

Reguletter

Your Federal Security Plan Costs Receive Tax Credit

Section 450 of the Internal Revenue Code, which was created by the recently enacted Farm Bill, provides a substantial new \$100,000 agricultural chemicals security tax credit per facility for the agricultural chemical industry that specifically includes agricultural aviation facilities. There has been recognition that the ag fertilizer and chemical industry is subject to an increasing number of legally mandated and recommended federal, state and local security improvements. This new law provides a substantial tax credit to offset some of the economic costs of creating and improving new and improved security plans. How can you use this tax credit? Facility operators should work with facility security experts and the facilities tax experts who understand facility security plans and know how to apply the tax law and calculate the proper tax credit. MCPR believes that you will find that tax preparers will be comfortable in answering questions because the new tax credit is, for all intents and purposes, the same as Section 179. The new credit actually goes against the Section 179 limits, so the only questions that should arise is what security-related items are candidates to claim. Anything security-related is acceptable as long as you make your final decision based upon being able to document and justify your claim with the IRS if you are audited... same decision you make for any IRS filing. For more information on the Agricultural Aviation Industry Tax Credit visit the MCPR website at, www.mcpr-cca.org. (National Agricultural Aviation Association, Asmark Institute)

New Decal to Mark Aqua Ammonia Tanks

A new decal to mark aqua ammonia tanks has been developed and added to the Asmark Institutes decals that can be ordered through MCPR. The new decal was developed in conjunction with Asmark's work with the Western Plant Health Association on the new Aqua Ammonia training program and handbook. As with other Asmark Institute decals, this new decal has been designed to consolidate three marking requirements into one decal. (Asmark Institute)



PPR Forms for 2008 Change, Expanded

EPA Form 3540-16, Pesticide Report for Pesticide-Producing and Device-Producing Establishments, is used to collect pesticide production information. On December 30, 2008, EPA posted a revised form and set of instructions to their website. The look of the form has changed for the 2008 reporting year, with some of the biggest changes being to the Product Classification section. The number of categories used to classify products has been expanded to better identify the products being reported. The numbering system will also change for the existing classifications listed. Contacts at U.S. EPA report the new form and instructions must be used for submission of the reporting year 2008. The Asmark Institute staff is busy reviewing the changes, building the new form and revising the classification codes that are affected. Type, <http://www.epa.gov/compliance/monitoring/programs/fifra/establishments.html>, into your browser for more information. (Asmark Institute)

Do Your Drivers Know Where Their HazMat Shipping Papers Are?

Hazardous materials shipments must be accompanied by proper shipping papers. During transport by highway, the driver is responsible for maintaining the shipping papers in accordance with the Hazardous Materials Regulations, so that they are easily accessible to and recognizable by authorities in the event of an incident, accident, or inspection. The following specific requirements are for hazardous materials shipping papers accompanying a shipment of hazardous materials transported by highway:

- if a hazardous materials shipping paper is carried with any other papers, it must be clearly distinguished by either distinctively tabbing it or by having it appear first;
- when the driver is at the vehicle controls, the hazardous materials shipping paper must be within immediate reach, when the driver is restrained by the seat belt;
- the hazardous materials shipping paper must be either readily visible to a person entering the driver's compartment, or in a holder that is mounted on the inside of the door on the driver's side of the vehicle;
- when the driver is not at the vehicle controls, the hazardous materials shipping paper must be in a holder mounted on the inside of the driver's door, or on the driver's seat in the vehicle.

Reminder! Don't forget to maintain a copy of each of your shipping documents for a period of two years from the date of origin. DOT regulations require it! (Asmark Institute)

Rule Merges Medical Examiner's Certificate and CDL

The Federal Motor Carrier Safety Administration (FMCSA) has issued a final rule merging the medical examiner's certificate with the commercial driver's license (CDL). As of January 30, 2012, an interstate driver who holds a CDL will be required to provide the original or a copy of their medical examination certificate to their state driver licensing agency. The rule appeared in the December 1, 2008, Federal Register and requires all interstate CDL holders to provide this information by January 30, 2014. The licensing agency will be required to record on the driver's Commercial Driver License Information System (CDLIS) record information from the medical examiner's certificate along with the driver's certification about whether they are subject to the qualification requirements in Part 391 of the Federal Motor Carrier Safety Regulations.

Beginning January 30, 2012, this regulation will eliminate the requirement that an interstate CDL holder possess the original or a copy of the medical examiner's certificate, as the required information will be placed on the driver's record by the state driver licensing agency. Because the medical examination information is included on the motor vehicle record, beginning January 30, 2012, carriers will no longer be required to maintain the original or a copy of the certificate in the CDL holder's driver qualification file. Motor carriers will be required to review and place in the driver's qualification file a copy of the driver's motor vehicle record. This final rule only applies to interstate CDL holders and motor carriers who employ CDL holders. Intrastate CDL holders and drivers of commercial motor vehicles who do not operate vehicles requiring a CDL will still be required to provide the original or a copy of the medical examiner's certificate to the motor carrier to be placed in the driver's qualification file. They will also continue to carry an original or a copy of the certificate. (Asmark Institute)

No Changes to Final Hours-of-Service Regulations

The Federal Motor Carrier Safety Administration (FMCSA) has answered the Court and its critics, crafting an hours-of-service regulation that leaves all of the current requirements intact. The final rule continues to allow property-carrying commercial motor vehicle drivers to drive up to 11 hours within a 14 hour, non-extendable window, following at least 10 consecutive hours off duty. The rule also allows motor carriers and drivers to continue to restart calculations of the weekly on-duty limits after the driver has at least 34 consecutive hours off duty. The rulemaking is in response to a July 2007 decision by the U.S. Court of Appeals for the District of Columbia Circuit that vacated the 11-hour driving limit and 34-hour restart provision. The Court's decision was the result of two court challenges filed in early 2006 by groups headed by Public Citizen and the Owner-Operator Independent Drivers Association (OOIDA). FMCSA issued an interim final rule in December 2007, keeping the regulations in place while the agency gathered public comment and additional data. In the final rule, FMCSA cites numerous studies and surveys as well as data gathered for the 2007 interim final rule and 2005 final rule as justification of the current limits. FMCSA has set a January 19, 2009, effective date for this final rule. (Asmark Institute)

The New Federal Minimum Wage: Much Ado About Nothing for Many Until 2008

Few Minnesota employers probably even noticed that, effective July 24, 2007, the federal minimum wage increased from \$5.15 to \$5.85 per hour. That's because the seventy-cent increase affected only a handful of Minnesota employers. Minnesota's minimum wage of \$6.15 for large employers (those companies with annual gross sales made or business done of \$625,000 or more) already exceeded the new federal minimum. The federal increase affected only Minnesota small employers (those companies with annual gross sales made or business done of less than \$625,000) who, because of their size, were allowed to pay the previous Minnesota minimum of \$5.25. However, when the federal minimum increases automatically take effect again in 2009, many more Minnesota and regional employers will be affected. The federal minimum rose to \$6.55 on July 24, 2008 and will rise to \$7.25 on July 24, 2009. When the federal and state minimums differ, employers must pay the higher wage. (FredNEWS: Bank & Finance)

IRS Announces 2009 Standard Mileage Rates

The Internal Revenue Service (IRS) has issued the 2009 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes. Beginning January 1, 2009, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) is 55 cents per mile for business miles driven; 24 cents per mile driven for medical or moving purposes; and 14 cents per mile driven in service of charitable organizations. The new rates for business, medical and moving purposes are slightly lower than rates for the second half of 2008 that were raised by a special adjustment mid-year in response to a spike in gasoline prices. The business mileage rate was 50.5 cents in the first half of 2008 and 58.5 cents in the second half. The medical and moving rate was 19 cents in the first half and 27 cents in the second half. The rate for charitable purposes is set by law and is unchanged from 2008. (Asmark Institute)

Pipeline and Hazardous Materials Safety Administration Safety Advisory regarding Anhydrous Ammonia Nurse Tanks

The Pipeline and Hazardous Materials Safety Administration has sent out a safety advisory that all anhydrous ammonia/nurse tank owners, fillers, transporters, users, repair stations, welders, inspectors and related associations should be aware of. The letter states that based on 8 recent enforcement investigations, PHMSA is greatly concerned with the lack of compliance and understanding of the minimum safety requirements for nurse tanks. In the advisory, PHMSA lists the areas of non-compliance and safety problems they noticed frequently. If you deal with anhydrous ammonia please review the safety advisory letter from PHMSA. The advisory letter can be found on the MCPR webpage, www.mcpr-cca.org. (USDOT)

This information is believed to be reliable by MCPR, However, because of constantly changing government regulations, interpretations and applicability or the possibility of human, mechanical or computer error, MCPR does not guarantee the information as suitable for any particular purpose.