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March 01, 2013

Independent Tax Court on Tuesday Calendar

Alabama Retail Agenda Item Poised for Floor Vote

The agreed-on revision of the Alabama Taxpayers' Bill of Rights II could be debated Tuesday by the Alabama House of Representatives. **HB 264** by Rep. Paul DeMarco, R-Homewood, landmark legislation to centralize Alabama's tax appeal process and make that process independent of the taxing governments, is on the Tuesday House Special Order Calendar.

[>> Detailed Summary of Alabama Taxpayers' Bill of Rights II](#)

[>> Comparison of 2013 Legislation to 2012 Bill](#)

If the bill receives House approval next week and is assigned to the Senate Fiscal Responsibility and Accountability Committee, that committee will take a vote on the bill without a public hearing, its chairman, Sen. Phil Williams, R-Rainbow City, said Wednesday.



The Senate Fiscal Responsibility and Accountability Committee conducted a public hearing but took no vote Wednesday on the Senate companion, **SB 223** by Sen. Bryan Taylor, R-Prattville. At the conclusion of Wednesday's hearing, Williams said, "This will be considered as the public hearing for the House version as well."

Alabama Taxpayers' Bill of Rights II shifts the appropriation, personnel, equipment and tax appeal functions of the Administrative Law Division of the Revenue Department to the created Alabama Tax Appeals Commission, aligning Alabama with the vast majority of states that have an independent tax appeals process for businesses and individuals. Businesses that cross multiple jurisdictions would be able to use one process for appealing tax assessments rather than having to use a different process for every city and county involved.

This legislation is part of ARA's 2013 Legislative Agenda.

[>> Read Alabama Retail's 2013 Legislative Agenda](#)

MEDICAID

**Democrats Introduce Medicaid Expansion Bill;
GOP Says Won't Happen Unless Medicaid Fixed**

CRR EXTRAS

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- [Red Tape Reduction](#)
- [Dormant Businesses](#)
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- [Entertainment Districts](#)
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- [Alcohol Server ID](#)
- [E-Cigarettes](#)
- [Sequestration](#)
- [Unemployment Claims](#)
- [Rx Drug Destruction](#)
- [Rights of Conscience](#)

Sen. Roger Bedford, D-Russellville, and other members of the state's minority party this week introduced [SB 259](#), which would require Alabama to expand its Medicaid program under the federal Patient Protection and Affordable Care Act, also known as ObamaCare. The bill has been assigned to the Senate Health Committee.

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March 12 webinar on the Affordable Care Act**

The proposed Medicaid expansion would be for adults 19 to 64 with family incomes of up to 138 percent of the federal poverty – \$15,415 for an individual and \$26,344 for a family of three in 2012. The federal government would pick up 100 percent of the cost beginning in 2014. The federal share would decrease beginning in 2017, but the feds would continue to pick up 90 percent of the cost with states covering the other 10 percent. The state's Medicaid program currently covers only people at or below the poverty level — about 900,000. The expansion would add roughly 300,000, according to estimates.

The governor has said he will not expand a "broken" system of Medicaid. Rep. Greg Wren, R-Montgomery, chair of the Permanent Joint Legislative Committee on Medicaid Policy, said legislation to reorganize the current Medicaid system will be considered in the regular session. One such bill would put a cap on how many General Fund dollars go toward Medicaid each year ([HB 370](#)). The House Ways and Means General Fund Committee will consider that bill and two others ([HB 371](#) and [HB 372](#)) when it meets Wednesday. Wren told reporters that once Medicaid is reformed with the cap and with a "patient-centered" model of care, an expansion of the program could be possible in 2014.

LEGAL

**Orr Agrees to Hold False Claims Act
and Consider Removable of Objectionable Provisions**

The Alabama Retail Association thanks Sen. Arthur Orr, R-Decatur, for agreeing not to move [SB 183](#), or the Alabama False Claims Act, out of the Senate Finance and Taxation General Fund Committee at this time.

Orr met Thursday with representatives of the Alabama Civil Justice Reform Committee, of which Alabama Retail is a member, to hear concerns about this legislation. Orr's purpose in introducing the bill was to recoup Medicaid funds lost due to fraud and possibly collect a 10 percent bonus from the federal government. He told the ACJRC leadership that he would consult with federal officials to determine if he could reach his goal without damaging the state's business climate.

Under his bill as introduced, Alabama citizens and their attorneys, acting on behalf of the state or its political subdivisions, could sue private parties who they claim have defrauded the government in any of the state's 67 counties. It authorizes recovery of three times the amount of damages and penalties of up to \$10,000 for each false claim allegedly submitted. The bill specifically prohibits employers from taking any action or establishing any policy or rule that keeps an employee from disclosing information to a government or law enforcement agency concerning a false claim action that the employee wants to initiate or assist in bringing. Any employer who the court finds

House

- [HB 9](#)
- [HB 12](#)
- [HB 94](#)
- [HB 101](#)
- [HB 109](#)
- [HB 110](#)
- [HB 237](#)
- [HB 245](#)
- [HB 258](#)
- [HB 264](#)
- [HB 269](#)
- [HB 276](#)
- [HB 286](#)
- [HB 295](#)
- [HB 297](#)
- [HB 316](#)
- [HB 354](#)
- [HB 357](#)
- [HB 358](#)
- [HB 370](#)
- [HB 371](#)
- [HB 372](#)

Senate

- [SB 2](#)
- [SB 129](#)
- [SB 171](#)
- [SB 179](#)
- [SB 182](#)
- [SB 183](#)
- [SB 195](#)
- [SB 201](#)
- [SB 210](#)
- [SB 223](#)
- [SB 226](#)
- [SB 230](#)
- [SB 236](#)
- [SB 251](#)
- [SB 259](#)
- [SB 261](#)
- [SB 269](#)
- [SB 279](#)
- [SB 281](#)
- [SB 286](#)

Federal

- [S. 336](#)
- [H.R. 684](#)

took negative employment action against the employee because of their participation in such a lawsuit could be held responsible for compensatory damages, such as lost wages, two times the amount of back pay and interest on the back pay, as well as punitive damages and attorney's fees.

Alabama Retail appreciates Orr's reconsideration of this legislation that could escalate the filing of large, expensive and business-discouraging litigation in our state.

House Panel to Consider Doubling What Qualifies as Small Claims in District Court

Next week, the House Judiciary Committee will debate [HB 297](#) by Rep. Steve Clouse, R-Ozark, which doubles the jurisdiction of small claims court from \$3,000 to \$6,000. Under the bill, disputes of \$6,000 or less would be handled in district court. The bill gives the circuit courts concurrent jurisdiction with the district courts over cases where the amount in controversy exceeds \$6,000 but is less than \$10,000. The bill sets the filing fee for small claims at \$198. **Alabama Retail supports the bill.**

RED TAPE REDUCTION

Red Tape Reduction Act Ready for Final Senate OK

The Senate Governmental Affairs on Tuesday unanimously approved [HB 101](#), or the Red Tape Reduction Act, by Rep. April Weaver, R-Brierfield, which would require any state agency that receives a complaint that a regulation might negatively impact business to file a business economic impact statement with the Joint Committee on Administrative Regulation Review prior to a proposed regulation's adoption. The bill now goes to the full Senate for final approval.

Weaver's bill also requires all existing rules and regulations to be reviewed every five years. Agencies would be required to post information related to proposed and existing regulation reviews on their websites. Emergency rules would be exempt from the provisions of this legislation. The House approved Weaver's bill on Feb 12. The Senate Fiscal Responsibility and Accountability Committee on Feb. 20 approved the Senate companion, [SB 179](#) by Sen. J.T. "Jabo" Waggoner, R-Vestavia Hills.

TAXES

House to Consider Relief for Dormant Businesses from Business Privilege Tax; Panel Delays Consideration of Senate Version for One Week

The Senate Finance and Taxation General Fund Committee on Wednesday carried over for one week [SB 230](#) by Sen. Slade Blackwell, R-Birmingham, which forgives business privilege tax obligations for any dormant business, even if the business fails to dissolve or to withdraw its qualification to do business with Alabama's Secretary of State. Meanwhile, the House version, [HB 276](#) by Rep. Jamie Ison, R-Mobile, is on the House Special Order Calendar to be considered

[Alabama Senate Democrats continue push for Medicaid expansion](#)

[Alabama Democrats push to extend Medicaid; governor stands firm](#)

[Medicaid may expand](#)

[Huntsville Hospital CEO: Expand Medicaid](#)

[Better options for Alabama Medicaid?](#)

[House passes bill aimed to stop Medicaid fraud](#)

[State Medicaid fraud bill targets providers as well as recipients](#)

[Senators re-working gun bill](#)

[Coffee County sheriff staunch opponent of gun bills](#)

[Panel OKs taking guns to range with no permits](#)

[U.S. Senate postpones deliberations on gun bills](#)

[Council president: Entertainment district in Mobile should include those who want in it](#)

[Decatur entertainment district plan goes to council](#)

[Alabama Senate OK with letting Anniston decide Sunday alcohol sales question](#)

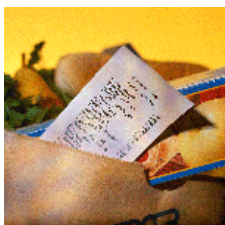
[Possible Sunday alcohol sales have some seeking annexation into Weaver](#)

[Adline Clarke will face Karlos Finley in House District 97 runoff](#)

[Clarke and Finley in runoff in District 97](#)

Tuesday. Under the legislation, a business entity would be considered dormant if it has not owned property, produced income or carried out any business activity or function of any type for two consecutive years prior to the taxable year. Sen. Roger Bedford, D-Russellville, asked that the Senate bill be carried over for one week in order to question the Secretary of State's office about how to move dormant entities to dissolved entities on state records.

Dial Proposes Phasing In Increase in Sales Taxes on All Other Goods to Phase Out Tax on Food



Sen. Gerald Dial, R-Lineville, this week introduced legislation to increase the sales tax on all items besides food by a quarter of a percent each year while lowering the sales tax on food by 1 percent each year over the next four years. By Sept. 1, 2016, the state sales tax would reach 5 percent and the state sales tax on food would zero, under Dial's bill. **SB 279** uses the same definition of food as is used in the federal

Supplemental Nutrition Assistance Program (SNAP). The bill has been assigned to the Senate Finance and Taxation Education Committee.

Bill Would Allow Business Equipment to Eventually Depreciate to a Zero Value

SB 281, introduced this week by Sen. Shadrack McGill, R-Woodville, instructs the Alabama Department of Revenue to recalculate the composite factors for business personal property, so that eventually no property tax would be due on business equipment and furniture. He introduced similar legislation last year because he said business owners in his district told him they weren't going to buy any new equipment because of the taxes that would be owed on that equipment in perpetuity. Last year's fiscal note said such a law would reduce state ad valorem collections by an estimated \$740,000 annually. A fiscal note has yet to be attached to the current bill, assigned to the Senate Fiscal Responsibility and Accountability Committee.



FIREARMS

Beason Recasts His Sweeping Firearms Bill

Sen. Scott Beason, R-Gardendale, this week introduced a new version of his far-ranging firearms legislation.

SB 286, among other provisions:

- Allows employers to forbid employees to carry firearms while working, either on or off the employer's property, **BUT** bans employers from having policies that keep lawful gun owners from storing firearms in their parked vehicles on workplace property as long as the firearm stays locked out of sight in their vehicle in the parking lot. It even forbids an employer from

[Nick Matranga endorses Jim Barton for Senate District 35. 'Integrity Matters'](#)

[Speaker of the state House, Mike Hubbard, endorses Jim Barton, calls him a leader on insurance reform](#)

[AG Commissioner pushes for passage of bills](#)

[Sequestration: So now what?](#)

[Congress heads out as the sequester blows in](#)

[Countdown to spending cuts: A matter of hours](#)

[Dothan economic development announcement canceled](#)

[Sequestration cuts could have far-reaching impact in Anniston](#)

[State could lose \\$111M: Bentley prepares for painful 'sequestration' spending cuts](#)

[White House: Alabama faces sharp spending cuts under sequestration](#)

[Rep. Mo Brooks co-sponsors bill to delay ObamaCare to stop sequestration](#)

[New education budget proposal trims \\$231 million, includes teacher raises and job cuts](#)

[Alabama Senate restructures legislative functions](#)

[House of Representatives approves public safety consolidation](#)

[Bills would pave way for hotel and conference center at Gulf State Park](#)

[Gulf Shores, Orange Beach support bills for Gulf State](#)

asking an employee if he/she has a firearm stored in their vehicle.

- Removes the requirement to obtain a pistol permit to carry a pistol in a vehicle.
- Requires sheriffs to:
 - issue or deny carrying permits within 30 days of application and receipt of fees.
 - provide those denied a carrying permit with written reasons for the denial.
- Allows a permit to carry a concealed pistol to be good for one to five years as preferred by the person seeking the carry permit
- The bill also lays out the reasons sheriffs can deny a carry permit.

Beason's bill continues to be the most encompassing of the many firearms proposals before the Legislature. The new legislation has been assigned the Senate Judiciary Committee.

The Senate Business and Labor Committee referred Beason's earlier bill, [SB 129](#), to a sub-committee for further study. That bill has yet to resurface in that committee.

ALCOHOL

House Panel OKs Montgomery, Huntsville and Gulf Cities for Up to 5 Entertainment Districts

The House Economic Development and Tourism Committee on Wednesday approved [HB 269](#) by Rep. Phil Williams, R-Huntsville, which would add Montgomery and Huntsville to the cities that can designate up to five entertainment districts. The committee amended the bill to also add any Alabama city within 15 miles north of the Gulf of Mexico.

In 2012, the Legislature gave Birmingham and Mobile permission to have up to five entertainment districts, where patrons can walk from establishment to establishment with open containers. Under that law, cities with a population of more than 25,000 can have up to two entertainment districts. Any district created has to be approved by the local government. The districts must have a minimum of four establishments with liquor licenses nearby and can be as large as a half mile long and a half mile wide.

Senate OKs Sunday Sales Bill for Anniston; House Panel Next Stop

Both the Senate and House versions of bills that would allow the Anniston City Council to authorize Sunday alcohol sales await consideration by the House Local Legislation Committee.

The Alabama Senate voted 25-2 Tuesday for [SB 182](#) by Sen. Del Marsh, R-Anniston, which would allow the sale of alcohol "*each day of the week*" at retail establishments or restaurants if the Anniston council approves.

Rep. Barbara Boyd, D-Anniston, this week introduced [HB 358](#), the House companion for Marsh's bill. She told the Anniston Star that the bill faces an uphill battle with Anniston's local House delegation, even though the Anniston City Council asked local lawmakers to support

[Park lodging conference center](#)

[Alabama Legislature mulling payday loan regulation](#)

[36% payday loan interest not enough, industry representative says](#)

[K.L. Brown bill would require clear pricing on all caskets](#)

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Member Relations Mgr.

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of the Alabama Legislature:

WRITE:

Alabama State House

11 South Union Street

Montgomery, AL 36130

CALL:

HOUSE: (334) 242-7600

SENATE: (334) 242-7800

E-MAIL:

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

the legislation.

Bill Mandates \$35 Alcohol Server Identification Card

Sen. Gerald Dial, R-Lineville, this week introduced legislation that 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. [SB 269](#) also creates the ABC Board Law Enforcement Licensing Fund, which will be the depository for fees and penalties associated with the ID cards. **Alabama Retail is monitoring this legislation**, which has been assigned Senate Governmental Affairs Committee.

TOBACCO

Judiciary Panels OK Outlawing Electronic Cigarettes for Minors

Both the Senate and House Judiciary committees approved bills Wednesday that would make it illegal for minors to buy, use, possess or transport electronic cigarettes.

E-cigarettes are battery-powered, steel gadgets designed to look like real cigarettes, with a glowing end and a plume of fragrant smoke, but instead of inhaling tobacco the user breathes in a mist of nicotine that is absorbed in the lungs.

The Senate Judiciary Committee approved [SB 210](#) by Sen. Cam Ward, R-Alabaster, while the House Judiciary Committee amended [HB 286](#) by Rep. Mike Jones, R-Andalusia, to require that parents or guardians be notified if a minor violates the proposed law. Both bills ban those 18 and younger from using other alternative nicotine products that can be ingested by "*chewing, smoking, absorbing, dissolving, inhaling or by any other means.*"

ELECTIONS

Two Head to Democratic Runoff for House District 97

Mobile Housing Board executive Adline Clarke and lawyer Karlos Finley rose to the top among seven candidates in Tuesday's Democratic primary for the House District 97 seat vacated by the December death of Yvonne Kennedy. Kennedy had served in the seat for 32 years.

Clarke and Finley will face each other in an April 9 runoff. The winner of that contest will be the representative from District 97 as no Republicans qualified.

Besides serving as senior vice president of business and community relations for Mobile Development Enterprises, a Mobile Housing Board subsidiary, Clarke also owns Black Classics Books and Gifts and Jambalaya. She formerly served as business editor for the Mobile Press-Register. Finley, a partner at the law firm, Boteler, Finley and Wolfe, began his law career as a Mobile County prosecutor. He also sits on the executive committee for the Mobile Bar Association.

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.

CONTACT INFO:

Find a list of members of the Alabama House [here](#). A complete list of senators is available [here](#).

You can find out whose legislative district you live or work in under [Find Your Lawmaker](#) in the [Political Affairs](#) section of alabamaretail.org.



For committee assignments and clerk contacts for the Alabama Legislature, see [ARA's 2013 Legislative Roster](#).

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UNEMPLOYMENT COMPENSATION

Panel OKs Bill to Make Late or Inadequate Responses to Unemployment Inquiries Costly for Retailers

On a 4-1 vote Thursday, the Senate Business and Labor approved [SB 201](#) by Sen. Paul Bussman, R-Cullman, under which an employer's failure to respond promptly or adequately to the state when questioned about an unemployment claim could result in any consequent overpayment of claims being charged against the employers' account. Employers who have failed to respond in a timely fashion or adequately two or more times could see a decline in their unemployment compensation account, under this bill.

PHARMACY

Panel OKS Bill to Allow Pharmacists to Destroy Outdated or Unused Drugs

Wednesday, the House Health Committee approved [HB 237](#) by Rep. Elaine Beech, D-Chatom, which would allow pharmacies in Alabama to accept unused or expired dispensed medications for destruction. Current law forbids pharmacists from paying refunds for unused prescription drugs. This bill would allow pharmacists to accept unused drugs for the purposes of destruction only. Chatom is a retired pharmacist. **Alabama Retail will continue to monitor this legislation.**

FOOD SERVICE

Panel OKs Bill Exempting Cottage Food Operations from County Health Permits

Wednesday, the Senate Business and Labor unanimously approved [SB 236](#) by Sen. Rusty Glover, R-Semmes, which exempts cottage food production operations from having to obtain a food service permit from a county health department. The bill defines a cottage food production operation as one that produces a baked good, a canned jam or jelly, or a dried herb or herb mix or a candy for sale where the baker/producer resides, has an annual gross income of \$20,000 or less and sells only directly to consumers.



The bill requires any food produced by the cottage business to be labeled with the name and address of the cottage operation and a statement that the food is not inspected by the state or local health department. It further prohibits cottage sellers from peddling their wares over the Internet. Under the bill, the Public Health Department would set up rules for the labeling of food sold out of a private residence as a part of a cottage food production operation.



Major components of the Affordable Care Act are scheduled to take effect soon. The first of four free Retail University webinars this year deals with this important subject. The same webinar will be repeated at different times on the same day.

Sign up and mark your calendar now for:

[What Retailers Must Know about Healthcare Reform](#)



Presented by Randal Limbeck, partner, Omaha, NE Office, Jackson Lewis

**Tuesday, March 12
7:30 a.m. CT / 8:30 ET
and
10:30 CT / 11:30 ET**

[Register](#)
for 7:30 a.m. CT webinar
[Register](#)
for 10:30 a.m. CT webinar

To learn more about and register for other webinars in the Retail University series, go to [Calendar](#) under [Awards and Events](#) at alabamaretail.org.

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Healthcare Rights of Conscience Legislation Returns

Lawmakers introduced companion legislation this week to give healthcare providers the right to refuse to perform or participate in healthcare services that violate their conscience. [HB 354](#) by Rep. April Weaver, R-Brierfield, and [SB 251](#) by Sen. Cam Ward, R-Alabaster, have each been assigned to their respective Health committees.

Under this legislation, an employer would not be able to discriminate against or discipline an employee for refusing to perform a service based on conscience if the employee first notified the employer in writing of his/her objection. The bill frees the provider of civil and criminal liability unless the conscientious objection places the life of a patient in immediate danger.

Similar legislation has failed to make it through the legislative process in prior sessions.

WEIGHTS AND MEASURES

Bills Would Shift Weights and Measures Inspections to Service Agents

Companion legislation introduced this week would shift inspections of weighing and measuring devices in Alabama from state Agriculture Department inspectors to registered service agents who would submit inspection reports to a central database accessible to the department.

Under [SB 261](#) by Sen. Billy Beasley, D-Clayton, [HB 357](#) by Rep. Paul Lee, R-Dothan, any individual or company that services, repairs, or reconditions weighing or measuring devices and registers with the Agriculture and Industries Commissioner could be a service agent.

Agriculture Commissioner John McMillan said the legislation's aim is to achieve regular inspections at the state's estimated 100,000 filling stations. Budget cuts have reduced the number of department weights and measures inspectors to just five.

The department will develop rules for inspections and provide decals that the registered service agents will be required to place conspicuously on devices that pass their inspections.

The Senate Agriculture, Conservation and Forestry Committee will consider the Senate version of the bill at its Wednesday meeting.

NEXT LEGISLATIVE DAY

The Alabama House and Senate will convene at 1 p.m. Tuesday, March 5, for the 10th legislative day of the 2013 regular session of the Alabama Legislature.

Find out More!

ARA constantly strives to increase the Value its members receive from membership.

Most members use our low-cost workers' comp program, but haven't taken advantage of the many other Alabama Retail benefits. Among those are:

Cost-Saving Credit Card Processing:

Through a partnership with Huntsville-based **CHECKredi**, Alabama Retail members get rates normally reserved for only the largest stores.

Discounted Inbound and Outbound Shipping:

Through our arrangement with **PartnerShip** ARA members can save up to 27% on FedEx services and up to 70% on other shipping needs.

Budget Friendly Email Marketing

Constant Contact brings ARA members cutting edge e-mail marketing technology for as low as \$15 a month; members save up to 25%.

FEDERAL

Congress Leaves Town; Sequestration Looms

Many members of Congress left Washington, D.C., on Thursday without taking any action that would stop today's 11:59 p.m. deadline for automatic spending cuts, also known as sequestration.

The failure to act means government spending will automatically fall by \$85 billion this year. Under federal law, President Obama is required to sign an order sometime today that will force federal spending to shrink.



At 11:59 p.m. (one minute shy of midnight), or sooner if the president desires, the Office of Management and Budget will issue a notice ordering agencies to make cuts of about 9 percent for most nondefense programs and about 13 percent for defense programs.

Programs that dispense funding as an intermediary — like public rent assistance, farm loans and food programs — will see immediate cuts.

Monday, furlough notices for federal employees will start going out. Uniformed military personnel as well as employees at the Department of Veterans Affairs and the U.S. Postal Service are exempt from the furloughs. The Internal Revenue Service also announced that it would delay furloughs of agency workers until after the April 15 tax-filing deadline.

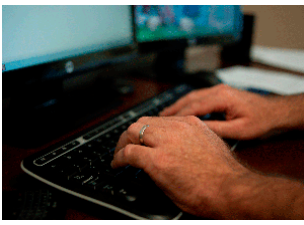
Alabama, and other states dependent on federal grants, will most likely get word by next week about what's happening to its grant funding for the rest of the fiscal year. Our state has already felt the pain of sequestration.

In Dothan, an industry announcement planned for today was canceled Thursday until the status of the Federal Aviation Administration control tower at the Dothan Regional Airport could be determined. Dothan's tower is expected to be on a list (to be released March 4) of towers FAA plans to close by April 1 because of sequestration.

Current federal funding authority expires entirely on March 27. That is when a possible government shutdown could occur. Republican lawmakers have indicated they will come forward with a plan to avoid a total shutdown, but are considering leaving the budget cuts in place through the end of September.

Continue to Ask Alabama Delegation to Support Marketplace Fairness

If you haven't already done so, please take a few moments now to send your U.S. representative and Alabama's U.S. senators a quick e-mail in support of the Marketplace Fairness Act.



Tell Alabama's congressional delegation that you are counting on them to pass this legislation in 2013.

The Marketplace Fairness Act ([S. 336](#) and [H.R. 684](#)) seeks to end sales tax disparity by giving states the authority to require remote and online sellers to collect sales and use tax at the point of purchase.

To find out how to contact your congressional representatives, go to alabamaretail.org/findyourlawmaker/

Urge our congressional delegation to co-sponsor the Marketplace Fairness Act and make 2013 the year all retailers are treated equally when it comes to sales tax collection.

The *Capitol Retail Report* is another **Benefit from the Value** of [Alabama Retail Association](#) membership. For more benefits,

go to www.alabamaretail.org