

CROAA *advisor*.....

Official quarterly newsletter of the County Revenue Officers Association of Alabama
Second Quarter 2008

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President's Message...

The 2008 Legislative Session is at an end, and I would like to thank a special group of people for their hard work and dedication.

Last year, a group of about 15 people from various counties throughout Alabama met in Montgomery concerning business license reform. Ironically, we met in the Homeland Security Office. No, this wasn't because we were scared of the business community's reaction, but due to the ACCA's conference room being double booked.

We knew from the beginning that this was going to be a formidable task that had been tried numerous times. Yet, we had a plan and aspirations for simplification that would benefit all those involved.

Our plan consisted of a flat fee, elimination of obsolete licenses and online renewal. First, we appointed co-chairs **Sharon Hunt of Baldwin County**, and **Ronnie Armstrong of St. Clair County**.

Along with the help of **ACCA Assistant Executive Director Sonny Brasfield** and **Staff Attorney Mary Pons**, the group started working on a bill to be introduced in February.

After numerous conference calls and thousands of emails, the group was presented with a final draft. Mary took this draft to the business community and was advised that, at this time, they

would not be receptive to any changes in the current business law.

CROAA doesn't need to look at this small road block as a setback, but as a chance to step back and refine our bill for next year's session. Furthermore, it has been my privilege to work along side each of you that dedicated numerous hours to our goal.

On another note, more than 30 people attended Course 1 of the CROAA Certification program that was held in February. These classes are essential in educating your employees concerning everyday situations. CROAA's next class will be July 9-11 at the Shelby County Community Service Building. This class will be an elective entitled "How to Safely Perform Revenue Field Work." The CROAA education program schedule can be found at www.acca-online.org under the **Education Courses** section. More information about this class can be found on page three of this newsletter.

Finally, I would like to remind everyone of the ACCA Annual Convention to be held on Aug. 19-21. This year we will be appointing a new President and Vice-President, so it is important for you to be there in order to vote. And, you can earn up to 20 hours continuing education while attending the Convention. Thank you for your help and support.

Kirk Keith, President

A Look Back at the 2008 Legislative Session

There is a line in William Shakespeare's "Much Ado About Nothing" that has always intrigued me. So often in life it has seemed to fit those situations when I've been confused about something that has just transpired right before my eyes – something like the legislation that would exempt food from sales taxation.

For the last several weeks we've worked very hard on forging a solution to an anticipated problem with a piece of legislation that everyone said was dead, but somehow passed the Alabama House of Representatives. Then, once it had passed the House and seemed on the "fast track" to the Senate floor for a vote, we were told again not to worry much about the bill's contents.

It won't pass, we were told again, so it isn't really necessary for you to worry about what the bill says. We didn't ignore that advice, and we worried anyway.

For years, many of the most powerful members of Alabama's Legislature have pushed to exempt at least some food from the application of the statewide sales tax. Such an exemption would benefit everyone, supporters said. Those on fixed incomes or on the lowest end of Alabama's economic ladder stood to gain the most from such legislation.



The two major champions this year, Sen. Hank Sanders and Rep. John Knight, are the kind of legislators you'd want beside you if you were preparing for the legislative fight of your life. They seldom lose and are among the most dedicated legislators once they set their minds to a specific course of action. Both have strong ties to county government – Sen. Sanders is a long-time county attorney in West Alabama, and Rep. Knight served with distinction as a member of the Montgomery County Commission.

For many years, one of the unspoken problems on this issue has been how to address the sales taxes levied and collected by local governments. If the state decided to exempt certain food products from sales taxation, should the local governments be required to follow suit? Should the locals be "allowed" to continue to tax food, if they wished?

The answers to these questions are very difficult for local governments. The political pressure to follow the state's

lead and wash away the sales tax on food would be enormous. Without the blanket ability to raise the replacement revenue through other taxes, local officials would be faced with either cutting services or simply continuing to collect taxes on products the state has deemed worthy of an exemption. Either way, the local officials lose in the eyes of the voters.

These issues were extremely important to county revenue officers, especially once the bill passed one chamber of the Legislature and appeared to have at least moderate support in the other chamber.

So, we spent much time in the last two or three weeks preparing a two-fold course of action – one plan if the supporters and opponents reached an agreement on the legislation, and another plan if the bill were wedged through the legislative process without any amendments. The Association prepared a 10-page amendment to a 20-page bill that just happened to be in the right place to be used to clear up some of the more pressing questions. The Association also worked on a more simple and direct approach that could be added to the legislation if such an opportunity presented itself.

The final night of the legislative session arrived. Supporters of the food tax legislation needed just one more vote in the Senate. The Association staff was ready with both solutions.

Neither was needed. The bill sat in the corner, like that 10,000-pound elephant. It never roared, just died a quiet, uneventful death.

We put away our amendments, but not our focus on this issue. We'll be better prepared next year. We'll address our issues before the session begins. Then, we'll focus our attention on other projects, rather than worrying and fretting about problems that may not even occur.

It's Shakespeare's character, Leonato, who offers those utterly profound and utterly confusing words. Words that rang in my head all the way home after the legislative session ended Monday night: *How much better it is to weep at joy than to joy at weeping.*"

Sonny Brasfield
ACCA Assistant Executive Director

CROAA Education and Certification Program

The Certification Program consists of three core courses and two electives. Courses shall be 20 hours in length with information given on the first two days and a test on the third day. Participants must attend the entire course and make a passing grade on the test to satisfy that portion of the Certificate Program. In 2008, one Core Course and two Elective Courses will be given.

ELECTIVE

How to Safely Perform Revenue Field Work

July 9-11 • Shelby County Community Service Building • \$195 to register

This course will provide information regarding best practices when involved with potentially hazardous field work. If you would like more information, or to register online, visit our website at www.coned.jsu.edu, or call (256) 782-5918, or call toll free at (800) 634-7199.

Membership Has Its Privileges...

As a member of the County Revenue Officers of Alabama, membership has its privileges! And, one of the benefits of membership is this newsletter, which will be published quarterly and jam-packed with information we think will be quite useful to you as emergency managers.

CROAA is a statewide organization of professionals just like you. Through the Association, you will be provided educational opportunities to further your skills as a leader in your profession, all the while making important contacts that can prove most useful in the future.

Not a member of CROAA? What's holding you back? If you would like to continue to receive future editions of this newsletter, or would like to learn more about CROAA, please log on to www.acca-online.org and look for CROAA in the Affiliate section.

If you have a question as to whether your membership dues are up-to-date, please e-mail **Jennifer Datcher** at jdatcher@acca-online.org.

COUNTY REVENUE OFFICERS ASSOCIATION OF ALABAMA MEMBERSHIP APPLICATION

PLEASE PRINT CLEARLY.

Name _____

Title _____

County / Company _____

Address _____

City / State / Zip _____

Phone _____ Fax _____

E-Mail Address _____

- Regular Member.** Must be employed in an office responsible for any portion of the collection or enforcement of taxes or licenses at the county level. As a Regular Member, you are entitled to vote on matters such as the election of CROAA officers and directors, the ratification of annual dues and any amendments to the Association's bylaws.
- Associate Member.** Individuals, companies or corporations involved in the collection of local taxes or licenses or those who support the purposes and goals of the Association, elected officials, State of Alabama employees, or faculty and staff of a higher education institution. Associate Members enjoy all rights and privileges of regular members, but may not hold office or vote on Association matters.

Membership dues are \$10 annually. Make checks payable to County Revenue Officers Association of Alabama and mail with completed form to: CROAA • 100 N. Jackson Street • Montgomery, Ala. 36104 • (334) 263-7594 • Fax (334) 263-7678.