

# Happy Holidays from WMDA/CAR!

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(301) 990-1600

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(301) 990-1600

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#### **WMDA/CAR**

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301-390-0900  
Fax: 301-390-3161  
Website: [www.wmda.net](http://www.wmda.net)

#### **Kirk McCauley**

**Director of Member Relations  
and Government Affairs**  
301-390-0900, ext. 114  
[kmccauley@wmda.net](mailto:kmccauley@wmda.net)

#### **Debra Webster**

**Business Manager**  
301-390-0900, ext. 101  
[dwebster@wmda.net](mailto:dwebster@wmda.net)

#### **Jenise Wray**

**Marketing &  
Communications Coordinator**  
301-390-0900, ext. 113  
[jwray@wmda.net](mailto:jwray@wmda.net)

**Graphic Designer**  
Frank Lang

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## KIRK'S KORNER

### Member Update: Around the Horn

by Kirk McCauley  
Director of Member Relations & Government Affairs

#### E-CIGS AND MENTHOL

I will start out with convenience stores and service stations that sell E-Cigs and Electronic Nicotine Delivery Systems or "ENDS." We sent out an alert for members to contact their federal representative. WMDA has sent emails to all federal legislators and FDA Director Scott Gottlieb. A copy of the letter sent to federal legislators is on page 4.

After that alert came out, FDA announced a proposal to ban the sale of ENDS products from our convenience stores and snack shops. The proposal went on to say only online retailers and vape shops could sell ENDS products.

The FDA proposal is a slap in the face to small businesses and is misguided. As long as ENDS products are legal, our stores should not be discriminated against. Remember this is a proposal; there is still time to affect the outcome. Email your congressman and ask for help on this misguided proposal.

The FDA commissioner also spoke about banning menthol tobacco products.

#### BALTIMORE CITY LATE-NIGHT COMMERCIAL OPERATIONS – LICENSING

On November 27, I went to a hearing at Baltimore City Hall on a bill that would require stations to have a license to sell gas at night between the hours of 11:00 p.m. and 5:00 a.m.

If your C-store is open, you must have a license now; stations that sold gas only did not. The license is close to \$500.00. The problem is they can revoke your license when neighbors make a complaint or the Baltimore City Police Department (BCPD) thinks you should not be open. There is no written policy to appeal that action and have a hearing.

Eleven council members are co-sponsoring the measure and BCPD is in full support and urging passage. WMDA, MAPDA,

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and Royal Farms are all trying to at least get a process in place to appeal a denial and receive a timely hearing. A work session for council members to work on the bill was called on Monday, December 3. WMDA had planned on attending, but the session was canceled. WMDA will update you as more information becomes available.

### TRAINING SESSION COURSE #214 IS COMING UP JANUARY 23 & 24

The East Training Class – Electricity, Electronics and Meter Diagnostics – held on November 14 and 15 was sold out. Attendees had two 4-hour training sessions and plenty to eat. See pages 8 & 9 for more information and training class photos.

I expect classes in this six-part series (five remaining) will also sell out, so get Techs registered now for the next training course, #214 – 02 Air Fuel Sensor & Catalytic Converter Diagnostics. When you look at the return for training money spent, you will always be ahead. Look at the 2019 schedule and registration form in this issue on pages 10 & 11.

### MARYLAND 90-DAY LEGISLATIVE SESSION IS COMING UP

The Maryland House and Senate became a little more on the left side of the aisle after the November elections and due to retirements. I can almost guarantee a new minimum wage bill

passing this year. Devil is in the details and we will work hard to get a balance.

Labor and energy tax bills will be all over the board – carbon tax, predictive scheduling, what you can and can't ask at job interviews, equal salary bill, and plenty of tobacco bills, along with an age 21 bill.

Buckle up and get set for a wild ride. WMDA/CAR will be there to protect our members. If you have any questions, give me call or send me an email.

Have a great Christmas and New Year and stay safe! ♦

## SAVE THE DATE FOR WMDA/CAR TRAINING DAY 2019




**Saturday, March 9, 2019 • 9:00 a.m. – 4:00 p.m.**  
Community College of Baltimore County - Catonsville  
800 S. Rolling Road • Baltimore, MD 21228  
**Training for owners, managers and technicians  
from the industry's leading experts.**

## PASSING OF THE GAVEL



WMDA/CAR's Board of Directors has a new leadership structure effective November 2018, as follows:

 <b>JR Rosenberger</b> President	 <b>Riaz Ahmad</b> Immediate Past President
 <b>Ken Quasney</b> Vice President	 <b>Nasir Cheema</b> Second Vice President
 <b>Sandi Weaver</b> Secretary	 <b>Tom Watts</b> Treasurer



## Open Letter to FDA Commissioner Scott Gottlieb

WMDA supported legislation in Maryland against selling Electronic Nicotine Delivery Systems, or “ENDS” to minors. Neither ENDS nor any tobacco product should be marketed toward children. We are 100% in agreement with Governor Hogan on this issue.

However, FDA Commissioner Scott Gottlieb has proposed regulations that would effectively end the sale of ENDS products in convenience stores and service stations. Denying access to e-cigarette products would not help Marylanders – in fact, it would hurt small business brick-and-mortar stores and favor huge online retailers that in most cases pay no state taxes.

By effectively limiting the sale of ENDS products to specialized retailers and online distributors, FDA Commissioner Scott Gottlieb would also be giving an unfair advantage to certain businesses. As long as ENDS products are legal and able to be sold by online retailers, all retailers should have the opportunity to sell them. It’s a matter of fairness.

Moreover, these regulations would encourage black market activity. As we have seen in similar cases, this promotes illegal street sales by unlicensed vendors selling out of back packs and back of vans. Maryland not only loses sales tax but also the special tax that is placed on ENDS products, which is substantial.

Whether it’s an online sale where age verification is never a sure thing, or illegal street sales where age is never verified, service stations and convenience stores win hands down as the best choice to sell these products, collect and forward these taxes to the comptroller’s office. Just as we require identification to purchase tobacco products, we require purchasers of e-cigarette products to provide state-issued identification.

For all the reasons listed above, we consider the proposed regulations to be unnecessary and harmful. We hope that Commissioner Gottlieb will reconsider this position, and encourage fellow Marylanders to ask our elected officials to take a stand against this misguided proposal.

It’s not too late to change course – please consider the facts and do so.

WMDA is a trade association that represents service stations, convenience stores, and independent repair facilities in the District of Columbia, Maryland and Delaware.

*Kirk McCauley*

Kirk McCauley  
Director of Government Affairs  
WMDA/CAR





## WMDA/CAR GENERAL MEMBERSHIP MEETING

Wednesday, January 16, 2019 • 9:30 a.m.

**Seibel's Restaurant**  
**15540 Old Columbia Pike**  
**Burtonsville, MD 20866**

The General Membership Meeting on Wednesday, January 16, is open to all WMDA/CAR members in Maryland, the District of Columbia and Delaware. You will have an opportunity to meet the Board of Directors and ask questions. We will provide attendees with update on WMDA/CAR, as well as discuss a variety of legislative topics vital to all our businesses:

- Maryland minimum wage
- Managers' minimum salary
- Carbon tax that Maryland, Delaware and the District of Columbia have on the table
- Raising the tobacco age to 21
- Raising the tobacco tax
- Magnuson Moss and right to repair legislation
- Is the training for repair facilities up to your expectations?

We'll also be taking a look at gambling. In talking with one of our Annapolis friends we know one thing for sure, Maryland, and the District of Columbia will legalize sports gambling very soon. Delaware already has at its casinos. Why should casinos get all that action? Our lottery agent could handle those bets through their existing terminals or through additional terminals. The action would all be controlled by the Lottery and Gaming Board and our agents are already in the system and vetted. Just a thought, but it's worth exploring. What do you think?

Use the General Membership Meeting to voice your opinions on any or all of these subjects. We value your opinions! So join us at Seibel's Restaurant at 9:30 a.m. on Wednesday, January 16, and let your voice be heard. Plus... you get a **FREE BREAKFAST!**

**Online registration is available at <https://wmda.memberclicks.net/events>.**

**Contact Debra Webster with any questions: 301-390-0900, ext. 101, or email her at [dwebster@wmda.net](mailto:dwebster@wmda.net).**

# 2018 - THE YEAR IN REVIEW



**TRAINING  
DAY**



**AUTO REPAIR  
SUMMIT**



**FUNDRAISER  
WITH  
GOV. HOGAN**





# 2018 - THE YEAR IN REVIEW



**LOBBY  
DAY**



**EXPO &  
AWARDS  
DINNER**







## CAR TALK

### Training Analysis

by Ken Quasney  
Auto Sense & CAR Committee Chairman



We recently entered into an agreement with EAST Training (Enhanced Automotive Systems Technology, Inc.). They will hold six additional training classes with us in 2019 (see page 10 for upcoming class information).

We had our first class at my shop in Millersville in November. It was well attended by 30 technicians. At the request of EAST, we started off with a basic electrical class. At first I wasn't sure that was the thing to do. However, after the first class I realized they are right on target. Here's why – because EAST Training is N.A.T.E.F. (National Automotive Technicians Education Foundation) Certified!

All attendees are pre-tested and post-tested. The pre-test scores on a basic electrical class were in the 20-30% range with a few exceptions. Post-test scores averaged 85%. I know some of the people in that class and was shocked at the low pre-test scores. I even heard some grumbling about the class being too basic, but the scores tell the story.

We can't fix what we can't track. We have to be able to see what type of training our technicians need. There have been many times I've sent my techs to training and tried to get feedback. Sometimes, it's like pulling teeth. NOT ANY MORE!

Remember, cars and trucks are becoming more complex by the day. Some of the systems are very complicated and we have technicians scoring 20-30% on a basic electrical test. No one can be happy with that. I have asked EAST Training to form an assessment test for techs so we know what they need training on. Why would we send them to a class and waste their time and energy if they don't need training in a particular area? EAST informed me they already have a test for this and, hopefully, with the go ahead from the CAR committee we will move forward. I know as an employer I feel a lot better knowing my technicians got the training they needed and that they learned something. TESTING PROVES IT!

Moving forward we can narrow this down even better as we



Thirty technicians attended the first East Training Class – Electricity, Electronics and Meter Diagnostics – held on Nov. 14 and 15.





get feedback and test scores back from EAST Training. This is the first comprehensive program I have seen in the aftermarket to date. If you want the best, this will get you there. Many times, I asked for feedback and never got a response.

I would like to know how many are interested for future classes. Maybe we need to have multiple classes on the same subject, but in different areas? So, if you're interested in weighing in, contact me by email at [kquasney@aol.com](mailto:kquasney@aol.com) and put TRAINING OPINION in the subject line.

NOTE: If you had a tech at the November class the test

scores will be coming soon. Ask your technician to show you a copy. This will tell you how they did. If they get a certificate of achievement that means they passed the post-test. If they get a certificate of attendance that means their post test score is below a passing level.

The next course in the series is #214 – 02 Air Fuel Sensor & Catalytic Converter Diagnostics, which will be held on January 23 and 24 at Hillmuth Automotive in Columbia, MD. See course details and registration form in this issue on pages 10 & 11 or visit [www.wmda.net](http://www.wmda.net). Contact (410) 381-1124 with any questions. ♦

Technicians who attended the Nov. 14 and 15 training class were able to enjoy a great dinner (included in the registration fee) before class started each evening. The menu included such items as fried chicken, roast beef, shrimp toast and shrimp egg rolls, triple delight, mashed potatoes and mixed vegetables. Dessert included chocolate chip cookies and a mixed fresh fruit bowl. No one started class hungry – that's for sure!



## Advertise in the 2019 Editions of WMDA/CAR News!

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For more information, contact:

Jenise Wray

Phone: 301-390-0900, ext. 113

Email: [jwray@wmda.net](mailto:jwray@wmda.net)





# 2019 WMDCAR TRAINING SCHEDULE



Presented By  
**EAST Training**  
**Enhanced Automotive Systems Technology, Inc.**

## **Wednesday & Thursday – January 23 & 24, 2019**

### **214 O2 Air Fuel Sensor & Catalytic Converter Diagnostics**

Hillmuth Automotive Columbia, 6810 Oak Hall Lane, Columbia, MD

Learn to pinpoint driveability and emission problems by looking at the O2 sensor's output. Learn how to detect exhaust gas levels by looking at the O2 sensor's waveforms. Compare the O2 signal to the computer's fuel command to narrow down your search for the problem. Learn about the different types of catalytic converters including: pre-cats, two way, three way, dual bed and dual bed with supplemental air. How to test catalytic converters using many different methods and tools. Learn how to comply with government regulations when replacing catalytic converters. Bring your DVOM or DSO.

## **Saturday – March 9, 2019 (WMDCAR Training Day)**

### **216 OBD-II Scan Tool Operation & Diagnostics**

Community College of Baltimore County (CCBC),

800 South Rolling Road, Baltimore, MD

Pre-Registration required at [www.wmda.net](http://www.wmda.net)

Learn OBD-II regulations and the J-1930 terminology. Learn the advancements in OBD-II. See how advanced computer monitoring can detect EGR, catalytic converter and emission faults. See how the PCM can detect misfires. Learn to perform an OBD drive cycle. See what a readiness code is, and how to set it. Bring your scan tool.

## **Wednesday & Thursday – April 17 & 18, 2019**

### **223 Ford Electronic Control Diagnostics**

Auto Sense, 8209 Cloverleaf Dr., Millersville, MD

Understanding the Ford EEC system diagnostics – see how the EEC system evolved and where it is going. This course picks up where the OBD-II course left off. We will cover system Evolution – EEC-I, II, III, MCU. Diagnostic Capabilities, DLC connectors, Diagnostic tools and Equipment, Definition of system tests, Self tests, KOEO, KOER. Continuous monitoring, FMEM, Adaptive strategies, Re-learn Procedures, Code terminology- Slow codes, Fast codes, Fault codes. Diagnostic test flow, Scan data. This is a hands-on class. Bring your scan tool.

## **Wednesday & Thursday – May 8 & 9, 2019**

### **235 Evaporative Systems OBD-II Monitoring**

Auto Sense, 8209 Cloverleaf Dr., Millersville, MD

Enhanced and Non-enhanced evaporative systems will be included on Asian, European, and domestic vehicles. Includes comprehensive coverage of operational theory, system components, and component monitoring strategies on systems with and without leak detection pumps. Evaporative system diagnosis and DTC repairs will be covered. Fuel cap testing principles and procedures will also be included. The latest Natural Vacuum Leak Detection systems are covered.

## **Wednesday & Thursday – October 9 & 10, 2019**

### **131 Electronics in the Modern Automobile**

Hillmuth Automotive Columbia, 6810 Oak Hall Lane, Columbia, MD

Application of electronic components in the automobile. Semiconductors, barrier voltage, diodes, for rectification, circuit protection, current control, zener diodes for voltage regulation. LED's, transistors NPN, PNP, Darlington pairs, SCR's (Silicon Controlled Rectifiers), open collector transistors – construction function and testing. Resistors and condensers in automotive circuits. Several types of automotive electronic circuits will be evaluated and explained. Schematics will be presented describing construction of several useful shop diagnostic tools, which can be assembled using knowledge learned in this course. Students are asked to bring their DVOM/DMM.

## **Wednesday & Thursday – October 23 & 24, 2019**

### **131B Electronics in the Modern Automobile Update**

Hillmuth Automotive Columbia, 6810 Oak Hall Lane, Columbia, MD

This course builds on Electronics Module 1. We will cover additional electronic components and systems used in the automobiles of today and tomorrow. We will delve deeper into the use of semiconductors – transistors, photoelectric devices – photocells and photoresistive components. We will be constructing more complex circuits on our electronic trainer boards. We will cover transistor gain and build circuits to demonstrate and measure gain. Case studies will be included which will demonstrate how your new found knowledge of transistor operation will allow you to diagnose and actually repair failed components. We will explain and demonstrate the use of Logic probes and Logic pulsers. This is a hands-on class. Students are asked to bring their DVOM/DMM.

**PLEASE NOTE:** Wednesday/Thursday classes meet 4 hours each day from 6:00 p.m. to 10:00 p.m. Food will be served at 5:30 p.m. The Saturday WMDCAR Training Day class meets for 6 hours from 9:00 a.m. to Noon and from 1:00 p.m. to 4:00 p.m. Lunch is served at Noon.

**FOR MORE INFORMATION:** Visit [www.wmda.net](http://www.wmda.net) or email Debra Webster at [dwebster@wmda.net](mailto:dwebster@wmda.net) or call 301-390-0900, ext. 101.





# REGISTER NOW!

## 02 Air Fuel Sensor & Catalytic Converter Diagnostics Training Class



Presented by EAST Training  
Enhanced Automotive Systems Technology, Inc.

**JANUARY 23 & 24, 2019**

**Course 214 – 02 Air Fuel Sensor & Catalytic Converter Diagnostics**

Class will be held at Hillmuth Automotive Columbia, 6810 Oak Hall Lane, Columbia, MD 21108 (410-381-1124).

Food will be served at 5:30 p.m. Class meets for 4 hours each day from 6:00 p.m. to 10:00 p.m.



### Class Description

Learn to pinpoint driveability and emission problems by looking at the O2 sensor's output. Learn how to detect exhaust gas levels by looking at the O2 sensor's waveforms. Compare the O2 signal to the computer's fuel command to narrow down your search for the problem. Learn about the different types of catalytic converters including: pre-cats, two-way, three-way, dual-bed and dual-bed with supplemental air. Learn how to test catalytic converters using many different methods and tools, as well as how to comply with government regulations when replacing catalytic converters. Bring your DVOM or DSO.

### REGISTRATION FORM

Attendee #1 \_\_\_\_\_ Attendee #2 \_\_\_\_\_  
Attendee #3 \_\_\_\_\_ Attendee #4 \_\_\_\_\_  
Business \_\_\_\_\_ Contact \_\_\_\_\_  
Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_  
Phone \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

### REGISTRATION FEES

Member Rate \$199.00 per Technician      Total number of Technicians \_\_\_\_\_ x \$199.00 = **Total Amount Due \$** \_\_\_\_\_

### PAYMENT OPTIONS

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Signature \_\_\_\_\_ Billing Zip Code \_\_\_\_\_

**3 EASY WAYS  
TO REGISTER**

**MAIL** Completed Registration Form and Check to WMDA at the address shown above.

**FAX** Completed Registration Form with Credit Card information to 301-390-3161.

**CALL** Debra Webster at 301-390-0900, ext. 101.

## TECH TIP

Have you ever used your DVOM for checking Amps and your meter doesn't work? You suspect the fuse and usually end up taking your meter apart to check the fuse.

Here's a very simple way to check the fuse in your Volt, Ohm and Amp meter:

1. Turn the meter on to Ohms.
2. Put the positive lead in the Amp port of the meter.

If you show conductivity, the fuse is good. If the meter shows open, the fuse is blown. Very simple!



Meter set to Ohms.  
Red lead in Amp port.  
Meter shows open.  
Meter has blown fuse.



Meter set to Ohms.  
Red lead in Amp port.  
Meter shows conductivity.  
Meter fuse is good.

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## LEGISLATIVE UPDATE

### The Congressional Outlook

by Roy Littlefield IV

Even as the Senate worked on FAA reauthorization, disaster relief, and judicial and executive appointments, tax staffs have begun working on a technical corrections/tax extenders bill to be taken up when Congress returns.

Recently, WMDA/CAR through SSDA-AT participated in a variety of government affairs meetings that addressed several issues of concern for our members. These meetings included the Department of Labor, OSHA, and Congressional staff.

In October, SSDA-AT participated in a Right to Repair meeting. The Right to Repair Coalition is reenergizing



itself to address new concerns with access to technology. The Coalition believes that due to new technology in cars, an amended law is needed to continue to protect consumers and aftermarket automobile parts dealers. The

Coalition is exploring the legislative possibilities of going about this. SSDA-AT will continue to monitor these efforts and participate in the coalition.

The Department of Labor (DOL) recently conducted a public listening session in Washington, D.C., to gather views on its overtime regulations under the Fair Labor Standards



Act (FLSA). The agency recently held listening sessions in Kansas City, Atlanta, Seattle, Denver and Providence.

Under the FLSA, most workers are entitled to minimum wage and overtime pay for hours worked over 40

hours. However, there is a "white collar" exemption in the FLSA for certain executive, administrative and professional employees; qualifying for this exemption requires that these employees earn no less than a standard salary threshold and other criteria.

In May 2016, DOL finalized a rule that changed the standard salary threshold for the white collar exemption, from \$23,660 to \$47,476. In November 2016, the rule was enjoined by a federal court before it became effective.

On July 26, 2017, DOL published a Request for Information (RFI) on this regulation. This RFI included questions on the appropriate salary level for this exemption, and the proper methodology to calculate this salary threshold. DOL plans on releasing a new proposed rule in January 2019.

SSDA-AT attended the DOL listening session in Washington and we will continue to monitor any new proposals.

SSDA-AT also participated in an OSHA roundtable meeting. At the meeting, there was a lengthy discussion on repeat violations and post-violation compliance efforts. If you have been cited by OSHA before, it is extremely important you remain in full compliance moving forward to avoid special inspections, extra reporting, and heavy fines.



OSHA reviewed the repeat violation standard and provided an analysis of the Commission's decision. There also was a discussion of the decision's practical impact on the ability to avoid repeat violations.

We will continue to take part in every available OSHA roundtable. ♦



## EDITORIAL

### Capitol Hill Legislative Alert

by Roy Littlefield

#### LAME DUCK SESSION

The House and Senate returned to Washington following the elections which saw both sides taking some hits and the control of the House changing hands. Right now, quite a lot of attention is being drawn to the leadership races and committee appointments but the 115th Congress still has some work to do before they can call a wrap on the lame duck session.

**The top item on Congress' must do list is to finish the 2019 budget process.** Back in September, Congress managed to pass a handful of full-year appropriations bills for some of the largest agencies (including Defense and Health and Human Services) but wasn't able to finish all of them and therefore also passed a continuing resolution to bump back the deadline for passing the remaining appropriations bill.

While leadership on both sides of the aisle clearly wants to get things wrapped up, there could still be complications relating to the President's demand for funding for a border wall. It is unclear whether the President will resurrect his threat of a shutdown if he is presented with a budget that does not include the funding he is seeking. In the Senate, there has been some bi-partisan agreement behind giving the President \$1.6 billion in border security funding (which Democrats say could be drawn from elsewhere without dramatically impacting domestic spending). However, the White House (with the backing of House Republicans) is seeking \$5 billion in funding (the original number was \$23 billion) so it's unclear whether \$1.6 billion would be enough to appease and prevent a shutdown.

As far as other legislative items go, House Ways and Means Committee Chairman Kevin Brady (R-TX) said this week that they are close to releasing a bill to provide technical fixes to the 2017 Tax Cuts and Jobs Act. To the extent that the bill truly contains just technical fixes, there may be some bi-partisan support to get it passed and afford taxpayers with some clarity and certainty for 2019.

Beyond technical corrections, the Democrats winning the majority in the House all but guaranteed that Tax Reform 2.0 in the comprehensive form that was passed by the House before the election is dead. However, as we have previously reported, the retirement plan provisions in Tax Reform 2.0, which are similar to many of the provisions in the Retirement Enhancement and Savings Act of 2018 (RESA) (S. 2526), may have a brighter future than the rest of Tax Reform 2.0. Senators Ben Cardin (D-MD) and Rob Portman (R-OH) have also been circulating their own initial draft of a proposed retirement plan bill. Given the bi-partisan support, there appears to be an opening right now for some action on retirement plans. Whether that will occur during the lame duck session, or whether it will be held off until the new Congress remains to be seen.

Democrats, including soon to be Ways and Means Committee Chairman Richard Neal (D-MA), have made it clear that they want to go back and take a long hard look at the 2017 Tax Cuts and Jobs Act, including holding hearings to allow testimony from stakeholders who didn't previously get to provide input during the hurried process

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in which the 2017 act was passed. The Democrats have also indicated that they will be looking to raise the corporate tax rate by a few percentage points (with no specific number provided at this time), potentially in exchange for more middle class tax relief. Given the President's promises on the campaign trail of a middle class tax cut, the Democrats may try to hold his feet to the fire by pushing a bill doing just that. The President recently said that he would be interested in working with the Democrats on this issue and did not specifically reject the idea of raising the corporate tax rate to offset such changes. In the Senate there may also be some Republican support as, during the 2017 tax reform debates, both Marco Rubio (R-FL) and Mike Lee (R-UT) pushed to increase the corporate tax rate to pay for a bigger child tax credit and Susan Collins has also previously indicated a willingness in the past to trade a slightly higher corporate tax rate for more individual cuts.

**This should give SSDA-AT/WMDA-CAR the opportunity to ask for some significant revisions to the new 20% deduction for qualified business income for pass-through entities (aka the 199A tax deduction).** Like most of the other associations representing privately owned businesses, we are asking for the deduction to be made permanent. Unlike many of these associations which are asking for very technical, minor tweaks in the deduction, we are asking for a significant increase in the current threshold levels of \$157,500 for taxpayers filing individually and \$315,000 for taxpayers filing jointly so that the more complex provisions of this code section can be avoided by taxpayers under new increased threshold levels.

As we have mentioned before, this new provision is the antithesis of tax simplification but strangely enough it is aimed to assist many of the country's smallest businesses. Because so much of the complexity hits above the threshold levels, by increasing those levels significantly, far more small businesses will be able to determine the amount of their deduction without having to hire experts to do it. We are also urging Congress to treat specified service trade or businesses the same as all businesses – this will further reduce the amount of complexity in determining the appropriate deduction while allowing far more privately owned businesses to take advantage of this new deduction.

We are concerned about reports that the Democrats want to reduce the amount of the estate tax exemption (\$11,180,000 per individual, double that amount for a couple for 2018), however it is highly unlikely that they will succeed getting such a bill through the Senate. If they were able to accomplish that, it is even harder to imagine the bill not being vetoed by the President. Finally, we would be pleased to see the reinstatement of the state and local income tax, sales tax and property tax deduction as it stood before the Tax Reform law.

On the healthcare front, before adjourning, House Republicans may also make a final push to pass a handful of health care bills while they still have control of both chambers (albeit the time that they have to do so is dwindling). If time allows, it is expected that the House Republicans will finally bring up the Save American Workers Act (H.R. 3798) for a vote. As we previously reported, the House was originally scheduled to vote on the bill shortly before they left for the pre-election recess. The Save American Workers Act would (i) stay enforcement of the ACA employer mandate for the 2015-2018 tax years and relieve employers from cost sharing payments for any years before 2019; (ii) change the ACA employer mandate's definition of a "full-time" employee from an employee who works 30 hours per week to one who works 40 hours per week; and (iii) delay the Cadillac tax for another year (until 2023).

While the bill is likely to be able to pass the House in lame duck, it is unlikely to garner the necessary support from Democrats in the Senate. There has been some bi-partisan support over the years to eliminate the Cadillac tax and change the full time definition so the big sticking point with this bill is the stay of the employer mandate, paired with the fact that there is little motivation for Senate Democrats to support this bill rather than waiting for those select issues with bi-partisan support to be addressed when Democrats hold the majority in the House. ♦





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