



Shown, from left to right, are: JR (WMDA President), Tammy Payton and Julie Cassaday (Alzheimer's Association), and Kirk McCauley (WMDA) during the check presentation to the Alzheimer's Association of 50% of the net proceeds from the recent WMDA/CAR Golf Outing.



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## KIRK'S KORNER

### Member Update

by Kirk McCauley  
Director of Member Relations & Government Affairs

#### PRINCE GEORGES COUNTY BUSINESS RECYCLING

On July 1 everyone was blindsided by a Prince George's County (PGC) recycling law that went into effect. PGC spent very little effort to notify businesses of changes in the law. One change is that you have to submit a plan for recycling to the County Recycling Division. [Click on Link #1 at the bottom of this page to review the report.](#)

WMDA/CAR has asked for an extension of the enforcement date, but has not received an answer as of yet. Talk to your waste hauler and see if they can handle your needs. In some cases they might even fill out your reports. [For more information click on Link #2 at the bottom of this page.](#)

I am hoping businesses that file a plan and work towards that goal will be okay. Here are changes from previous law on waste and recycling:

##### 1. What is new from the previous law?

Effective July 1, 2019, the owners of commercial and industrial properties shall provide an opportunity at their properties and for all tenants, patrons, and customers to have access to exterior recycling collection receptacles and trash collection receptacles, including along store fronts, to voluntarily recycle designated recyclable materials. Effective July 1, 2019, business entities shall provide recycling receptacles in the interior of their

business, as trash receptacles are provided, for customers to voluntarily recycle designated recyclable materials.

The New County Legislation (CB-12) states that all Prince George's County business owners, tenants, or operators of commercial and industrial properties, including but not limited to offices, stores, hotels, motels, gas stations, restaurants, factories, processing plants, and manufacturing enterprises, shall provide at least equally sized and equally convenient recycling containers to accompany each trash container on the interior and exterior of the property, including along storefronts. Properties should also include a collection system for the recyclables. A list of items that can be recycled shall be clearly displayed on or near the container.

##### 2. Section 21-152 – Penalties

[\(Click on Links #3-#6 at the bottom of this page to reference any of the Sections in blue shown below.\)](#)

**(a)** Any person who violates [Section 21-142\(g\)](#), [Section 21-147](#), [Section 21-149](#) or [Section 21-149.01](#) of this Code is deemed to have committed a civil violation and shall pay to the County a civil monetary fine as prescribed in this Section.

**(b)** Each separate day of violation that remains uncorrected is a distinct civil violation subject to an additional citation and fine.

**(c)** The civil monetary fine for each civil violation of [Section](#)

---

##### Link #1

<https://www.princegeorgescountymd.gov/DocumentCenter/View/15970/Business--Multi-Family-Property-Recycling-Report-and-Plan-PDF?bidId>

##### Link #2

<https://www.princegeorgescountymd.gov/534/Business-Recycling>

##### Link #3 – Section 21-142

[https://library.municode.com/md/prince\\_george's\\_county/codes/code\\_of\\_ordinances?nodeId=PTIIT117PULOLAPRGECOMA\\_SUBTITLE\\_21RE\\_DIV4SOWARE\\_SD1COPR\\_S21-142REPRESIMCOMADI](https://library.municode.com/md/prince_george's_county/codes/code_of_ordinances?nodeId=PTIIT117PULOLAPRGECOMA_SUBTITLE_21RE_DIV4SOWARE_SD1COPR_S21-142REPRESIMCOMADI)

##### Link #4 – Section 21-147

[https://library.municode.com/md/prince\\_george's\\_county/codes/code\\_of\\_ordinances?nodeId=PTIIT117PULOLAPRGECOMA\\_SUBTITLE\\_21RE\\_DIV4SOWARE\\_SD1COPR\\_S21-147SCPR](https://library.municode.com/md/prince_george's_county/codes/code_of_ordinances?nodeId=PTIIT117PULOLAPRGECOMA_SUBTITLE_21RE_DIV4SOWARE_SD1COPR_S21-147SCPR)

##### Link #5 – Section 21-149

[https://library.municode.com/md/prince\\_george's\\_county/codes/code\\_of\\_ordinances?nodeId=PTIIT117PULOLAPRGECOMA\\_SUBTITLE\\_21RE\\_DIV4SOWARE\\_SD1COPR\\_S21-149SIMUREFACORELIOW](https://library.municode.com/md/prince_george's_county/codes/code_of_ordinances?nodeId=PTIIT117PULOLAPRGECOMA_SUBTITLE_21RE_DIV4SOWARE_SD1COPR_S21-149SIMUREFACORELIOW)

##### Link #6 – Section 21-149.01

[https://library.municode.com/md/prince\\_george's\\_county/codes/code\\_of\\_ordinances?nodeId=PTIIT117PULOLAPRGECOMA\\_SUBTITLE\\_21RE\\_DIV4SOWARE\\_SD1COPR\\_S21-149.01COINREPREOW](https://library.municode.com/md/prince_george's_county/codes/code_of_ordinances?nodeId=PTIIT117PULOLAPRGECOMA_SUBTITLE_21RE_DIV4SOWARE_SD1COPR_S21-149.01COINREPREOW)

21-142(g), Section 21-147, Section 21-149 or Section 21-149.01 shall be One Hundred Dollars (\$100.00), except as provided in Subsection (d) of this Section.

(d) For a repeated civil violation, the following fines shall apply:

2nd Violation	\$500.00
3rd Violation	\$750.00
Each Violation in Excess of Three (3)	\$1,000.00

### 3. Grace Period

There is a 30-day grace period between the notification of a violation and required correction. One 30-day extension is permitted per property.

### 4. Required Report

Property owners and/or businesses shall submit to the Director for approval a plan by July 1, 2019 or upon the request of the Director, or when there is a change in circumstances that will affect the substantive requirements of the plan. The plan shall demonstrate compatibility with the County's recycling programs. Each plan shall include at a minimum:

- (a) Designation of recyclable materials to be collected;
- (b) A collection system for the designated recyclable materials; and
- (c) Provisions for publicizing the recycling program.

## COUNTDOWN TO EXPO & AWARDS DINNER

October 15 is the date for the WMDA/CAR Expo at Martin's West in Baltimore. The Expo is a FREE event for owners of repair facilities, convenience stores, and service stations, as

well as their employees. Members and non-members are welcome. Pre-registration is required. Vendors must have a tabletop in order to participate.

This is a 'must attend' event. There will be over 50 vendors, free food (a light lunch) on the show floor and a cocktail hour. All of our fuel suppliers, repair vendors and convenience store suppliers will have tabletop displays. There will be Door Prizes galore from most of the vendors!

The **WMDA/CAR Harry T. Murphy Customer Service Contest** has begun and will run throughout August. Convenience stores and service stations, mostly nominated by suppliers and repair facilities, are entered by the CAR committee. The Awards Dinner will start at 6:00 p.m. following the Expo. Awards Dinner tickets cost \$55.00 each or a table of 10 is \$500.00. **Governor Larry Hogan has been invited to be our Keynote Speaker.** This Awards Dinner has been sold out the past two years we have been at Martin's West, so make your plans now by contacting Debra Webster at dwebster@wmda.net or call 301-390-0900 Ext. 101. You can also register online by going to [wmda.memberclicks.net/events](http://wmda.memberclicks.net/events).

## MONTGOMERY COUNTY

WAWA has started the process to be approved for a site at 405 S. Frederick Ave., in Gaithersburg, MD, across from Gaithersburg High School. **There will be a public hearing by the mayor and council on August 5 at 7:30 p.m.**

Every member (or non-member) that has a business in Montgomery County should be at that hearing. Volume is slipping every year and the state is pushing a low carbon footprint and promoting electric cars. We believe putting a Mega pumper in a shrinking market is not best for the community or existing stations. Current volume capacity at existing stations is far below maximum output. Environmental wise or not, is putting a WAWA or any convenience store across from a high school on a high traffic road a good idea? Think cell phones and kids.

For more information, please contact Michael Smith at [msagora@msn.com](mailto:msagora@msn.com) or Troy Parcelles at [troy.cwpinc@gmail.com](mailto:troy.cwpinc@gmail.com) ♦

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# GIVING BACK TO THE COMMUNITY



## THE WILLS GROUP HONORED AS 2018 PHILANTHROPIST OF THE YEAR BY CHESAPEAKE CHARITIES

On November 15, Chesapeake Charities honored the Wills Group at its annual Celebration of Charity awards luncheon at Chesapeake Bay Beach Club in Stevensville, Maryland. The luncheon raises awareness about issues that impact community's lives and recognizes those who are making a difference in being part of the solution. Past honorees include Governor Hogan, Marianne Harms, and Bernie Fowler, Jr.

At the luncheon, Chesapeake Charities highlighted innovative approaches to breaking the cycle of poverty. Chesapeake Charities lauded the Wills Group's efforts to Eliminate Childhood Hunger and Ensure Safe and Healthy Homes and held the company up as an inspiration and example of 'excellence in philanthropy.'

Congratulations to all Wills Group employees who work hard to keep our communities' lives in motion. This award is for you!

Special thanks to Community Leadership Team members for coming out to support the event: Joe Wills, Ken Halperin, Michele Wills, Don Hamberger, Arielle Kimmer, Tim Edwards, Tara Handy, Amanda Jamison, Chelsea Benincasa, Caitlin Peden, and Brooke Rieman, as well as Brittany Cavanaugh Kim Purdy, Jim Healy, Bess Langbein, and Adrianna Weissburg.



*Lock Wills and Linda Kohler, Executive Director, Chesapeake Charities.*





# SUPPORT YOUR WMDA/CAR PAC FUND



## What do the Bog Turtle and the Delmarva Fox Squirrel have in common with small businesses in the state of Maryland?

Thanks to the entrenched majority and their leadership in Maryland's House of Delegates and Senate, all are now endangered species. While the above two animals have the state's help to try to increase their habitat and population, it seems that the two aforementioned legislative bodies are doing everything they can to hurt and eliminate small businesses.

A change is needed in Annapolis and this is going to need funding.

Your WMDA/CAR PAC FUND contributions will go towards helping elect people that understand the responsibility of making a weekly payroll and having all your families' assets, hopes and future tied up in the value of their business.

### Suggested Contributions:

1 Location .....	\$150.00 or more
2-5 Locations .....	\$300.00 or more
6-10 Locations.....	\$500.00 or more
10 + Locations .....	\$1000.00 or more

This is going to be a multi-year project and we will join with other likeminded organizations to get the most bang for the buck.

Thank you,

WMDA/CAR PAC Committee



**Your contribution and support  
can make a difference!**

Date: \_\_\_\_\_ Amount of Contribution: \_\_\_\_\_  
Name: \_\_\_\_\_  
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**Make your check payable to WMDA PAC and mail to:**

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**Donations used for the upcoming election cycle. Donations are not tax deductible.**



## CAR TALK

### Benefits

by Sandi Weaver  
BA Auto Care, Inc.

What lures people to come work for you? Besides pay, there are many other incentives shop owners can offer to their employees.

Let's start with the biggest benefit that everyone should be able to have and afford.

#### **Health Insurance – Medical, Dental and Vision.**

While larger companies can afford to pay for employees' health insurance, smaller companies may have a harder time building that into their cost of business. If you can't afford to offer health insurance to your employees, you can offer them a little more money to help cover their cost.

**401K** – Technicians and employees alike have grown to expect a company to offer 401K and to offer some kind of match. Offering 401K shows you are concerned about your employees beyond what they can do for you, that you care for their future and their families' future. Smaller shops may not be able to offer 401K or be able to match, but look into what you can do to help your employees to save for retirement.

**Paid Training and Education** – We want our techs and employees to keep up with the latest technology, but it can be costly and some employees leave shortly after receiving expensive training, so how do we keep them and not lose the investment we made? One option is to have the employee pay half and you pay half. Once the employee has been with you for at least six months or so, reimburse them for the other half. If training takes place during the work day, paying them for the time they missed is paramount. With so many options, it's hard to pick the best way and sometimes just paying for everything and making the employee happy is the best choice.

**Aflac** – Now, I know you are cringing, because you receive calls from multiple Aflac representatives, but they actually offer excellent added benefits and it won't cost you a thing. Short term disability is one of the best things they offer. Having used it twice while on maternity leave, I can say with confidence, it is worth it for this policy alone to offer Aflac to your employees. The second is Accident Insurance; again, this is one I have personally and have used. My son broke his arm last summer and I was paid \$60 by filling out a form online and attaching a document. Each year Aflac will pay



you \$60 just for seeing your primary care physician, dentist or ophthalmologist. With multiple other plans available, I highly recommend speaking to a representative and one that will be there after you have signed up; such as Kelsey Strine, email [kelsey\\_strine@aflac.com](mailto:kelsey_strine@aflac.com) – I'm only adding her information as she is someone who has taken over our account after 13+ years when the other Reps left us after they got our business.

**Tool Insurance** – Is this something you offer? If your shop were to burn down today, would your technician's have the money to buy new tools so when your shop reopens, they are there prepared and ready to work? Talk to your insurance company and see what it would take to cover their tools because you never know what tomorrow will bring.

**Gloves** – Most technicians wear gloves now, but many are made to pay for them themselves. Paying for their gloves may seem like a large purchase, but it is also a very large gesture of appreciation.

**Uniforms** – If you want your employees to wear a uniform, you should be the one to pay for it. Gone are the days when employees paid for their own uniforms.

With so many benefits (not all shown here) please take care of all your employees, from your hard to replace technicians to your shuttle driver. They are all out in the community, sharing their work experience with their friends and family. ♦



## TECH TIP

### The Lock Box Solution

The heart of our business is Auto Repair. However, convenience is a close second.

Many times, our clients can't arrive before we close for the day to pick up their car when finished. If your shop is like most, you take a credit card over the phone and put the keys in the car and lock it. Sometimes this doesn't work. The client may be at work and doesn't have an extra set of keys on them, they don't have an extra set of keys elsewhere or they have a smart key, which will not let you lock the doors while the key is in proximity of the car.

Then there's a dilemma, "where to put the keys?" If you provide rental/loaner cars, you can fax the paper work or send it back and forth by email. But what about the keys? You have to find a way to secure the keys, and at the same time, give the client access to them.

Checking around you will find lock boxes upwards of \$300.00 to \$400.00, but our solution is so simple and inexpensive – real estate lock boxes that bolt to the outside wall of your shop. We found them as cheap as \$16.00 each on Amazon.



However, the one we like the best is of a little larger and thicker metal. Total cost for two of these lock boxes is \$60.00 and it takes just 10 seconds to change the combination. You can give each customer a different combination each

time. Copy or click on the link shown below for the page on Amazon. ♦

AMAZON LINK: [https://www.amazon.com/gp/product/B07KVSDQQ2/ref=ppx\\_yo\\_dt\\_b\\_asin\\_title\\_o06\\_s00?ie=UTF8&psc=1](https://www.amazon.com/gp/product/B07KVSDQQ2/ref=ppx_yo_dt_b_asin_title_o06_s00?ie=UTF8&psc=1)

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## 2019 WMDA/CAR TRAINING SCHEDULE

Presented By EAST Training (Enhanced Automotive Systems Technology, Inc.)

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

### 131A 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.

**REGISTRATION FEE:** Registration fee of \$199 for member technicians and \$299 for non-member technicians covers both days and includes food and drink.

**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.

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6817 Dogwood Road  
Baltimore, MD

**Tuesday**  
**October 15, 2019**

## **SCHEDULE**

**2pm-6pm**

### **TABLETOP EXPO**

Meet with exhibitors and  
learn about the latest  
products and services.

**3pm-5pm**

### **LIGHT LUNCH**

Enjoy a bite to eat while  
you develop new business  
contacts and opportunities.

**5pm-6pm**

### **COCKTAIL RECEPTION**

Network and build lasting  
relationships during the  
Cocktail Reception.

**6pm-9pm**

### **AWARDS DINNER**

Cap off the day with a  
Bull Roast and the  
Awards Ceremony.



# **ANNUAL EXPO** **2019**

**REGISTER**  
**TODAY!**

WMDA/CAR  
**301-390-0900**

[WWW.WMDA.NET](http://WWW.WMDA.NET)





## 2019 EXPO & AWARDS DINNER REGISTRATION

### FREE EXPO ADMISSION (2:00 p.m. – 6:00 p.m.)

*Free admission is restricted to owners and personnel of service stations and repair shops only.*

☐ I will attend the Expo.

No charge to attend the Expo for Members in good standing. Please list names below:

Primary Contact: \_\_\_\_\_ Business Name: \_\_\_\_\_

Guest Name: \_\_\_\_\_ Guest Name: \_\_\_\_\_

**Please Note:** Requests submitted by suppliers not exhibiting in the Expo, will not be accepted. Non-exhibiting suppliers/vendors will not be admitted to the Expo floor.

### CONTACT INFORMATION

Company: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

### AWARDS DINNER TICKETS (6:00 p.m. – 9:00 p.m.)

☐ Individual Tickets .....\$55.00 x # \_\_\_\_\_ = \$ \_\_\_\_\_

☐ Table of 10 .....\$500.00 x # \_\_\_\_\_ = \$ \_\_\_\_\_

### PAYMENT INFORMATION

☐ Check Enclosed ☐ Visa ☐ MasterCard ☐ American Express

Zip Code of Billing Address for Charge Card \_\_\_\_\_

Account # \_\_\_\_\_

Expiration Date \_\_\_\_\_ CVW Code \_\_\_\_\_

**Total Amount Due** .....\$ \_\_\_\_\_

Account Name (print) \_\_\_\_\_

Signature \_\_\_\_\_

**Mail to:**  
WMDA/CAR  
1532 Pointer Ridge Place, Suite F  
Bowie, MD 20716

**Fax to:**  
301-390-3161

**Email to:**  
dwebster@wmda.net  
or ssripada@wmda.net

**Website:**  
www.wmda.net



## LEGISLATIVE UPDATE

### Mid-Year Government Affairs Update

by Roy Littlefield IV

2019 has proved to be a busy one for WMDA/CAR working through SSDA-AT in government affairs on both the federal levels.

On the death tax front, SSDA-AT is a member of the Family Business Estate Tax Coalition (FBETC). This Coalition is dedicated to the full and permanent repeal of the estate tax. In working with Rep. Kevin Brady and the Coalition we were able to pass the Death Tax Repeal Act of 2015 (HR 1105) on a 240-179 vote. We have supported efforts to fully repeal the Estate Tax in the 116th Congress by supporting the Death Tax Repeal Act (HR 218 and S 215). We continue to push back on harmful proposals that would increase the death tax.

On infrastructure, SSDA-AT believes that an infrastructure bill is a jobs bill that cuts across party lines. SSDA-AT has opposed any proposed taxes in past infrastructure proposals that would be harmful to the industry. SSDA-AT believes there are a variety of other funding options available that would not be harmful to the tire industry including repatriation of overseas money. SSDA-AT strongly believes that all users of infrastructure must pay their fair share, not just the highway users. SSDA-AT will monitor and consider all transportation proposals brought forth in the 116th Congress.

SSDA-AT continues to push for a White House Conference on Small Business (WHCSB). In the 116th Congress, we urge Representatives to pass the "White House Conference on Small Business Act of 2019." This legislation is necessary in the near-term to ensure that small business issues remain at the forefront of policy discussions and also to ensure small business has a voice at the highest levels of the American government.

On the regulatory front, SSDA-AT commented with the Small Business Legislative Council on the Department of Labor's new proposed overtime rules: Defining and Delimiting the Exemptions for Executive, Administrative, Professional, Outside Sales and Computer Employees. SSDA-AT highlighted the impact that these proposed rules might have on America's small businesses and SSDA-AT members.

SSDDA-AT fully supports the DOL's goal of ensuring that all Americans receive a fair living wage in exchange for their work. SSDA-AT still has concerns that certain aspects of the proposed rules could negatively impact small businesses.

However, SSDA-AT does believe that the proposed rules are a significant improvement over the 2016 Final Rule in this area which was enjoined before going into effect and which would have seriously harmed many small businesses and stymied small business growth. In particular, SSDA-AT supports the Department's return to the 2004 methodology for setting the salary threshold for the white-collar exemptions and believes that the proposed threshold is reasonable and consistent with the intent of the Fair Labor Standards Act.

SSDA-AT further applauds the Department's decision not to modify the duties tests for the white-collar exemptions.

SSDA-AT remains very concerned with OSHA enforcement, as our members have been subjected to unfair fines and inspections. SSDA-AT has taken part in several Occupational Health and Safety Administration (OSHA) roundtable meetings thus far in 2019 hosted by Small Business Administration (SBA). At the meetings, we received an update about OSHA enforcement. OSHA inspections have been a huge issue for WMDA/CAR members. OSHA is constantly conducting thousands of inspections on the industry and issuing severe fines. This remains a big concern for members.

To review some of the statistics from the meeting, last year OSHA conducted 31,202 inspections nationwide. This was a similar number to the previous year. Of those inspections conducted, only 28% of sites were in full compliance. The average fine per violation in 2018 was \$5,016. That number being almost double from the year before. We have learned that OSHA is rarely giving breaks on fines and are issuing large sums for small violations. We are seeing warnings used very rarely. We will continue to raise the concerns of our members to OSHA. SSDA-AT remains in strong communications with OSHA and SBA on tire related issues. These monthly meetings are valuable for the exchange of information between SSDA-AT and these governmental departments.

We anticipate the remainder of 2019 to be busy with a flurry of legislation being considered by the 116th Congress. SSDA-AT will hold a lobby day in 2020 for our members. We encourage service station dealers and repair shop owners in the industry who have never gone, to participate and experience Washington and the political process. Your voice will be heard. More details to come! ♦





## EDITORIAL

### Estate Tax

by Roy Littlefield

As more and more service station dealers and repair facility operators purchased their location, passage of an estate tax repeal becomes a top priority for WMDA/CAR and SSDA-AT.

SSDA-AT is a member of the Family Business Estate Tax Coalition (FBETC). This Coalition is dedicated to the full and permanent repeal of the estate tax. In working with Rep. Kevin Brady and the Coalition we were able to pass the Death Tax Repeal Act of 2015 (HR 1105) on a 240-179 vote.

We have supported efforts to fully repeal the Estate Tax in the 115th Congress by supporting the Death Tax Repeal Act (HR 63 and S 205).

At the end of 2017, Congress passed a tax reform package that doubles the estate tax exemption from now through the end of 2025. In 2026, the exemptions would revert to their current levels (\$5.6 million individual and \$11.2 per couple), indexed for inflation. The new tax affects estates of at least \$11.2 million, or \$22.4 million for couples.

SSDA-AT wanted full and permanent repeal of the estate tax, which is what was in the House version of the bill.

We are thrilled the exemption was raised as this will help more SSDA-AT members, but we have several other members who will still be negatively impacted by the estate tax and will find themselves over the exemption because of the value of their business.

SSDA-AT will support any efforts made in Congress to fully repeal the 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 Douglas Holtz-Eakin,

former CBO Director 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.

#### **A SUPER-MAJORITY OF LIKELY VOTER'S SUPPORT ELIMINATING THE DEATH TAX.**

Poll after poll has indicated that a super-majority of likely voter's 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.

For many family-owned businesses to keep operating after the death of the owner, they must plan for the estate tax. Planning costs associated with the estate tax are a drain on business resources, taking money away from the day-to-day operations and business investment. These additional costs make it more difficult for the business owner to expand and create new jobs. Protecting family business from the estate tax is important in order to keep these businesses operating for future generations.

SSDA-AT will continue to find co-sponsors for the Death Tax Repeal Act (HR 218 and S 215) in the 116th Congress as we work towards advancing the legislation.

Repeal of the estate tax (along with issues such as infrastructure and revenues, LIFO repeal, work opportunity tax credit, Magnusson-Moss, right-to-repair, overtime regulations, tariffs, and online sales) will be the focus of our next Federal Lobby Day, which will take place in the Spring of 2020. ♦



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