

May 6, 2011

Sit Down with Senator in Next 2 Weeks; Talk about Ending Internet Tax Advantage

While Senate is on Break, Make Sure Your Senator Plans to Vote 'Yes' on HB 365

If you haven't talked to your senator about [HB 365](#) by [Rep. Jamie Ison, R-Mobile](#), vital legislation that could **END the TAX ADVANTAGE** online retailers have **OVER YOUR LOCAL STORE**, please find the time over the next two weeks. The bill, which educates Alabama consumers about taxes due when they buy goods over the Internet, by phone or by catalogue, is now in position for Senate action. With your help, it could receive final approval in this legislative session.

On a 4-0 vote Tuesday, the Senate Commerce, Transportation and Utilities Committee amended the bill to tighten the language in the message that will pop up when remote retailers try to sell goods to Alabamians without collecting the sales tax, then approved the bill on the same vote. Thanks to [Sens. Del Marsh, Gerald Allen, Greg Reed](#) and [Quinton Ross](#) for sending the bill to the full Senate. **Extra thanks to President Pro Tem Marsh** (pictured) **for making a special appearance and handling the bill in committee.**



Under the amended bill, the revised message that would "pop up" on any website prior to purchase or appear in any catalog, invoice and receipt generated by a remote retailer that does not collect the taxes, would read: *"We are not collecting sales tax from you on this transaction. The state of Alabama and its local governments require the payment of a sales or use tax on purchases of tangible personal property (for example, furniture, books, clothing, jewelry, or household goods) for storage, use, or consumption in Alabama. The Alabama use tax was enacted in 1939 and revenues collected from this tax are dedicated to public education in the state. You can find information on how to pay this tax at www.revenue.alabama.gov."*

Internet and other sellers lose their "no-tax advantage" once consumers read this message and realize the tax is due, even though the retailer isn't collecting the tax.

HB 365 further requires remote retailers who do not collect sales tax to send Alabama consumers an annual summary of their purchases to make it easier for Alabama consumers to report the purchases on their annual income tax return. Tuesday's amendment also allows that list to refer to broad product categories (electronics, health care etc.), rather than specific types of products.

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Read Past CRR Issues

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[April 15 Issue](#)

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MEET WITH YOUR LAWMAKERS SOMETIME IN NEXT TWO WEEKS

Because the bill has been amended, once the full Senate approves it, it will have to go back to the House for concurrence. The Alabama Legislature will be in recess for the next two weeks while it conducts redistricting hearings. Take the opportunity while your senator and representative are in the district to talk to them about this legislation and why they should vote with their local retailers on this issue. Tell your senator to vote "Yes" and your representative to concur.

[>More information about what to say about this legislation to your lawmakers.](#)

ARA LEGISLATIVE AGENDA IN ACTION

Streamlined Sales Tax Initiative Panel Headed to Senate; Will Have to Go Back to House

Tuesday, the Senate Governmental Affairs Committee approved a substitute version of [HB 355](#) by [Rep. Mike Hill, R-Columbiana](#), creating the Alabama Streamlined Sales and Use Tax Commission. The vote sends the bill to the full Senate, but if approved there, the bill will have to go back to the House for concurrence. The legislation prepares Alabama to comply with the federal Streamlined Sales and Use Tax Agreement in the event that Congress activates it. The substitute removed all mentions in the original bill of the commission ultimately serving as the state's sales and use tax administrator once Alabama becomes a streamlined state. Hill said the Alabama Revenue Department, which now serves as the state's sales tax administrator, requested the change. The Association of County Commissions of Alabama is pushing and ARA supports Hill's bill, even in its amended form. One of the eight commission members will be an Alabama Retail Association representative.

[>>>Read more about the Streamlined Sales Tax Initiative](#)

The federal agreement, already adopted by 24 states, establishes uniform definitions of taxable items, sets up a system to collect and distribute sales taxes across state lines and provides retailers with software and free databases to tell them how much tax to charge.

Final Vote on Late Fee Fairness After Break

On a vote of 3-1 Tuesday, the Senate Commerce, Transportation and Utilities Committee approved [HB 3](#) by [Rep. Craig Ford, D-Gadsden](#), which equalizes the late fee retailers and other businesses can charge on all delinquent consumer credit transactions of \$2,000 or less. If the bill receives final passage in the Senate, furniture, appliance and other stores offering in-house financing could make a



Sen. Gerald Dial presents HB 3 to the Senate Commerce, Transportation and Utilities Committee

[Earlier Issues of Capitol Retail Report](#)

BILLS

HOUSE

- [HB 3](#)
- [HB 56](#)
- [HB 86](#)
- [HB 149](#)
- [HB 193](#)
- [HB 195](#)
- [HB 313](#)
- [HB 355](#)
- [HB 365](#)
- [HB 402](#)
- [HB 427](#)
- [HB 434](#)
- [HB 473](#)
- [HB 548](#)
- [HB 555](#)

SENATE

- [SB 70](#)
- [SB 88](#)
- [SB 166](#)
- [SB 167](#)
- [SB 192](#)
- [SB 256](#)
- [SB 347](#)
- [SB 372](#)
- [SB 372 Amend](#)
- [SB 373](#)
- [SB 425](#)

IN THE NEWS

[House passes bill to stop weight gain suits](#)

[Bill would stop suits targeting eateries over weight gain](#)

[Alabama Senate passes revised immigrant bill](#)

[Hundreds more Mobile eateries now smoke free](#)

[Alabama Free the Hops calls off beer boycott](#)

[Alabama legislative panel sets 5 public hearings](#)

modest \$8 increase in late fees. Tell your senator to support late fee fairness by voting for HB 3.

The Senate companion, [SB 70](#) by Sen. Gerald Dial, R-Lineville, also awaits consideration by the full Senate. **ARA thanks Dial for presenting the House bill in committee Tuesday.**

[>>>Read more about Late Fee Fairness](#)

Senate Panel Amends, OKs Taxpayers' Bill of Rights II; Senate Next Stop for Tax Appeals Fairness Bill

On a vote of 6-1 Wednesday, the Senate Judiciary Committee approved an amended version of the Alabama Taxpayers' Bill of Rights II, [HB 427](#) by [Rep. Paul DeMarco, R-Homewood](#). The bill creates an independent and qualified tax appeals court in Alabama and includes needed changes in the tax appeals process that would:

- allow the Taxpayer Advocate to waive the late filing and payments penalties in areas of the state affected by a natural disaster.
- extend the appeal period for both a preliminary and final tax assessment by 30 days, increasing it to 60 days after either assessment is issued.
- broaden the innocent spouse relief for paying tax, interest and penalties if your spouse (or former spouse) improperly reports or omits items on your tax return. This change is consistent with recent federal changes.

[>>Learn more about the Taxpayer Bill of Rights II](#)

The legislation has the support of the Business Associations' Tax Coalition, a 29-member business trade association group that ARA President Rick Brown chairs, the Alabama Society of Certified Public Accountants, the Alabama Bar Association and the Council on State Taxation among others. The Senate Judiciary Committee has not acted on the Senate companion, [SB 347](#) by [Sen. Ben Brooks, R-Mobile](#).

Security Freeze Legislation with ARA Changes Moves to Senate for Final Consideration

On a vote of 7-0 Wednesday, the Senate Judiciary Committee approved [HB 313](#) by [Rep. DuWayne Bridges, R-Valley](#), which regulates Alabama residents' power to put a security freeze on their credit report, sending the bill to full Senate for final passage. This freeze would prohibit a credit reporting agency from releasing a credit report or score to a third party without the explicit consent of the consumer. The legislation sets up methods by which a consumer can have the freeze lifted in under 15 minutes, should he/she wish to apply for credit. The bill incorporates ARA requested changes and provides free credit freezes for senior citizens. The House adopted the bill on a vote of 96-0-1 in the week of April 8.

TAXES

House OKs Legislative Fix for Gross Income Inequity

[on redistricting](#)

[Auto-scraping bill pits business groups against law enforcement](#)

[Alabama tornado casualties: A list of those who died in the April 27, 2011, storms](#)

[7 more tornadoes confirmed in Alabama; total now 35](#)

[41 Alabama counties now designated for aid](#)

[Gov. Robert Bentley declares Alabama Level 1 disaster area, comparable to Katrina, 9/11](#)

[Alabama tornado damage could approach Hurricane Ivan level, insurance executive says](#)

[Help available for storm-ravaged Alabama businesses](#)

[Alabama Revenue Department offers tax filing extension for state's tornado victims](#)

[Hot food waiver approved for storm victims](#)

[Storm recovery jobs being posted on Alabama's online jobs database](#)

[Federal grant to Alabama will assist in providing temporary jobs for those affected by tornadoes](#)

[Birmingham Business Alliance surveys tornado damage](#)

[More than \\$1 million pours into Governor's Emergency Relief Fund](#)

[Super Sunday of volunteer help to aid in Alabama's recovery from tornadoes](#)

[Alabamians in Washington raising money for tornado relief](#)

On a vote of 90-4-1, the Alabama House of Representatives on Wednesday approved a legislative gross income tax fix that the House Ways and Means Education Committee had just approved the previous day. [HB 548](#) by [Rep. Jay Love, R-Montgomery](#), will generate \$15 million for the 2012 education budget, according to the fiscal note attached to the bill. It now awaits action by the Senate Finance and Taxation Education Committee. The legislation fixes an inequity in the tax code regarding pass-through entities, such as partnerships, limited partnerships, limited liability companies and S corporations that the Alabama Revenue Department has tried to rectify with a rule change.

The Business Associations' Tax Coalition, of which ARA is a member, sent a letter to House members encouraging support for Love's bill, which is a fairer solution than the regulation change proposed by the Revenue Department. The Senate companion is [SB 425](#) by [Sen. Del Marsh, R-Anniston](#), which awaits consideration by the same Senate committee.

[>> Read HB 548 / SB 425 Summary](#)

House OKs Double-Weighted Sales Factor Legislation

On a vote of 93-4-1, the Alabama House on Wednesday approved [HB 434](#) by [Rep. Jay Love, R-Montgomery](#), which doubles the weight given to the sales portion of income when multi-state corporations compute net income tax. This bill also amends the sales factor so that sales of services and other sales of intangible property as well as income made from trademark and copyright royalties are sourced to Alabama if the taxpayer's market for the sales or royalty is in Alabama. Multi-state corporations doing business inside and outside of Alabama source their income based on a three-factor formula: property, payroll and sales. Under this legislation, the more payroll and property a company has in Alabama relative to its sales, the less tax the company owes Alabama. This legislation is expected to net around \$25 million for the state's Education Trust Fund, Love told lawmakers. The bill now awaits action by the Senate Finance and Taxation Education Committee. **ARA is monitoring this legislation.**

FOOD SERVICE

Common Sense Consumption Act Moving Quickly Toward Final Passage

This week, the Alabama House and the Senate Commerce, Transportation, and Utilities Committee approved the Common Sense Consumption Act, [HB 193](#) by [Rep. Mike Jones, R-Andalusia](#). Tuesday, the House voted 75-20 for the bill that "prohibits you from filing a lawsuit because you ate at a



certain restaurant for months and you claim that restaurant made you fat," Jones told his fellow lawmakers during debate. The bill protects retailers from civil action brought by those who claim the food sold by

[Lost medicines to tornadoes? Alabama pharmacists put plan in place](#)

[Alabama tornado victims need your help, but where do you start?](#)

[Red Cross offering help to those still trying to make contact with loved ones](#)

[Tornado victims plagued by swindlers, looters](#)

[Resolution promises to help pay for storm damaged schools](#)

[Lawmakers move fast to OK shortened year for tornado-damaged schools](#)

[House-passed bill would protect homestead exemption for storm victims](#)

[Small business owners hope free coffee will remind Congress why swipe fee reform passed](#)

[States ask US court to overturn health overhaul](#)

[Jo Bonner, Mike Hubbard endorse David Sessions for House District 105](#)

[Former seafood company executives sentenced for mislabeling foreign fish](#)

[Mobile City Council mulls hands-free cell phone requirement for drivers](#)

[Take back initiative nets 250 pounds of prescription drugs in Shelby County](#)

For more stories concerning legislative action and news of interest to retailers, go to [In the News](#)

ARA CONTACTS

[Rick Brown](#)
President

retailers made them obese. The Senate Commerce, Transportation, and Utilities Committee approved the bill on a vote of 5-0 Thursday, putting it in line for final consideration in the Senate after the break. The Senate companion, [SB 167](#) by [Sen. Gerald Allen, R-Tuscaloosa](#), also awaits Senate consideration. **ARA supports this legislation being pushed by the Alabama Restaurant Association.**

Senate Panel OKs Bill Banning Local Menu Nutrition Labeling; Final Passage Next

The Senate Health Committee on a 6-0 vote Wednesday approved [HB 195](#) by [Rep. Ken Johnson, R-Moulton](#), which would prevent Alabama from having a patchwork of local food nutrition labeling laws and save small restaurants from unnecessary and costly regulation. Under the bill, restaurants could not be subjected to menu labeling requirements without a statewide law passed by the Alabama Legislature. The bill now goes to the full Senate, where it could receive final passage. The Senate already is in a position to hear the Senate companion, [SB 166](#) by [Sen. Gerald Allen, R-Tuscaloosa](#). **ARA supports the efforts of the Alabama Restaurant Association to pass this legislation.**

IMMIGRATION

Senate Revises Immigration Bill, Sends It Back to the House; Conference Committee Expected

Late Thursday, the Alabama Senate voted 23-11 for [HB 56](#), by [Rep. Mickey Hammon, R-Decatur](#), one of two Arizona-style immigration reform bills presented in this year's legislative session. The Senate almost completely rewrote Hammon's bill, which sends it back to the House for concurrence. More than likely, the bill will go to a joint conference committee to work out the differences between what the House and what the Senate approved. The Senate also has approved another immigration bill, [SB 256](#) by [Sen. Scott Beason, R-Gardendale](#). That bill has never been assigned to a House committee. **The Alabama Employers for Immigration Reform, a business group that includes ARA, has been monitoring both immigration bills and is developing an analysis of what the Senate approved on its 23rd meeting day, which lasted until almost midnight.**

ALCOHOL AND TOBACCO

House OKs Bill Allowing Individuals to Work for Two Businesses That Sell Alcohol

On a 85-0-3 vote Tuesday, the Alabama House approved [HB 402](#) by [Rep. Mike Jones, R-Andalusia](#), which does away with an outdated law that prohibits working at more than one business that sells alcoholic beverages. "Right now, it is unlawful to work for two different restaurants that serve alcoholic beverages," Jones told representatives during debate. The bill now awaits consideration by the Senate Judiciary Committee. If enacted, the bill would take effect three months after being signed into law.

Senate Panel Approves Alabama Smoke Free Act

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LEGISLATIVE CONTACTS

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Montgomery, AL 36130

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E-MAIL:

Most representatives can be reached through the House e-mail system by using the following format:

[firstname.lastname@alhouse.org](#).

Those without e-mail addresses can be reached through the general e-mail address:

[house3@alhouse.org](#)

There is no general e-mail address for senators. [Click here](#) for a roster of the state senators with their complete contact information.

LINKS GO TO CONTACT INFO:

The link to each lawmaker mentioned in this publication goes to their individual websites, which have contact information. You can also find out whose legislative district you live or work in under [Find Your Lawmaker](#) in the [Political Affairs](#) section of [alabamaretail.org](#).

Wednesday, the Senate Health Committee first amended, then approved the Alabama Smoke Free Act of 2011 on a vote of 6-1.

SB 372 by [Sen. Vivian Figures, D-Mobile](#), bans smoking in any workplace, public building or place and any closed-off area within a private club. The committee on a vote of 7-0 amended the bill to exclude cigar bars, retail tobacco stores and tobacco manufacturers from the ban. The legislation also requires businesses to post no-smoking signage. *"I've been trying for 13 years to make Alabama a smoke-free state,"* Figures told the committee. At least one member of the committee told Figures her bill goes too far. The bill now awaits consideration by the full Senate. The House Health Committee carried over the House companion bill, **HB 149** by [Rep. Mary Sue McClurkin, R-Indian Springs](#), several weeks ago.



For committee assignments and clerk contacts for the Alabama Legislature, see [ARA's 2011 Legislative Roster](#).

House Panel Approves \$35 Alcohol Server Identification Card

The House Economic Development and Tourism on Wednesday approved **HB 555** by [Rep Mike Ball, R-Huntsville](#), which requires anyone who serves, dispenses or provides alcoholic beverages at any licensed, on-premise liquor location to register with the state and obtain a \$35 server ID card for four years. It also creates the ABC Board Law Enforcement Licensing Fund, which will be the depository for fees and penalties associated with the ID cards. The bill now awaits consideration by the full House. **ARA is monitoring this legislation.**

BENEFIT FROM THE VALUE

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ARA constantly strives to increase the Value its members received from membership. Many members have been using our low-cost workers' comp program for years, but were asking for more. In January, we announced more savings. ARA members now have access to:

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House Panel Crafts Brew Pub Compromise; Brewery Modernization Heads to House

In an apparent compromise between brew pubs and beer distributors, the House Economic Development and Tourism this week approved a substitute version of the *"Brewery Modernization Act."* **SB 192** by [Sen. Bill Holtzclaw, R-Madison](#), originally would have allowed brew pubs to produce an unlimited amount of draft beer and sell it on premise or to a distributor. The compromise bill approved Wednesday would permit a brewpub to produce up to 10,000 barrels of draft beer annually, as is allowed under current law. The draft beer manufacturer could serve and sell its product in a tasting room or a small restaurant attached to the brewery, but only in that location, under the bill. The brewery could keg, bottle or can its product to a distributor, but could not offer it for direct retail sale. The substituted bill requires breweries to collect the excise tax on any of its beverages sold on-premises.

The revised legislation requires brewpub be located in an historic building or an historic district, as currently required, but it also allows brewpubs in areas locally designated as *"economically distressed."*

The Senate bill now awaits consideration by the full House. On April 6, the committee also approved a substituted and amended version of the House companion, **HB 86** by [Rep. Joe Hubbard, D-Montgomery](#), which also awaits consideration by the full House.

PHARMACY

Prescription Only Ephedrine/Pseudoephedrine Bill Dies for Lack of a 2nd in Senate Committee

SB 88 by **Sen. Roger Bedford, D-Russellville**, which would

have made ephedrine/pseudoephedrine products controlled substances apparently died in committee this week. No one on the Senate Health Committee seconded the motion to adopt the bill, which would have forced legal consumers to get

a prescription from their physician to buy such products as Sudafed and Claritin D. It would be difficult, although not impossible, for the legislation to advance in the final seven meeting days of the 2011 regular session. Several similar bills have been introduced but none have advanced.



ARA opposes making these products available by prescription only as doing so would limit cold and allergy sufferers' access to medicine they need daily and drive up costs by as much as 50 percent. Alabama's electronic tracking system, which was just enacted last year, needs to be allowed to continue to prove its worth. Between Jan. 1 and the end of March, the tracking system blocked 26,354 potentially illegal purchases of 64,000 grams of the legal products commonly used in the illegal manufacture of methamphetamines.

Bill Would Exempt Prescribed Medical Equipment and Supplies from Alabama Sales Tax

Rep. Jim Barton, R-Mobile, this week introduced a bill to exempt medical equipment and medical supplies prescribed by a doctor from the state's sales and use taxes. The bill has been assigned to the House Ways and Means Education Committee.

UNEMPLOYMENT COMPENSATION

Senate to Get Final Say on Keeping 20 Weeks of Federal Unemployment Benefits

Legislation that will keep Alabama from losing federal funding for 20 extra weeks of unemployment benefits is moving quickly through the Alabama Legislature. **HB 473** by **Rep. Jack Williams, R-Birmingham**, received approval this week from the House of Representatives and the Senate Business and Labor Committee. The bill could receive final approval in the Alabama Senate when the Legislature returns from its two-week reapportionment break.

The legislation makes a technical change in the formula for determining if Alabama qualifies for the 20 weeks of unemployment benefits, which are totally funded by the federal government and have no bearing on the unemployment compensation tax rate for employers, according to the Alabama Department of Industrial Relations. Under this bill, unemployed Alabamians would be able to

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continue to qualify for up to 99 weeks of unemployment benefits through the employer-funded Alabama Unemployment Compensation Trust Fund and extended benefits funded federally. Without it, the benefits would be available for only 79 weeks. The bill would apply the formula change only through Dec. 31, 2011, which is when the extended federal benefits run out.

TAX INCENTIVES

Senate to Consider Mercedes-Style Incentives Again

Legislation supported by the governor and the Alabama Development Office that creates tax breaks similar to those used in 1993 to attract Mercedes to our state sped through a House committee and the full House this week. After the House Economic Development and Tourism approved it Tuesday, the House on Wednesday voted 99-0 in favor of [HB 478](#) by [Rep. Barry Mask, R-Wetumpka](#). The bill now awaits consideration by the Senate Fiscal Responsibility and Accountability Committee. The Alabama Senate unanimously approved the Senate companion, [SB 373](#) by [Sen. Phil Williams, R-Rainbow City](#), on April 26.

APRIL 27 TORNADOES

Ravaged Retailers Can Apply for Loans, Tax Extensions; Retailers Rally for Relief

Thirty-five tornadoes in one day over two-thirds of the state, 41 of 67 counties declared federal disaster areas, more than 200 dead, more than 2,000 injured, unknown number still missing more than a week later, some still without power, damage to homes and businesses approaching \$2 billion. The degree of devastation our state suffered in the Wednesday, April 27, tornadoes has been classified at the highest level possible.

ARA businesses destroyed include such well known names as Church's Chicken, CVS, Piggly Wiggly and Steak Out and names known only to their communities such as Cullman Florist, Doodles Cajun Cuisine and H&W Drugs East Inc. They are in Alberta City, Hackleburg, Cullman, Harvest, Fultondale and Tuscaloosa. The storms took out restaurants, pharmacies, grocery stores, florists and others. After filing insurance claims, affected business owners should apply for federal assistance by calling the Federal Emergency Management Agency toll-free registration number, **1-800-621-FEMA (3362)**.



*Track of one of the 35 tornadoes that swept across Alabama on April 27.
(City of Tuscaloosa photo)*

The state is unsure how many businesses have been destroyed. Local economic developers have said they will go through a formal polling process in their regions to determine the extent of business

damage and the Birmingham Business Alliance has been surveying businesses in its area of the state. What has been clear is the outpouring from those who were spared in the disaster: businesses in Dothan have been helping people in Tuscaloosa; a Leeds clothier sent donations of diapers and other needed supplies to Cullman; a Birmingham jeweler and its suppliers have helped restock the homes of two employees who lost everything; Tuesday, Steak-Out franchises in Athens, Auburn, Birmingham, Decatur and Montgomery will donate 5 percent or more of their sales to benefit the employees of the leveled Tuscaloosa restaurant. A handful of large retailers that ARA is aware of have donated \$1.5 million, mostly to the American Red Cross.

Alabama businesses have donated more than \$1 million to the Governor's Emergency Relief Fund, which covers needs not met through insurance, the government or traditional relief agencies.

Because of the disaster, several government rules and practices related to retailers have been waived or extended including:

- emergency prescriptions are now possible for 30 days, rather than 72 hours.
- Through May 31 those on public assistance can buy hot food with their government benefits in addition to groceries in the 41 disaster-designated counties.
- unemployment benefits have been made available for those who've lost jobs because of tornadoes, and Alabama has received a \$10 million U.S. Department of Labor grant to hire temporary workers in the hardest hit areas.

Victims and businesses in the 41 designated disaster counties have until June 30 to file state tax returns and state-administered local tax returns that were due anytime between April 15 and June 30, including sales, use and lodging taxes. Retailers who file electronically should visit

<http://www.revenue.alabama.gov/AprilSt2011.htm>

and follow instructions there. Those filing paper returns/reports should write "*April Storms 2011*" in red ink on their returns. Alabama's tax laws have no provision for the waiver of interest; however, late payment penalties will be waived for the affected taxpayers.

ARA will continue to post vital information related to the storms such as the bulleted information above at

alabamaretail.org/emergencypreparedness/

RECENT SUPREME COURT RULING AFFECTS WORKERS' COMP CLAIMS

On April 22, just five days before almost as many tornadoes swept through our state in one day as normally do in an entire year, the Alabama Supreme Court reaffirmed that in order to recover workers' compensation benefits for an injury, the injury must have some work connection. The decision affirmed that common risks faced as a result of "*acts of God*"; at a place of employment do not by themselves qualify as compensable. However, injuries resulting from natural disasters can be compensable if the employment or duties required placed the injured worker at a greater risk of injury than others. **Any on-the-job injuries resulting from the April 27**

tornadoes will have to be evaluated by Alabama Retail Comp's legal counsel on a case-by-case basis to determine if the injuries arose out of the employment or the common risk of a tornado.

NEXT LEGISLATIVE DAY:

The Alabama Legislature is taking a two-week break. The Senate next meets at 9 a.m. Tuesday, May 24, 2011, for the 24th meeting day of the 2011 regular session. The House will meet at 1 p.m. The Legislature is expected to meet for three days that week. Your next Capitol Retail Report will be Friday, May 27.

The *Capitol Retail Report* is another **Benefit from the Value of Alabama Retail Association** membership. For more benefits, go to www.alabamaretail.org