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

December 2008

6 WALKER WAY
ALBANY, NY 12205
(518) 452-1979
(716) 656-1035

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Perspectives On The Cigarette Tax Fairness Issue

Last month the New York Association of Convenience Stores submitted a white paper on the need to collect cigarette taxes on Native American sales to Non-Native Americans. The following summarizes that communication.

Cigarette tax evasion has become so prevalent in the Empire State that more than half of New York smokers openly admit buying from untaxed or lower-tax sources. By quintupling the excise tax on cigarettes in the span of eight years without closing off well-established channels for dodging that tax, New York State government incited and abetted today's all-out epidemic of tax evasion.

This ever-widening crisis has crippled legitimate small businesses, squandered desperately needed tax revenue, promoted lawlessness, and thwarted anti-smoking initiatives.

Whenever a smoker buys a pack of cigarettes "tax-free," the state loses the $2.75 excise tax, while the state and local governments lose another 50 cents or so in sales tax revenue. In addition, licensed, tax-collecting retailers are deprived of a legitimate sale, and the crusade to prevent youth smoking and reduce adult smoking efforts is impeded. Yet those who ignore tobacco taxes and regulations are rewarded for defying the law.

The U.S. Supreme Court, in the landmark 1994 Attea case, unanimously ruled that New York State is entitled to collect taxes on the sale of cigarettes by Native American tribes to non-Native American customers. The state Legislature voted to exercise this right by amending Section 471(e) of the Tax Law to require the collection of such taxes. This law took effect March 1, 2006, but to date the Department of Taxation and Finance refuses to implement it.

A February 2008 study done for the New York Association of Convenience Stores by economist Brian P. O'Connor Ph.D. 3 showed that the State would generate $600 million a year in additional revenue by enforcing the existing law requiring collection of taxes on tribal sales of cigarettes to non-Indian customers. That was before the cigarette excise tax rate almost doubled on June 3, 2008 — almost doubling the incentive for New York smokers to evade the tax. We can surmise that the lost revenue now approaches $1 billion annually.

This figure, while alarming enough, is actually higher if one factors in the unknown amount of lost state taxes on motor fuel sold "tax-free" at tribal outlets, as well as local sales tax on cigarettes, gas, and other products those gas and cigarette customers would have purchased while visiting tax-collecting stores. The reduced retail traffic also cuts into lottery sales at those stores, lowering state lottery revenue.

Some executive branch officials currently claim the lost tax revenue is only $100 to $150 million per year. That doesn't jibe with a state Health Department report 4 saying "revenue lost to the state as a result of purchasing low price (mainly untaxed) cigarettes was estimated to be between $436 million and $576 million in 2004." In fact, way back in March 1997, then State Tax Commissioner Michael Urbach acknowledged in a letter that cigarette tax evasion was costing the State of New York upwards of $100 million per year in lost tax revenue. The cigarette tax rate then was 56 cents per pack. Now it's $2.75.

Not figured into these calculations is that in the three month period starting June 2008, taxed units of cigarettes decreased by 30%. Although some people may have quit

smoking, the major cause was smokers shifting their purchases to tribal stores, the Internet, or border states. Clearly actual losses in revenue are higher than the aforementioned $1 billion.

For the past 14 years, tax-collecting convenience stores engaged in the sale of tobacco products have had to do business with one hand tied behind their back by their State government. Their reward for obtaining a license to responsibly sell tobacco products, complying with the myriad regulations, collecting and remitting taxes, providing employment, risking capital, and working seven days a week is a State tax policy that chases their customers away to "tax free" tribal stores they can't possibly compete with.

Tribal outlets are brazenly running ads in New York newspapers offering name-brand cigarettes at prices that are less than half the tax-included prices of their non-Indian competitors.

Cigarette tax evasion means fewer customers coming through the door, which translates to lower sales, which inevitably leads to fewer jobs and less capital investment. Every day, another licensed, tax-collecting, family-run retail store, or wholesale supplier, falls by the wayside because their State government has turned its back on the fundamental principle of fairness.

The Department of Taxation and Finance claims it is "enjoined" from fulfilling its obligation to collect taxes on cigarettes and gas purchased by non-Indian customers at tribal stores. In reality, the Department has chosen to enjoin itself. The supposed shackles are a convenient illusion used to rationalize its policy of non-enforcement.

On January 2, 2007, in the Day Wholesale case, State Supreme Court Justice Rose Sconiers issued a preliminary injunction barring the State of New York from enforcing the cigarette tax collection law until the Department, as required by statute, issues tax-exemption coupons to the tribes to preserve the tax exemption on Indian sales to other tribal members.

The remedy was obvious. The Department, at its will, could go ahead and implement the law by issuing the tax-exemption coupons to the tribes. Indeed, then-Governor Spitzer said the decision could be rendered moot by taking that step.

The Sconiers decision dealt solely with cigarettes — not the separate section of the law requiring tax collection on tribal sales of motor fuel to non-Indian customers. Yet the Department isn't enforcing collection of those taxes either. It's bad enough that the Department refuses to execute a duly enacted statute to the detriment of taxpayers, small businesses and public health. It should stop adding insult to injury by inventing excuses for its failure to act.

In summary:

- Rampant, State-sanctioned cigarette tax evasion is squandering billions in tax revenue, starving tax-collecting small businesses, undermining anti-smoking initiatives, and feeding a black market that benefits criminals and terrorists.
- If the State were collecting taxes on tribal sales of cigarettes to non-Indian customers, it would yield $600 million to $1 billion or more annually in additional revenue at a time when our State faces its biggest budget deficit in history.
- The U.S. Supreme Court ruled 9-0 that New York State is entitled to collect taxes on cigarettes and gas purchased by non-Indian customers from tribal enterprises. With then Senator Paterson voting in the affirmative, the State enacted on March 1, 2006, a law to

exercise this right. The Tax Department is shamefully refusing to enforce it.

- Every day of inaction pushes another mom-and-pop store to the brink of extinction and prolongs the deadly habit of tens of thousands of smokers who would otherwise quit if forced to confront the higher tax-included price.
- New York can no longer bear the punishing fiscal toll and devastating economic and public health consequences of the cigarette tax evasion stampede.

Inaction is no longer an option. Governor Paterson must address this issue now.

Paterson, Indians Hold Talks

The Paterson administration held closed-door negotiations with Seneca Nation representatives, as pressure mounts on Gov. David Paterson to begin collecting taxes on cigarette sales by Indian retailers.

The talks are part of the administration's attempt to resolve a dispute that eluded three governors before him: how to recoup what officials have said are at least $400 million in lost tax revenues through the Indian sales. The talks, which included Paterson at the table, involved separate meetings with both the Seneca and Oneida Indian tribes.

Lawmakers are increasingly prodding Paterson to collect the tax to help close a looming $15 billion budget deficit that is threatening to lead to sizable cuts in education, health care and other programs next year. With untaxed gasoline sales on the reservations, some industry executives believe the state loses more than $1 billion a year in various state taxes from Indian tax-free retail sales.

The Seneca Nation declined comment on the afternoon talks, which took place in Paterson's Manhattan offices. In the past, Seneca leaders have said they have little to negotiate, claiming the tax-free sales are protected by treaties dating back to George Washington. A spokesman for the Oneidas did not have a comment.

Paterson has said he prefers to try to negotiate a solution, saying that the state would only be sued again if it tried to implement a law to collect the tax -- thereby potentially delaying the matter for years.

His discussions today came less than two weeks before he is to unveil his plan to cut deficits both in the current fiscal year and 2009, and all sides are waiting to see if he banks on any revenues from Indian cigarette tax collections in his financial plan.

The Paterson administration had no comment on the meetings.

General Counsel Corner
By Peter H. Gunst, Esquire
General Counsel, SSDA-AT
The New York Open Supply Law - - How Significant?

On September 25, 2008, Governor Patterson of New York State signed into law an open supply bill, which bars refiners from prohibiting New York State branded dealers from opening unbranded pumps at dealer-owned locations.

The new law provides:

Any provision of a franchise with a refiner which prohibits a dealer, who either directly or through an affiliate owns a service station including the tank and pumps and who dedicates a tank for sale of unbranded motor fuel, … from purchasing or selling unbranded motor fuel … shall be null and

void.

Operating a dual branded/unbranded location is unusual, but it could be a viable option in these uncertain times, if the dealer owns his or her service station property.

But does this law mean that a New York dealer who owns his own property now has carte blanche to sell unbranded fuel at his station? Not exactly.

An obstacle still remain: federal trademark law. But that obstacle can be overcome.

A decision entered by a federal magistrate in California six years ago, Shell Trademark Management BV v. Canadian American Oil Co., 2002 WL 32104589 (N.D. Cal. 2002), is instructive in showing what a dealer can and cannot do consistent with federal trademark law.

That decision involved a dealer that operated under a long-term supply agreement with Shell, and then installed a new underground storage tank for the sale of unbranded product.

Shell sued the dealer complaining that the close proximity of branded and unbranded products at the station created impermissible confusion in the minds of motorists and wrongfully "diluted" the value of Shell's famous trademarks.

The court rejected Shell's contention that the dealer had caused confusion in motorists' minds, emphasizing that the name that the dealer had chosen to market its unbranded product -- "Touchless" -- bore no resemblance to any Shell mark. So the first lesson is that a dealer who wants to dual brand his or her station must choose an unbranded name that bears no relation at all to the branded mark.

The court further considered whether, even in the absence of the direct confusion, Shell might have a claim under the federal Anti-Dilution Act, 15 U.S.C. § 1127, if the dealer "blurred" the identity of its branded and unbranded products because of the proximity of their price signs or because the unbranded island melded into the station's overall appearance, which featured Shell's trade dress.

Balancing the equities between the parties, the court refused to prohibit the dealer from selling unbranded products, but required it to repaint the station canopy so that Shell's colors would not extend over the unbranded pumps. So the second lesson is to ensure that any unbranded pump clearly sticks out and is disassociated from the trade dress used by the branded supplier.

The New York State statute necessarily is limited because it cannot displace whatever protection the branded supplier enjoys under federal trademark law. The state statute is significant, however, because it bars the supplier from absolutely refusing to permit dual operation, even where there is no violation of trademark law.

The New York State Association of Service Stations and Repairs Shops deserves praise for successfully pursuing passage of this law, which reaffirms the dealer's right to pursue dual-operation.

NYTEST Cameras No Longer Required

NYTEST cameras are no longer required at inspection stations. The Department of Motor Vehicles has removed the mandate that a camera must monitor emission inspection. It was removed from the regulations when the "Shared Program" regulations became effective.

Paragraph (7) of subdivision (d) of section

79.9 of the regulations has been removed. Previously, the section read, "For official high enhanced emissions inspection stations, the NYTEST camera and recording device must be maintained in such a manner that all dynamometer and idle inspections will be properly recorded, making it possible to identify the subject vehicle by make, model, color, and where possible, license plate. Failure to so maintain the video system, or any act that would prevent the inspection from being properly recorded, will be a violation of this section. Access to the recording device shall be limited to agents of the Department of Motor Vehicles and representatives of the analyzer's manufacturer. The Department of Motor Vehicles shall retain the right to view and/or examine the video record, and to retrieve and/or exchange the recording media as necessary during any audit or investigation of the inspection station. Such video record shall be part of the record of inspection at the inspection station."

Effect of Declining Prices On Gasoline Sales Tax

What happens to the sales tax on motor fuel if the price goes below $2.00 per gallon? Currently we have a flat $0.08 cents pre-gallon tax. This tax was change to a flat amount from a $4% tax when the price of motor fuel was heading toward $4.00 per gallon. Now with the prices heading to under $2.00 what will the tax be?

State Tax tells us nothing will happen until at least February. If the prices continue to fall, and the total cost of a gallon of motor fuel is below $2.00, after removing the current $0.08 per gallon state sales tax and the $0.08 state excise tax per gallon, then Tax & Finance will determine if the taax should be changed. They will calculate 4% of the adjusted retail price is to determine if it is closer to $0.08 or $0.07 per gallon. If it is closer to $0.07 than the tax will be reduced to $0.07 per gallon. However, keep an eye on the Albany legislature they are looking for money and motor fuel tax are a prime target because of the declining prices.

Ag & Markets Imposes Cents-Per-Gallon Cap on Retail Milk Margins

Effective November 1, 2008, the state Department of Agriculture and Markets has changed its method of verifying retailer compliance with the Milk Price Gouging Law. The following are questions and answers about the new guidelines.

Q. How has the law been enforced up to now?
A. The Department calculated and announced a "threshold price," which was supposed to represent 200% of the farm price. It was established for two broad regions of the state. The threshold price changed monthly. Retail prices were supposed to stay within that threshold.
Q. What was wrong with that method?
A. Ag & Markets says it was concerned that in today's volatile price environment, when farm prices were high, it overstated the amount of retail margin needed, and when farm prices were low, it didn't allow enough retail margin.
Q. What is the new method?
A. A "retail margin standard" that Ag & Markets believes reflects your total in-store handling costs plus net profit before taxes. This retail margin standard is expressed as a cents-per-gallon cap. The caps are for gallons, 58 cents. For half-gallons, 37 cents. For quarts, 26 cents. Regardless of store type, size, location or volume.
Q. If my supplier charges me $2 for gallons, how much gross margin can I apply?

What if he charges me $5 per gallon?

A. Up to 58 cents in either case.

Q. Does the retail margin cap apply to containers smaller than a quart?

A. No. Pints and other containers smaller than a quart are exempt.

Q. What about flavored milk, Half & Half etc.?

A. It does not apply to "specialty products" such as flavored milk, organic milk, soymilk, Half & Half, and light cream.

Q. Are they going to cap the gross margins of the farmer and the milk processor?

A. No. The law only applies to retailers.

Q. How did they arrive at 58 cents a gallon?

A. They started with a 1985 Cornell University study that showed the direct and indirect costs of handling milk in a supermarket averaged 15 cents a gallon. They adjusted that upward 50% to account for smaller stores, retailers whose handling might be less efficient, and to build in some leeway. That made it 22.5 cents. They multiplied that by the increase in the Consumer Price Index since 1985, and added a presumed net profit margin of 9 cents.

Q. What if my actual handling costs are higher than the Ag & Markets standard?

A. If you can legitimately document those higher unit costs, you are allowed to exceed the "retail margin standard" to that extent. Ag & Markets says this justification "must be in light of the net invoice price paid for the milk item and the actual cost per unit to handle and sell it." This means that your cost justification must take into account the sales velocity/ turnover of the milk item. Ag & Markets says a justification that only reflects gross margin expressed as a percentage of sales is not acceptable. If Ag & Markets rejects your justification, they could refer your pricing practices to the Attorney General for investigation and legal action.

Q. If Ag & Markets determines that my milk prices are too high, will they cite me for a violation, or give me a warning?

A. The law says they must give you a written notice, and then give you three days to either justify the price or change the price so it's in compliance. If you don't drop the price within three days, or if the Department does not find your explanation of the higher price acceptable, they refer your case to the Attorney General's Office for investigation and possible legal action.

Q. What are the penalties for violating the Milk Price Gouging Law?

A. The Attorney General may apply to State Supreme Court for an order enjoining or restraining alleged violations of the law. The court may impose a civil penalty of the total excessive charge for fluid milk sold, plus a fine of $1,000 to $5,000, plus restitution to aggrieved consumers.

Q. Is this a new law, or a regulation?

A. Neither. It is a change in Ag & Markets' administrative "guidelines" for determining compliance with the milk price gouging law. Because these guidelines are not codified in the official departmental regulations, there was no requirement to propose the change and invite comment from affected parties prior to enactment. It's a done deal.

New York State Voluntary Disclosure Program

This program encourages taxpayers, who haven't paid their taxes, to come forward voluntarily and pay what they owe. The state offers significant incentives to taxpayers who "fess up" and pay: they won't impose penalties and we won't bring criminal charges against them. The program covers all taxes administered by the Tax Department - including income, corporate, and sales. Any taxpayer who meets the eligibility criteria can participate, even if

their nonpayment was the result of fraudulent or criminal conduct.

To participate, a taxpayer need only tell Tax and Finance about the taxes that they owe, enter an agreement to pay what they owe, and continue to pay their taxes in the future. Although asking taxpayers to reveal conduct that could be fraudulent or criminal, the Tax Law has privacy provisions that protect them. Disclosed information can't be used against the taxpayer, and Tax and Finance can't share that information with other law enforcement agencies. There's an important exception to this secrecy rule: if a taxpayer intentionally violates terms of the voluntary disclosure agreement, the state may use the disclosed information against them.

To be eligible, an applicant must meet all of the following criteria:

- They must not be currently under audit by the Tax Department.
- They must not have received a bill for the past due taxes that they are disclosing.
- They must not be under criminal investigation by a New York State agency or political subdivision of the state.
- They must not be seeking to disclose participation in a tax avoidance transaction (commonly known as a tax shelter) that is a federal or New York State reportable or listed transaction.

If you meet the eligibility criteria and would like to apply, complete the online Voluntary Disclosure Program application. It will ask you to submit a detailed explanation of:

- the taxes that you owe,
- the reason that you failed to report and pay those taxes and
- why you think you are eligible for a limited look-back clause (if you think you are applying for one).

Tax and Finance will then:

- review your application and determine if you're eligible.
- ask you for any needed additional information in order to determine your eligibility.
- If they approve your application, send you a Voluntary Disclosure Agreement, which will cover only the taxes and tax periods that you listed in your application.

You will need to sign and return the agreement. You must also send signed copies of your tax returns that accurately reflect how much tax you actually owe for the tax periods in question. In order to participate in the program and receive its benefits, you must pay any tax and interest that you disclosed in the agreement. In some cases, you may receive a bill based on your voluntary disclosure. If so, you must pay the taxes and interest stated on the bill. If you can't negotiate, claiming the tax-free sales are protected by treaties dating back to George Washington. A spokesman for the Oneidas did not have a comment.

If your application is approved and you make arrangements to pay the taxes and interest that you owe, the state won't impose any penalties on you. If your failure to pay taxes was a criminal offense, it won't prosecute you. These promises apply only to the past due taxes and tax periods that you disclosed in your application and that are the subject of the agreement. If you owe other taxes that you didn't disclose in your application, the Tax Department may attempt to collect those taxes, impose penalties, and possibly prosecute you.

If you do any of the following, you will be in violation of the agreement. In this case the state will no longer be bound by its promises.

- Intentionally provide false material information in any of your disclosure documents.

- Intentionally omit material information from any of your disclosure documents.
- Intentionally fail to pay the back taxes and interest that you agreed to pay as part of the agreement.
- Intentionally violate the tax law in the future, including failing to pay any taxes.

AASP Elects New Leadership

The Alliance of Automotive Service Providers (AASP) has elected its Executive Committee for 2009-2010. AASP will be led by Massachusetts shop owner and educator, Rick Starbard. The election was held at AASP's board of directors meeting on November 7, 2008, in Las Vegas, Nevada.

The following AASP board members will join Starbard on the Executive Committee:

- Jeff Walter, Zimmerman's Auto Service, Mechanicsburg, PA
- Steve White, White Auto Body, Florissant and O'Fallon, Missouri
- Nick Kostakis, Angelo's Auto Body, Irvington, New Jersey
- Jerry Schantz, AASP-Pennsylvania, Harrisburg, PA

Starbard does double duty as president of Rick's Auto Collision in Revere, MA, and as collision repair instructor at Lynn Technical High School in Lynn, MA. He currently serves as president of AASP-MA/RI and is a member of the Collision Industry Conference (CIC) Database Task Force and Joint Operating Committee of the Database Enhancement Gateway (DEG). Starbard holds I-CAR and ASE certifications.

Starbard stated, "I look forward to working with such a diverse group. One of my primary goals is to see AASP National grow further by seeking out more states to become AASP affiliates. By harnessing the numbers that state affiliates bring to the table, we should be able to seek out more national benefits that can be passed on to all of our members." He added, "States also need to know how sensitive AASP is to each affiliate's need to operate as an independent organization. The makeup and needs of each state are so different that no national entity can dictate their operation and mission."

The Alliance of Automotive Service Providers is a coalition of associations which serve over 7,800 members of the automotive service industry. In a spirit of mutual cooperation and support, Alliance participants are committed to sharing information, knowledge and other resources for the benefit of the members they serve.

General Counsel Corner
By Peter H. Gunst, Esquire
General Counsel, SSDA-AT
Two Significant Issues

Two significant legal issues today are the marketer's right to challenge its supplier's unfair pricing practices, and the marketer's ability to break out of long-term, economically unfavorable supply agreements. Two recent cases, although not dispositive on either issue, impact that legal landscape.

In United Energy Distributors, Inc. v. ConocoPhillips, a distributor sued its supplier for breach of contract, alleging that the supplier had breached its agreement to reduce the rack price charged the distributor in return for the distributor's agreement to invest nearly $2,000,000 in the supplier's new "Oasis" image standard.

ConocoPhillips moved to dismiss the distributor's claim, insisting that the open price term contained in the parties' supply

agreement granted it complete pricing discretion, so long as its rack price was not discriminatory and remained within the range of competitive pricing in the market.

Such pricing disputes, which are grounded upon the "good faith" pricing requirement found in section 2-305 of the Uniform Commercial Code, have become increasingly common. The courts are still struggling with how to resolve them.

On the one hand, ruling against a large group of dealers in Shell Oil Co. v. HRN, Inc., 144 S.W. 3d 429 (Tex. 2004), the Texas Supreme Court decried the vagueness that subjective notions of "good faith" pricing may wreak upon agreements in which parties expressly agreed to respect the supplier's pricing determinations. The court was loath to introduce contractual uncertainty in that context.

On the other hand, most notably in the mammoth "discount for cash" case, Allapattah Serves. Inc v. Exxon Corp, 61 F.Supp. 2d 1308 (S.D. Fla. 1999), aff'd, 333 F.3d 1248 (11th Cir. 2003), both the federal district court and the appellate court roundly condemned Exxon's practice of negating a promised discount to its dealers by manipulating its dealer tankwagon pricing.

In denying ConocoPhillips' motion to dismiss the distributor's pricing complaint in the United Energy Distributors case, the court emphasized that its ruling was provisional and did not signal whether or not the distributor ultimately would prevail in the litigation. Nevertheless, the court's opinion is interesting because of the path it attempts to lay between HRN and Allapattah.

Sympathizing with the concerns raised by the Texas Supreme Court in HRN, but also mindful of abuses of the sort that were condemned in Allapattah, the court suggested that a necessary element of a good faith pricing claim is that the customer suffer some injury above and beyond a mere increase in price.

In the present case, the court said, the distributor's claim should survive because it had alleged that ConocoPhillips induced it to sink nearly $2,000,000 in ConocoPhillips' new image standard program by promising the distributor a real rack discount. That, the court said, satisfied the additional damages requirement.

Whether the court's analysis will be adopted by other courts remains to be seen. The case is, however, worth noting as a potentially important development in open price term litigation.

Kudlek v. Sunoco, Inc. involves a rather a narrow procedural issue, but one having considerable real world importance.

In that case, the dealer filed suit in state court seeking to rescind the 10-year supply agreement that Sunoco had compelled him to accept as a condition to purchasing his location. Sunoco then attempted to remove dealer's case to federal court, arguing that the dealer's attempt to terminate the party's supply relationship was governed exclusively by federal law -- the Petroleum Marketing Practice Act -- which expressly overrides all state laws regarding the termination or nonrenewal of petroleum marketing franchise agreements.

Granting the dealer's motion to remand his case to state court, the federal court judge ruled that the PMPA only has a limited preemptive effect limited to state statutes expressly governing termination or nonrenewal, but does not monopolize all aspects of law that might be pertinent to the cessation of the supplier-dealer relationship. Because absolute preemption did not exist, Sunoco should be left to attempting to

convince a state court of the validity of its arguments.

The Kudlek decision is important because the issue of which court hears a case can have a very real impact on how a case is decided. Quite often, a state court will be more sympathetic to a dealer's plight than the largely conservative and pro-big business federal judiciary. Kudlek, therefore, is a welcome development in the law.

New York Business Development Corporation Loan

NYBDC promotes access to capital for small businesses by partnering with banks and federal agencies such as the SBA. If your working capital needs are permanent, they are able to fulfill your needs. NYBDC's loan sizes range from $50,000 to $1,500,000. Many loan structures include a partner bank and other subordinate lenders, which can bring the financing to over $5 million. A long term working capital loan is repayable over three to seven years. For further info go to www.nybdc.com

Minimum Age For Cashiers Who Sell Alcoholic Beverages

The regulations for clerks who sell alcoholic beverages taken from page 7 of the State Liquor Authority Handbook are as follows:

1. Clerks and cashiers who handle and receive payment for alcoholic beverages in drug stores, grocery stores and convenience stores must be at least 16 years old and must be supervised by someone who is at least 18 years old.

2. Clerks and cashiers in liquor and/or wine stores must be at least 18 years old.

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, please call 518-452-4367 or 716-656-1035

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.

NEW YORK STATE ASSOCIATION OF
SERVICE STATIONS & REPAIR SHOPS, INC.
6 WALKER WAY
ALBANY, NY 12205