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April 6, 2012

Single Tax-Filing Point Set for Senate Debate

Retailers Experience Best Week Yet in 2012 Session

Alabama retailers could soon see relief from their biggest administrative headache if legislation approved by House and Senate committees this week becomes law. Companion legislation to allow retailers statewide to file and pay city, county and state sales, use, lease and rental taxes in "ONE SPOT" cleared the Senate Banking and Insurance and House Commerce and Small Business committees Wednesday and has already been placed on the calendar for debate in the Senate next week. As the cornerstone of the House and Senate legislative leadership's government streamlining movement, the legislation should move quickly through the process.

The Senate committee approved [SB 459](#) by Sen. Slade Blackwell, R-Birmingham, on a vote of 8 to 0, and the House panel approved [HB 597](#) by Rep. Jack Williams, R-Birmingham, on a voice vote. The legislation creates the Optional Network Election for Single Point Online Transactions, or ONE SPOT, a statewide electronic single-point for filing and remitting sales, use, rental and lease taxes.

The legislation is a main plank in the Alabama Retail Associations' 2012 Legislative Agenda and has been recommended by Senate President Pro Tem Del Marsh's Initiative to Streamline Government, House Speaker Mike Hubbard's Commission on Job Creation and the Alabama Streamlined Sales and Use Tax Commission.

"This bill allows the state to utilize technology to make the process less cumbersome for businesses to comply," said Williams (pictured right), the House sponsor and chairman of the House Commerce and Small Business Committee. *"We're trying to streamline government and one of the priorities of the committee I chair is reducing red tape and this bill does that,"* said Blackwell, the Senate sponsor and chairman of the Senate Banking and Insurance Committee.



"When we traveled the state asking business owners what was

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hindering them from growing their businesses and hiring more workers, almost everyone pointed to bureaucratic red tape. The layered system businesses have to navigate for filing city and state taxes defines red tape, and it's about time we did something about it," House Speaker Mike Hubbard said.

All businesses will be able to file one sales/use tax return through one e-file portal and pay with one check, under the legislation. Use of the system is optional for taxpayers, but all cities and counties must participate. Both committees also amended the bill to include rental and lease taxes.

Mary Pons, general counsel for the Association of County Commissions of Alabama, objected to the amendment because she said negotiations and the agreement for the bill only dealt with sales and use taxes, which are consumer taxes. Rental and lease taxes are business taxes, she said, adding, *"the agreement was we would wait until the system was up and running before we added more taxes to it."*

The Alabama Department of Revenue told lawmakers that the system could handle sales, use, rental and lease taxes. An industry lobbyist testified that fewer than half of Alabama's counties have rental or lease taxes.

ARA would like to hear from members who pay rental or lease taxes to determine if having a single place to file and pay those taxes would be beneficial to your business. **Contact ARA Vice President Alison Wingate at awingate@alabamaretail.org or 334-462-7500.**

The committees also altered the effective date of the legislation. In the revised bills, the legislation would become effective two months after the governor signs it into law for returns and payments due in tax periods beginning after Sept. 30, 2013.

ARA will select one of the eight members of a state and local advisory committee that will make recommendations to the Alabama Department of Revenue on the operation of the system.

This legislation is a top priority in ARA's 2012 Legislative Agenda, and one of several ARA-supported bills moving in what has to be described as the **best week for retailers so far** in the 2012 regular session.

ARA LEGISLATIVE AGENDA IN ACTION

Legislature to Rewrite Immigration Law

In the same week E-Verify provisions of Alabama's strict 2011 immigration law took effect, the author of the law introduced a massive rewrite for the Alabama Legislature to consider in the last half of the 2012 regular session. As expected, the E-Verify provisions of the law remain intact in the proposed revision.

ARA's 2012 Legislative Agenda advocates for clarification of the 2011 immigration law as well as the minimization, reduction and elimination of administrative burdens and penalties connected with the law. In early analysis, **[HB 658](#)** by Rep. Micky Hammon, R-Decatur, appears to accomplish those goals. The bill introduced Thursday has been assigned to the House Public Safety and Homeland Security Committee.

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BILLS

House

- **[HB 15](#)**
- **[HB 15 Amend](#)**
- **[HB 37](#)**
- **[HB 61](#)**
- **[HB 63](#)**
- **[HB 64](#)**
- **[HB 89](#)**
- **[HB 101](#)**
- **[HB 105](#)**
- **[HB 264](#)**
- **[HB 285](#)**
- **[HB 325](#)**
- **[HB 363](#)**
- **[HB 393](#)**
- **[HB 393 Amend](#)**
- **[HB 394](#)**
- **[HB 433](#)**
- **[HB 480](#)**
- **[HB 597](#)**
- **[HB 597 Amend 1](#)**
- **[HB 597 Amend 2](#)**
- **[HB 600](#)**
- **[HB 612](#)**
- **[HB 658](#)**

Senate

- **[SB 237](#)**
- **[SB 294](#)**
- **[SB 300](#)**
- **[SB 350](#)**
- **[SB 383](#)**
- **[SB 383 Amend](#)**
- **[SB 459](#)**
- **[SB 478](#)**

IN THE NEWS

[Legislation aims to ease tax filing for Alabama businesses](#)

[House and Senate panels approve legislation to establish streamlined tax filing system for businesses](#)

The revisions, which legislative leaders and the governor began drafting in December, "remove unintended consequences and make the law more enforceable, understandable and manageable," while bringing "relief and clarity to the business community," Cooper Shattuck, the governor's legal adviser, told business leaders in a Monday briefing.

For retailers, key changes proposed to the current law would:

- remove the requirement that any business with government contracts, grants or incentives obtain notarized affidavits from subcontractors stating that the subcontractors do not employ any unauthorized aliens. Businesses with formal relationships with governmental entities and their subcontractors would still be required to register new employees with the federal E-Verify system and the prime contractor would still have to provide documentation establishing enrollment in E-Verify.
- define a "*project*" as an undertaking to provide, create or deliver a service or thing within Alabama, but specifically eliminates a transaction in the sale of goods. In the current law, project is undefined. Under the proposed definition, retail sales made to governmental entities such as a county sheriff's office or a local school board would not qualify as a project.
- define a "*contractor*" as those fulfilling a state contract that is required to be competitively bid, projects exceeding \$7,500, or submitted to the Joint Legislative Contract Review Oversight Committee, such as personal or professional service contracts.
- clarify that only those agencies or political subdivisions that actually fund and administer state or local public benefits are required to verify the lawful presence or eligibility of each person who applies for such state or local benefits. This revision makes it clear that entities such as pharmacies and hospitals that receive reimbursement through Medicaid or some other government program do not have to verify the legal status of their customers or vendors.
- clarify that "*business entity*," "*contractor*," "*employee*," "*employer*," and "*sub contractor*" apply only to those employed in or performing a labor or service in Alabama. If a company has no physical presence or employees in Alabama, it does not have to enroll and participate in the E-Verify system or provide proof that it has done either.

[>> Read the ARA immigration attorney's summary of the proposed revisions.](#)

E-VERIFY REQUIREMENTS NOW IN FORCE

Meanwhile, all Alabama employers with one or more employees should have enrolled in the **[federal E-Verify system](#)** as of Sunday and should be using E-Verify to determine the legal status of all new hires. If your business has not yet enrolled, do so now.

[For more information on the enrollment, go to http://www.alabamaretail.org/AlabamaEverify/](http://www.alabamaretail.org/AlabamaEverify/)

Using E-Verify to check the status of new employees is a safe harbor under Alabama's immigration law and will allow those businesses

[Alabama immigration law author offers revisions](#)

[Immigration legislation redrafted](#)

[Advocates and opponents respond to proposed revisions in Alabama immigration law](#)

[Proposed immigration law changes would alter biz penalties](#)

[Alabama immigration law changes include expansion of reasonable suspicion](#)

[Common sense bill best](#)

[House passes Taxpayers Bill of Rights II](#)

[E-911 fee increase passes House](#)

[Dothan 911 board increases residential fees to \\$2](#)

[Tuscaloosa could raise fees for 911 service](#)

[Walgreens bill gets Senate OK, heads to House](#)

[Senate passes plan to change to unemployment-benefit payments](#)

[Proposed General Fund budget includes deep cuts](#)

[Feeling the pinch: Anniston/Oxford providers stung by Medicaid payment delays](#)

[Medicaid cuts 'heartbreaking' for seniors](#)

[Finance director wants fee ideas](#)

[Voluntary 'pink slime' beef trimmings label OK'd: alerts buyers to treated meat](#)

[Pink slime: You say 'ewwww'; experts say 'so what?'](#)

that use it properly to avoid penalties and fines.

The proposed revision of the law would give the Alabama Department of Homeland Security the authority to request proof of E-Verify enrollment from employers that are the subject of a complaint and requires the department to operate and maintain a toll-free hotline or website to receive tips regarding possible violations.

ARA-Supported Compromise to Avoid Rx-Only Pseudoephedrine Headed to Final OK



The Senate Health Committee voted 7-0 Wednesday to further restrict the sale of pseudoephedrine products rather than make them prescription-only medications as several Alabama lawmakers have proposed, putting the legislation in line for final

approval in the Senate. HB 363 by Rep. Blaine Galliher, R-Rainbow City:

- requires pseudoephedrine products be sold only from behind a pharmacy counter.
- reduces the amount of pseudoephedrine that can be purchased in any 30-day period from 9 grams to 7.5 grams, which is less than the federal limit.
- makes residents of states that require prescriptions for pseudoephedrine products (only Mississippi and Oregon) present a prescription to buy pseudoephedrine-based cold and allergy medications in Alabama.
- prohibits those convicted of any drug-related charge from buying pseudoephedrine-based products.

The Alabama Retail Association has worked for months with the sponsors and other interested parties on this compromise to avoid legislation that would require a physician's prescription for common medications used to combat cold and allergy symptoms. More than a half dozen bills that would make pseudoephedrine products prescription only have been introduced this session. **ARA supports this compromise as a way to ensure common cold and allergy medications remain available and affordable for patients who need them.**

House OKs Taxpayers' Bill of Rights II

On a vote of 89-0 Thursday, the Alabama House approved **HB 105** by Rep. Paul DeMarco, R-Homewood, (pictured below) which creates an independent and qualified tax appeals court and makes needed changes in Alabama's tax appeals process.

[The real 'pink slime' agenda](#)

[Bentley signs Heroes for Hire Act into law](#)

[Governor signs bill giving tax breaks to businesses that hire veterans](#)

[ADO will be renamed Department of Commerce](#)

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

[firstname.lastname@](#)



The bill, known as the Alabama Taxpayers' Bill of Rights II, is part of ARA's 2012 Legislative Agenda. The original Taxpayers' Bill of Rights was enacted in 1992. The updated legislation, similar to a bill by the same name that died on the last night of the 2011 session, abolishes the current Administrative Law

Division of the Revenue Department and shifts its appropriation, personnel, equipment and tax appeal functions to the newly created Alabama Tax Appeals Commission, aligning Alabama with the vast majority of states that have an independent tax appeals process for businesses and individuals. The bill provides uniform and fair treatment of all Alabama taxpayers and saves both administrative and legal costs for the average taxpayer who wishes to challenge a tax assessment. Twenty-eight members of the Business Associations' Tax Coalition (a business trade association group chaired by ARA President Rick Brown), the Alabama Society of Certified Public Accountants, the Alabama Bar Association, the Council on State Taxation and chambers of commerce in four major Alabama cities are among the many groups supporting this legislation.

[>> Read the Taxpayers' Bill of Rights II Issue Brief](#)

House Agrees to 4% Allowance on E-911 Fees

The Alabama House voted 77-19 Tuesday to regulate E-911 services and fees through a statewide board. Under the substituted and amended version of [HB 89](#) by Rep. Mike Millican, R-Hamilton, retailers, rather than carriers, would collect the E-911 fees for prepaid wireless communications services at the point of sale. **ARA negotiated a provision that allows the retailer to deduct and retain four percent of the prepaid wireless 911 charges collected** from consumers to cover the retailer's expenses for collecting and remitting the fees, along with sales taxes, to the Alabama Revenue Department. Another ARA-negotiated provision of the bill would allow retailers to elect not to include the E-911 fee on sales of prepaid wireless devices that only have 10 minutes or less, or \$5 or less of minutes. **Monitoring this legislation is part of the ARA's 2012 Legislative Agenda.**

PHARMACY

Senate OKs Pharmacy Services Permit; House Will Need to Concur to Save Jobs

Late Thursday, the Alabama Senate unanimously approved legislation to save up to 278 jobs at the Walgreens Customer Care Center in Muscle Shoals. [HB 393](#) by Rep. Lynn Greer, R-Rogersville, now goes back to the House for concurrence. The House originally approved the bill 91-0-1 March 14, but because a Senate committee made a slight amendment to the bill, the House will have to agree with the Senate-passed version. Greer expects that vote Tuesday.

[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](#).

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Wednesday, April 25



The legislation will create a pharmacy services permit for call centers and other such entities that perform some pharmacy services, but do not receive, inventory or dispense drugs, medicines, chemicals, poisons or medical devices. Existing state pharmacy permits require pharmacists and pharmacist technicians on site, a requirement that makes call centers cost prohibitive. Although specifically written to keep the Shoals call center open, the bill would apply to any such pharmacy support facility that doesn't dispense or keep drugs. The companion legislation is [SB 350](#) by Sen. Tammy Irons, D-Florence. **ARA supports this legislation.**

Pharmacy Audit Bill Moves to Both Chambers

House and Senate committees this week approved legislation that would establish minimum and uniform standards for pharmacy record audits. The House Health Committee approved [HB 394](#) by Rep. Elaine Beech, D-Chatom, while the Senate Small Business Committee substituted and approved [SB 383](#) by Sen. Paul Bussman, R-Cullman. The bills now go to their respective chambers for consideration.

UNEMPLOYMENT COMPENSATION

Senate Votes to Move Unemployment Waiting Week

On a vote of 26-9 Thursday, the Alabama Senate approved [SB 300](#) by Sen. Trip Pittman, R-Daphne, which would move the one-week, unpaid waiting period for unemployment compensation from the 14th to the 1st week of benefits. The House companion, [HB 285](#) by Rep. Jack Williams, R-Birmingham, is in line for consideration by the full House. States with waiting periods in the first week of eligibility do so to give unemployment benefit administrators time to better evaluate what the unemployed individual is owed, cut down on overpayment and diminish the possibility of fraud. Legislative fiscal experts estimate moving the waiting period to the first week will save the state unemployment compensation program \$11.4 million annually from people finding jobs before they reach the 13th week without work. The change also will reduce companies' unemployment insurance cost, Pittman told senators. Alabama's unemployment compensation trust fund is financed by taxes paid by employers. The maximum weekly jobless benefit in Alabama is \$265.

BUDGET

Proposed General Fund Would Lead to Deeper Cuts in Medicaid and Other Services

The Alabama Legislature this week launched its budget work with the House Ways and Means General Fund Committee approval of [HB 433](#), a \$1.393 billion 2013 General Fund budget that would drastically cut services and lead to state layoffs. As proposed, next year's budget for all state government other than education would be

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about \$341.6 million less than the 2012 General Fund budget, which the governor slashed by more than 10 percent (nearly \$170 million) last month in order to balance the state's books.

State Health Officer Don Williamson said Public Health already is considering lowering doctors' reimbursements for Medicaid, a move that could save money but would limit access to health care for Medicaid recipients. Williamson also noted the state was not "*mandated*" to pay for programs such as adult pharmacy, out-patient hospice and dialysis, and could conceivably eliminate those programs.

Meanwhile, paying bills has become an issue for some pharmacies waiting for Medicaid reimbursement from the state. This week, Alabama Medicaid released about \$75 million to pharmacies, nursing homes and physicians that had been delayed by a couple of weeks because of March cash-flow issues. The 2013 budget by Rep. Jim Barton, R-Mobile, approved Wednesday would mean a 30.5 percent or \$175.4 million additional cut to Medicaid, which just got hit with a \$68.4 million cut due to proration of the current budget.

CREDIT

Senate Next Stop for Credit Report Security Freeze

The Senate Judiciary Committee voted 9-0 Wednesday to amend and approve [HB 15](#) by Rep. DuWayne Bridges, R-Valley, which would regulate Alabama residents' power to put a security freeze on their credit report. The bill now goes to the full Senate, but because of the slight technical amendment will have to return to the House for concurrence if it clears the Senate.

The bill prohibits a credit reporting agency from releasing a frozen credit report or score to a third party without the explicit consent of the consumer. The legislation also 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.**

ALCOHOL AND TOBACCO

Fee Bills Carried Over; Two Set for Public Hearings Next Week

The House Economic Development and Tourism Committee this week carried over three bills that would fulfill the state finance director's recent call for ideas for fee increases, but two of the bills have reappeared on the agenda for public hearings next week:

- [HB 63](#) by Rep. Lesley Vance, R-Phenix City, doubles the application filing fee for an alcoholic beverage license from \$50 to \$100.
- [HB 64](#), also by Vance, switches the renewal period for alcohol license renewals from Oct. 1 to between June 1 and July 31, while increasing the fee for late filing from 50 percent to 75

percent of the license fee. It also would allow the Alabama Alcoholic Beverage Control Board to set up an online renewal process and charge a "reasonable fee."

Also carried over, but not scheduled for consideration next week, is [HB 61](#) by Rep. Alan Harper, R-Aliceville, which would levy a one-time, \$100 filing fee and a \$250 annual licensing fee for tobacco product retailers. Currently, there are no fees associated with a retail tobacco license. In the 2011 session, the same bill never received a committee hearing.

During last week's legislative spring break, Finance Director Marquita Davis asked all agency heads for suggestions of fee increases to help fund their agency or the General Fund.

Bigger Beer Bottle Bill Nears Final Passage

After a series of brew pub and restaurant owners testified Wednesday, the House Economic Development and Tourism Committee approved [SB 294](#) by Sen. Paul Sanford, R-Huntsville, which would increase the maximum size of a bottle or can of beer sold by retailers in Alabama from 16 ounces to 25.4 ounces. The Alabama Senate on Feb. 23 approved the bill by a one-vote margin. The bill now goes to the full House for final approval.

The owners updated the committee on their capital and employee investment in Alabama during the past year and plans to open more locations should this bill pass. Key to the business owners is that the legislation would allow the sale of more types of gourmet beer, which often come in larger containers. The committee has yet to consider the House companion, [HB 264](#) by Rep. Jim Barton, R-Mobile.

House Votes to Allow Multiple Alcohol-Related Jobs

On a 90-0 vote Thursday, the Alabama House approved [HB 101](#) by Rep. Mike Jones, R-Andalusia, which would do away with an outdated law that prohibits working at more than one business that sells alcoholic beverages. Last year, the full House and a Senate committee approved similar legislation. Jones told the House that it is illegal now for a bar waitress to have a second job as a clerk in a convenience store that sells beer and wine.

Senate Panel OKs Bill That Allows Customers to Take Home Opened, But Corked Wine

On a vote of 10-0 Wednesday, the Senate Judiciary Committee approved a substitute version of [SB 237](#) by Sen. Paul Sanford, R-Huntsville, which allows restaurant patrons to put the cork back in an unfinished bottle of wine and take it home. The bill now goes to the full Senate.

The bill allows customers to take an opened bottle of wine from a properly licensed establishment, if the bottle has been recorked or resealed in a bag and stored somewhere other than the passenger area of the vehicle. The seller must provide the customer with a dated receipt for the resealed wine bottle. The legislation could boost sales of higher-priced wines at Alabama restaurants. At least 30 states have recorking laws. The House companion, [HB 325](#) by Rep. Terri Collins, R-Decatur, awaits action by the full House.



SMALL BUSINESS

House Panel OKs Small Business Loan Bill

Wednesday, the House Financial Services Committee approved legislation to create the Alabama Small Business Financing Authority, which would work with banks and other lenders to provide capital and loans to small businesses. Businesses with less than \$10 million in gross income for the past three fiscal years, fewer than 500 employees or a net worth of \$2 million or less would qualify as small businesses under [HB 600](#) by Rep. Barry Moore, R-Enterprise. The Alabama Department of Economic and Community Affairs would transfer federal funds it receives to the Alabama Small Business Capital Access Fund. ADECA would manage the fund, which will be administered by the authority. Money in the fund will be used to provide loans, loan guarantees, loan loss reserves and interest rate write downs for qualifying businesses.

FOOD SERVICE

House Panel to Consider Rebates and Drive-Thru Health Scores Next Week

The House Agriculture and Forestry Committee has two food service related bills before it next week:

- HB 37 by Rep. Joe Hubbard, D-Montgomery, offers restaurants a four percent rebate for buying Alabama-grown food products. The bill had been referred to a subcommittee. Under the bill, restaurants could submit documentation of annual purchases of Alabama agricultural products to apply for a four-percent rebate from a state fund established by the bill. As it stands now, the bill has no funding mechanism.
- HB 480 by Rep. Jeremy H. Oden, R-Vinemont, would require restaurants with drive-through service to post their latest health department inspection report where it is visible to their drive-through customers in addition to displaying it where their on-premises customers can see it.

Bills Would Require Food Service Operators to Label Lean Finely Textured Beef

Companion bills were introduced this week to require food service

establishments to inform customers if any of their beef products contain lean finely textured beef, a product the media has dubbed as "*pink slime*" because of the way it looks.

Lean finely textured beef is a meat product derived from a process that separates fatty pieces from beef trimmings to reduce the overall fat content. According to the U.S. Dept. of Agriculture, lean finely textured beef is safe for all consumers. The department urges consumers "*to consult science-based information on the safety and quality of this product.*"

[SB 478](#) by Sen. Gerald Dial, R-Lineville, and **[HB 612](#)** by Rep. Jim McClendon, R-Springville, would require grocery stores, restaurants or other businesses offering beef for sale to the public to notify the consumer if the beef or menu item contains any lean finely textured beef product. The bill would require a label on the product itself, a notice or disclaimer on the menu or an at least 8.5 x 11-inch placard near the food establishment's health permit.

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