

THE ALABAMA MUNICIPAL **JOURNAL**

October 2006

Volume 64, Number 4

Birmingham Area Led Way in Hurricane Evacuee Aid



More than one million people were displaced when Hurricane Katrina wreaked havoc on the Gulf Coast August 29, 2005. **Story, page 4.**

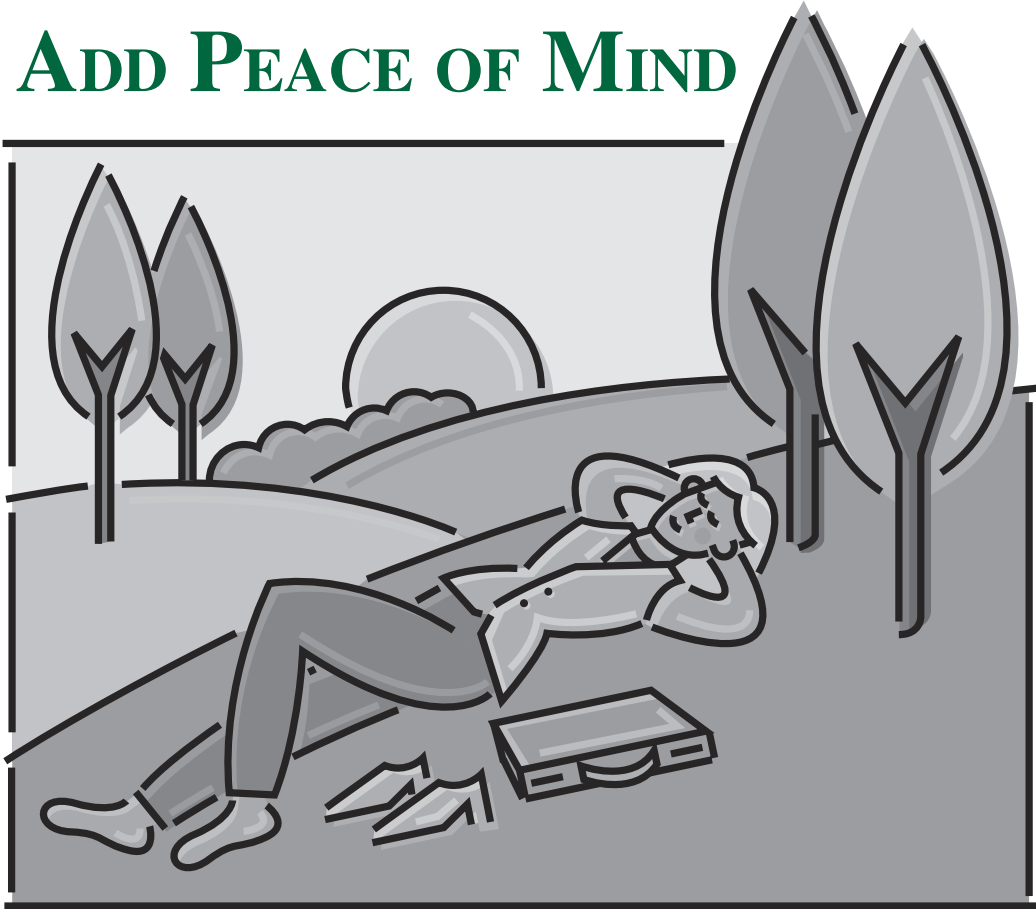
Inside:

- **Nexus Perplexus, Part II**
- **The Truth About Telecom Taxes and Reform**
- **41st Annual Municipal Management Training Institute for City Clerks and Administrators**

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THE ALABAMA MUNICIPAL JOURNAL

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Birmingham Area Led Way in Hurricane Evacuee Aid

By Niko Corley, Communications Coordinator

After Hurricane Katrina, one of the most destructive natural disasters in U.S. history, local governments across the country had to absorb large numbers of evacuees, providing immediate food, shelter, clothing and medical care for more than one million people.

A report released by the Applesed network, a nonprofit and non-partisan group of public-interest law centers, critiques how well both the immediate and long-term needs of Katrina evacuees were and continue to be met, using Birmingham, Houston, San Antonio, Atlanta and Baton Rouge in its study. Craig Baab of Applesed's Alabama office says the magnitude of Katrina's devastation allowed a closer look at the functionality of emergency response systems on many levels.

"Katrina disclosed those issues that continue to be issues municipalities and both the private and public sector will have to deal with," Baab said.

Topics discussed in the report include the immediate provision of housing, clothing, food, water and medical care for evacuees. According to the report, more than 1 million people were displaced by Katrina. The eight-county Birmingham metropolitan area alone received more than 20,000 people, which it quickly responded to with an outpouring of aid.

"Birmingham opened its arms and was very receptive," Baab said. "Birmingham was there in a heartbeat."

While Birmingham had fewer total evacuees than the other four host cities studied, its response to the needs of its evacuees was arguably the quickest, being the first of the cities to open a centralized hurricane recovery center in its Boutwell Auditorium. There, local aid agencies and the Red Cross, HUD and the Social Security Administration simplified the aid dispersal and tracking processes by gathering in one place. According to the report, the many organizations gathered there provided evacuees with information and referral services and gave them opportunities to register for both emergency and non-emergency aid, get bus tokens and fill prescriptions, register children for school, look for jobs and get medical care, meals and various other supplies.

"The Boutwell Hurricane Recovery Center served as the model for other cities," the report says.

Besides helping evacuees, though, the centralized hurricane recovery center also benefited the groups providing aid to evacuees. In other areas with large numbers of Katrina

evacuees, gathering information on who wound up where after the storm was likely much more difficult than in Birmingham, where aid organizations' close proximity to one another expedited the exchange of data and information for identifying displaced evacuees and dispersing aid.

Another area where Birmingham was a leader regarding evacuee aid was in the first-ever activation of the federal National Disaster Medical System (NDMS), which allowed the Birmingham Regional Emergency Medical Services System to provide triage services to evacuees and locate available hospital beds. While Birmingham's NDMS program was capable of handling more evacuees than it received, Katrina helped officials get a good idea of the system's capacity. As a result, it's now more prepared for future disasters.

"It's better to have them and not use them than to say 'we could use another 500 beds' and not know where they are," Baab said.

Mike Harter, training and exercise officer for the Jefferson County Emergency Management Agency, knows how valuable practice drills can be for emergency response. A year before Katrina, Harter says the Birmingham NDMS had a good system in place to get people off of planes, triage them and get them to the hospital. While drills help prepare emergency teams for responding to a disaster, Harter says you can never test full capacity unless you have a major disaster.

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The President's Report

Lew Watson
Mayor of Lincoln

NLC, Ethics, Education and Shared Fuel Taxes and Their Use

NLC Congress of Cities

If you have not already registered for the National League of Cities Congress of Cities and Exposition, I encourage you to do so. The meeting this year will be held in Reno, NV. Like our own annual convention, the NLC Congress of Cities is an educational opportunity to learn how better to serve your community. Alabama traditionally has the largest attendance of any state. Some 30 years ago, only 10 Alabama communities were listed as members of NLC. In the mid seventies, however, the NLC membership requirement of a minimum population of 30,000 was changed to open enrollment by any municipality.

The Congress of Cities is one of the two meetings hosted by NLC each year, the second being the annual Congressional Conference in Washington D. C. The focus of each of these events is different. You should already have received a mailing from the League on NLC's "annual convention." You may also obtain information from NLC's web site, www.nlc.org, or just type in National League of Cities in your search engine. There's also a link to NLC's website from the League's website at www.alalm.org.

A Blurb About Ethics

All too frequently, we read of an elected or appointed official being accused of misusing his or her office. In some instances the offense is minor but in others cases it is a very severe offense. As elected officials, our conduct in the performance of our duties should be beyond reproach. If you read all the reported incidents then you know some offenses occur without the intent to step over the line and intentionally commit a violation of the public trust. The best rule to follow is that if it has any connection to your position as an elected official, then do not vote and do not lobby

your fellow elected officials to act for you. Once the incident is alleged or has occurred you can bet on one thing: the press will be unrelenting in reporting the event. It will not matter what contribution you have made to your community; the public will have lost confidence in you. Not only will you feel the impact of the negative publicity but so will your family.

CMO Graduation Ceremony

The CMO (Certified Municipal Official) graduation ceremony held in August was one of the larger groups to graduate in several years. Surprisingly, newly elected officials made up a very large part of this class. This program was developed specifically for municipal officials and training sessions are conducted each year. By attending these sessions and the League's annual convention you can obtain certification in a short period. Our city (Lincoln) encourages its council members to become certified by writing our salary ordinance to provide additional pay for elected officials who complete the training. That is something to consider in early 2008 when salaries for the next administration are set. And, by the way, if you did not know, those whose terms will end in 2008 won't end at the beginning of October as it has been but in November. That change occurred as a result of new election laws passed during the last legislative session.

Shared Fule Taxes

Each month our communities receive a share of the state's motor fuel tax and vehicle license tag tax. These taxes are distributed to communities according to the last census count and the funds are not to be commingled with other municipal funds. There is some question as to the vehicle license tag tax being in a separate fund but the overall consensus is to separate these monies from other municipal revenue. Surprisingly, uses of these funds may not always be permitted for all activities involving our streets and roads. Authority for spending these funds is found in several different code sections. For a spreadsheet detailing the municipal uses of state shared fuel taxes and inspection fees, visit the League's website at www.alalm.org and click on the "Journal Archive" link to the right of your screen.

Municipal Business Licenses

It is time to consider changes to municipal business licenses. Changes need to be made prior to or in early December; that way vendors can receive the notice prior to January first. This is a good time to consider whether your city will move to the new model business license ordinance this year or next year. If you have attended the training session on the model ordinance then you already know this. ■

Annual Convention Hotel Update Huntsville, April 21-24, 2007

The following hotels are holding a block of rooms for the League's 2007 convention in Huntsville:

Embassy Suites Huntsville 800 Monroe Street

1-800-Embassy or www.embassysuiteshuntsville.com. \$129.00 per night. You will need to use the Code "ALL" to receive our discounted rate. A first night non-refundable deposit is required. There is a 72 hour prior to arrival cancellation policy. **You are limited to 12 room reservations with a name for EACH room reserved due by March 20th or room will be released.**

Hilton Garden Inn Huntsville/Space Center 4801 Governors House

1-256-430-1778. \$109.00 per night. Ask for the "League of Municipalities" block to receive our discounted rate. A first night non-refundable deposit is required. There is a 72 hour prior to arrival cancellation policy. To tour the property visit www.hiltongardeninn.com. **You are limited to 12 room reservations with a name for EACH room reserved due by March 20th or room will be released.**

Holiday Inn Downtown 401 Williams Ave.

1-800-HOLIDAY or 256-533-1400. \$115.00 per night. You will need to use "AAL" Code to receive our discounted rate. A first night non-refundable deposit is required. There is a 72 hour prior to arrival cancellation policy. To tour the property, visit www.holidayinn.com/huntsvilleal. **You are limited to 12 room reservations with a name for EACH room reserved due by March 20th or room will be released.**

Huntsville Marriott 5 Tranquility Base

1-888-299-5174. \$109.00 per night. You will need to ask for "AL League of Municipalities" block for the discounted rate. A first night non-refundable deposit is required. There is a 72 hour prior to arrival cancellation policy. To tour the property, visit www.marriott.com – select Huntsville. **You are limited to 12 room reservations with a name for EACH room reserved due by March 20th or room will be released.**

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Municipal Overview

By
PERRY C. ROQUEMORE, JR.
Executive Director

Members of the League's Five Policy Committees

The League's five policy committees met in September to revise the League's Policies and Goals for the coming year. Their members are listed below. Reports on those meetings will be presented in future publications of the *Journal*.

Committee on Community and Economic Development, 2006-2007

Chair: Council Member Thomas O. Moore, Demopolis
Vice Chair: Mayor Dan Deason, Scottsboro

Members from Congressional Districts

1. Council Member Anne Marie Sasser, Brewton
Council Member Carolyn F. Wood, Dauphin Island
Council Member Clemente Brooks, Flomaton
Council Member Carolyn M. Doughty, Gulf Shores
Council Member Wallace Sabin, Loxley
Council Member Edward H. Carroll, Sr., Orange Beach
Council Member Brentley Kendrick, Robertsdale
Council Member Newton Cromer, Saraland
Council Member E.L. Phillips, Satsuma
Council Member Tom Sawyer, Spanish Fort
2. Mayor Jerry B. Andrews, Andalusia
Council Member Ted Thompson, Hartford
Council Member Steve Watson, Headland
Mayor Bob Bunting, Ozark
Council Member Andy Gilland, Ozark
Council Member Winston T. Jackson, Ozark
Council Member Gary Moore, Tallassee
Council Member Kevin A. Walker, Wetumpka
3. Council Member Ethel Sprouse, Cedar Bluff
Mayor Charles C. Gilchrist, Glencoe
Mayor Anna Berry, Heflin
Council Member Sandra Fox Sudduth, Jacksonville

- Council Member Harold Ward, Sylacauga
Mayor Sam H. Wright, Sylacauga
Council Member Ray Edwards, Valley
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Council Member Dianne Prestridge, Arab
Council Member Russ Elrod, Arab
Mayor Roy Dobbs, Berry
Mayor Bob Sharpe, Blountsville
Council Member Garlan Gudger, Jr., Cullman
Mayor Phil Segraves, Guin
Council Member Craig Grissom, Russellville
Mayor Wally Burns, Southside
Council Member Richie Sparkman, Trinity
Mayor William R. West, Winfield
 5. Council Member Jimmy W. Gill, Athens
Council Member Jerry Jennings, Madison
 6. Council Member Timothy Buckelew, Adamsville
Mayor Theoangelo Perkins, Harpersville
Mayor Harvey Fretwell, Northport
Council Member Edwin Brasher, Odenville
Council Member Don Smith, Odenville
Mayor Adam Stock, Pell City
Council Member Lee Garrison, Tuscaloosa
Mayor Mark McLaughlin, Westover
Council Member Ed Bahr, Westover
Council Member Annette S. Tyler, Westover
 7. Council Member Jesse Matthews, Sr., Bessemer
Council Member Velma Johnson, Midfield
Council Member Roberta Jordan, Pine Hill
Council Member Tyrone Brown, Uniontown

Technical Advisors: City Administrator Perry Wilbourne, Foley and City Manager Sam Gaston, Mountain Brook

Committee on Transportation, Public Safety and Communications, 2006-2007

Chair: Council Member Bobby Phillips, Calera
Vice Chair: Mayor Cecil Williamson, Demopolis

Members from Congressional Districts

1. Council Member Christopher Norman, Bay Minette
Council Member Michael Waltman, Citronelle
Council Member John L. Lake, Daphne
Mayor Tim Kant, Fairhope
Council Member Roger Adkinson, Flomaton

continued next page

Mayor Ken Williams, Saraland
Council Member Larry Landrum, Satsuma
Council Member Marvin Adams, Saraland

2. Mayor Curtis Jackson, Autaugaville
Mayor Wess Etheredge, Daleville
Mayor Jason Reneau, Kinsey
Council Member Fred Watts, Millbrook
Mayor Jim Byard, Prattville
Mayor Bobby Payne, Tallassee
Council Member Hal Miller, Tallassee
3. Council Member Sharon M. Hawkins, Goodwater
Mayor Joseph Roberson, Ohatchee
Council Member Celesia Kilgore, Ohatchee
Council Member Mack Arthur Bell, Roanoke
4. Mayor Charles O'Rear, Attalla
Mayor Gary L. Livingston, Eva
Council President Robert Echols, Gadsden
Council Member Tim Edwards, Haleyville
Mayor Melvin Duran, Priceville
Council Member Wayne Dunkin, Priceville
Council Member Randy Brown, Winfield
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Mayor Kenneth Copeland, Littleville
Mayor David H. Bradford, Muscle Shoals
Council Member George E. Johnson, Sr., Tuscumbia
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Mayor Billy Joe Driver, Clanton
Council Member Owen Drake, Leeds
Mayor Bobby Hayes, Pelham
Council Member Willard Payne, Pelham
Council Member Joe Matthews, Tarrant
Council Member James E. Robinson, Trussville
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Mayor John Lammers, Carrollton
Council Member Johnnie Davis, Greensboro
Mayor Gary Richardson, Midfield
Council Member Jimmie L. Robinson, Midfield
Mayor Jack Fendley, Pennington
Mayor Harry Mason, Pine Hill
Council Member Don Moore, Uniontown

Technical Advisors: Administrative Assistant Donna Treslar, Pelham and City Manager Britt Thomas, Brundidge

Committee on Finance, Administration and Intergovernmental Relations, 2006-2007

Chair: Mayor Jay Jaxon, Eufaula

Vice Chair: Council Member Debbie Quinn, Fairhope

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Mayor Charles Murphy, Robertsdale
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Council Member Joseph J. Lott, Millbrook
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Council Member Jean Burk, Lincoln
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Council Member H. H. Kuykendall, Lincoln
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Mayor Charlie Fagan, Piedmont
Council Member Derrick McCloud, Shorter
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Council Member Elaine W. Junkin, Guin
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Mayor Jerri McLain, Mooresville
Council Member Martha Smith, Tuscumbia
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Mayor Barry R. McCulley, Homewood
Council Member Dr. Simpson Berry, Irondale
Mayor Terry Oden, Mountain Brook
Council Member Karyl Rice, Pelham
Council Member J. Steven Allen, Jr., Riverside
Mayor Walt Maddox, Tuscaloosa
Mayor Charles McCallum, Vestavia Hills
Council Member Mary Lee Rice, Vestavia Hills

- 7. Council Member Dorothy J. Davidson, Bessemer
Mayor Ben Smith, Butler
Council Member Reginald N. Wilson, Midfield
Council Member Charles Allen, Thomasville

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Committee on Energy, Environment and Natural Resources, 2006-2007

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Vice Chair: Mayor Howard Shell, Atmore

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Council Member Mike Ford, Fairhope
Mayor Tim Russell, Foley
- 2. Mayor Rhett Taylor, Abbeville
Council Member Victor Long, Millbrook
Council Member Joe R. Outlaw, Ozark
Mayor Jo Glenn, Wetumpka
Council Member Dean Argo, Prattville
- 3. Council Member David Dunlap, Childersburg

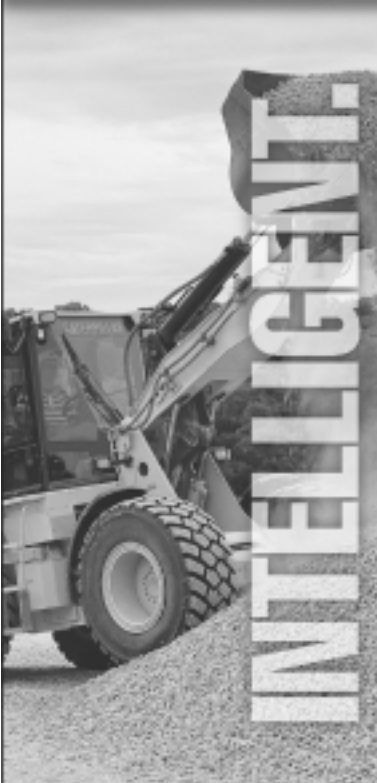
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Council Member Sadie Britt, Lincoln
Council Member Billy J. Pearson, Lincoln
Council Member Rodney Mitchum, Valley

- 4. Council Member Bobby J. Griffin, Blountsville
Mayor Allen J. Dunavant, Glen Allen
Council Member Bill Stewart, Gadsden
Council Member Wade Peoples, Guin
Council Member Gary Gray, Guntersville
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 - 5. Council Member Richard Showers, Huntsville
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 - 6. Mayor David M. Frings, Alabaster
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Council Member John M. Colburn, West Jefferson
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BETTER CONTROL, BETTER CYCLE TIMES.

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Policy Committees continued from page 9

Committee on Human Development 2006-2007


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THE LEGAL VIEWPOINT

By Ken Smith
Deputy Director/General Counsel

Nexus Perplexus, Part II

Editor's Note: This is Part II of a two-part article. The first installment was published in the September 2006 issue of The Alabama Municipal Journal.

Sales and Use Taxes

Sales and use taxes make up a large portion of most state and local revenues. Most economists feel these taxes will increase as states are forced to assume responsibility for more federal programs. Budget shortfalls have made state and local governments increasingly aggressive in enforcement of these taxes.

State laws require retailers to collect sales and use taxes from consumers and remit these amounts to the government. Retailers remain liable for any uncollected taxes. State collection requirements have resulted in challenges based on the interstate commerce clause. Courts have focused on the nature of contacts the retailer has with the state. Clearly, physical presence is enough to enable the state to require collection of the taxes. Closer questions arise where the contact is more limited.

Thirty years ago, in *National Bellas Hess v. Department of Revenue*, 386 US 753 (1967), the United States Supreme Court held that states may not impose collection duties on absent mail-order retailers. The Court held this violated both the due process and commerce clauses of the U.S. Constitution.

Bellas Hess

In *Bellas Hess*, Bellas Hess, a mail-order company incorporated in Delaware and headquartered in Missouri, was required by the state of Illinois to collect and remit use taxes. The company had no stores, agents, property or telephone numbers in Illinois. Its contacts with Illinois residents consisted of mailing two catalogues each year to past and potential customers, supplemented by occasional flyers. Bellas Hess accepted orders by mail and shipped

goods by mail or common carrier. Bellas Hess challenged the use tax requirement on both commerce clause and due process grounds.

The Court said that state taxation on interstate businesses is justified only where the tax is necessary to make the commerce bear its fair share of the cost of the government whose protection it enjoys. The Court said due process requires that the state demonstrate it has given benefits to the business which justifies the tax. The Court found that retailers with stores, solicitors or property within a state received protection and services from the state, while retailers relying solely on mail-order business did not. The Court felt if the use tax was upheld, every other state would impose similar requirements on mail-order businesses, which would unjustifiably entangle mail-order businesses in an administrative nightmare.

In this case, the Court ignored the nature and depth of the retailer's contacts with the taxing state. Instead, the Court conditioned nexus upon a finding that the retailer was physically present in the state. This bright-line rule, first articulated in this case, continues as the rule today.

Post *Bellas-Hess* Cases

In *National Geographic Society v. California Board of Equalization*, 430 US 551 (1977), California sought to impose use tax collection duties on the National Geographic Society. The society sold items to California residents from its offices in Washington, D.C. It had no retail outlets in California. However, the society maintained two offices in California to solicit advertising for its magazine. The Court held that these offices constituted a physical presence in the state which justified imposing the use tax on the mail-order business. This decision means a retailer's physical presence does not have to relate to the portion of business which the state seeks to tax.

continued next page

As noted above, the Court announced the nexus rule courts follow today in the 1977 case, *Complete Auto Transit, Inc. v. Brady*. In this case, a transportation services dealer sued over a Mississippi requirement that he collect taxes from his customers. The Court overturned its previous decisions and allowed the state tax to stand. The Court established a four-part test to determine when a state tax is permissible. A state tax will be sustained if:

- (a) the tax is applied to an activity with a substantial nexus with the taxing state;
- (b) the tax is fairly apportioned;
- (c) the tax does not discriminate against interstate commerce; and
- (d) the tax is fairly related to some service the state provides.

This test is followed today. The Court has said interstate commerce must pay a fair share of local taxes. However, taxes and licenses applied to interstate businesses must not constitute a burden.

Changes in Direct Marketing Since 1967

In the 25 years since *Bellas Hess*, retailers have developed the ability to target customers by lifestyles, life-events, demographics and geographic and previous purchasing characteristics. Orders are no longer taken just through the mail. Retailers now use telemarketers, toll-free numbers, computers, the Internet, FAX machines, interactive television and electronic bulletin boards.

Revenues have grown as well. In 1967, mail order sales totaled \$2.4 billion annually. Now mail order sales amount to \$130.4 billion annually and constitute 15 to 25 percent of all retail sales. Taxes on these sales are lost. In 1991, governmental entities lost an estimated \$3.08 billion in uncollected use taxes.

Quill

Twenty-five years after *Bellas Hess*, the Court had the opportunity to reexamine the physical presence requirement in *Quill Corp. v. North Dakota*, 112 S.Ct. 1904 (1992).

In this case, North Dakota required its residents to pay a use tax on personal property brought into the state for storage, use or consumption. All retailers maintaining a place of business in North Dakota were required to collect the tax when the property was sold. For purposes of the North Dakota statutes, distribution of catalogues or advertisement in the state on a regular or systematic basis constituted maintaining a place of business. Regular or systematic solicitation was defined as three or more separate transmissions of any ad during a 12-month period.

In 1989, North Dakota's tax commissioner filed suit in North Dakota district court requesting the Quill Corporation

be ordered to pay use taxes, interest and penalties on all sales in North Dakota since July 1, 1987. Quill, a Delaware corporation with property in Illinois, California and Georgia, sold office supplies and equipment to North Dakota residents. Quill mailed catalogues and flyers into the state 62 times a year and supplemented these efforts with telephone solicitation. At the time of the lawsuit, Quill was the sixth-largest retailer of office supplies in North Dakota. However, its presence in the state was almost purely economic. It owned no real property and very little personal property. It had no representatives, facilities, in-state telephone numbers or bank accounts in North Dakota.

The district court, relying on *Bellas Hess*, rejected the commissioner's request. On appeal, the North Dakota Supreme Court reversed, holding that changes in the mass marketing business and in the legal landscape had reduced *Bellas Hess* to an "obsolescent precedent."

The state supreme court stated the test applied in personal jurisdiction cases should apply in mail-order taxation cases as well. That is, out-of-state retailers are subject to use-tax collection duties if they purposefully direct their activities at a state's residents. The court held that a seller's nexus with a taxing state should be evaluated by analyzing the economic realities present in each case. Thus, the court found a substantial nexus in Quill's intentional solicitation and exploitation of North Dakota residents. The court determined the company's economic presence was substantial, given its market share, level of advertising and annual gross revenues in North Dakota. The court noted that North Dakota regulated financial institutions Quill utilized to verify customer credit. The state also supplied Quill with a benefit the court deemed extremely important: disposal of Quill's advertising. The court reasoned Quill profited from advertising and benefited from the annual disposal of an estimated 24 tons of discarded advertisements.

The U.S. Supreme Court reversed, holding that *Bellas Hess* was still good law for the proposition that a retailer must have a physical presence in a state in order to establish a substantial nexus under the commerce clause. However, the Court removed one barrier to future taxation of direct marketers: The Court held that a physical presence is not necessary to establish nexus under the due process clause. Under a due process analysis, the Court held that a retailer satisfies the nexus requirement when its connections with a state provide fair warning that it may be subject to the state's jurisdiction.

The Court pointed out the central concern of due process is the fundamental fairness of governmental activity. The Court stated that developments in the law of due process since *Bellas Hess* had rendered the physical presence requirement unnecessary. Thus, as long as an out-of-state

retailer purposefully directs its solicitation toward residents of a taxing state, it doesn't matter whether the solicitation is by catalogue or retail stores.

However, the Court held that the commerce clause still requires a retailer to have a physical presence in a state before he or she can be required to collect a state tax. The commerce clause is primarily concerned with issues of national unity, the Court said, and only a physical presence can satisfy problems of state regulation on the national economy. This requirement, according to the Court, sets boundaries on the states' authority to impose collection duties, reduces litigation over such imposition and encourages settled expectations and promotes business investment based on those expectations.

In the direct marketing context, though, the Court's decision to remove the due process barrier was important because it opens the door to regulation of the direct marketing business by Congress. The commerce clause says only Congress can regulate interstate commerce. Therefore, Congress has the power to pass a law that less than physical presence will satisfy the commerce clause.

Factors Indicating Nexus

In Opinion 96-00044, the attorney general cited U.S. Supreme Court precedent for the proposition that delivery alone does not provide a sufficient nexus with the taxing jurisdiction to impose a sales or use tax on the seller. The attorney general pointed out, though, that if the seller maintains a store location inside the taxing jurisdiction, or solicits orders within the jurisdiction, the tax may be imposed on the seller. This is a factual determination based on the extent of the ties the seller has to the jurisdiction.

Cases have indicated a number of factors relevant to the issue of nexus. For instance, maintaining a legal domicile or principle place of business generally subjects the business to tax liability. Other factors include making deliveries into the jurisdiction, advertising, employing local individuals, maintaining or using a facility, rendering services, taking advantage of the economic benefits of locating near the jurisdiction and soliciting orders. However, in the case of soliciting orders, 15 U.S.C. Section 381 et seq., prohibits a state or local government from assessing any net income-based tax on an interstate business if the only contact between the business and the taxing jurisdiction is the employment of a representative to solicit orders which are filled and shipped from a point outside the state. Even in this situation, though, every decision about accepting or rejecting the order must be made outside the state in order to defeat a finding of nexus.

An example might help clarify the issue of nexus. In *Tyler Pipe Industries, Inc. v. Washington Department*

of Revenue, 483 U.S. 232 (1987), the state of Washington imposed a business and occupational tax on businesses which operated within the state. The measure of this tax, a wholesale tax, was based upon the gross proceeds of the company's sales within Washington. The U.S. Supreme Court found sufficient nexus existed to justify imposing the tax against Tyler Pipe, even though the only connection between Tyler Pipe and Washington was hiring an independent contractor to solicit orders within the state. Tyler Pipe maintained no offices in Washington, owned no property and had no employees within the state even though it sold large amounts of cast iron and other products within the state. The Court pointed out that the sales representative Tyler Pipe hired acted daily on behalf of the company, calling on customers and soliciting orders. In addition to the goodwill established by the representative, he also kept the company informed on all aspects of their business within Washington and kept Tyler Pipe up-to-date about the market for its products within the state. Because of the substantial activities of the representative, the Court found sufficient nexus to uphold imposing the tax.

Act 2003-390

Regarding nexus, the legislature adopted new legislation in 2003 in Act 2003-390. The purpose of the legislation is to establish the conditions under which an affiliation between an out-of-state business and an in-state business creates remote entity nexus with Alabama to require the business to collect and remit state and local use tax. The following conditions establish remote entity nexus requiring an out-of-state business to collect and remit state and local use tax:

- The out-of-state business and the in-state business maintaining one or more locations within Alabama are related

continued next page

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parties; and one or more of the following conditions is met: The out-of-state business and the in-state business use an identical or substantially similar name, trade name, trademark or goodwill, to develop, promote or maintain sales, or

The out-of-state business and the in-state business pay for each other's services in whole or in part contingent upon the volume or value of sales, or

The out-of-state business and the in-state business share a common business plan or substantially coordinate their business plans, or

The in-state business provides services to, or that inure to the benefit of, the out-of-state business related to developing, promoting or maintaining the in-state market.

An out-of-state business and an in-state business are related parties if one of the entities meets at least one of the following tests with respect to the other entity:

- One or both entities is a corporation and one entity and any party related to that entity in a manner that would require an attribution of stock from the corporation under the attribution rules of Section 318 of the IRC owns directly, indirectly, beneficially or constructively, at least 50 percent of the value of the corporation's outstanding stock; or
- One or both entities is a limited liability company, partnership, estate or trust and any member, partner or beneficiary, and the limited liability company, partnership,

estate or trust and its members, partners or beneficiaries, own directly, indirectly, beneficially or constructively, in the aggregate, at least 50 percent of the profits, capital, stock or value of the other entity or both entities; or

- An individual stockholder and the members of the stockholder's family, as defined in Section 318 of the IRC, owns directly, indirectly, beneficially or constructively, in the aggregate, at least 50 percent of the value of both entities' outstanding stock.

Conclusion

Although there are certain instances where the legislature or Congress has decided to exempt specific sales from taxation, these situations are extremely limited. Nexus generally does not require a business to have an office within a taxing jurisdiction. However, the more ties a taxing jurisdiction can find between itself and the company it seeks to tax, the more likely it is that any imposed tax will withstand a legal challenge. Additionally, the nature and extent of those ties should be explored to determine if they substantially benefited the company's sales in the jurisdiction. Cases such as *Yelverton's* indicate a willingness among the courts to allow the taxation of businesses which substantially benefit from their relationships with a taxing jurisdiction.

Although nexus remains a confusing subject for local revenue officials, defining nexus legislatively may create

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more problems than it solves. The most common approach suggested has been to make the situs of the business the collection point for sales tax purposes. In other words, sales tax would only be due to the jurisdiction where the business is located. This ignores the true purpose behind the sales tax – to tax the ultimate purchaser of the goods. Since the goods will generally be used or consumed within the jurisdiction where the purchaser takes possession of them, this tax helps the jurisdiction involved to defray the costs associated with that use.

Other legislative proposals hold more promise. For instance, it may be possible to determine a number of contacts a business must have before nexus can be found to exist. This would allow the jurisdiction where goods will be used and disposed of to collect a tax in at least some cases.

Because of the factual nature of determining nexus, it is likely to continue to be a source of contention between businesses and local governments. Revenue administrators should make their best efforts to determine the extent of a business's contacts with the taxing jurisdiction prior to imposing a tax. ■

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AMROA Members Honored for Service; Muns Becomes New President

Special to The Alabama Municipal Journal

The Alabama Municipal Revenue Officers Association, Inc. (AMROA) recently held its 38th Annual Revenue Officers' Conference and Business Meeting during which several members were recognized for their years of participation in the annual conference: Rebecca Barnett, five years; Gary Muns, 10 years; Patricia Allen-Williams, Cheryl Ayres, Vickie Osborn and Jack Young, 15 years; and Peggy Grubbs, 25 years.

The 2006-2007 officers and board members were installed by outgoing Director Mike Morgan, CMRO (Pelham). President Bill Fetner, CMRO (Orange Beach) presided over the event and, at the end of the business meeting, turned the gavel over to 2006-2007 President Gary Muns, CMRO (Florence).

Muns began his municipal career in Florence in 1981 as a police officer and has been the license inspector there since 1994. He is a Certified Municipal Revenue Officer and a Certified Revenue Examiner. Recently, Muns represented AMROA at the annual conference of the National Bureau of Business Licensing Officials. His previous service in other officer positions has prepared him to guide AMROA through the upcoming year when many cities will be adopting new license ordinances to conform to the Municipal Business License Reform Act of 2006. During this process, revenue officials will look to AMROA for guidance and education relating to that endeavor.




Newly installed 2006-07 AMROA Officers are President-Elect Tina Boyles (Decatur), Vice President Gwen Hall (Mobile), President Gary Muns (Florence), Secretary Melissa Malady (Enterprise) and Treasurer Kathy Woodard (Orange Beach). All are Certified Municipal Revenue Officers.

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Alabama Association of Municipal Attorneys (AAMA): Topics Planned for Midyear Conference

Last month we reported that topics had been set for the prosecutors' portion of the upcoming AAMA seminar. The AAMA Attorneys' Planning Committee met on August 18th at League headquarters to plan the rest of the midyear conference.

The meeting, scheduled for Oct. 26-28, 2006, at the Bay Point Marriott Resort in Panama City, FL, promises to be exciting and informative. If you've not already registered, the registration form can be found on page 22 of this publication. Hotel contact information is on page 21.

The planned topics will appeal to every municipal attorney, prosecutor and judge and will assist them in answering the questions they are likely to confront in the coming year. For example, the regulation of immigration and gaming are both hot topics in municipalities throughout the country and Alabama is no exception as municipalities seek answers to these vexing problems. Further, during the next year, all municipal attorneys can anticipate numerous questions regarding implementation of the new Business License Reform Act that every city and town must have in place by 2008. Presentations are planned on these and other issues.

The fall conference begins at 3 p.m. on Oct. 26 with a joint session for attorneys, prosecutors and judges. This session will include an update on Attorney General's Opinions and a session entitled *Lessons from a Hollywood Lawyer*, an entertaining examination of how Hollywood portrays lawyers and legal ethics. This topic should qualify for ethics credit.

Concurrent sessions for prosecutors and judges, as well as for municipal attorneys, begin Friday morning. These are devoted to training specifically designed to meet the unique issues confronted by those on the front line in municipal courts as well as those who advise municipal officials and represent them in court.

A reservation form for this meeting is on page 22 of this publication or can be obtained at www.alalm.org. To make room reservations, you can call the reservations department at (800) 644-2650. Standard room rates are \$119 per night, Bay View Rooms are \$139 per night and one-bedroom golf villas are \$139 per night. These room rates are available for three days prior-to and three days after the conference if you make your reservations by telephone.

You can also register for rooms online. Please go to www.alalm.org to find links for online registration.

Please be sure to mention that you are with the Alabama Municipal Attorneys Association so you will be included in our room block and get the above-mentioned room rates.

I hope to see all municipal attorneys, prosecutors and judges at this informative and important meeting.

LEGAL SUMMARIES

COURT DECISIONS

Tort Liability: In a case involving the execution of an arrest warrant, the Alabama Supreme Court held that summary judgment was proper for issues related to the operation of the police department and courts that involved legal issues but was premature for issues requiring the development of facts. The Court also held that the city was immune from vicarious liability for the alleged acts of malice or acts of bad faith committed by its officers in the execution of the warrant. *Ex parte City of Tuskegee*, 932 So.2d 895 (Ala. 2005).

Elections: In *Townson v. Stonicher*, 933 So.2d 1062 (Ala. 2005), the Alabama Supreme Court held that the votes of absentee voters who failed to submit proper identification with their ballots could not be counted.

Permits: In *Eco Preservation Services v. Jefferson County Comm.*, 933 So.2d 1067 (Ala. 2006), the Alabama Supreme Court held that the county commission's denial of

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a permit to install a sewer line along a county road was not arbitrary or capricious.

Telecommunications: In *National Association of State Utility Consumer Advocates v. FCC*, 457 F.3d 1238 (11th Cir. 2006), the 11th Circuit Court of Appeals held that states may allow or prohibit cellular wireless service providers from using line items in their consumer bills. The court held that this was not preempted by the Telecommunications Act.

DECISIONS FROM OTHER JURISDICTIONS

Religious Freedom: In *Bensenville, Ill. v. Federal Aviation Administration*, 457 F.3d 52 (C.A.D.C. 2006), the DC Circuit Court of Appeals held that the FAA did not violate the Religious Freedom Restoration Act by approving funding for an airport improvement project that included the relocation of a church cemetery. The court held that the city that operated the airport, rather than the FAA, caused any burden on religious exercise existing in this situation.

ATTORNEY GENERAL'S OPINIONS

Public Records: National Fire Incident Reporting System forms are public records except when specific records or portions thereof can be demonstrated by a municipal fire department to fall within a recognized exception. 2006-134.

Military Leave: Pursuant to section 31-2-13 of the Code of Alabama, all educational officers and employees of the state of Alabama or of any county, municipality or other agency or political subdivision thereof, are entitled to paid military leave for 168 working hours every calendar year. 2006-135.

Education: Pursuant to Act 95-363, a temporary vacancy in the Decatur City Board of Education due to a member being called into military service, is filled by the board of education. 2006-136. Note: This act applies only to the city of Decatur.

Industrial Development: Under section 11-3-11(a)(19), Code of Alabama, 1975, a county commission can perform industrial development work for a municipality on property owned, leased or under option to the municipality if the county commission determines the work serves a public purpose. 2006-137.

Offices of Profit: An uncompensated president of a local volunteer fire department does not hold an office of profit. Therefore, a member of the Barbour County Board of Education may therefore serve in that position. 2006-138.

Flood Ordinances: The procedural requirements of section 11-19-1, et seq., of the Code of Alabama govern the adoption of amendments to a county floodplain zoning ordinance. If a proposed floodplain zoning ordinance amendment is referred by the county commission to the

county planning and zoning commission and no action is taken within 30 days after referral, the inaction constitutes a favorable recommendation. 2006-139.

Courts: An employee of the Home Builders Licensure Board has the authority to present evidence to a county or city magistrate or official for the purpose of making a complaint that may lead to the issuance of a warrant against a residential home builder who does not hold the required license. 2006-140.

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AAMA MIDYEAR MUNICIPAL LAW CONFERENCE

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SEE PAGE 22 FOR REGISTRATION FORM.

The fall conference begins at 3:00 p.m., Thursday, October 26 at the Bay Point Marriott Resort in Panama City, Florida with a *joint* session for attorneys, prosecutors and judges. A reception follows the Thursday afternoon session so that you can meet informally with other municipal legal representatives. On Friday and Saturday morning, two separate concurrent sessions will be held, one for attorneys and another for prosecutors and judges. As always, you are free to attend either session or switch between sessions as desired. A registration form and agenda are included with this mailing.

Please make your plans to attend now.

Friday and Saturday afternoons are free for you to explore or relax. Overlooking beautiful St. Andrew's Bay, the Bay Point Marriott Resort is a first-class establishment offering top-rated golf courses as well as a spa with a variety of treatment options. There are a number of swimming pools and outstanding restaurants on-site. A wide array of water sports, including wave runner rides and dolphin tours, can be arranged from Bay Point's sandy beach. Fishing expeditions can be arranged from the resort's on-site marina.

To make hotel reservations:

Call the Bay Point reservations department: 800-644-2650 or visit www.marriottbaypoint.com. **Mention that you are with the Alabama Association of Municipal Attorneys to be included in our room block. AAMA can incur *substantial* penalties if our room block is not met.**

- Standard room - \$119.00/night
- Bay View Rooms - \$139.00/night
- One Bedroom golf Villas - \$139.00/night

**Conference registration
fee increases after
October 12th!**

IMPORTANT: The AAMA rate is available for 3 days before AND after the conference; however, you cannot reserve rooms for extra days on-line. If you are making reservations for days other than the dates of the conference, you will have to call the Bay Point reservations department at 800-644-2650 to make reservations.

**If you are not an AAMA member, it's not too late to join.
Contact Sharon Carr at 334-262-2566 for membership information.**



MIDYEAR MUNICIPAL LAW CONFERENCE REGISTRATION FORM

OCTOBER 26-28, 2006 ♦ BAY POINT MARRIOTT RESORT

Title: Attorney Judge Prosecutor

Name: _____

Address: _____

Name as you want it to appear on your badge:

Phone: _____ FAX: _____

e-mail: _____

Spouse/guest's name if attending reception:

Municipality Representing: _____

Are you an AAMA member? Yes _____ No _____

If you are unsure of your membership status, please call Sharon at 334-262-2566 or visit www.alalm.org.

Check One (refunds must be requested by October 16, 2006):

Municipal Judges and AAMA Members:

_____ \$180 (through October 12)

_____ \$200 (after October 12)

Non-Members:

_____ \$200 (through October 12)

_____ \$220 (after October 12)

If you choose to pay by credit card, please provide the following:

Choose one: Visa _____ Mastercard _____ American Express _____

Card Number _____

Expiration Date _____

Authorizing Signature _____

**Please return this form with payment made out to AAMA by October 12, 2006. Mail to:
Alabama League of Municipalities • Attn: Sharon Carr • P.O. Box 1270 • Montgomery, AL 36102**

AL Bar Number: _____

(Please Type or Print Clearly)

Please indicate which track you are most likely to attend (although you may attend any topic):

Municipal Attorney _____

Prosecutor/Judge _____

Please indicate whether or not you plan to attend the Thursday evening reception:

Yes _____ No _____

NOTE: Registration fee includes the Thursday evening reception for seminar attendee *and* spouse/guest; however, breakfast and breaks are for seminar attendees *only*.

VENDOR PROFILE

Alabama Municipal Electric Authority

804 South Perry Street, PO Box 5220
Montgomery, Alabama 36104
Phone: 800-239-2632 or 334-262-1126
FAX: 334-262-2267
E-mail: bart@amea.com
Website: www.amea.com

Contact: Tom Bartels

Alabama Municipal Electric Authority is the joint action agency for 11 Alabama cities who distribute electricity as a city service. AMEA is also the Alabama sales affiliate for Hometown Connections products and services, including Philips Defibrillators which are available to all municipalities at discounted prices. This affiliation allows all Alabama municipal electric systems access to a wide array of products and services at discounted prices. AMEA members are: Alexander City, Dothan, Fairhope, Foley, LaFayette, Lanett, Luverne, Opelika, Piedmont, Sylacauga and Tuskegee. (See Defibrillator info, page 20)

Vendor Profiles are included in the League's Gold and Platinum advertising packages. For more information on how your company can purchase a package, contact Greg Cochran at 334-262-2566 or gregc@alalm.org.

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The Truth About Telecom Taxes and Reform: *The Real Effect On Local Government*

Special to *The Alabama Municipal Journal*

Washington, D.C. – Local and state governments stand to lose \$8 billion a year in revenues if Congress further restricts their ability to levy taxes or fees on the telecommunications industry. According to a study released by a coalition of local government organizations, including The U.S. Conference of Mayors, the National League of Cities, the National Association of Counties, the National Association of Telecommunications Officers and Advisors and the Government Finance Officers Association, the jobs of more than 150,000 teachers, police officers and firefighters could be on the line if the telecom industry receives preferential treatment.

The coalition study, *The Local Government Perspective on Telecommunications Taxes*, debunks claims by the telecommunications industry that it is unfairly taxed relative to other businesses. Instead, it shows that the industry pays essentially the **same level** of property taxes as other businesses, and, in some cases, **lower** corporate income taxes than many “general businesses.” The telecom industry also ignores that it is taxed at rates **significantly lower** than some other industries such as the utility industry.

Dearborn (MI) Mayor Michael A. Guido, president of The U.S. Conference of Mayors, said, “This study is important because it points out the flaws in the telecom industry’s 2004 COST Study, which significantly overstates the average state and local tax rate for the telecom industry. It would disturb me if any member of Congress would allow the COST Study to have influence over the debate to change our taxes on communications.”

Currently, the Senate is considering a telecommunications reform bill that includes provisions that would severely restrict the ability of local and state governments to tax certain telecom services. Although the Senate bill would restrict only two sources of revenue for local governments, these provisions could represent the first step toward eliminating all telecom-specific state and local taxes. Some policymakers appear to be basing their support for telecom tax reform on this flawed 2004 COST Study funded by the telecom industry. As a result, coalition members are actively opposing any legislation that impedes their taxing authority.

Montgomery County (MD) Council Member Marilyn Praisner, a member of the National Association of Counties Board of Directors and Chair of NACo’s

Telecommunications Steering Committee, said, “If Congress accepts the telecom industry’s claims and changes their tax rates based on the industry’s figures alone, the revenue loss to state and local governments would be significant.”

The Coalition’s study reveals the estimated annual loss to state and local governments would be approximately \$8 billion every year. Eighty-one percent of all cities with populations over 50,000 would see their tax revenues decline. As a result, they would either be forced to cut services to local residents or raise taxes.

Among other glaring flaws, the COST Study omits essential information and improperly lumps taxes together with various kinds of user fees, including right-of-way fees – which pay for the industry’s use of public streets and sidewalks. The COST Study also ignores other special benefits the telecom industry receives under state and local law that other businesses do not. The Coalition believes that it would be foolhardy to enact federal laws based upon the weak and incomplete information in the COST Study.

“We stand for fairness for all industries involved in providing telecommunications services. There should be no favoritism to any one competitor so that we can have TRUE competition,” said Arvada (CO) Mayor Ken Fellman, former head of NLC’s Information Technology and Communications Committee and a member of NATOA’s Board of Directors. “In addition, we are elected to be the watchdogs for our communities and have a responsibility to ensure that our local economic futures are secure. Any restriction on local authority to levy fees or taxes will have serious and negative long-term impacts.”

The Coalition maintains local governments are open to simplifying telecom taxes for the 21st century. Local governments do not, however, accept the notion that “reform” should be a disguise for federal preemption of state and local government taxing authority.

The Coalition also believes the telecom industry’s plea for federally mandated tax favoritism opens the door to other industries asking Congress for similar special exemptions from state and local tax authority and poses a dire threat to state and local tax revenues. For copies of the full report, executive summary and other materials, visit any of the following: USCM (www.usmayors.org); NLC (www.nlc.org); NACo (www.naco.org); NATOA (www.natoa.org); GFOA (www.gfoa.org). ■

41st Annual Municipal Management Training Institute for City Clerks and Administrators

Sponsored by: The University of Alabama College of Continuing Studies with the assistance of the Alabama Association of Municipal Clerks and Administrators (AAMCA) and The Alabama League of Municipalities (ALM)

For additional information:
(205) 348-3000

On-line Registration:
<http://pmdp.ccs.ua.edu>

The Municipal Management Training Institute provides city clerks and administrators with an overview of important issues and concerns facing them professionally and personally. This year's Institute, planned by the Education Committee of the Alabama Association of Municipal Clerks and Administrators, emphasizes several issues critical to cities:

**Contracts • Grants • Legal and Legislative Update • Employment Law
Emergency Preparedness • Business Writing**

Municipal government and management authorities will present timely information on these as well as other professional development topics.

REGISTRATION

The registration fee for this program is \$250.00. The fee covers the cost of registration, one reception, one luncheon, one banquet, refreshment breaks, and all instructional materials. To register, call **205-348-3000** or go online: <http://pmdp.ccs.ua.edu>. MasterCard, VISA, and Discover are accepted. Checks should be made payable to *The University of Alabama*.

LOCATION & LODGING

The Hilton Perimeter Park Hotel in Birmingham, located just south of the intersection of Interstate 459 and U.S. Highway 280 will be both the meeting and housing headquarters for the Institute. Room rate is \$119.00 S/D, plus 14% lodging tax. Please call **1-800-445-8667** to make your reservation. When making your registration, please identify yourself as a participant in the Institute. Reservations should be made prior to November 1.

TAX DEDUCTION FOR EDUCATIONAL EXPENSES

Treasury regulations may permit an income tax deduction for educational expenses (registration fees, travel, meals and lodging) undertaken to maintain or improve professional skills.

CONTINUING EDUCATION UNITS

Upon payment of a \$10 fee, participants will receive a certificate which identifies 1.2 as the number of Continuing Education Units (CEUs) awarded in recognition of completion of this course.

CANCELLATIONS AND REFUNDS

If you must cancel, a full refund may be granted up to November 1, 2006. After that date, an administrative fee of \$60 will be charged against your refund. Refunds cannot be made after the program has begun, but a substitute participant may be designated.

JOHN G. BURTON ENDOWMENT FUND SCHOLARSHIPS

John G. Burton Endowment Scholarships are being offered to first-time participants in the Institute. Applicants must be full-time city clerks or assistant city clerks in an Alabama municipality who have not previously attended the Institute. A total of 3 scholarships in the amount of \$300.00 each are available. Scholarship monies must be used for the Institute registration fee and associated travel costs. To receive a scholarship application form or additional information regarding the Institute, call **Tommy Pow at 205-348-9066 or Penny Williamson at 205-348-3014**. Or you may write to either one at The University of Alabama, College of Continuing Studies, PDCS, Box 870388, Tuscaloosa, AL 35487-0388.

“We didn’t have many evacuees but we had enough to see how the system would work,” Harter said, adding “I think we can handle those things that are given to us.”

Current estimates, the report says, reveal around 1,500 evacuees remain in Jefferson County. One year after Katrina, while most evacuees have found housing and employment and are capable of providing for themselves some have not, and these people’s long-term care creates new challenges for some host cities. The report says cities consistently saw three categories of evacuees: an upper and middle income group who have found jobs, have enrolled their children in local schools and have the resources to find and move into permanent housing and have done so; a middle and lower income group who relied on initial assistance but who have now integrated into the community and can provide for themselves; and a third group, consisting of evacuees still receiving temporary housing support and having a difficult time becoming self sufficient.

Several possibilities exist for why this third group has had trouble finding employment and housing. Limited public transportation in the Birmingham area made searching for work difficult for evacuees the report says, since most had no other way of moving around. Complicating transportation issues for evacuees, no doubt, was the bewilderment of being in a new place the size of the Birmingham area and trying to get around. Without the assistance of faith-based groups which graciously provided some transportation, fewer evacuees would likely have found jobs and places to live by this point.

Some evacuees did not take advantage of early assistance offers after Katrina and have dispersed into the Birmingham area after their relocation without being tracked by aid givers, the report says. Some of these people have or may develop long-term needs they cannot meet themselves, and as these people seek assistance from aid groups and organizations they may come into conflict with locals who need assistance too, possibly creating a difficult and troublesome situation for the Birmingham area.

On the whole, however, the Birmingham area’s ability to manage a disaster and bring assistance organizations together to work for the common good withstood the trials of Katrina. The goal of the Appleseed report, Baab says, was not about finding a scapegoat for the problems with emergency and disaster response and management that Katrina exposed but instead to find ways to improve the response for future disasters.

“The main lesson from all of this is the huge need, on everyone’s part, to plan in advance how to cooperate,” Baab

said. “It’s about how organizations work together to coordinate ... and it’s not just Katrina[hurricane]-limited.”

Despite the many breakdowns in emergency response that made headlines after Katrina, evacuees that found their way to Birmingham were met by qualified individuals well-trained in emergency response. While some areas of emergency response in Birmingham and throughout the state may need improvement, programs like the Alabama State Bar and FEMA-run Disaster Legal Assistance Hotline, which opened a day after Katrina hit and was the first operational Katrina-related legal hotline in the U.S., “set an example of organization, centralized coordination and flexibility,” the report said.

One year ago, the Birmingham area executed its emergency plans, bringing together people from different vocations and municipalities to meet the needs of thousands of evacuees fleeing the Gulf Coast and Hurricane Katrina. Now, one year later, how prepared is the area for the next disaster?

“Birmingham can stand up to the challenge; no matter what it is, we’ll work through it,” Harter said.

The full Appleseed report, *A Continuing Storm: The Ongoing Struggles of Hurricane Katrina Evacuees*, is available at <http://appleseeds.net/servlet/Publications>.

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For information on the League’s Certified Municipal Official (CMO) Program, contact Theresa Lloyd, CMO Program Administrator, at 334-262-2566 or via e-mail at theresal@alalm.org.

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