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THE OFFICIAL
PUBLICATION OF THE
ALABAMA RETAIL
ASSOCIATION

*THE VOICE
of Retailing in Alabama*



SALES AND USE TAX FAIRNESS ACT INTRODUCED IN CONGRESS

The long awaited federal legislation which authorizes the states to require remote sellers to collect and remit sales and use taxes has been introduced in the U.S. House of Representatives and Senate. H.R. 3184 and S. 1736, the Sales and Use Tax Fairness Act, grants the power to those states who have adopted the Streamlined Sales and Use Tax Agreement (SSUTA) to impose their sales and use tax laws on those sellers who sell into their state through the Internet or catalogues, even if they have no nexus (connection) within that state. This legislation brings uniformity, certainty, and equity to our nation's sales tax system.

For nearly four years, 34 states have joined with representatives of many industries to develop a process to simplify and harmonize our nation's sales tax system. On November 12, 2002, the Streamlined Sales and Use Tax Agreement (SSUTA) was ratified. This agreement helped to provide uniformity to the system through uniform definitions and certainty through a transfer of liability to state government, along with other simplifications. However, this voluntary system is not enough. Retailers need a mandatory system in order to achieve the equity that our sales tax systems have been lacking.

Once Congress acts, the Alabama Legislature will complete the circle by passage of SSUTA. These actions will result in revenue desperately needed by Alabama's education system. The Center for Business and Economic Research of The University of Tennessee estimates that in 2001 Alabama lost \$177 million in state and local revenue as a result of E-Commerce. They project that in 2006, unless something changes, Alabama will lose \$322 million in state and local revenue as a result of E-Commerce. This means Alabama retailers will lose \$8.2 billion in sales!

While these measures will result in new revenues, it is not a tax bill and will not raise taxes. Under current Alabama law a purchaser is required to file and pay a use tax on transactions where the seller does not collect the proper sales taxes. Most out-of-state sellers do not collect Alabama's state and local sales taxes and most Alabama citizens do not file the use tax returns required by law. This will empower Alabama to collect a tax that is already due.

THE ALABAMA RETAIL ASSOCIATION SUPPORTS H.R. 3184 AND S. 1736 FOR TWO REASONS:

First, Alabama's main street retailers are losing sales to out-of-state companies due to the competitive advantage these companies have because they are not required to charge sales taxes. As a result, many of these businesses very existences are threatened.

Second, we believe Alabama's funding for education is inadequate and is seriously undermining our ability to compete economically with our sister states. H.R. 3184 and S. 1736 will give Alabama, after passage of SSUTA by the Alabama Legislature, the ability to impose our sales and use taxes on the \$100's of millions that Alabama citizens are spending on goods over the Internet and through catalogues.

Alabama's Congressman Spencer Bachus (R-AL 6th) is a co-sponsor of H.R. 3184. I know he would appreciate a thank you letter from you for his position on this matter. PLEASE take time to write the others and urge them to support and possibly even also co-sponsor this legislation. For your use, below are the fax numbers of our Congressmen to write in support of H.R. 3184.

All correspondence needs to be faxed to the number listed. As a result of the

(Continued on page 2)

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FROM THE PRESIDENT

CHARLES MCDONALD



The holiday shopping season is already upon us – can you believe it? The markets seem to be stabilizing, and from the statistics we've seen, holiday traffic and spending should be up this year. Let's hope so!

Let's also hope this spending is happening in our brick-and-mortar stores on Main Street. As the lead article informs you, Congress is taking up the issue of taxes on remote (Internet and catalog) purchases. I cannot stress to you how important it is for you to be proactive with our Congressional delegation. PLEASE take just a few minutes to write our members of the United States House of Representatives and Senate and urge them to support the Sales and Use Tax Fairness Act.

How many times have you had someone browse in your store, check out your merchandise, only to leave and purchase it over the Internet? These companies do not have the overhead costs a traditional retailer has and in most cases are not active in their communities. This leaves retailers at a competitive disadvantage and is simply NOT FAIR!

Not to mention, Alabama is facing yet more cutbacks for next year's budget and will be forced to layoff teachers and support

personnel. It is VITAL to our state's financial stability to be able to collect this existing tax. The

deficit caused by remote sales will only escalate in coming years and will continue to drain state coffers, and your store's bottom line, for that matter. We have a chance to do something about this – let's urge Congress to act NOW.

Also in this issue you will find information on the Paperless Tax Filing and Payment System. Many of you attended one of the seminars we held on this subject during the past two months, or ordered our videotape of the presentation. The Department of Revenue has already had thousands use the system, and has had favorable feedback. Contact information for DOR is included at the end of the article.

Recently we honored the Retailers of the Year and Centennial Retailers. These are both outstanding programs that highlight those tops in our profession. They well-deservedly spotlight retailing. Photos and the winners can be found in this issue, as well.

Here's hoping for a vigorous holiday shopping season!

SALES AND USE TAX FAIRNESS ACT INTRODUCED IN CONGRESS

(Continued from page 1)

anthrax scare, mail delivery by the U.S. Post Office is very, very slow.

■ JO BONNER
1-202-225-0562

■ TERRY EVERETT
1-202-225-8913

■ MIKE ROGERS
1-202-226-8485

■ ROBERT ADERHOLT
1-202-225-5587

■ ROBERT E. CRAMER, Jr.
1-202-225-4392

■ SPENCER BACHUS
1-202-225-2082

■ ARTUR DAVIS
1-202-226-9567

To write our Senators in support of S. 1736:

■ RICHARD SHELBY
1-202-224-3416

■ JEFF SESSIONS
1-202-224-3149

This matter is of grave importance to retailers and our state. This could be the only opportunity we have in the foreseeable future to make a difference.

ALABAMA PAPERLESS FILING AND PAYMENT SYSTEM

Don Graham, Alabama Department of Revenue

Recently, the voters of Alabama stated that they want state government to use tax dollars in a more efficient manner. In an effort to administer Alabama's taxes in a more efficient manner, the Alabama Department of Revenue has mandated that some business taxes must be filed electronically. The rule that mandates this is Rule 810-1-6-.12 Taxes Required to be Filed Electronically. This rule requires that sales, use, rental, lodgings and state-administered local sales, use, rental and lodgings taxes, Contractors Gross Receipts, Utility Privilege, Utility Service Use, Mobile Telecommunications, Nursing Home and Pharmaceutical taxes be filed in an electronic form.

To satisfy this mandate, the Alabama Department of Revenue has recently created and implemented the Alabama Paperless Filing and Payment System. This system consists of both Internet and telephone-filing methods, and it is free to our users. Users of the application will be individuals, businesses, tax preparers, and filing services.

This system was developed with the premise of allowing Alabama to reap the many advantages of technological advancements resulting from the proliferation of the Internet, while maintaining the privacy of business tax information that taxpayers have come to expect from us over the years. The benefits to the department and the taxpayer are both significant, not only in actual dollar savings, but also in filing simplification. The department anticipates savings of approximately \$1 million annually in administration costs. Taxpayers will also enjoy savings associated with return filings and mailings, and best of all the system is free to use.

There are no online filing transaction fees or long distance service charges for either the Internet or the telephone-filing system.

To access either the Internet or telephone system, users will need an Online Sign On ID and an Access Code (both assigned by the Department of Revenue).

They will be assigned a user ID and will create their own password. Once the password is created, they will be able to file and pay their state sales, use, rental, lodgings and state-administered local sales, use, rental and lodgings taxes. These taxes were made available for paperless filing on October 1, 2003. Withholding, Sales Tax Direct Pay Permits, Contractors Gross Receipts, Utility Privilege, Utility Service Use, Mobile Telecommunications, Nursing Home and Pharmaceutical taxes will be available in subsequent phases.

The system will also offer electronic payments for all tax types included in the system and will be flexible enough to allow other tax types to be added in the future or as needed. It will allow current and past due returns, as well as amended returns. The payment and filing functions will be integrated and seamless, so that a tax filer who owes tax on a return will initiate payment of that tax within the same session. The application will also allow all included tax types to make electronic payments through this application using ACH debit or Electronic Check. ACH Credit is also accepted. Filers not wanting to utilize the electronic check feature of this application will be given the opportunity to pay by

traditional check using a voucher generated by the online system or instructions given by the telephone system.

Once a filing is complete, a taxpayer will be given a confirmation number that will be the control number used in the department's mainframe computer system to associate the payment with the return. This will give the taxpayer a very high level of assurance that both the return and the payment have been received and credit given.

In future phases, the filing system will allow tax preparers to file multiple returns for many clients. We are well-positioned to meet the filing needs of all of our business customers within the Sales, Use, and Business Tax Division.

If you need additional information about the Alabama Paperless Filing and Payment System or to file your return, simply go to www.ador.state.al.us/salestax/efiling.html or call 1-800-828-1727.

Don Graham is the Manager of the Special Projects Unit of the Sales, Use and Business Tax Division within the Alabama Department of Revenue. He is Project Manager of the Alabama Paperless Filing and Payment System.



ALABAMA CENTENNIAL RETAILERS ANNOUNCED

The Alabama Retail Association recently recognized nine Alabama Centennial Retailers—retailers with 100 or more years in business in Alabama.

“For businesses to survive and thrive despite the dramatic changes of the past century is a remarkable achievement,” said ARA President Charles McDonald. “It is fitting to celebrate their enduring contributions to their communities in Alabama.”

Alabama Centennial Retailers were honored at the Alabama Retailer of the Year Awards Luncheon held at the University of Alabama on September 25. Each received a bronze plaque for the outside of the business and a certificate suitable for display inside.

The Clarke County Democrat, a newspaper, printing and office supplies retailer, was the oldest business honored. The Clarke County Democrat, the county's oldest business, was established in January 1856 by Isaac Grant who moved to Grove Hill from Marengo County. Mr. Grant published The Democrat for a record 52 years, until his death in 1907 at the age of 79. His grandson, George Carleton, took over at the age of 19. Carleton published the paper for 63 years and died in 1972. After his death, George Carleton Jr. and George Sr.'s wife, Laurie Cater, edited the paper until it was sold to R.W. McGwier in 1973. McGwier sold the paper to the current editor-publisher, James A. "Jim" Cox in 1984. Mr. Cox is currently serving as president of the Alabama Press Association.

The business's first home was in a former saloon. Round holes in the floor had been used as a drain for rinsing whiskey glasses. A mint bed for years grew nearby, a source, no doubt, for southern mint juleps. Ironically, Grant was a teetotaler and a strict prohibitionist. George Carleton built a new two-story building on the site of the old saloon in 1912. In 1941 a brick two-story building was built on the same site. In 1992, a new building was erected — the first off of the original 1856 site — and the business moved to Highway 43 North. A newspaper press was installed and the actual printing of the paper returned home after an absence of over 17 years.

The Alabama Retail Association plans to present awards annually to additional Centennial Retailers. To notify ARA of a retail business that had been in operation for 100 years or more, please contact Alison Wingate at (800) 239-5423 or awingate@alabamaretail.org.



2003 ALABAMA CENTENNIAL RETAILERS

DOZIER HARDWARE COMPANY

Thomasville

Founded in 1903 by W. H. Andrews, Sr.

Owner: Gerald Corgill

KLEIN & SON

Montgomery

Founded in 1893 by Leo Klein

Owner: Bill Heilpern

KYMULGA GRIST MILL

Childersburg

Founded in 1864 by Confederate Army Captain Forney

Owner: Childersburg Heritage Society

MICKLEBORO'S OF MONTGOMERY, INC.

Montgomery

Founded in 1890 by John Conner Mickleboro

Owner: Amy Michaels

PILCHER MCBRIDE DRUG COMPANY INC.

Selma

Founded in 1870 by Cunningham and Gatchell

Owners: Alfred Stewart, Jim Creech and Leslie Harrison

ROSENBERGER'S BIRMINGHAM TRUNK, INC.

Birmingham

Founded in 1897 by J. D. Rosenberger, Sr.

Owner: Mae Rosenberger

THE CLARKE COUNTY DEMOCRAT

All of Clark County and parts of adjacent counties

Founded in 1856 by Isaac Grant

Owner: Jim Cox

THE CLAYTON RECORD

Clayton

Founded in 1870 by Edgar Quillin

Owner: Rebecca P. Beasley

W.J. WORD LUMBER COMPANY INC.

Scottsboro and Rainsville

Founded in 1892 by W. J. Word

Owner: Bruce Yates

ALABAMA RETAIL ASSOCIATION NAMES “Retailers of the Year”

The Alabama Retail Association recently recognized seven outstanding retailers from across the state with the fifth annual “Retailer of the Year” Awards. The presentation was made September 25 during the University of Alabama’s Annual Retailing Day. The University was a co-sponsor of the awards.

In the category “Annual Sales \$2 Million and Under” the Gold Award went to Robert J. (Bob) Strawn of Elberta Hardware, Inc. in Elberta. Joe Gaoleniowski, General Manager/VP with WKRG TV-5 nominated Mr. Strawn. The Silver Award was presented to Dianne and Dennis Wammack of CAMERAS BROOKWOOD INC. in Birmingham. Tracy Young of Eli Lilly and Company nominated the Wammacks. Tracy True Dismukes of Collage in Homewood received the Bronze Award. Lori Leonard of the Homewood Chamber of Commerce nominated Ms. Dismukes.

In the category “Annual Sales \$2-10 Million” the Gold Award went to Stephen M. Bennett of Bennett’s in Athens. Jeffrey L. Hodges of First American Bank and Norma R. McCollum of the Athens-Limestone Hospital Foundation nominated Mr. Bennett. The Silver Award was presented to Keith Welch of Western Supermarkets in Birmingham. Mr. Welch was nominated by Karen J. Odle, Executive Director of the Vestavia Hills Chamber of Commerce.

In the category “Annual Sales Over \$10 Million” the Gold Award was presented to Devan Lowe of Devan Lowe, Inc. in Rainbow City. Tom Quinn, President of The Chamber, Gadsden and Etowah County, nominated Mr. Lowe. The Silver Award was presented to Jerre Penney and Tim Roussell of Bill Penney Motor Company in Huntsville. Ken Smith of the Chamber of Commerce of Huntsville/Madison County nominated Mr. Penney and Mr. Roussell.

“This was an exciting day for us,” said Charles McDonald, President of the Alabama Retail Association. “We have been working on this for some time and it is an

honor to be able to recognize such an outstanding group of retailers. They are a credit to this profession and an asset to their communities.”



2003 Retailers of the Year: Dianne Wammack, Dennis Wammack, Tim Roussell, Tracy True Dismukes, Devan Lowe, Nadine Strawn, Keith Welch, Bob Strawn



2003 Centennial Retailers: Amy Michaels, Gerald Corgill, Bruce Yates, Rebecca Beasley, George Limbaugh

Stores Can Look Forward to Holly, Jolly Holidays, According to NRF

CONSUMERS PLAN TO SPEND \$672 THIS HOLIDAY

The consumer spirit is alive and well this holiday season, according to the findings of a new National Retail Federation (NRF) survey. The NRF 2003 Holiday Consumer Intentions and Actions Survey, conducted by BIGresearch for NRF, found that the average consumer plans to spend \$671.89 this holiday season, up from 2002 when consumers spent an average of \$648.85.

The survey also found that 92.2 percent of consumers plan to celebrate Christmas, 5.8 percent will celebrate Hanukkah, and 1.6 percent will celebrate Kwanzaa.

On average, consumers plan to spend \$518.44 on gifts this year--\$393.69 on gifts for family members, \$73.27 on friends, \$17.16 on co-workers, and \$34.32 on other gifts. Consumers also plan to spend \$34.18 on decorations, \$25.79 on greeting cards and postage, \$79.42 on candy and food, and \$14.06 on flowers. This year, more than half of consumers (50.8%) also plan to take advantage of sales and promotional items to purchase non-gift items for themselves, with the average consumer purchasing additional items planning to spend \$146.69.

NRF is projecting that holiday sales will increase 5.7 percent this year to \$217.4 billion, which would be the largest increase since 1999. With some retailers seeing

between 25-40 percent of their annual sales during the holiday season, "There's still time for retailers to show positive gains in 2003," said NRF President and CEO Tracy Mullin. "Retailers can expect a much better holiday season than last year."

Last year's gifts will remain popular this year, with more than half of consumers hoping to receive books, CDs, DVDs, videos, or video games (52.7%) and clothing or clothing accessories (51.2%). A surprising leap came in the gift card sector, with 48.4 percent of consumers wishing for gift cards this year, up from 41.3 percent last year. Consumers also hope to receive electronics (33.9%), jewelry (23.9%), and home furnishings (20.8%).

Though traffic and sales have improved, consumers are still focused on price. When asked why they choose to shop at certain stores for the holidays, 38.9 percent of consumers said they base their decision to shop at certain retailers on sales or price discounts and 20.7 percent choose to shop at retailers with every-day low prices. However, nearly one in five consumers (18.1%) plan to shop at stores based on their selection.

"Though many consumers are more financially comfortable now than they were a year ago, they are still looking for great prices and savings on gifts and everyday

merchandise," said Phil Rist, Vice President of Strategy for BIGresearch. "The retailers that succeed this holiday season will be those that continue to focus on sales and promotions to drive traffic."

An increasing number of consumers are starting their holiday shopping earlier each year. This year, 42.8 percent of consumers plan to begin their holiday shopping in October or before, up from 39.1 percent last year. Another 35.0 percent of consumers plan to begin shopping in November with the remaining 22.1 percent planning to wait until December.

NRF highly suggests shopping early this year. "With retailers continuing to manage their inventory very well, the golden rule for consumers this holiday is 'Buy it when you see it,'" said Mullin. "There's no guarantee that the red sweater you're eyeing will continue to be in stock as the holiday season nears."

Consumers plan to shop in a variety of stores for holiday merchandise. Discounters will see the most traffic with three-fourths of consumers (75.1%) planning to shop at a discounter this holiday. Consumers will also be heading to department stores (53.1%), specialty stores like clothing or electronics stores (36.7%), grocery stores (44.4%), and online (36.0%).



WELCOME NEW MEMBERS

ALABAMA FORMS & SYSTEMS, INC. BIRMINGHAM
 ALABAMA MAIL SERVICES. DECATUR
 AMERICAN INCOME TAX SERVICE, INC. ANNISTON
 APEX CORPORATION MOBILE
 ARCHANGEL SYSTEMS, INC. AUBURN
 ARMSTRONG AND ASSOCIATES, INC. MOBILE
 AUBURN ALE HOUSE, INC. AUBURN
 BELMAR, INC. MOBILE
 BILL MILLER PHOTOGRAPHERS, INC. OHATCHEE
 BIZILIA'S CAFE AUBURN
 BLIMPIE'S OF TROY TROY
 BLUE PLATE, LLC HUNTSVILLE
 CANCUN'S MEXICAN GRILL. AUBURN
 CANTEY, INC. DOTHAN
 CAR WASH PARTNERS, LLC ANNISTON
 CHARLIE B'S BBQ & FAMILY DINING, INC. ONEONTA
 CHARTER TIRE, LLC MOBILE
 CHERRY GROUP, INC. CALERA
 CHITCHAT'S, LIMITED LIABILITY COMPANY SYLACAUGA
 CHUCK'S BAR-B-QUE, INC. OPELIKA
 CLP, LLC. TUSCALOOSA
 COBBLESTONE CAFE, LLC TUSCALOOSA
 CRADEN ENTERPRISES, INC. BIRMINGHAM
 CRB INVESTMENTS, INC. AUBURN
 CRG, INC. VESTAVIA HILLS
 DEBBIE'S SIDE STREET CAFE THORSBY
 DIXIE FLOWER & GIFT SHOP HALEYVILLE
 DTC, INC. MOBILE
 ECHOTA RESEARCH & SCIENCE APPLICATIONS, LLC ATHENS
 EDMONDSON MARINE, INC. THEODORE
 FOODLAND OF CENTRE, INC. CENTRE
 FOWLER'S ALIGNMENT & BRAKE SERVICE, INC. PHENIX CITY
 G P HOLDINGS, LLC COTTONDALE
 GSAD, LLC BIRMINGHAM
 GYMTIGER GYMNASICS, INC. AUBURN
 H & H RESTAURANT GROUP, L.L.C. AUBURN
 HANGER 67. BLOUNTSVILLE
 HERB BUTTER, LLC. MONTGOMERY
 HOLIDAY CLEANERS, LLC DEMOPOLIS
 J & S COUNTRY SMOKEHOUSE TUSKEGEE
 JAMES E. SIDDENS, CPA, PC SELMA
 JEFF'S MOTORS, INC. BIRMINGHAM
 JEMISON'S EATERY & PUB DECATUR
 JUANITA STEWART, INC. TROY
 KC'S PLACE CARROLLTON
 KEN'S HARDWARE, INC. BESSEMER
 KOI & LILIES, INC. MOBILE

LAKE GUNTERSVILLE HOTEL, LLC. BIRMINGHAM
 LOS COMPADRES, INC. HOMEWOOD
 LOWRY, STERLING & THOMAS, LLC. BIRMINGHAM
 MAGNOLIA RIVER MANAGEMENT, LLC FOLEY
 MITZI CORSINO'S, LLC. MONTGOMERY
 MONTGOMERY HOTELS, LLC. AUBURN
 P & E, LLC MONTGOMERY
 PENELOPE TUMBLEWEED, INC. MOBILE
 PERSIAN GALLERY, INC. DOTHAN
 PHENIX CITY GRILL, INC. PHENIX CITY
 PICKERING'S SUPERETTE, LLC. JONES
 PITASUB, INC. MADISON
 PLOWMAN & COMPANY, LLC OPELIKA
 PO'K & BEEF, INC. SYLACAUGA
 REDSTONE AUTO SALES, LLC MADISON
 RUMOR'S DELI. CULLMAN
 RUSSANNE'S FLORIST & GIFTS, INC. MOBILE
 SALON RAYMOND BARRY, INC. BIRMINGHAM
 SATTERFIELD'S AUTO TECH SERVICE CTR, LLC. DECATUR
 SENGGIGI TRADING, LLC AUTAUGAVILLE
 SPRING AIRE CLEANERS BIRMINGHAM
 STANLEY-PRATER & ASSOCIATES, INC. SARALAND
 STUMPF ENTERPRISES, INC. DOTHAN
 TENACIOUS, INC. UNIONTOWN
 TEQUILA GRILL, INC. TUSCALOOSA
 THE AUBURN LINKS CLUB, LLC AUBURN
 THE DAY SPA, INC. BIRMINGHAM
 THE DEXTER GROUP, INC. ENTERPRISE
 THE EDGE EMBROIDERY, LLC. MALVERN
 THE WHITE HOUSE RESTAURANT VALLEY
 TMB TITLE, INC. HUNTSVILLE
 TOTAL VEHICLE COSMETICS, INC. MOBILE
 T-TOWN ENTERPRISES, INC. COTTONDALE
 UNIQUE FEET BIRMINGHAM
 VAGOS, INC. AUBURN
 W.R. TAYLOR AND COMPANY, LLC. MONTGOMERY
 WHOLESALE INSTALLATION SUPPLIES HUNTSVILLE
 WILKS TIRE, LLC ARAB
 WILLY T'S, INC. EUFAULA
 WILSON'S DISCOUNT DOLLAR STORE, INC. WILMER
 WM. BARRY ROBINSON, ARCHITECT MONTGOMERY
 WOLFE FINANCIAL, INC. BIRMINGHAM
 Y & T CORP MOBILE
 YATES CHRISTIAN BOOK STORE, INC. CULLMAN
 YUVI, INC. TROY
 ZEN HOUSE, INC. VALLEY

ALABAMA RETAIL ASSOCIATION TO RECOGNIZE LAW ENFORCEMENT OFFICER

The Alabama Retail Association has announced that nominations are being accepted to recognize one of Alabama's outstanding law enforcement officers with the "Law Enforcement Officer of the Year," or LEO award. The LEO award winner will be chosen from nominated line officers from local police departments, sheriff's offices, the Alabama State Troopers or the Alabama Department of Law Enforcement.



The award will be presented at ARA's Board of Directors Meeting on December 9. Individuals who would like to nominate a deserving law enforcement officer should include the following:

- A letter of recommendation from the officer's department head or supervisor;
- A brief summary of accomplishments and performance;
- Outstanding or significant achievements should be directly related to law enforcement responsibilities;
- Any supporting documentation, such as letters of recommendation, or newspaper clippings.

This information will be used in the selection of the LEO winner. The selection committee will be made up of retailers and other law enforcement officers.

Retailers rely very heavily on the cooperation and assistance of local law enforcement in providing safety, security and support for their businesses. Nominations may be sent to the Alabama Retail Association at P. O. Box 240669, Montgomery, AL 36124. The deadline for nominations is November 7, 2003. If you would like additional information on the LEO Award, please call Alison Wingate at (334) 263-5757 or (800) 239-5423.

ATTENTION

The State Committee on Public Health has adopted an emergency rule reducing the Health Department's routine inspection schedule for retail food establishments from 4 times per year to 3 times per year. The time for a follow-up inspection for a score of less than 85 has been changed from 30 days to 60 days. This emergency rule is effective as of October 16, 2003 and is due to pending personnel reductions. A permanent rule change to the same effect is also pending.



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