached is the Ways and Means Committee roster. Cast your eyes on the Republican roster alone-the Democrats are behind WOTC and will do their best to keep it in the final package, but the Republican majority will decide.

Key targets who've heard WOTC's message and need to be won over are these nine: Pat Meehan and Mike Kelly of Pennsylvania, Pat Tiberi and Jim Renacci of Ohio, Eric Paulsen of MN, Devin Nunes of California, Tom Price of Georgia, Vern Buchanan of Florida, and Jason Smith of Mis-

souri. Our Coalition has strength in every state and we'll lobby the other Ways and Means Committee members as well.

The GOP congressmen and women on Ways and Means (other than the three supporters) are our lobbying targets in the House for the remainder of this Congress. If you are located in their state, or have branches or operations in their state, you can play a vital role to assure the future of WOTC. If your congressman is Republican but not on Ways and Means, you can help by urging your congressman to write and speak to Chairman Ryan about the importance of WOTC to their district and the nation.

LOBBYING PLAN FOR THE SENATE

Attached is the Senate Finance Committee roster-there are 13 Republicans in addition to the chairman who will make decisions on tax reform. The Senate will write its own tax reform bill and negotiate any differences with the House bill in a conference.

Senator Portman is committed to WOTC and we believe we can count on Senators Chuck Grassley (IA), Pat Roberts (KS) and Dan Coats (IN) whom we should continue lobbying till they're committed to support Portman. We have a good chance of winning support of Senator Dean Heller (NV) who was the only Republican to support extending unemployment benefits for the long-term unemployed last year. We must gain support of Georgia's Johnny Isakson and South Carolina's Tim Scott to reach a majority for WOTC, so it's imperative our retail, restaurant, and hotel associations reach out to them. Pennsylvania and North Carolina are states strongly for their veterans and we're counting on veterans organizations to lobby Sena-

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LEGISLATIVE UPDATE

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tors Pat Toomey (PA) and Richard Burr (NC). Senator Mike Enzi was ranking member of the Senate HELP Committee where he did much for people with disabilities and we're looking to civilian disability organizations, Disabled American Veterans, Paralyzed Veterans Association, and Blinded Veterans Association to bring Senator Enzi around to supporting WOTC.

In sum, SSDA-AT will bring its resources to focus laser-like on each of the decision-makers in tax reform. We'll be in touch with each of you on addressing these contacts and keeping in touch with them at critical moments of the campaign. Thank you for your continuing efforts and support of WOTC.

COMMITTEE LEADERSHIP

Chairman

Orrin G. Hatch

This is America's Priorities Committee. Orrin Hatch is fighting to lower taxes, strengthen Medicare, Medicaid and Social Security, and open markets to American products.

Ranking Member

Ron Wyden

Ron Wyden is focused on preserving Medicare & protecting retirement security, updating the nations tax system with a focus on growth and fairness, and ensuring fiscal policy supports American jobs.

Republicans

Chuck Grassley (IA)
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 Rep. Bill Pascrell (NJ)
 Rep. Aaron Schock (IL)

Assignment of Members to the Joint Committee on Taxation

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 Rep. Sander Levin (MI)
 Rep. Sam Johnson (TX)
 Rep. Charles B. Rangel (NY)
 Rep. Kevin Brady (TX)

Official Advisors to the U.S. Delegations for International Conference Meetings

To be decided for the 114th Congress
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 Rep. Charles B. Rangel (NY)

IRS ISSUES NOTICE PROVIDING TRANSITION RELIEF FOR EMPLOYERS FOR 2014 HIRES

On February 19 the IRS issued Notice 2015-13, "Work Opportunity Tax Credit (WOTC) Extension For 2014." The notice may be accessed at www.irs.gov/pub/irs-drop/n-15-13.

The Notice gives employers till not later than April 30th to file certification requests, IRS Form 8850, with the appropriate state workforce agency for workers hired during 2014.

The Notice states:

"Because the Act extended the WOTC retroactively for 2014 for members of targeted groups, employers need additional time to comply with the requirements of Section 51(d)(13)(A). Accordingly, a taxable employer that hired a member of a targeted group . . . or a qualified tax-exempt organization that hired a qualified veteran . . . on or after January 1, 2014 and before January 1, 2015, will be considered to have satisfied the requirements of Section 51(d)(13)(A)(ii) if its submits the completed Form 8850 to the appropriate DLA to request certification not later than April 30, 2015. A timely request for certification does not eliminate the need for the employer to receive a certification before claiming the credit."

The timely issuance of this Notice was driven by the Department of Labor's WOTC National Coordinator, Ms. Carmen Ortiz. We greatly appreciate her efforts on behalf of WOTC.

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in an employer sponsored retirement plan and providing funding to allow states to implement State-based automatic enrollment IRAs or 401(k)s for employees who are not offered plans by their employer. How much these proposals would cost small businesses if enacted would depend on the details which are not yet released. For instance, if small businesses are required to make 3% contributions (the so-called "top-heavy" contributions) to the part time employees who would become eligible under this proposal to participate in the plan, it will cost small businesses who sponsor retirement plans extra dollars. Similarly, many are opposed to the expansion of states into IRA plans and believe that all IRAs should be established in the private sector rather than through the government.

The Budget would also close a number of "inefficient, unintended, and unfair tax loopholes in the individual tax code." For example, it would end a loophole that lets some "high-paid professionals avoid Medicare and Social Security payroll taxes," costing almost \$10 billion a year by the end of the decade. It seems likely that this is some variation on Chairman Camp's Sub-S proposal where 70% of the net income is automatically subject to payroll taxes. In addition to the funds raised as a result of changes to the taxation of foreign corporate earnings (which, as noted above, the President would use to fund infrastructure investments), other key ways that the President would propose to pay for these new expenditures include:

- Eliminating the step-up in basis at death. With certain exceptions, this proposal would generally require that property given as a gift or transferred at an individual's death would be subject to capital gains taxes on the appreciation that occurred during the original owner's life. As we discussed at

length in our last alert, this proposal could have a significant negative impact on small business owners, as well as many Americans who own appreciated assets. Some are now calling this proposal the new capital gains tax. As you may recall from an earlier update, the proposal calls for an exemption for "family owned and operated businesses" so that the tax on the capital gains would not be collected until the business was sold. For small businesses that are not family owned and operated, the proposal would allow the capital gains tax to be collected over 15 years. This will not provide much solace to a small business owner's family subject to a potentially large new tax with only \$100,000 of gain sheltered under this new proposal.

- Increasing the top capital gains rates to 28% for "high-income earners".
- Imposing new fees on large financial firms.

Beyond the new expenditures and revenue raisers, the President's budget would also scale back a number of the cuts imposed by the sequester and purport to reduce the deficit by \$1.8 trillion (primarily through health savings, tax reform and immigration reform).

As a whole, the President and the White House have framed the 2016 budget proposal as focusing on "Middle Class Economics" and showing "what we can do if we invest in America's future and commit to an economy that rewards hard work, generates rising incomes, and allows everyone to share in the prosperity of a growing America." Key Administration officials, including various Secretaries, will be carrying this message to the Hill in the coming weeks.

Even before the text of the budget itself was released, the Republicans had already begun to re-

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spond to the President's proposals. In a Meet the Press interview, Ways and Means Committee Chairman Paul Ryan (R-WI) stated that "[w]hat I think the president is trying to do here is to, again, exploit envy economics. This top-down redistribution doesn't work."

Chairman Ryan and his Republican colleagues on the Ways and Means Committee met at a three day retreat at the end of last week, with the goal of identifying and discussing the House Republican's approach to tax reform. As a result of these meetings, Chairman Ryan and his Republican committee members have indicated that they will focus on pursuing comprehensive tax reform (as opposed to simply corporate or other piecemeal tax reform).

It is clear from Chairman Ryan's comments on the President's budget that the Republicans on the Ways and Means Committee are likely to have very different ideas for tax reform than those which were offered as part of the President's budget. This comes as no surprise. The President's budget appeals to a number of Democratic priorities, including expenditures for education and working families, while taking aim at provisions, such as the step up in basis and capital gains rates, that the White House has framed as increasing taxes on the very wealthy (though as we discussed in our prior alert these provisions could also negatively impact middle class tax payers).

While most of the President's proposals do not have legs (particularly with the Republican controlled house and Senate), they are sure to be a source of debate in the coming weeks and months as both parties formalize and negotiate

their visions for tax reform and spending.

Infrastructure Proposal

On February 1st, the Obama Administration released its proposed budget for FY16, along with budget updates for the "GROW AMERICA Act", which is their transportation reauthorization proposal. Per the budget, the latest version of GROW AMERICA, which is expected to be released soon, envisions a six-year, \$478 billion bill. Once again, the Administration proposes renaming the Highway Trust Fund and adding a Rail Account, which would create a new "Transportation Trust Fund". The proposal would supplement existing highway user fees with a one-time increase in revenue derived from a mandatory repatriation of corporate profits held overseas, taxed at 14%. Once the six-year bill ends in FY21, the trust fund would once again become insolvent.

While everyone knows that the Administration plan has no support from the Republican Congress, there are an increasing number of observers in Washington who consider that surface transportation legislation and tax legislation are likely to relate to one another, perhaps one bill helping the other along and vice versa this year. Some form of repatriation may be helpful in getting a highway bill funded. While we welcome supplements that keep the Highway Trust Fund from collapsing, we remain convinced that a user-fee based approach is better public policy and is a much more solid fiscal approach to sustaining highway programs over the long term.

Although the GROW AMERICA Act has no chance of passing the House or Senate, it is worth looking at the numbers to see where the

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Administration places its priorities. When looking at the modes of transportation, rail, transit and "TIGER" discretionary programs continue to be top priorities. On average over six years, the Administration proposes increasing rail programs by a whopping 242%, transit by 76%, and TIGER by 150%. Meanwhile, federal highway programs would increase by 29%, motor carrier safety programs by 33% and NHTSA by only 20%.

Another way to look at this is by looking at the total share of the programs devoted to each mode: Currently, federal highway programs constitute 74% of the total, transit has 20%, and rail has 2.5%. Under GROW AMERICA, federal highway programs would drop to 66%, transit would grow to 24% and rail would grow to 6%.

While the Administration proposes increasing funding for FHWA programs by an average of 29%, the increase for the core MAP-21 programs is only 7%. This includes the formula programs strongly supported by the Highway Users, such as the National Highway System program and the Highway Safety Improvement Program. Research programs do better with a 28% increase, including a 56% jump for the subcomponent of research focused on Intelligent Transportation Systems. Big money items are for new programs proposed by the Administration including a multi-modal discretionary freight program (\$18 billion over six years) and a Critical Immediate Safety Investments program (\$29.4 billion over six years), which appears to be designed to fund safety projects on local, rural, non-State owned roads, where 40% of the fatalities occur. The huge increase in funding for rural road safety is a surprise and we will monitor whether the idea has support within Congress.

As always, members should feel free to contact us with any questions and comments about the FY16 budget and GROW AMERICA proposals.

Tax Proposals that could affect you

As you have seen, President Obama released his FY2016 budget, and, as expected, it contained a number of proposed changes to the estate tax, the capital gains tax, and stepped-up basis. We are still in the process of evaluating the proposals, but we wanted to give a brief overview.

Regarding the estate tax, the budget proposes make a number of changes that the Administration has proposed in the past including, reinstating the estate tax at the 2009 level, i.e. a \$3.5 million exemption, and a 45% rate. Notably, the exemption would not be indexed to inflation. This proposal was in last year's budget as well, although it was proposed to go into effect in 2018. Unlike last year's budget, the FY16 budget proposes to have the lower exemption and higher rates go into effect in 2016. There are also proposals regarding valuation rules, Grantor Retained Annuity Trusts (GRATs), and other items that were in previous budgets.

Cumulatively, the proposed changes to the estate, gift, and generation-skipping taxes (GST) would raise an additional \$214 Billion over the next 10 years.

As we noted previously, however, the budget contained significant, new, changes to stepped-up basis. This is under the title "Reform the Taxation of Capital Income" and appears on page 156.

The proposal would increase the capital gains tax

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to 24.2% (which, when combined with the 3.8% net investment income tax, would total 28%).

Additionally, the proposal would treat any gift or bequest of appreciated property as a taxable event for the purposes of calculating a capital gains tax, which, when combined with the estate tax, would create a second tax at death.

There are some new exemptions and carve-outs in the proposal. For example, it calls for:

- A \$100,000 per-person capital gains exclusion;
- A \$250,000 capital gains exclusion on residences (note: this actually sounds more important than it is—there is already a \$250,000 capital gains exclusion for principal residences in current law);
- A complete exemption of "tangible personal property such as household furnishings and personal effects (excluding collectibles)" on gifted and bequeathed property;
- A special category for "certain small family-owned and family operated businesses" where any appreciated capital gains would be due over

15 years (or until the business is sold or ceases to be family-owned and operated). Note: veterans of the estate tax will note that this sounds similar to QFOB, a proposal enacted in 1997 to protect qualified family-owned businesses from the estate tax that was so unpopular that it was repealed 2 years later.

While the new proposal would allow the new capital gains tax assessed at death to be deductible against the estate tax, by our (very rough) calculation this would push the combined tax rate at death to approximately 60%—a rate significantly higher than was in place prior to 2001 (when it was 55%). According to Treasury, the new capital gains tax proposals would raise \$207 Billion over the next 10 years.

These proposals are not expected to gain any significant traction in Congress any time soon. Earlier today, Secretary of the Treasury Jack Lew testified at the Committee on Ways & Means about Treasury's proposals, and received significant pushback on the estate tax proposal from Committee Republicans. We will continue to monitor and will update you about any developments.

SAVE THE DATE!

The 2015 Convention & Mega Trade Show

Ocean City, Maryland
September 10—12, 2015

NHTSA: Marijuana Use May Not Significantly Increase Traffic Accidents

A new study from the National Highway Traffic Safety Administration indicates marijuana use doesn't increase traffic accident risk as much as previously thought.

The study looked at 9,000 drivers over the course of 20 months. It found drivers who regularly use marijuana are 25 percent more likely to be involved in a traffic accident. However, when the researchers factored in age, gender and level of alcohol consumption among marijuana users, they found those factors were more significant than the use of marijuana. Marijuana use did not noticeably impact crash risk once the other factors were added.

"Analyses incorporating adjustments for age, gender, ethnicity, and alcohol concentration level did not

show a significant increase in levels of crash risk associated with the presence of drugs," the study reads. "This finding indicates that these other variables (age, gender ethnicity and alcohol use) were highly correlated with drug use and account for much of the increased risk associated with the use of illegal drugs and with THC."

The study indicates that drunk driving is still a major problem, more so than using marijuana, but it also found drunk driving has decreased in recent years.

"These findings highlight the importance of research to better understand how marijuana use affects drivers so states and communities can craft the best safety policies," said Jeff Michael, NHTSA's associate administrator for research and program development.

Transportation Sector Loses 8,600 Jobs in January

The transportation sector lost 8,600 jobs in January, as the U.S. economy beat employment expectations, according to statistics released by the Department of Labor.

The department's Bureau of Labor Statistics said there were 4,725,300 jobs in transportation-related industries in January, which was down from 4,733,900 in December.

The decrease was offset by an overall increase of 257,000 jobs. Despite the increase, however, the U.S. unemployment rate still ticked up slightly to 5.7 percent according the labor department.

The transportation sector with the highest employment increase was trucking, which gained 2,400 jobs in January. The sector had 1,443,000 jobs in January, up from

1,440,600 in December.

The biggest drop in employment in the transportation sector took place in the couriers and messengers industry, which lost 14,100 jobs last month as holiday shipping heights receded. The category had 599,300 jobs in January, down from 613,400 in December.

The airline industry gained 1,000 jobs in January, going from 443,600 in December to 444,600 last month. Elsewhere, the long-distance and freight rail railroad industry gained 300 jobs in January, going from 241,400 in December to 241,700 last month.

The public transit industry gained 1,800 jobs last month, going from 470,500 in December to 472,300 in January.



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