



Missouri LICA

NEWS

September/October, 2003

October Committee and Board Meetings Set



The October Committee and Board Meetings will take place:

10:00am
Saturday, October 25, 2003
Mortimer Kegley's
115 East High Street
Jefferson City, MO

This coming year, Missouri LICA will face a lot of challenges: an Urban Field Day with the International Erosion Control Association and Mizzou in the spring, a Streambank Stabilization Field Day with the Missouri Department of Conservation in the summer, the first year of membership in the LICA Safety Insurance Program, and a Missouri Legislature looking for budget cuts.

At the October Committee and Board Meetings, the National LICA Public Relations Committee Chairman, Jerry Biuso, will be on hand to help our members define Missouri LICA's direction for 2004. This is your chance to contribute your thoughts on the future of Missouri LICA. If you are your District's voting delegate ... you REALLY should be here!!

And ... bring the family! There will be a Halloween Festival taking place at the same time in downtown Jefferson City. You can park behind Kegley's or in one of the lots behind the buildings across High Street. While we're meeting, your family can enjoy the fifth annual Jefferson City Halloween Festival ... and shopping!

From The Field

As Fall is fast approaching, so is the October Board Meeting. I encourage all District Presidents to make sure your voting delegates make it to the meeting or find a proxy.



Debbie and I have been traveling around to the District Meetings introducing the new LICA Safety Insurance Program. This program isn't going to be for everyone, but it doesn't hurt to check it out. I think it can be an excellent membership tool. We have already gained new members from it.

Rumor has it that three potential Field Day sites have been found. We will have more on this later.

Until next time,
Jeff Lance, MLICA President

Welcome Aboard!

We are pleased to welcome the following new members to Missouri LICA:

Active Contractor Members

Kristi Lillig J.A. Lillig Excavating, Inc. 1615 E. 173rd Street Belton, MO 64012 Phone: 816-331-2280 Fax: 816-331-2172 County: Cass District:3	Steven Bailey KAT Excavation, Inc. 3606 Oakwood Road Odessa, MO 64076 Phone: 816-690-4611 Fax: 816-690-7416 Email: lisab@katexcavation.com County: Lafayette District:3
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Company Associate Members

Continental Western Group

Contact: Bob Dowd
11201 Douglas Avenue; P.O. Box 1594
Des Moines, IA 50306-1594
Phone: 800-235-2942
Email: rdowd@cwings.com

Ingersoll Insurance Agency, Inc.

Contact: Dave Ingersoll
P.O. Box 191
Savannah, MO 64485
Phone: 816-324-3133
Fax: 816-324-5596
Email: dave@ingersollinsurance.com
County: Andrew District:1

Prins Insurance, Inc.

Contact: Bruce Mosier
301 Main Street; P.O. Box 220
Sanborn, IA 51248
Phone: 712-729-3252
Fax: 712-729-5024
Email: bmosier@prinsins.com

Stafford & Stafford Insurance, Inc.

Contact: Darrin Stafford
2404 N. 291 Hwy.
Harrisonville, MO 64701
Phone: 816-884-4800
Fax: 816-884-4833
County: Cass District:3

Winter-Dent & Company

Contact: Louis Landwehr
101 E. McCarty St.; P.O. Box 1046
Jefferson City, MO 65102
Phone: 573-634-2122
Fax: 573-636-7500
County: Cole District:5

General News

The Year Has Begun!

The Missouri LICA 2003-2004 membership year began October 1st. If you have not already done so, please renew your commitment to Missouri LICA and our efforts to protect your industry by sending in your dues! In addition, this will allow us to continue your \$50,000 Accidental Death and Dismemberment and \$5,000 Term-Life policies. So, take a minute today and please renew!

With Sympathy

Bill Looker passed away in his sleep on Monday, August 25, 2003. He was employed with RoadBuilders Machinery & Supply Company from March 30, 1987 to August 15, 2001 and was a District Sales Manager working the Northern Missouri area. He was also the Missouri LICA representative for RoadBuilders Machinery. He and his wife, Gwen, have long been strong Missouri LICA supporters. In 2001, Bill was recognized as the Supporting Member of the Year. Bill will be greatly missed and his influence felt for a long time to come. If you would like to express your sympathy to his wife Gwen, daughter Diedra, or son Bill, the address is: 6112 Northwest Karen Rd.; Kansas City, MO 64151 (816-741-1965).



November

02	Larry LaFollette	17	Gene Bell
03	Philip Sayer	18	Terry Daub
05	Bennie Young		Andrew Earhart
	Olin Struchtemeyer	25	Clint Levings
06	John Bestgen		Leland Struchtemeyer
08	Bill Schafer	28	Dick Sutton
15	Tracy Pitts		

December

01	Bob Cretzmeyer	21	Eric Levings
12	Caryl Lance	23	Rod Schottel
	Gary Eckhoff	25	Jerry McMullen
16	Arvel H. Schneider	27	Roger Limback
18	Steve Milne	30	Phillip Mather
20	Terry Guinn		

Central Contractor Registration

From the NRCS: Effective immediately (October 3, 2003), vendors that do business with USDA must be registered in the Central Contractor Registration (CCR) database. If you have not already registered, please take the time to do so. We will not be able to award contracts to vendors that are not registered.

CCR requires a one-time business registration, with annual updates, and allows you to control the accuracy of your own business information. There is no cost to register and the data from your registration will be used for payment purposes, as well as procurement-related endeavors. The preferred method of registration is via the internet at <http://www.ccr.gov>. You must have a DUNS number in order to begin the registration. To obtain this free nine-digit identification number, if you do not already have one, call Dun & Bradstreet, Inc. at 1-866-705-5711. A CCR Handbook, with registration and system information, is available at the CCR website. Registration assistance can be obtained by calling CCR Customer Service at 1-888-227-2423.

The average CCR registration takes about 48 hours to process. The CCR Program Office will notify you when your registration becomes active. You will also be provided a Trading Partner Identification Number (TPIN), which is a confidential password into your company's CCR information.

Once you are registered, you need both your TPIN and DUNS numbers to make changes to your CCR information.

Notice: USDA will not be sending you supplemental correspondence requesting information about your CCR Registration (e.g., request to verify your TPIN or DUNS numbers). If you receive such requests via regular mail or fax they should be disregarded, as they may be from an unauthorized source attempting to gather your company's proprietary business information. Please read the Security Alert posted at the CCR website.

A Response: *The Missouri Procurement Technical Assistance Center in Columbia is available to help businesses with CCR. We can routinely do the input from a paper copy in about an hour. Some businesses report it takes 8 hours to do CCR! The fee for this is to share with us information about their government contracts. Any business in Missouri is eligible for MOPTAC services, and some will benefit from our knowledge about HUB Zones and the application process.*

Greg McMullen
MOPTAC University Of Missouri
Website: www.missouribusiness.net/ptac
Phone: 573-882-9398

Missouri LICA News is a bi-monthly publication of the Missouri Land Improvement Contractors Association; Deborah Dickens, Executive Director; 1101 West High Street; Jefferson City, MO 65109; Phone: 573-634-3001; Fax: 573-761-0375; Email: info@MLICA.org; Website: www.MLICA.org.

Betty Broemmelsiek Memorial Scholarships

Missouri Show-Me Chapter, Soil and Water Conservation Society

The Betty Broemmelsiek Memorial Scholarships honor this long-standing Missouri SWCS chapter member for her dedication to soil and water conservation. In addition to chairing the state Soils & Parks Tax initiative, Betty chaired the Missouri Soil & Water Districts Commission. She also served as the first woman on the NACD board of directors; regularly conducted conservation tours on the family farm with husband, Jack; served on the St. Charles SWCD board, and worked on the 1985 SWCS national conference in St. Louis.

Objective:

The Betty Broemmelsiek Memorial Scholarships provide financial assistance to students wishing to pursue studies with a natural resource conservation orientation at properly accredited colleges or universities.

Amount:

One \$1,000 First Place scholarship and one \$500 Second Place scholarship will be awarded. Scholarship recipients also receive a complimentary one-year membership in SWCS and the local chapter.

Eligibility:

This scholarship is for students who attended high school in Missouri. The student need not be a SWCS member. Applicants must be in their senior year of high school, or in a full-time undergraduate academic study. They must major in a conservation or natural resource-related field such as soil science, land use planning, forestry, wildlife management, fisheries, agricultural engineering, hydrology, rural sociology, agronomy, water management, agricultural economics, agricultural education, or related environmental protection or resource management curricula. Applicants must attend, or plan to attend, a college or university that is properly accredited by national or regional accrediting bodies, or their equivalence. Financial need will not be a factor in selection.

Applications:

Applications for 2003-2004 must be postmarked by November 28, 2003. The scholarship application form is available on the Missouri Show-Me Chapter SWCS web site home page (<http://swcs.missouri.edu>) or by contacting Beverly Maltzberger, Buchanan County Extension Center 4125 Mitchell Ave., PO Box 7077, St. Joseph, MO 64507-7077, phone (816) 279-1691 email: maltzbergerb@missouri.edu. From the web site, Click to view the 2003-2004 application form online or to download an MS Word document containing the application. (Right-click on the link and save the document, then view in Word.)

Applications should be sent to:

Beverly Maltzberger
Buchanan County Extension Center
4125 Mitchell Ave., PO Box 7077
St. Joseph, MO 64507-7077

Each application must include:

- 1) An essay as described in this announcement
- 2) Two letters of recommendation (school advisor, teacher, employer, community leader, etc.)
- 3) List of positions of leadership and conservation activities, including dates and related organizations
- 4) Copy of the most recently available high school and/or college transcript

Essay:

The theme of the 2004 Betty Broemmelsiek Memorial Scholarship is "The Missouri River Watershed 1804 - 2004, Corps of Discovery Observations Then and Now." Scholarship applications must include a 3 to 5-page essay answering the following question, "What changes in the Missouri River Watershed would Lewis & Clark observe today compared to what they saw in the 1804 Corps of Discovery trip?"

Essays should address all appropriate natural resource information such as land cover, land use, river dynamics, river uses, wildlife species and habitat, and more.

Essay Background Information:

The Missouri River Watershed has undergone many changes in the past 200 years. The westward migration of European settlers had a major impact on the natural resources within the Missouri River Basin. Changes in land use, climate, stream uses and wildlife habitat are just a few of the areas impacted by this new civilization.

Besides mapping the land, Lewis was instructed to acquaint himself in detail with the native inhabitants of the territory, as well as the soil and terrain, animal and plant life, mineral resources, and climate. President Jefferson anticipated that, as time went on, the nation would need more space for expansion, especially for agriculture. He wanted a better understanding of the potential of Louisiana for meeting that need.

As the 2004 celebration of the Lewis & Clark Expedition approaches, now is a good time to pause and reflect on just what it was they observed in 1804 that made settlement of this area so inviting to early Pioneers.

Recognition:

Scholarship recipients will be recognized at the Missouri Natural Resources Conference at Tan-Tar-A Resort, Lake of the Ozarks, Missouri, on January 29, 2004. Cash awards will be made directly to the recipients' college or university.



Landscape Professional Training and Licensing Program November 5-6, 2003 Rickman Center ♦ Jefferson City, MO

Because the Missouri Department of Conservation (MDC) has a stake in your success with the use of native plants, its Grow Native! program has launched an annual Landscape Professional Training and Licensing Program. For \$150, two days of your time, and your commitment to using more native species in your business; you'll get the following:

- ♦ Two days intensive training in a variety of native landscaping techniques
- ♦ Grow Native! Landscape Professional License (good for CEUs, too!)
- ♦ Grow Native! Logo to use on your marketing materials
- ♦ Listing on Grow Native! web site and other promotional materials
- ♦ Lots of Grow Native! information and marketing tools to help increase your native plant business

For more information or to register ...

Call or email Bonnie Chasteen
Ph: 573-635-4376 or Email: chastb@mdc.state.mo.us

Here's some of what you'll learn ...

- ♦ Why native plants are important to conservation
- ♦ How GN! works to promote natives and native plant professionals
- ♦ How natives work on any landscape or how they can help solve any landscape problem: erosion, stormwater control, restoration, mitigation, beautification, etc.
- ♦ Federal, state and NGO incentives for using natives in landscape restoration, mitigation, and new design
- ♦ What Missouri native plants are/aren't
- ♦ Ecoregions – native plant communities (right plant, right place)
- ♦ Basics of large scale native plant landscape design
- ♦ Installation and maintenance: seeds and plugs (when to plant, where to plant, site prep, seeding, planting, maintenance, erosion control)
- ♦ And more!

Another Marketing Tool For Your Business!

Missouri LICA received the following letter from Forest Communications re: a new way to market your business:

For several months our staff has been working to create an online, searchable database of the manufacturers, dealers, distributors, engineers, contractors, and other suppliers dealing in the domains we publish our magazines in - EROSION CONTROL, GRADING & EXCAVATION CONTRACTOR, MUNICIPAL SOLID WASTE MANAGEMENT, and STORMWATER.

We've done it. We've created a database that anyone with access to the web - including your current and prospective customers - can use for free at any time to search for whatever their professional needs dictate. We'll be aggressively advertising the availability of this tool in our own publications, encouraging our combined audience of over 100,000 professionals to use the site whenever they have the need. The value they get from this database (the Forester Online Buyers Guide) is a function of how accurate and complete the information in it is.

As such, I'm writing to you today to let you know that the new Forester Online Buyers Guide is up and running as of this morning, and to invite / request that you go online to the site to list your firm there.

It's completely free for the listing, and once your submission has been approved, you'll get an email providing you with a secure password and logon code. Our staff will not be inputting any data - to insure accuracy, that needs to be done by the company being listed. That means you. At any time in the future, you can go back to update the listing information for your firm. If your area code changes, or a new product is added, or a brand name is changed, just log in and update your listing. Free.

We'll download the information once each year, and a portion of that is what will appear in our printed Buyers Guides or the Products & Services Directory.

To get listed, just go to <http://www.Forester.net> (or any of our other web sites) and click on Buyers Guide, then follow the instructions from there. It should be self-explanatory from there. If there are any questions on getting listed, please give me a call at 805 681 1300 x16.

*Best regards,
Dan Waldman
President*

Forester Communications, Inc.
Phone 805 681 1300 x16
Fax 805 293 8542
Website: www.Forester.net

IRS Issues New Regulations Regarding Depreciation Bonus

The Internal Revenue Service (IRS) issued temporary regulations that provide detailed guidance on the use of the additional first-year, 30-percent depreciation deduction ("depreciation bonus") created by Congress in 2002 and expanded to 50-percent as part of the Jobs and Growth Act earlier this year.

The regulations published by the IRS in the recent Federal Register are intended to serve both as temporary regulations on the use of the depreciation bonus and as proposed permanent regulations.

The temporary regulations were effective Sept. 8, 2003. Comments on the proposed regulations are due by Dec. 8, 2003. Additionally, a public hearing on the depreciation rules has been scheduled for Dec. 18, 2003.

Under the new IRS rules and recent laws passed by Congress, property is eligible for either the 30-percent or the 50-percent depreciation bonus if it meets four criteria:

- 1) The property is of a specified type;
- 2) The original use of the depreciable property commences with the taxpayer after a certain date;
- 3) The property is acquired by the taxpayer within a specific time window; and
- 4) The property is placed in service by a specified date.

Definitions:

"Specified Type"

Property is eligible for the depreciation bonus if it is depreciable under the Modified Accelerated Cost Recovery System (MACRS) and has a recovery period of 20 years or less. Certain computer software, water utility property, and qualified leasehold improvement property also qualifies for the additional first-year depreciation deduction.

"Original Use"

The depreciation bonus applies only to new property. To qualify for the 30-percent depreciation bonus, the original use of the eligible property must commence with the taxpayer claiming the depreciation bonus after Sept. 10, 2001. To qualify for the expanded 50-percent depreciation bonus, the original use of the property must commence after May 5, 2003.

The regulations answer a question frequently asked in the equipment industry: **How does the depreciation bonus apply to rent-to-own equipment transactions?**

The regulations clarify that if property is placed in service by a lessor after the required date and sold to a purchaser within three months of the date on which the property was originally placed in service, the purchaser is eligible to claim the depreciation bonus as long as the user of the equipment has not changed during the three-month period.

In other words, assuming the other requirements are met, an equipment purchaser in a rent-to-own transaction is eligible to claim the depreciation bonus if they purchase the machine within three months of the date on which it is first put into service and if the machine has had only one user during that three-month period. If the equipment is rented or leased for more than three months or if there have been multiple users, under the new IRS regulations the purchaser cannot claim the depreciation bonus.

"Acquisition of Property"

To qualify for the depreciation bonus, the property must also be acquired during a specific time window. Property acquired after Sept. 10, 2001 and before Jan. 1, 2005 is eligible for the 30 percent depreciation bonus enacted in 2002 as long as a written binding contract to purchase the property did not exist prior to Sept. 11, 2001.

Property acquired after May 5, 2003 and before Jan. 1, 2005 qualifies for the 50 percent depreciation bonus enacted this past May as long as no written binding contract for the acquisition of the property was in effect before May 6, 2003.

The regulations define in specific terms what the IRS will consider a binding contract. Among other things, the regulations state that an option to acquire or sell property is not considered a binding contract, nor is a supply agreement that does not specify the quantity and design specifications of the property to be purchased.

"Placed in Service"

Finally, to qualify for the depreciation bonus, the property in question generally must be put in service before Jan. 1, 2005. The "placed in service" provision of the new regulations also clarifies that in a qualified rent-to-own transaction that takes place within three months of the equipment's first use (see discussion under "Original Use" above) property purchased by an equipment lessee will be treated as placed in service by the purchaser during the three month period "but not earlier than the date of the last sale."

For more information, links to the new depreciation bonus rules and additional cost recovery information can be found at: <http://www.depreciationbonus.org>.

[Source: Construction Equipment Guide; Northeast Edition; September 22 issue]

[Editor's Note: Another interesting site with tax information can be found at: www.taxlinks.com.

Can You Believe This?

It's time once again to review the winners of the annual "Stella Awards".

The Stella's are named after 81-year-old Stella Liebeck who spilled coffee on herself and successfully sued McDonalds. That case inspired the Stella awards for the most frivolous successful lawsuits in the United States.

Here are this year's winners:

5th Place tie:

Kathleen Robertson of Austin, Texas, was awarded \$780,000 by a jury of her peers after breaking her ankle tripping over a toddler who was running inside a furniture store. The owners of the store were understandably surprised at the verdict, considering the misbehaving little toddler was Ms. Robertson's son.

5th Place tie:

A 19-year-old Carl Truman of Los Angeles won \$74,000 and medical expenses when his neighbor ran over his hand with a Honda Accord. Mr. Truman apparently didn't notice that there was someone at the wheel of the car when he was trying to steal his neighbor's hubcaps.

5th Place tie:

Terrence Dickson of Bristol, Pennsylvania, was leaving a house he had just finished robbing by way of the garage. He was not able to get the garage door to go up since the automatic door opener was malfunctioning. He couldn't re-enter the house because the door connecting the house and garage locked when he pulled it shut. The family was on vacation, and Mr. Dickson found himself locked in the garage for eight days. He subsisted on a case of Pepsi he found, and a large bag of dry dog food. He sued the homeowner's insurance claiming the situation caused him undue mental anguish. The jury agreed to the tune of \$500,000.

4th Place:

Jerry Williams of Little Rock, Arkansas, was awarded \$14,500 and medical expenses after being bitten on the buttocks by his next door neighbor beagle. The beagle was on a chain in its owner's fenced yard. The award was less than sought because the jury felt the dog might have been just a little provoked at the time by Mr. Williams who had climbed over the fence into the yard and was shooting it repeatedly with a pellet gun.

3rd Place:

A Philadelphia restaurant was ordered to pay Amber Carson of Lancaster, Pennsylvania, \$113,500 after she slipped on a soft drink and broke her coccyx (tailbone). The beverage was on the floor because Ms. Carson had thrown it at her boyfriend 30 seconds earlier during an argument.

2nd Place:

Kara Walton of Claymont, Delaware, successfully sued the owner of a night club in a neighboring city when she fell from the bathroom window to the floor and knocked out her two front teeth. This occurred while Ms. Walton was trying to sneak through the window in the ladies room to avoid paying the \$3.50 cover charge. She was awarded \$12,000 and dental expenses.

1st Place:

This year's run away winner was Mr. Merv Grazinski of Oklahoma City, Oklahoma. Mr. Grazinski purchased a brand new 32-foot Winnebago motor home. On his first trip home, (from an OU football game), having driven onto the freeway, he set the cruise control at 70 mph and calmly left the drivers seat to go into the back and make himself a cup of coffee. Not surprisingly, the R.V. left the freeway, crashed and overturned. Mr. Grazinski sued Winnebago for not advising him in the owner's manual that he couldn't actually do this. The jury awarded him \$1,750,000 plus a new motor home. The company actually changed their manuals on the basis of this suit, just in case there were any other complete morons buying their recreation vehicles.

Treasury Issues Guidelines To Allow Greater Flexibility In Vehicle Write-Off

One of the more perplexing sections of the IRS code for small businesses to navigate and understand is how and when to depreciate a vehicle that is used for business. One of the major determining factors of whether you can use a generous liberal standard of write-offs or the very restrictive rules that fall under Section 280F is if the Gross Vehicle Weight is over 6000 pounds. Generally, if a vehicle is over 6000 pounds the liberal rules apply; under, the restrictive rules are in control.

This summer, the Treasury Department issued regulations that took a step forward in making that determination less dependent on the 6000 pound test. Basically, the regulation says that if you buy a light truck or van of any weight (presumably an SUV falls under this category) and make modifications that will render it fit for only business use, then you may use the more liberal write-off sections of the code.

What changes you would have to make is still a bit unclear, but outfitting the truck with racks, removing the right front seat, or installing specialized equipment in the back may all qualify.

Although the U.S. Chamber of Commerce appreciates the step forward the Treasury made in its release, it is not as far as they could or should have gone. Furthermore, legislative action is needed to address the complicated, convoluted nature of section 280F and its application to the business use of all vehicles. The U.S. Chamber of Commerce is committed to working with Congress on a legislative fix that will allow businesses to write-off their vehicles on the basis of the percentage of business use and not the cost or weight of the vehicle.

[Source: U.S. Chamber of Commerce Report; August 21, 2003]

Some Federal Issues Of Concern

OSHA Hand-Digging Interpretation Letter:

An Occupational Safety and Health Administration (OSHA) Standard Interpretation Letter, dated July 7, 2003, has caused an uproar regarding the use of hand-held tools, such as a shovel, to locate underground utilities.

The Interpretation Letter was not meant to prohibit the use of hand-held tools in locating underground utilities. Hand-held tools are considered "other acceptable means" to locate utilities only after other methods such as contacting the utility owner and using other detection methods have been exhausted. Since the wording of the letter is causing confusion, OSHA will decide within the next few days to "modify, clarify, or rescind" the Interpretation Letter.

*[Source: Construction Legislative Week in Review;
October 2, 2003]*

Federal Government Avoids Shutdown - Passes One Month Continuing Resolution:

With only three of the thirteen appropriations bills completed by the end of fiscal year 2003, Congress approved a continuing resolution (CR) that funds all the federal government and its programs until October 31. The funding for most of the federal construction programs is part of the CR. The construction programs will be funded at last year's funding levels for the duration of the CR. During October, Congress will work to complete action on the remaining ten appropriations bills.

*[Source: Construction Legislative Week in Review;
October 2, 2003]*

Water War On the Missouri

Last month, a federal judge ordered the Army Corps of Engineers to drop water levels on the Missouri River to benefit a fish and a couple of shore birds. That action had a direct correlation to barges running aground in the mighty Mississippi.

River commerce provides 25,000 jobs in St. Louis, the nation's third-largest inland port and the demands of upstream factions to withhold water for recreation combined with the environmentalists desire to return the river to Pre-Columbian conditions has people ready to fight.

Lynn Muench, spokesman for the American Waterways Operators said; "This is a water war," while Chad Smith of American Rivers scolded Missouri for its refusal to go along with compromise proposals saying; "They need to understand it's the 'Missouri River, not Missouri's River.'"

But officials argue our state is not the only one affected. At times, the Missouri provides as much as two-thirds of the water that supports millions of tons of commerce on the Mississippi and if the water flows are subject to continued interruption, businesses in other regions could suffer, as well.

Senator Kit Bond (R-MO) has managed to slip riders into critical bills that so far have blocked change on the river and he claims an ally in President Bush who has publicly expressed his opposition to manipulation of the river's flow.

[Source: Liberty Matters: October 2, 2003]

NRCS Announces NAACF

The Natural Resources Conservation Service (NRCS) released a notice in the Federal Register September 10, announcing the availability of the draft National Animal Agriculture Conservation Framework (NAACF) for a 45-day public review and comment period. This National Framework presents an approach for assisting livestock and poultry producers with voluntary, proactive efforts to foster environmentally sound and economically viable production.

If you are interested in reviewing this document, the full text of the NAACF and related items are located on the NRCS Homepage at: <http://www.nrcs.usda.gov/programs/afo>, or a hard copy can be obtained from Angel L. Figueroa, or by calling the MLICA office (573-634-3001).

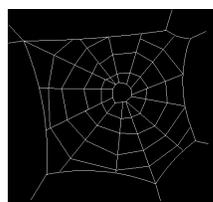
Comments and requests should be addressed to:

Angel L. Figueroa
Natural Resources Specialist
Natural Resources Conservation Service
5601 Sunnyside Ave., Stop Code 5473
Beltsville, MD 20705

or through email: angel.figueroa@usda.gov.

State NRCS offices, with the help of State Technical Committees, provided the foundation for the development of the draft and comments will assist in the development of the final version. Comments on the draft NAACF must be received by October 27, 2003.

If you have any questions please contact Terry Cosby at NRCS in Columbia: (573) 876-0900.



From The Web

Since most of us are not very speedy, nor very accurate, typists, there are short cuts we can use to express ourselves on the web. Here are a few:

Emotions (Hint: Look at them sideways!)

- :-) Happiness/Joking (a smile)
- ;-) Playfulness (a wink)
- :(Sadness
- :-O Surprise
- :-P Teasing (sticking out tongue)

Acronym Meanings

- | | |
|----------|-----------------------------|
| BTW - | By The Way |
| FWIW - | For What Its Worth |
| IMO - | In My Opinion |
| IMHO - | In My Humble Opinion |
| IMNSHO - | In My Not So Humble Opinion |
| IOW - | In Other Words |
| IIRC - | If I Recall Correctly |
| Prolly - | Probably |
| THX TX - | Thanks Thanks |
| U - | You |
| WTG - | Way To Go |
| 2 - | to (or two or too) |

What The @#%&! Happened?

Not one of these taxes existed 100 years ago and our nation was the most prosperous in the world, had absolutely no national debt, had the largest middle class in the world and Mom stayed home to raise the kids. What happened?

Accounts Receivable Tax	IRS Penalties (tax on top of tax)	Telephone federal universal service fee tax
Building Permit Tax	Liquor Tax	Telephone federal, state and local surcharge taxes
Capital Gains Tax	Local Income Tax	Telephone minimum usage surcharge tax
CDL license Tax	Luxury Taxes	Telephone recurring and non-recurring charges tax
Cigarette Tax	Marriage License Tax	Telephone state and local tax
Corporate Income Tax	Medicare Tax	Telephone usage charge tax
Court Fines (indirect taxes)	Property Tax	Toll Bridge Taxes
Dog License Tax	Real Estate Tax	Toll Tunnel Taxes
Federal Income Tax	Septic Permit Tax	Traffic Fines (indirect taxation)
Federal Unemployment Tax (FUTA)	Service Charge Taxes	Trailer registration tax
Fishing License Tax	Social Security Tax	Utility Taxes
Food License Tax	Road Usage Taxes (Truckers)	Vehicle License Registration Tax
Fuel permit tax	Sales Taxes	Vehicle Sales Tax
Gasoline Tax (42 cents per gallon)	Recreational Vehicle Tax	Watercraft registration Tax
Hunting License Tax	Road Toll Booth Taxes	Well Permit Tax
Inheritance Tax Interest expense (tax on the money)	School Tax	Workers Compensation Tax
Inventory tax IRS Interest Charges (tax on top of tax)	State Income Tax	
	State Unemployment Tax (SUTA)	
	Telephone federal excise tax	



Missouri Land Improvement Contractors Association

1101 West High Street
Jefferson City, MO 65109