



Mark Your Calendars



April 13th – Sexual Harassment Prevention Training for Supervisors

April 14th – APMC Membership Meeting, Zinfandel Grill

May 23rd – Annual APMC Golf Tournament at Morgan Creek

July 14th – River Cats Family Outing

September – APMC Membership Meeting, Sacramento Windustrial

Service Businesses Must Pay “Use Tax”

Jerome E. Horton, Chairman of the California Board of Equalization (BOE), has directed BOE staff to notify nearly 300,000 service business owners that they may owe use tax.

The new law, which is included in Section 6225 of the Revenue and Taxation Code, requires businesses that meet the definition of a "qualified purchaser" to register with the BOE and to file returns by April 15 (April 18 in 2011) of each year, reporting all purchases subject to use tax from the previous calendar year.

A qualified purchaser is a business that receives at least \$100,000 in gross receipts per year from business operations, is not required to hold a seller's permit with BOE, is not a holder of a use tax direct payment permit, is not required to be registered with the BOE, and is not otherwise registered with the BOE to report use tax.

Businesses that do not meet the \$100,000 gross receipts threshold are still required to report and pay use tax, but are not required to register with the BOE for that purpose. Persons that have multiple businesses with the same ownership must register if the aggregate gross receipts of those businesses meet or exceed the \$100,000 threshold.

“Use tax, which has been the law since 1935, is owed when individuals or businesses in California use, consume, give away or store tangible personal property (things you can see, weigh, feel or touch) that

they purchase from out-of-state sellers,” Horton explained, “including purchases from online retailers like Amazon.com, through the mail, or over the telephone.”

The BOE offers information on its website at www.boe.ca.gov to help educate taxpayers on their tax obligations so that they may voluntarily comply and possibly avoid unnecessary filing delays and penalties. In addition, to simplify the registration process, new applicants have been automatically registered to eFile their returns for 2008, 2009 and 2010. And finally, if the taxpayer is not a retailer or service business currently required to register with the BOE, the easiest way to report and pay use tax is on the California state income tax return. You may also register with the BOE as a consumer to pay use tax.

Statewide Safety Expo



The **Safety Expo** is the only statewide safety training and construction management expo servicing the needs of educating constituents in the building and construction trades by further enhancing safety training and safe work practices.

Go to <http://www.regonline.com/builder/site/Default.aspx?EventID=870100> for a complete course description and registration details.

For additional information, contact Heidi Hughes – Heidi@sbxchange.net or Jim Neely – jneely@sbxchange.net or call: 916.442.8991.

MSCA's Second Sales Management Webinar

A successful sales team must be managed and supervised by a supportive and knowledgeable sales manager who has implemented a sound service sales strategy. Our next **Sales Management Webinar - The Path to Achieving Goals** on April 13, 2011 (1:00 p.m. Eastern Daylight Time) - will focus on the **sales plan**: what makes a good one; what information is needed; how to develop a plan; and how to win salesperson buy-in. You will also learn how to determine compensation for a salesperson. Dave Bavisotto of Illingworth-Kilgust Corp. (Milwaukee, WI) will lead the discussion and Nancy Bandy will moderate the program. **The webinar is free to APMC Contractor members**, but registration is required at www.mcaa.org/education.

Bank of Sacramento invites you to attend a business education series tackling important issues to you -- from social media to healthcare reform. All sessions are held at the Sutter Club, 1220 Ninth Street, Sacramento, and are free of charge.

April's sessions include: **Healthcare Reform and your Business** presented by Jenny Mae Phillips, Attorney with Palmer Kazanjian Wohn Hodson, on April 20th from 11:45 a.m. – 1:00 p.m. and **Hi-Tech Crime**, presented by Mike Menz, Hi-Tech Crime Detective with Sacramento Valley Hi-Tech Crimes Task Force, on April 27th from 11:45 a.m. – 1:00 p.m.

For more information visit www.bankofsacramento.com. To RSVP, please contact Whitney Mustin at (916) 648-3466 or wmustin@bankofsacramento.com.

Columbia Specialty Company

Columbia Specialty Company has relocated to 8676 Fruitridge Road after a raging fire destroyed their building at 8760 Fruitridge Road (just next door) last month. The Sacramento Fire Department called out dozens of firefighters to battle the two-alarm fire that sent flames four stories into the air.

Welcome New Member – AB&I Foundry

AB&I Foundry, bay area local since 1906, is the leading manufacturer of cast iron soil pipe and fittings in the Western United States. All products, manufactured and sold by AB&I, are made in America from 100% post consumed recycled material. Founding member of the Cast Iron Soil Pipe Institute, AB&I is also accredited with NSF certification and backed and supported by a team of experienced sales personnel.

AB&I products are available locally. AB&I Regional Sales Manager, Ash-Lee Rud, may be contacted for questions regarding product or distribution, 650.703.9338.





Membership Meeting

Thursday, April 14, 2011

Zinfandel Grille,

2384 Fair Oaks Blvd., Sacramento

Cocktails 5:45 p.m. • Dinner 6:30 p.m.
Program to Follow

Join us and enjoy the Rio Linda High School ACE team's practice presentation. This year's project for the students is a five million dollar renovation and expansion at the Effie Yeaw Nature Center in Carmichael. The final competition presentation will be on April 30th, when eleven high school teams from around the region gather to compete.

Fax completed registration form to (916) 567-6638

Or return via email to: claired@sacvalleyassoc.net

By March 14, 2011

Company: _____

Name: _____

Name: _____

Name: _____

Name: _____