

CROAA *Advisor*.....

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

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President's Message...

As 2007 comes to a close, all the signs on the horizon for a busy year or so for our Association and membership. As president, I am excited about the possibilities.

First, I am encouraged by the growing participation and interest from the license inspectors who have joined our Association.

Certainly those of us who collect and enforce our sales tax laws face many of the same problems as those who enforce our license laws. We need to work harder in the coming year to enhance the participation of the license inspectors and to provide them with meaningful programs and assistance.

Second, it is very important that we focus our attention on business license reform in 2008.

We have all worked very hard to come up with an approach that can be embraced by business and that will also provide

meaningful improvements on the local level. This issue is discussed elsewhere in this newsletter, but it is important for all of us to realize that forward progress on this issue will require a team approach from throughout the state.

And, finally, the long-discussed Streamlined Sales Tax issue seems to have taken an unexpected turn in the last month or so.

Although the change in direction really did not impact Alabama, it should serve to move this issue higher on our "to do" list here in Alabama. Again, this matter is discussed in more detail in note from Sonny Brasfield, ACCA's assistant executive director, but it is obvious that things are going to "heat up" in this area in the coming months.

I look forward to working with you on these and many other important issues in 2008.

Kirk Keith, President

Make plans now to come to The Hill! County Day @ the Legislature

Wednesday and Thursday • April 16-17

Don't forget ACCA's District Meetings! Before you come to The Hill, prepare yourself by attending a district meeting. Each meeting begins with dinner at **6 p.m.** and includes a comprehensive discussion of the Association's Legislative Program for the 2008 Legislative Session. It's **VERY** important that **EVERY** county be represented.

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? Then, you are receiving this edition of *CROAA Advisor* with our compliments! If you would like to continue to receive future editions of this newsletter, or would like to learn more about becoming a member, please log on to www.acca-online.org and download a membership form from the CROAA affiliate section. Complete the form and mail it, along with your membership dues to: CROAA, 100 N. Jackson Street, Montgomery, Ala. 36104.

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.

Streamlined Sales Tax Takes an Unexpected Turn

After almost seven years of “holding the line” against any major exemptions or concessions recognizing the unique problems in the individual states, the Streamlined Sales and Use Tax Governing Board unanimously approved a major shift in policy during a December meeting in Texas.

The amendment to the agreement will allow those states with “origin” based rules for sourcing sales transactions to continue to utilize the rules, which conflict with provisions originally written into the agreement in 2000, if at least five new states adopt this option. Governing board members also defeated several “compromise” changes to the proposal that were offered by the business community.

The change in the agreement would seem to clear the way for some of the more populous states, such as Texas, Ohio, California, Illinois and even New York, to seriously consider participation in the national effort. The change should also allow original members Utah and Tennessee to participate without causing a major disruption of the current flow of revenue to cities and counties in those states.

Although not directly impacting Alabama, this shift in philosophy by the governing board is an obvious effort to attract more states and increase the chances of passing the SST legislation in Congress. The change is also significant because it clears the way for Alabama, Arizona, Louisiana and other states that have significant local issues related to sales tax “collection and enforcement” to seek amendments that could allow for their participation without the total abandonment of local collection efforts.

“It is important that I continue to attend the meetings and to be engaged in the dialog regarding changes to the agreement, even if those changes do not directly impact Alabama,” said Sonny Brasfield. “In this way, we can more easily determine when and how Alabama should respond to changes that may be on the horizon.”

Batter Up...Counties Taking Another Swing at Business License Reform

Reforming Alabama’s procedure for licensing businesses at the county-level is once again on the “priority” list of legislative goals for ACCA and CROAA. The 2008 regular session of the Alabama Legislature begins on Feb. 5.

ACCA’s staff has met with a committee of county revenue officers as well as representatives of the Alabama Department of Revenue to organize another approach to improving the business licensing process. Although no legislation has been written, the concept being discussed involves the repeal of the product-based licenses, such as playing cards and calculators, and reorganizing the “store” license to be more of a “catch-all” license for all businesses.

This approach would leave unchanged most of the other licenses that are based more on business activities and not on the sale of specific products. “We believe this legislation will be a positive step forward,” said Sonny Brasfield, “but it certainly will not solve all of the problems that exist with our out-of-date business licensing statutes.”

The reaction of the business leaders at this point is difficult to predict, primarily because of negative reactions to increases in business license rates that have been imposed by municipalities after the passage of municipal business license reform legislation. Meetings will be held with organizations representing the business communities before the legislation is introduced.

2008 ACCA District Meeting Schedule

ACCA's District Meetings are extremely important because this is your opportunity to become familiar with the Association's 2008 Legislative Package. Each meeting will begin at **6 p.m.** with dinner and follow with a detailed discussion of the Legislative Package. It is **VERY** important that **EVERY** county be represented in January. *So, choose a date, register, and get involved!*

January 8 **REGISTRATION**
Lawrence County **CLOSED!**
Doublehead Resort in Town Creak, Ala.
Registration Deadline: Dec. 28 • Cost: \$20

January 15
Greene County
Cotton Patch Restaurant in Eutaw, Ala.
Registration Deadline: Jan. 4 • Cost: \$20

January 9 **REGISTRATION**
St. Clair County **CLOSED!**
Ashville City Hall in Ashville, Ala.
Registration Deadline: Dec. 28 • Cost: \$13

January 22
Pike County
Brundidge Senior Center in Brundidge, Ala.
Registration Deadline: Jan. 11 • Cost: \$13

January 14
Conecuh County
Old Trail Depot in Evergreen, Ala.
Registration Deadline: Jan. 4 • Cost: \$13

January 23
Montgomery County
Arrowhead Country Club in Montgomery, Ala.
Registration Deadline: Jan. 11 • Cost: \$20



ACCA District Meeting Registration Form

County or Company Name: _____ Person Completing Form: _____

Please register the following persons for the District Meeting:

Name/Meeting Location: _____

Name/Meeting Location: _____

Name/Meeting Location: _____

Name/Meeting Location: _____

Name/Meeting Location: _____

Name/Meeting Location: _____

Name/Meeting Location: _____

Name/Meeting Location: _____

Enclosed is payment in the amount of \$ _____ for the persons listed above.

**Please mail form and payment (payable to ACCA) to:
ACCA District Meetings • 100 N. Jackson Street • Montgomery, Ala. 36104**

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 one Elective Course will be given.

CORE COURSE I

Overview of Local Revenue

Feb. 6-8 • Shelby County Community Service Building • \$195 to register

This course will contain information on business licensing, taxation options, enforcement concepts, auditing concepts, legal framework of local revenue and ethics. 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.

ELECTIVE

Business Licensing in Local Governments

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

This course includes information about business licenses and the laws in relation to those licenses. It will examine more closely Alabama laws that authorize and govern business licensing in Alabama. 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.

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