

# NOZZLE & WRENCH

AN OFFICIAL PUBLICATION OF THE WASHINGTON DC, MARYLAND & DELAWARE SERVICE STATION & AUTOMOTIVE REPAIR ASSOCIATION



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## KIRK'S CORNER

# Why it Pays to Be a Member at Every Location You Operate



By Kirk Mccauley,  
Director Of Member  
Relations &  
Government Affairs

**As a lobbyist for WMDA/CAR** I cannot talk about or participate in anything to do with raising money for WMDA PAC per the Maryland State ethics Laws.

What I can talk about is WMDA/CAR legislative efforts and what it means to every location that operates as a repair shop, convenience store or a station with bays. Last legislative sessions we advocated for or against bills in MD and DE. Washington, D.C. council is in year around. WMDA/CAR and a coalition of business trade groups work together to inform legislative members of unintended consequences of proposed legislation.

Maryland examples of thirty-one bills we testified on

**SB211/HB375** would have established a Family and Medical leave program that would be administered by the state and paid for with employer and employee contributions. This bill could give an employee up to 24 weeks of leave a year after working only 17 weeks. 12 weeks of family leave and 12 weeks of sick leave.

**SB727/HB1326** –  
Revision to Healthy

Working Family Act would provide additional leave for medical or family reasons. A full time employee would get 112 hours of paid leave in addition to any that they currently have. This was an emergency bill and would have taken effect immediately upon signing



*Continues on page 4*

# Parts Authority

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➤ [imcparts.com](http://imcparts.com)



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**Baltimore (Mainline)**  
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**Baltimore (Robinwood)**  
Maryland  
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**College Park**  
Maryland  
(301) 474-1030

**Crofton**  
Maryland  
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**Frederick**  
Maryland  
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**Gaithersburg**  
Maryland  
(301) 990-1600

**Glen Burnie**  
Maryland  
(301) 681-3602

 **Hanover**  
Maryland  
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Maryland  
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 Maryland  
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**Rockville (Wyaconda)**  
Maryland  
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Connect with us!



*Your dues are vital to our legislative work and our overall ability to help our members with programs to save money and keep you informed. Sign up all your locations.*

Continued from page 1

**SB177/HB134** – Would have banned all flavored tobacco products in state of Maryland

**HB1011/SB410** – Authorizing county and municipalities to enact and enforce tobacco and ESD products laws. You would end up with not only conflicting county laws but cities within those counties could have different laws. Same type of bill was in for Baltimore City.

Any of these would have cost members at every location they operate. **All these bills were rejected!** Some bills that look like they are going to pass, we are able get the sponsor to amend. A Good example is “Essential Workers Protection Act” (EWPA) before and after amendments.

Original HB 581 Bill before Amendments

<https://mgaleg.maryland.gov/2021RS/bills/sb/sb0486F.pdf>

HB 581 After Amended  
[https://mgaleg.maryland.gov/2021RS/Chapters\\_noln/CH\\_736\\_hb0581t.pdf](https://mgaleg.maryland.gov/2021RS/Chapters_noln/CH_736_hb0581t.pdf)

**Your dues are vital to our legislative work and our overall ability to help our members with programs to save money and keep you informed. Sign up all your locations.**

### Get Vaccinated and Get a Booster

CDC Director Dr. Walensky added health care workers, law enforcement, emergency workers and **Grocery store workers** to those eligible to receive a booster shot. All **convenience store workers** would fall into this category. I

also would also encourage to look at CDC list of underlying medical conditions as they are extensive. This is a no- brainer if you are eligible, get the booster! All you must do is look at the number of individuals in hospitals and the ones dying who are almost 100% non-vaccinated. Do not be part of that statistic – get your shots

This updated interim guidance from CDC allows for millions of Americans who are at highest risk for COVID-19 to receive a Pfizer-BioNTech COVID-19 booster shot to help increase their protection. I have already got my booster

CDC recommends:

- people 65 years and older and residents in long-term care settings **should** receive a booster shot of Pfizer-BioNTech’s COVID-19 vaccine at least 6 months after their Pfizer-BioNTech primary series,
- people aged 50–64 years with [underlying medical conditions](#) **should** receive a booster shot of Pfizer-BioNTech’s COVID-19 vaccine at least 6 months after their Pfizer-BioNTech primary series,
- people aged 18–49 years with [underlying medical conditions](#) **may** receive a booster shot of Pfizer-BioNTech’s COVID-19 vaccine at least 6 months after their Pfizer-BioNTech primary series, based on their individual benefits and risks.
- people aged 18–64 years who are at increased risk for COVID-19 exposure and transmission because of occupational or institutional setting **may** receive a booster shot of Pfizer-BioNTech’s COVID-19 vaccine at least 6 months after their Pfizer-BioNTech primary series, based on their individual benefits and risks.

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### District of Columbia Gas tax

District of Columbia gas and diesel tax went up five cents per gallon Friday October 1, 2021. They are calling this a transportation surcharge, the “Motor Vehicle Fuel Tax Amendment of 2020”. New tax rate for D.C. is .3380. Truthfully, I missed this until a BOD meeting on 29th and Nasir Cheema said gas tax is going up in D.C. The bill passed in 2020 and went up. This is the second half of the increase. In 2022 prices will be tied to Consumer Price Index (CPI). The way the bill read we wanted to confirm there was no floor tax and late on the 30th DC tax and revenue did confirm, **no floor tax.**

<https://otr.cfo.dc.gov/release/district-columbia-tax-rate-changes-effective-october-1-2021>

D.C. surtax on tobacco products increased I penny on Cigarettes bringing total tax on a pack to \$5.01.

OTR Tax Notice 2021-08  
Notice of Tax Rate on Other Tobacco Products for Tax Year 2022 | otr (dc.gov)

### Truck Driver Shortage

Everyone knows we have a severe truck drive shortage and even worse for hazardous product licensed drivers. One member who owned multiple convenience stores said you order fifty items,

and you might get forty. Our suppliers are having a challenging time getting products including gas deliveries. Other countries are having same problem. Look at this article on UK shortage.

<https://www.msn.com/en-us/news/world/grant-shapps-hits-out-at-manufactured-crisis-as-drivers-panic-buy-fuel/ar-AAOPNqW?ocid=msed>

### Plastic Bag Ban takes effect in Baltimore City 10/1

Baltimore City’s “Comprehensive Plastic Bag Reduction Act” will take effect this Friday, October 1, 2021. For information about implementation see the link below. Retailers must remit a penny to the city for every non- plastic bag used. You would think the city would have bigger fish fry than to collect pennies from their retailers.

<https://files.constantcontact.com/b5d4a4c3201/bcd7259c-97ff-4c31-b72d-8ef1b52dcf95.pdf>

### Expo is Coming October 26, Martin West

Events start at noon for repair members with an “**In Conversation with Industry Leaders**” and lunch will be provided. Aaron Stokes of ShopFix Academy will be a speaker. An open discussion about the repair industry with the top shops relating to where we are, where are we going, and what is in the future. **Free**

WMDA/CAR Expo will be open from 2:00pm-6:00pm. The Expo will feature over forty vendors and will include a light lunch and cocktail reception.

The Expo is **FREE** to attend, along with finger foods and happy hour(5-6) All you need to do is register at [www.wmda.net/events](http://www.wmda.net/events)

Do not miss the opportunity



to look over the latest in products for convenience stores and repair facilities. Also, representatives from MDE Oil Control, Weights & Measures, Comptroller’s office, ASED and Maryland State Lottery will be there to answer any questions you may have.

### Awards Dinner

The top achievers in our industry will be honored by their peers at the WMDA/CAR Awards Dinner on Tuesday, October 26, 2021, at 6:00pm at Martins West. A full selection of halal and traditional American menus will be available.

Maryland Secretary of Commerce Kelly Schultz will be Keynote speaker along with Aaron Stokes of ShopFix Academy for our repair facilities and John Eichberger Executive Director of the Fuel Institute (formed by NACS in 2013) will talk about -Future of Carbon Fuels, something that will affect us all.

We do anticipate that the Awards Dinner will sell out early. Individual tickets can be purchased for \$65.00 each or a table of ten for \$600.00. We are limiting guests to around four hundred this year to give more space to attendees. I hope to see you all there. You can purchase a ticket or a table at [www.wmda.net/events](http://www.wmda.net/events).

Any questions call Kirk at 301-775-0221 or text or email [kmccauley@wmda.net](mailto:kmccauley@wmda.net). ■



# IN Conversation WITH Industry Leaders

WMDA/CAR  
**EXPO**

*Panel Discussion with Repair Shop Owners*

*October 26, 2021, 12:00 pm - 2:00 pm*

*At the WMDA/CAR EXPO - Lunch included*

## Calling all Repair Shops! An Event Exclusively for You!

**Come join us for an open discussion on issues that  
matter to your businesses, listen from successful  
business owners and top notch coaches.**

**Panelists: Billy Hillmuth , Bryan Stasch, Gary Smith, Aaron Stokes and Ken Quasney**

**Moderator: Sandi Weaver, CAR Chairperson**

### GUEST SPEAKERS:



**Aaron Stokes**  
Shop Fix Academy



**Gary Smith**  
DiagNation

**Aaron Stokes** - A nearly 20-year veteran of the automotive repair industry, Aaron Stokes grew his business, AutoFix, from a one-car garage to a six-shop operation that is widely regarded as one of the top repair businesses in the country. Stokes, the founder of Shop Fix Academy, is an operational guru with a unique business and leadership philosophy that has led his business to great heights.

**Gary Smith** - Gary Smith is the president of DiagNation, an automotive consulting, training and remote technical support business operating in the Washington, D.C. Metro, servicing clients throughout the U.S. and other countries. Gary teaches diagnostics with Worldpac and several automotive associations and writes diagnostic articles for MOTOR.com and Automotive Data Media. Gary brings 40 years of experience in automotive operations, technical and service sales areas.

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# WMDA/CAR ANNUAL EXPO & AWARDS

MARTIN'S WEST | BALTIMORE, MD

**TUESDAY, OCTOBER 26, 2021**

## TIME IS RUNNING OUT!

***Have you registered yet for the FREE  
2021 WMDA/CAR ANNUAL EXPO?***

**THE EXPO IS BACK!** New vendors, great door prizes, membership discounts (for new members only), networking opportunities, meet old friends and make new ones!

**BRAND NEW EVENT FOR 2021**, exclusively for auto repair businesses — In Conversation with Industry Leaders, from 12:00pm-2:00pm. Guest speakers Aaron Stokes and Gary Smith.

### **AWARDS DINNER KEYNOTE SPEAKERS:**

- KELLY SHULZ, Secretary of Commerce
- AARON STOKES, Shop Fix Academy
- JOHN EICHBERGER, The Fuels Institute

## REGISTER TODAY!

**ONLINE:** [www.wmda.net/events](http://www.wmda.net/events)

**EMAIL:** [ssripada2@wmda.net](mailto:ssripada2@wmda.net)

## SCHEDULE:

**12:00 pm-2:00 pm**

**In Conversation with Industry Leaders**

*Exclusively for Auto Repair Businesses; Lunch Included.*

**2:00 pm-6:00 pm**

**EXPO** *Light lunch available 2:30 pm-4:30 pm*

**5:00 pm-6:00 pm**

**Cocktail Reception**

*Networking opportunity*

**6:00 pm-8:00 pm**

**Awards Presentation & Dinner**

*Ticketed Event. All American buffet and Halal options will be available.*

**8:00 pm-9:00 pm**

**Social Hour & After Party**



# EXPO REGISTRATION

TUES. OCT. 26, 2021 | MARTIN'S WEST | BALTIMORE, MD



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

☐ I will attend the Expo. Please list names below:

*(Expo is Open to anyone in the automotive, c-store, service station and repair industry)*

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

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

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

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

☐ Individual Tickets .....\$65 x # \_\_\_\_\_ = \$ \_\_\_\_\_

☐ Table of 10.....\$600 x # \_\_\_\_\_ = \$ \_\_\_\_\_

## CONTACT INFORMATION

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

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

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

## 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 \_\_\_\_\_

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- Carroll Independent Fuel
- Carroll Home Services
- Carroll Commercial Services
- Carroll Branded Fuels
- Carroll Transportation

Interested in experiencing the Carroll difference? Come see us at **Booth #49**.

**Why PMG?**

It doesn't matter if you're looking to start your first business or if you're already earning income from multiple revenue streams—smart investors always ask “why” before deciding on a new partnership. And more often than not, the answer comes down to whether or not your potential partner is a good fit for you. So, who should partner with PMG? Come talk to us at **Booth #31-32**.

**SUNOCO**

Fuel your investment potential. Whether you're interested in becoming a Sunoco fuel dealer or distributor, selling Sunoco licensed products, or searching for gas station real estate, you can achieve your financial goals by partnering with us. As the largest fuel distributor in the country, fuel delivery is a huge part of what makes Sunoco go. Invest in your future by reaching out to get started today. Looking to sell or purchase gas station real estate? We are expanding throughout the U.S. and are looking for real estate property. Whether you have a gas station property for sale or are interested in a site, we can help you get started today. **Booth #26**

**The Wills Group**

Our businesses aim to leave you feeling refreshed, energized, and prepared. Whether we're providing a great cup of coffee on your commute or a quality, eco-friendly carwash, our friendly team works hard to improve your day. The Wills Group aims to be the preferred choice for employees, customers, and business partners in our chosen markets and geographies. We strive to have a deeper understanding of our customer's needs, and we are sincerely committed to meeting those needs to the best of our ability. We are committed to developing and building businesses that deliver a superior customer and client experience. Come see us at **Booth #20**.

**ACE Environmental**

We are a full-service environmental contractor specializing in services for commercial, industrial, marine, and residential industries. We provide services related to aboveground and underground storage tanks, ranging from 24-hour emergency response and tank management to soil and groundwater remediation. Our specialties are also in waste transportation, vacuum extraction, industrial cleaning, hazardous and non-hazardous waste disposal, environmental sampling, engineering, stormwater management, and more. **Booth #17**

**Automotive Training Institute (ATI)**

The Automotive Training Institute (ATI) is the leading coaching and training company, with more than 1,700 active members who represent the best shops in the US and Canada. We help independent auto repair and collision repair shop owners improve their businesses and their lives, with proven, measurable, and field-tested strategies and practices. Our performance coaches are direct employees of ATI and are certified by the Center for Executive Coaching. Our services include one-on-one business coaching, service writer training, technician apprenticeship training, 20 group networking, shop strategy sessions, and virtual and onsite shop owner events. For more information, contact ksdee@autotraining.net. **Booth #24**

**B&B Financial**

B&B Financial provides exceptional service, outstanding customer support, reliable hardware, and innovative software. We help companies manage their ATMs, Smart Safes, and Cashless Payment options by providing the ATM machine for small business, installation, service, training, monitoring, reporting, and administrative support they deserve. By eliminating third-party vendors, we control every aspect of the business. From start to finish, B&B Financials full-service model results in higher customer retention rates, which exceeds our customers' expectations. Come see us at **Booth #11**.

**BOLT ON TECHNOLOGY**

BOLT ON TECHNOLOGY equips the entire automotive repair and maintenance aftermarket with award-winning technology tools to improve customer communication. The company's technology instantly transmits photos, videos and text messages to communicate automotive repair details, thereby increasing customer trust, boosting sales and empowering shops to build long-term customer relationships. Along with ongoing training and support, BOLT ON's integrated mobile, digital as well as standalone tools also reduce problems inherent in the service process, while increasing shop productivity, revenue, and customer satisfaction. Over the years, BOLT ON has worked with nearly 10,000 independent repair shops, who have used its platform to send more than 50 million repair photos to vehicle owners. For more information, visit the BOLT ON TECHNOLOGY website or call 610-400-1019. **Booth #21, 22**





### Cato Inc.

From the beginning, as a leader in the gasoline, heating oil and lubricants business, Cato has blossomed into a diversified energy company. The company's core operations include a marine terminal; fuel distribution; commercial fleet management; propane and heating oil products for residential, agricultural and commercial purposes; convenience stores; fast food restaurants and real estate development projects. Cato takes an aggressive approach to keeping our environment safe by meeting and often exceeding the government regulations for our industry. Our company serves all of Maryland as well as portions of Delaware and the Eastern Shore of Virginia. Founded in 1960 by Elliott T. Cato, Cato Gas & Oil celebrates 50 years of family tradition. Under the leadership of Michael G. Abercrombie and Michael G. Abercrombie, Jr. Cato Gas & Oil has blossomed into a diversified energy company. Cato continues to support the Delmarva area and looks forward to celebrating another 50 years! **Booth #15**

### Century Distributors, Inc.

Century Distributors, Inc. is a full-service distributor, covering the Baltimore/Washington Metro area, Maryland, Delaware and the Northern part of Virginia South to Richmond and West to Front Royal. Century's distribution center and offices are in Rockville, Maryland and has over 100,000 square feet of warehouse space. Our 3,000 plus valued customer base includes convenience stores, gasoline and service stations, hotels, schools, beer/wine/liquor distributors, newsstands and other various outlets where a consumer purchases a snack or tobacco product. With over 5,000 products in our constantly expanding product portfolio, a modern 100,000 square foot warehouse and a highly trained inside and outside sales force, Century is well suited to be your wholesale business partner now and in the future. Our growth is derived from hard work as well as providing the best possible service to our customers. We continue to add product lines and programs designed to increase our customer's business as well as our own. From a two-person business operating out of a garage, Century now employs over 180 people to help service our customers. Century Distributors, Inc. also has 26 full-time outside sales people, a merchandising support team and six in-house customer service representatives to assist our customers. **Booth #40, 41**

### DDM Insurance

A full service, independent insurance agency since 1909, DDM Insurance has been around long enough to guide our clients through stable and volatile market cycles. Regardless of economic conditions, we work for you, not for an insurance company. And while we represent many different insurance companies, our first role is to represent you as we work together to select the programs to best suit your specific coverage needs at the most affordable price. **Booth #23**

### DiagNation

We provide shops and multi-location automotive repair groups with a unique diagnostic training, equipment and technician support solution. We solve diagnostic, equipment, training and shop capability issues. **Booth #36**

### Excel Tire Gauge: America's Leader In Digital Air Inflation

As our current installed base of 150,000 air machines continues to grow rapidly, it would be easy to believe that our worldwide success happened overnight. In reality, our success developed from a superior concept, tireless commitment to keeping production close to home, and the focus to assemble the right combination of people and resources. After early international success in Europe, Asia, and South America, we introduced Excel digital air machines to the U.S. in 1999. To this day, the multifaceted team that built Excel continues to drive the production, development, and distribution of Excel machines in the U.S. and abroad. **Booth #28**

### Ewing Oil Company

Ewing Oil Company is one of the largest petroleum distributors in the Mid-Atlantic area. Serving Maryland, Virginia, West Virginia, Pennsylvania, and New Jersey, Ewing supplies over 150 service stations. We also sell petroleum products to larger commercial customers. From the Sales and Customer Service Departments to Transport Dispatch or Pump and Tank Service, Ewing maintains a strong tradition of putting its customers first. We maintain the highest standards of integrity and we deliver what we promise when we promise. We trust, respect, and support our customers, and we look forward to working with you! **Booth #9 & 10**

### FCAR Tech USA

FCAR Tech USA is an automotive and truck diagnostic service, tools and shop equipment company, located in Baltimore, Maryland. We are not only serving for automotive, but also we have expertise on heavy duty truck and off road equipment diagnostic services by delivering excellence diagnostic products, tools, shop equipment, services and solutions. We are committed to providing quality, affordable, and easy-to-use handheld auto and truck scan tools and equipment in order to provide innovative diagnostic solutions to benefit repair shop and maintenance fleet professionals everywhere. We listen to our customers needs and integrate them into our products via frequent software updates and/or the development of new products. The mission of FCAR is to serve as an important world-wide source of diagnostic scan tools, from OBD II code readers to the full-featured TruckPro or MasterPro, which covers automotive vehicles to heavy duty trucks and engine equipment. FCAR USA gives our customers a 100% satisfaction guarantee for products, services and support. Toll Free: 844-FCAR-USA. **Booth #12**



### FreeWire Technologies

FreeWire Technologies merges beautiful design with innovative ultrafast charging technology to enable the rapid transition to electrification. Our fully-integrated charging solutions deliver energy whenever and wherever it's needed to reliably meet demand for charging at the grid edge and beyond. With flexible and scalable clean power solutions, FreeWire customers can tackle new applications and create new business models without the complexity of upgrading traditional energy infrastructure. FreeWire's products enable the scalable deployment of ultrafast electric vehicle charging – in a fraction of the time and cost it would take for conventional charging solutions. The unique combination of battery technology, power conversion technology, and software provides retail, fleet, utility, and municipal customers a flexible and fully-integrated solution that lowers costs, optimizes electric vehicle charging, and unlocks energy services to lower energy bills and increase resiliency. Learn more, come visit us at **Booth #37**.

### GetCoins Bitcoin Machines

Getcoins is dedicated to providing the safest, most secure and fastest methods for purchasing Cryptocurrencies. We aim to provide industry leading compliance and customer support, ensuring consumer safety and integrity. Launching in 2018 Getcoins has rapidly expanded to a network of hundreds of Cryptocurrencies terminals which allow for instant exchange between cash and cryptocurrency. Getcoins plans to continue its nationwide rollout of terminals, while maintaining industry leading customer support and compliance. Find out more at **Booth #30**.

### GPM Empire LLC

Empire Petroleum is a leading motor fuels distributor of top brands including 76, BP, Chevron, Citgo, CONOCO, Crown, ExxonMobil, Gulf, Marathon, Phillips 66, Shell, Sunoco, Texaco, and Valero. Additionally, Empire has developed its own brand and image named Empire's Fast Fuels. Headquartered in Dallas, TX, we distribute **branded** and **unbranded** motor fuel product in 31 states and operate 80 convenience stores under the Fast Market brand. Empire Petroleum is a privately held company focused on the wholesale distribution of motor fuels and the retail operation of convenience stores. We add value to our customers' business endeavors through a variety of industry partnerships. Our strength derives from over two decades of providing unparalleled service to our customers. **Booth #43**

### Heartland

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 Maryland Dept of the Agriculture (W&M) - Booth #47  
 Maryland Lottery & Gaming - Booth # 2  
 D.C. Dept of Energy & Environment - Booth #46  
 Maryland Dept of State Police (ASED) - Booth #16

# Pay Attention to These Digital Marketing Trends for 2022

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**We are entering the final quarter of 2021**, and our attention is turning to the marketing tactics that will shape online shopping in 2022. We find that a proactive approach to understanding and implementing new strategies is the key to a seamless transition into successful results. The last two years have demonstrated clearly how important it is for businesses to model relevant marketing practices.

These are the trends we see resonating strongly with online shoppers now and into 2022:

## 1. No-Click Searches

Typically, online users enter a search and click on one of the search results, but we are seeing increasing traffic interact with the Position Zero results. These are the suggestion boxes that appear at the top of the results page, often accompanied by an image, offering the information users want. Position Zero provides zero-click search, because users can receive answers directly from the results page without further navigation.

As you may have guessed, zero-click search means prospects are NOT landing on your website, but this doesn't make your website obsolete. Rather, the opposite – if your website is featured in Position Zero, you're positioned as an industry authority. If your Position Zero copy is compelling, you can convince readers to click on your site for more information.

How can you drive online traffic from Position Zero to your website?

- Create page titles that indicate what readers gain from visiting your site
- Extend your how-to lists so that readers click on the link for the rest of the information

## 2. Google Verified Listings

You operate on a local level, so how do you ensure your website is appearing to local customers? Your Google My Business listing establishes your geographical location online so that you can show up in location-based and “near me” searches.

Be sure to verify your Google listing and keep your information up to date to ensure prospects have access to the most recent and accurate information about your business. Benefits of verifying your business on Google include:

- Managing your business information on Maps, search and other properties
- Building up your reputation and credibility
- Protecting your business listing from being claimed by a fraudulent entity

## 3. Visual & Voice Search

People are turning to alternative search options to deliver faster, more convenient and more equitable results.

**Visual search** allows users to upload a product image in lieu of entering a search and receive information based on the image. If a user uploads an image of a tire,



*We find that a proactive approach to understanding and implementing new strategies is the key to a seamless transition into successful results.*





wheel or automotive part, they can receive a list of similar products and where to buy them.

How can your business leverage visual search?

- Infuse your website with high-quality images tagged with descriptive keywords
- Add descriptive file names to your images before uploading them to your site
- Include alternative text (“alt tags”) to all images
- Introduce an image search feature to your website inventory listings

**Voice search** uses voice-activated digital assistants such as Alexa and Siri, and this significantly shifts the use of keywords. When a prospect uses Google, they might type in something akin to “auto shop Atlanta” or “auto shop near me.” A voice-activated search is phrased as more of a complete sentence, such as “Alexa, where is the closest auto shop?” According to TheeDigital, 47% of digital assistant users use voice search to find businesses online. When creating your online content, consider the types of questions prospects might ask to optimize

your ability to appear in voice search results.

### User-Generated Content

Interactive content encourages customers to engage with your website and spend more time on your platform while learning more about your business. For example, you can provide a quote calculator so that shoppers can generate a personalized price estimate of their desired units, parts and services.

Social media is another excellent platform to provide interaction content for your followers. In addition to gaining likes and comments on your usual posts, you can share surveys, quizzes and contests to entertain your online customers while also gaining valuable insights about their knowledge of your business and what they want from their buying experience.

### Social Media Stories

How often, if ever, do you post on your social media stories? These story features live at the top of social media timelines, where they are highly visible to your followers. Typically,

story posts exist for about 24 hours, and this fleeting nature encourages followers to interact with story posts before they disappear. TheeDigital reports that businesses have 33.3% of the most-viewed story posts.

Here are some easy ways to get into the habit of posting on your stories:

- Highlight your inventory, especially any new brands or special promos
- Search for posts tagging your business and reshare on stories
- Share a behind-the-scenes look at your store – build a personal connection with followers
- Utilize Q&As and polls to engage followers – invite them to share their greatest enjoyments and setbacks of working with auto shops

Digital marketing continues to evolve and progress to meet consumer preferences, and we are excited to see how these strategies impact the digital marketing landscape in the long run. In order to achieve the best possible results for your business, it’s important to stay on top of incoming marketing trends and maintain your position as an industry expert. ■

# Tax Update



By Roy Littlefield IV

**The portion of the reconciliation bill** passed by the House Ways and Means Committee on September 15th includes a lot of new tax provisions. Among them, are some significant taxes on pass-through entities and small business owners. Despite the mantra of “tax the rich,” at least some of these provisions will hit a number of small business owners, many of whom would not be typically be considered rich, particularly hard.

In this update we will focus on the individual tax provisions coming out of the Ways and Means Committee.

One bright spot is that the Ways and Means Committee’s provisions do not eliminate the step up in basis for assets going through an estate. SSDA-AT has explained why this proposal, advanced by the Administration, would have destroyed many small businesses and hit many middle and upper middle-class taxpayers with a new capital gains tax. Unfortunately, it is too early to assume that we won’t see this provision surface again as the reconciliation bill (recall this type of bill only requires a simple majority of votes in the Senate) is finalized in the House and potentially subject to modifications in the Senate. If the Senate and the House pass different versions of the reconciliation bill, then it is conceivable that even if this provision was not included in either version, it could still emerge during the conference committee where the differences between the versions are ironed out. Some think that, because this provision is one of the most controversial, it will be introduced at the last hour to shelter Democratic members of Congress from the avalanche of criticism sure to follow.

An important thing to recognize is that, under the Ways and Means provisions, by and large, few income taxes will rise for those with incomes less than \$400,000. While in most areas of the country this is a significant amount of income, people with this level of income who live in many major cities are not considered wealthy, in fact they are considered upper middle class. Thus, though many Democrats in Congress believe this bill would only tax the “rich,” there are many taxpayers and particularly, small business owners, who live in these cities and the surrounding suburbs who recognize that this bill could negatively impact them though they do not consider themselves “rich” by any means. Unfortunately, since the provisions passed by Ways and Means would increase taxes for many of the small businesses and owners in these cities and suburbs, there is a real risk that the tax hit will ripple down and could hurt the employees of these businesses as well as the community as a whole.

The Ways and Means provisions include no fix to the current limit of \$10,000 for state and local income and property taxes (“SALT”) which many Democrats want included in the reconciliation bill. This limitation hurt the taxpayers in blue states such as California, Maryland, New York, New Jersey, and Connecticut where property, state and local taxes are high. Many Democrats from these states are saying they will not vote for the bill unless something is done to reverse this unpopular limitation. Rumors continue to abound that the fix included might only apply to taxpayers with income below the



*Despite the mantra of “tax the rich,” at least some of these provisions will hit a number of small business owners, many of whom would not be typically be considered rich, particularly hard.*

# GOVERNMENT AFFAIRS

\$400,000 limit, or the limitation will be eliminated but only for a 2 year period (though the limitation is set to expire at the end of 2025 in any event) or that the \$10,000 limit will be increased by a somewhat modest amount, say up to \$40,000.

Here's a brief breakdown of some of the major provisions affecting individuals recently passed by the Ways and Means Committee:

- The new top marginal tax rate will be increased to 39.6% on taxable income over \$400,000 for a single taxpayer, \$450,000 for married individuals filing jointly and \$13,000 for trusts and estates. This provision would be effective January 1, 2022.
- The capital gains and dividend tax rates would rise to 25% for those individuals, trusts and estates with taxable income at the top taxable rate. This provision is to be effective for sales occurring or dividends received on or after September 13, 2021.
- The 3.8% net investment income tax will be imposed on income not otherwise taxed as dividends, capital gains, or wages for persons with income greater than \$400,000 for single taxpayers, \$500,000 for married individuals filing jointly and all trusts and estates (no threshold). This provision is to be effective January 1, 2022.
- The maximum allowable deduction for the 199A deduction for pass through entities would be available only for single taxpayers making

\$400,000 or less, \$500,000 or less for married individuals filing jointly and \$10,000 or less for trusts and estates. This provision would be effective January 1, 2022. Even though the valuable 199A 20% deduction from income for pass-through entities was slated to expire as of January 1, 2026, the Ways and Means changes to the 199A deduction would mean that those pass-through entities that are more successful will lose this deduction come January 1, 2022. The original purpose

of Section 199A was to try to give pass-through entities more tax rate parity with C corporations. If the Ways and Means provision were to become enacted into law as currently drafted (which is by no means a given), many pass-throughs would be at a major disadvantage and would seriously have to consider changing their organizational structure simply because of taxes. This would cause needless and wasteful business disruption and fees to advisors.



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*The amount of work that would result in trying to “fix” existing trusts, particularly those that are irrevocable, is staggering.*

- A new 3% surcharge would be imposed on all income for either single or joint individuals having more than \$5 million of income, or more than \$2.5 million for married individuals filing separately or more than \$100,000 of income for trusts and estates. This provision would be effective January 1, 2022.
- Effective January 1, 2022, the gift and estate tax exemption would be reduced to approximately \$6 million per individual (i.e., this would repeal the 2017 increase in the deduction four years earlier than slated under existing law). While some consider it good news that the federal estate tax exemption in January 1, 2022 will only revert to the amount that was slated to be in force come January 1, 2026 and not be reduced even more, many small business owners do not consider this to be good news. As in the past, these small businesses will be forced to spend wasted dollars on advisors to figure out

how their businesses can best survive the deaths of the owners.

- Effective on or after the date of enactment, assets in a grantor trust would be taxed in the grantor's estate and distributions from a grantor trust would be taxed as a gift unless already reported as such. This provision would apply to any new grantor trusts created after the effective date OR to additions made after the effective date to a previously existing trust. This provision is extremely controversial inasmuch as it could immediately affect many trusts in existence and, at this juncture, it's not even clear how it would actually work. Many think this would mean that a standard irrevocable insurance trust where premiums are generally paid annually into the trust would trigger these new provisions. The amount of work that would result in trying to “fix” existing trusts, particularly those that are irrevocable, is staggering. Look for this provision

to drop out until it is fleshed out more and the upheaval to the insurance market is better understood.

- Effective after the date of enactment, current discounts used in valuing family limited partnerships, LLCs and other closely held interests on the transfer of nonbusiness assets (passive assets) would be eliminated.
- An \$11.7 million estate tax valuation reduction at death for real estate used in a family farm or business which is included in the estate would be available effective January 1, 2022.
- For individuals with income of \$400,000 or more, no additional contributions can be made if the value of all of the individual's IRAs, defined contribution accounts, and 403(b) accounts is greater than \$10 million, effective January 1, 2022.
- Effective January 1, 2022, two new Required Minimum Distribution rules are applicable



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to large IRAs (traditional and/or Roth) – for IRAs in excess of \$10 million, 50% of the excess over \$10 million must be distributed – for IRAs in excess of \$20 million, 100% of the excess must be distributed. These IRAs are now referred to on the Hill as “mega-IRAs.”

- Taxpayers with more than \$400,000 of income are not allowed to make conversions to Roth IRAs after December 31, 2031. This appears to be a revenue raiser in the bill in that it encourages conversions to Roths during the ten year budget window. No after-tax contributions to Roth IRAs (sometimes referred to as “back door” Roth conversions) will be allowed after December 31, 2021. No after-tax contributions will be allowed in qualified retirement plans after December 31, 2021.

- Starting January 1, 2022, IRAs will not be allowed to hold investments in an entity in which the owner has 50% or greater of a public security or, what will be much more likely, 10% or more of a nonmarketable security. An IRA can no longer invest in an entity in which the IRA owner is an officer. These types of investment must be divested by the IRA by December 31, 2023. Investments requiring a minimum level of assets, income or education are prohibited and

IRAs must divest themselves of these types of investments also by December 31, 2023. This means that an IRA cannot purchase an interest in Private Equity investments after the end of this year (and if it does, it must be divested within 2 years). These are unprecedented restrictions on IRA

investments with forced divestment within a period of time that is too short. It is likely that this will cause some major disruptions in the market. Further, there are thorny issues involving “interested parties” and “prohibited transactions” which if not changed could create a

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whole slew of problems for small businesses.

- Taxpayers with adjusted gross income in excess of \$400,000 will no longer qualify for the special 75% and 100% exclusion rates for gains realized from Section 1202 stock – qualified small business stock.

## What's Next?

The most typical next step is that once the House passes its version of the reconciliation bill, then the Senate Finance will start marking up their tax provisions. If this happens, then it is expected that the House and the Senate will end up with bills that have different provisions. Then either the House will have to pass the Senate's version of the bill or the two versions will go to the conference committee which will work out a compromise bill. The final bill will then go back to the House and the Senate (if changes are made from the Senate version) for final passage and then on to the President to be signed into law. Under this scenario, we could see different provisions emerge and the overall size of the final bill could end up far smaller than what may initially come out of the House. Senators Manchin (D-WV) and Sinema (D-AZ) are not in favor of a \$3.5 trillion bill. However, what is not clear is whether, if the revenue raisers in the bill happened to exactly equal \$3.5 trillion or even \$3 trillion, either or both of the Senators would still consider it a \$3.5 trillion bill? Thus, it is not clear how much we can read into their statements of opposition to the size of the bill. Both Senators who represent the moderate wing of the Democratic Party believe that the House bill is trying to establish too many costly new programs – in short biting off

more than the country can chew. Of course, the progressive wing of the Democratic Party believes that the House bill does not go far enough. It is likely under this scenario, however, that the Senate will adopt a smaller bill with fewer new programs and fewer new tax provisions assuming either or both Senator Manchin or Senator Sinema stay firm in their opposition to a bill this large.

Recently, it looked as if the House was going to try to work with the Senate leadership and the White House to come up with a bill that would have sufficient votes in the Senate for the Senate to simply adopt it after it is passed by the House. However, unless a number of major amendments are made to the bill on the floor of the House during the vote supposedly coming up this week, then the Senate will not be in a position to pass the House bill as is and will be working on its own version.

As mentioned earlier, of concern is that the elimination of the step up in basis for assets going through an estate could surface at some later time in this process. The provisions most likely to be excised are the 3% surcharge tax on more than \$100,000 of trust income and some or all of the grantor trust changes, particularly those that could have serious ramifications to the insurance market. Of course, other provisions could be on the chopping box. Many in the retirement plan community are up in arms about the sudden prohibition of certain investments in IRAs and the short period to divest these investments which will cause disruption in the market place.

As things develop, we will be reporting back to you. ■





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# Wyden Floats Taxing Unrealized Gains at Death



By Roy Littlefield III

**Congress is on a fast-track timeline** to construct the next social spending reconciliation bill which will be partly financed by tax increases. Senate Finance Committee Chairman Wyden circulated a list of potential payfors which included the following:

**1) Realization at death** – Require realization at death for transfers of property in excess of \$5 million (\$10 million per couple). An additional \$500,000 per couple exemption would apply for principal residences.

Conversations continue with various offices about the design of a family farm exemption, which would provide an exemption for the first \$25 million in family farm property per couple (in addition to the \$10 million per couple generally exemption).

**2) Estate tax reforms** – Eliminate the ability to avoid estate tax by disallowing the use of certain trust planning techniques, including Grantor Retained Annuity Trusts (GRATs) and Intentionally Defective Grantor Trusts (IDGTs). Would also include language compelling Treasury to update regulations to prevent the abuse of non-economic valuation discounts.

As the House Ways and Means and Senate Finance Committees consider options to finance the coming reconciliation bill, we respectfully urge the committees to steer clear from tax increases that will make it harder for family businesses to pass to the next generation of ownership.

A list of potential pay-fors circulated which included a number of revenue raisers SSDA-AT has consistently opposed, including making death a realization event for capital gains, imposing technical changes relating to the estate tax, and reopening the fight over valuation rules for family businesses.

Forcing capital gains realization at death as if a profitable sale has occurred when in fact no sale has occurred creates the same problem the estate tax does for family businesses. Family-owned businesses across a number of industries tend to operate on small margins and with not much cash on hand. For many of our members, the value of their businesses is tied up in equipment, machinery, land, buildings, and other illiquid assets. When faced with a new capital gains tax at death on top of the existing estate tax and state level transfer taxes, businesses without sufficient liquid reserves will be forced to fire workers, close branches, or shut down the businesses altogether.

SSDA-AT opposes the concept of carve outs or exemptions; these exemptions create the perception of protecting family businesses while history has shown that carve outs are complicated to qualify for and as House Agriculture Chairman



*...we respectfully urge the committees to steer clear from tax increases that will make it harder for family businesses to pass to the next generation of ownership.*



David Scott (D-GA) recently wrote “could still result in significant tax burdens on many family farming operations...” Technical changes related to the estate tax like eliminating the use of Grantor Retained Annuity Trusts (GRATS) would hurt family businesses that currently use these legitimate planning tools to help their families plan for succession.

Pulling the rug out from under family business owners’ succession plans will force many back into the costly and time consuming process of estate planning. As it stands now, 70% of family businesses do not make it to the second generation and 90% do not make it to the third. Congress should be focused on improving the prospects for family business succession, especially considering the current delicate state of the economy, not considering new tax increases and regulations that are likely to further complicate the process.

Specific to taxing unrealized gains at death, we urge Congress to also consider the following:

- House Agriculture Committee Chairman David Scott (D-GA) sent a June 2 letter to the administration expressing concerns with the idea of a new capital gains tax at death. The letter stated in part: “While I appreciate the proposal provides for some exemptions, the provisions could still result in significant tax burdens on many family farming operations.”
- 13 House Democrats sent a May 6th letter led by Reps. Axne (D-IA) and Costa (D-CA)

to House leadership voicing concerns about family businesses and capital gains due at death. The letter stated in part: “The requirement to recognize capital gains at death runs the risk of forcing farms and ranches to sell part, or all, of a farm that may have been passed down for several generations in order to pay the tax burden.”

- The entire Senate Republican conference led by Sen. Thune (R-SD) sent a letter opposing a new capital gains tax due at death. The letter stated in part: “As you will recall, a proposal to reach a similar outcome by requiring an heir to “carry-over” the decedent’s tax basis was tried before in 1976 – and failed so spectacularly it never came into effect.”
- 130 House Republicans sent a May 5th letter to House leadership opposing taxing unrealized gains at death. The letter stated in part: “Because assets such as manufacturing equipment and farmland are not liquid and can be difficult to unwind, we are concerned a likely outcome of this new tax



would be the sale... of businesses in order to pay it at a time when small business jobs are most needed.”

- Former Finance Committee Chairman Max Baucus penned a September 1st Wall Street Journal op-ed entitled: “A Tax Plan to Destroy Farms and Ranches”.
- A budget amendment offered by Senator Thune (R-SD) on August 10th to protect step up in basis passed unanimously 99-0 (S.Amdt. 3106 to S.Con.Res. 14).

Family businesses are the lifeblood of their communities, it would be counterproductive to impose new taxes on these job creators as they work to help the economy get back on solid footing. SSDA-AT will continue to monitor this topic. ■



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# ELECTION 2022:

## WMDA/CAR PAC needs funds to Participate

*Governor, Attorney General and Comptroller, along with delegates and senators are up for election in Maryland.*

- **Ban on menthol cigarettes** in District of Columbia means there will be copycat bills in Maryland and Delaware this year.
- California **bans gas powered cars** by 2035, will MD, DE, or DC be next?
- Baltimore council members want to **ban new service stations** in the city, ban plastics, Styrofoam & sugary drinks. They have shut down many retailers with pad locks on doors, blaming business for crime. Police are telling our retailers you are on your own, hire security guards. They need to focus on crime, not plastic bags. The absurdity of actions like this underscores the need for new legislators.
- Labor and employee bills in all three jurisdictions would add thousands of dollars in **payroll cost** per year. While we have been successful in stopping or amending most bills, they will all be back this year.
- **Right to Repair** – New cars manufactured are installing devices in vehicles that send information over wireless networks to dealerships automatically.
- Maryland **delegate Brooke Lierman** who is running for comptroller says “planting 5 million trees would cut down on crime.” Do we want this delegate as our comptroller?

As absurd as some of these bills are, they are real and affect all our members. These issues will be or already are in the legislative process. We need legislators who support retail business, do not be on the side lines.

**Support your PAC and PROTECT your business.**

**We suggest \$150 per location however, any amount is welcome.**

Please send contributions to: WMDAPAC 1532 Pointer Ridge Place, Suite F Bowie, MD 20716

Your fellow business owners and PAC officers,

Rick Agoris, PAC Chairman

Riaz Ahmad, PAC Treasurer

