Bill Putting Farmers At Competitive Disadvantage Vetoed By Governor

Governor Arnold Schwarzenegger last week vetoed a California Chamber of Commerce-opposed “job killer” bill that would have harmed California farms and farm workers.

SB 1121 (Florez; D-Shafter) would have placed farms at a competitive disadvantage, increased cost of doing business for California farmers, and reduced available resources to invest in workers and farms by removing overtime exemption for agricultural employees.

California’s farmers and its labor protections for agricultural workers are the most progressive in the nation. No other state requires overtime pay for agricultural workers once they have exceeded 40 hours of work in a workweek. In contrast, California agricultural workers receive overtime pay for hours worked after the tenth hour in a workday—a provision not found in any other state.

Additional Burdens

In his veto message Governor Schwarzenegger agreed and explained that, “unfortunately, this measure, while well-intended, will not improve the lives of California farmers and farm workers.”

Key Tax Changes

Key tax changes include:

- A permanent tax rate increase of one percentage point for every personal income tax (PIT) bracket except the top bracket. This increase in PIT rates would be for the 2010 tax year, so in effect would be retroactive to all income earned this year, even though it would be implemented in the fourth quarter. Also, the one-quarter percentage point “temporary” increase in PIT rates enacted in 2009 would be made permanent.
- A permanent increase in the vehicle license fee of one-half percentage point. The rate would rise to 1.65 percent, and would remain at that rate permanently, rather than dropping back to its 0.65 percent rate, as contemplated by the 2009 “temporary” tax hikes.
- The state sales tax would be reduced by three-quarters of a percentage point in October and another three-quarters percentage point the following July. Added to the expiration of the temporary one-cent increase, the state sales tax rate would drop from 6 percent today to 3.5 percent in 2011–12. Local sales taxes levied by cities, counties and transportation districts would not be affected.

The effect of this “tax swap” would be to increase net taxes by $1.7 billion this year, which would steadily increase so that by the 2015 fiscal year, the net permanent tax increase would be $3.3 billion. Democrats point out that federal deductibility of state income and vehicle taxes would reduce the aggregate net tax increase for taxpayers; translating to a savings this year and next, and a net increase after federal deductions of about $140 million by 2015.

Corporate Tax Increases

Other tax increases are focused on corporate taxpayers:

- Impose a new severance tax of 10 percent on the value of oil produced only in California.

New Budget Proposal Creates Permanent Tax Increases

Democrat legislative leaders this week released their latest budget proposal, called the “Jobs Budget,” which again is heavy on tax increases and light on boosting the state’s economic competitiveness.

Touted as “saving 430,000 jobs,” the plan (released on August 3) would increase taxes by $4.7 billion and continue speculative budget cuts and one-time loans and revenues to support ongoing programs.

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See Budget: Page 4
Labor Law Corner

Employers’ Frequently Asked Questions Regarding I-9 Forms

We have recently been auditing our I-9 file and have several questions:

- **How long do we have to complete the I-9 Form?**

Recently, the U.S. Citizenship and Immigration Services (USCIS) stated in an E-Verify training program that employers have three days after the date of hire to complete the I-9 Form. While this appears to be inconsistent with all prior information on the time to complete the I-9—within three business days of hire, the USCIS has confirmed that if an employer is in an E-Verify program, they have one additional day to complete both E-Verify and Section 2 of the form. Employers that are not in an E-Verify program should stick with the requirement to complete the form within three business days of hire.

- **How long do we wait until an employee brings us a work authorization document? The employee was given 90 days but it has now been six months and we have no document.**

Assuming that the employee is a new hire, there is no grace period under the 2009 regulations to produce an original document. All original documents must be presented at the time that the I-9 is certified. Under the old regulations, a new hire had 90 days if the employee could produce a receipt that showed that they had gone down and applied for a document. Now, there is no grace period if the new hire fails to produce a document within three days of hire.

If the employee was originally hired with a work authorization document and that document has expired, there is no grace period either under the current or prior regulations. The employee is required to produce a document prior to the original expiration date in order to remain authorized to work.

- **Some of our I-9 Forms are very old and don’t look so good, since a new I-9 Form came out last year should we just go ahead and have everyone complete a new form?**

No, there is no expiration date on an I-9 Form and there is no requirement that a new form be filled out whenever I-9 Forms are revised. The original form that was completed at the time of hire is the form that should be retained throughout employment. The fact that it does not look so good is irrelevant as long as it is legible.

- **We have found many I-9 Forms with expired driver’s licenses or U.S. passports, should we have them fill out a new I-9 Form?**

No, identity documents such as a driver’s license or a U.S. passport need only be current at the time of hire. Only work authorization documents need to be kept current throughout employment.

- **Are we required to make and keep copies of documents with the I-9 Form?**

No, the I-9 Form instructions do not require that you make or retain a copy of any document presented. Originally, when the law was first passed, employers were concerned about being able to prove that they had, in fact, seen the documents. The only requirement is that you certify that you have seen original documents. While you may choose to keep copies, a concern is the potential for identity theft.

- **How long do we keep I-9 Forms?**

We were confused and went through and discarded all I-9 Forms that were older than three years.

I-9 Forms should be retained for all employees throughout their employment. After employment has ended, an I-9 Form must be retained for at least three years from the date of hire, or one year from the date of termination, whichever is longer.

The Labor Law Helpline is a service to California Chamber of Commerce preferred and executive members. For expert explanations of labor laws and Cal/OSHA regulations, not legal counsel for specific situations, call (800) 348-2262 or submit your question at www.hrcalifornia.com.

CalChamber-Sponsored Seminars/Trade Shows

More information at www.calchamber.com/events.

**Business Resources**


Proposition 25 Eliminates Voters’ Rights; Repeals Protection Against Tax Increases

An initiative sponsored by government worker unions has qualified for the November ballot—and it may well be the most threatening issue facing businesses and taxpayers in 2010.

So what does it do? According to sponsors, Proposition 25, the “On Time Budget Act,” merely reduces the legislative vote requirement to pass the state budget from two-thirds to a simple majority, and stops paying legislators if the budget is late.

But when you think about it, why would the California Federation of Teachers, California Faculty Association, California School Employees Association, California Professional Firefighters, Professional Engineers in California Government, California Nurses Association and American Federation of State, County and Municipal Employees invest millions of dollars in a measure simply to reduce the vote on the state budget?

What else does it do that its sponsors are not talking about?

Eliminates Voter Referendum

A more accurate title for Proposition 25 would be the “Majority Vote for Everything and Bye-Bye Referendum Act.”

First, the measure eliminates—yes, eliminates—the ability to subject certain bills to voter referendum. That is, bills “providing for appropriations related to the budget bill” may be approved by a majority vote of the Legislature, and take effect immediately without voter recourse to using the referendum process.

Repeals Two-Thirds Vote

Second, Proposition 25 effectively repeals the protection of the legislative two-thirds vote requirement for certain bills that increase taxes, enact general obligation bonds and allow the Legislature to increase its living expenses, among others. That is, bills that likewise provide “for appropriations related to the budget bill” that would otherwise require a two-thirds vote to take effect would no longer be subject to that vote threshold.

Imagine the implications of this measure.

Substantive changes in statutes that have in the past been subject to voter referendum could be passed by a majority vote, as long as they include an appropriation that is related to the budget—certainly a minimally attainable threshold.

Guest Commentary
By Loren Kaye

For example, in 2004 employers beat back a “pay-or-play” employer health care mandate with a voter referendum, Proposition 72. In 2000, employers rolled back the Legislature’s major expansion of tort liability with Propositions 30 and 31. It is highly likely that the measures repealed by these referenda would never have been subject to this voter accountability tool in the first place had the “On Time Budget Act” been in effect.

These are just the real world examples; many other measures devastating to various industries have been halted in the Legislature because of the legitimate threat of referendum. Top of the list would be new fees on products or business activities, which could be enacted by a majority vote of the Legislature—and take effect immediately without the threat of a referendum.

Rescinds Constitutional Protections

Even more insidious is the measure’s deft attempt to repeal important taxpayer procedural protections that are enshrined in the constitution. Proposition 25 states that “notwithstanding any other provision of law or of this constitution…bills providing for appropriations related to the budget bill” may be passed by a majority vote of the Legislature.

Consider these existing constitutional protections that currently require a two-thirds vote of the Legislature:

- If a tax measure also includes an appropriation related to the budget, it could be approved by a majority vote of the Legislature—in effect repealing a central tenet of Proposition 13.
- If a bill authorizing general obligation bonds, subject to voter approval also includes an appropriation related to the budget, it could be approved by a majority vote of the Legislature.
- If a bill to change the travel and per diem expenses of the Legislature also includes an appropriation related to the budget, it could be approved by a majority vote of the Legislature.

More Deficit Borrowing

Proposition 25 also would legalize borrowing to cover budget deficits along the lines recently attempted (and abandoned) by Assembly Speaker John Perez (D-Los Angeles). If a bill authorizing deficit borrowing without a vote of the people also includes an appropriation related to the budget bill, it could be approved by a majority vote of the Legislature.

The majority vote for the budget is the tip of the iceberg—hidden just below the surface are higher taxes, the elimination of voters’ rights and even more spending by legislators. You can be sure that proponents of Proposition 25 are holding their breath and hoping that California voters crash head-on into this iceberg.

More Information

For more information visit www.no25yes26.com.

Loren Kaye is president of the California Foundation for Commerce and Education, a non-partisan, non-profit corporation that functions as a “think tank” for the business community in California and is affiliated with the California Chamber of Commerce.
Budget Proposal Includes Permanent Tax Increases

From Page 1

● Continue suspending the use of net operating loss carry forward deductions and postpone the new net operating loss carry back deduction for another two years.

● Suspend for two years the new ability of unitary groups to fully utilize certain tax credits by sharing them with their affiliates.

● Suspend for two years the new tax incentive for companies to add jobs and facilities in California, also known as the Single Sales Factor (SSF) formula in calculating corporate income tax apportionments.

These business tax increases would amount to about $2.7 billion in new revenues for this budget year.

Negative Impact on Jobs

California Chamber of Commerce President and CEO Allan Zaremberg issued a statement saying, “Any budget proposal enacted during an economic downturn must, first, do no harm. The illegal oil severance tax and elimination of the SSF, both proposed in the Democrat plan, would have an adverse impact on California jobs.

“Imposing a new tax on California oil will make ours the highest taxed oil in the country, leading to job loss in those communities that produce oil in our state and higher gasoline prices for all Californians. These proposals would clearly put California at a competitive disadvantage and kill jobs,” continued Zaremberg.

“Secondly, any proposed budget proposal enacted during economic hard times must do everything possible to improve the private sector job climate,” Zaremberg said. “Taxing investment in California by eliminating the SSF and increasing the price of oil extracted only in California would be yet another set of roadblocks for employers to overcome here. Allowing the SSF to go into effect, as negotiated and voted on during last year’s budget solution, will create much-needed investment in people and property.

“We must be looking for ways to reduce costs and burdens on job creators so that we can generate the revenue needed to pay for vital government services going forward.”

Creates Tax Amnesty Program

The proposal also includes a provision that would establish a new tax amnesty program related to “abusive tax avoidance transactions” along with severe penalties that build on existing penalties in state and federal law that could harm innocent taxpayers. The provision is similar to that contained in AB 2498 (Skinner; D-Berkeley), which was bottled-up in a Senate committee last month.

Imposing a series of complex new definitions, standards and penalties would leave taxpayers unaware of their responsibilities related to the amnesty program, create confusion that would ensnare unwitting, law-abiding taxpayers and expose California employers to exorbitant and duplicative penalties.

Out-of-State Sales Tax

Another provision in the package being finalized by the conference committee this week seeks to commandeer out-of-state retailers to collect sales tax on behalf of the state. The approach here mirrors that included in ABX 17 (Evans; D-Santa Rosa) from last summer, which targeted Internet retailers who advertise and sell through California-based websites.

While the Franchise Tax Board estimates the proposal will generate approximately $100 million annually, outcomes in other states like New York that have already adopted similar laws, suggest that the state may actually lose revenue from harm to in-state Web businesses that will be dropped by retailers seeking to get around the law.

There are serious constitutional issues raised by the proposal, and similar laws are currently being litigated in several states. ABX3 17 was vetoed by Governor Arnold Schwarzenegger after a large Internet retailer threatened to sever all of its advertising relationships with California websites if it became law.

Continuing Bad Habits

In addition to the $4.7 billion in tax increases in the budget proposal, the proposal also makes what it claims is $8.3 billion in budget cuts, assumes $4.1 billion in federal fiscal relief, assumes an improved economy will boost existing revenue streams by another $1.4 billion, borrows and shifts revenues from other sources by $2.7 billion and suspends the application of the Proposition 98 school funding guarantee, to free more than $3 billion for other General Fund purposes.

Zaremberg concluded, “Finally, it is troubling to see legislators, once again, proposing to use one-time money to fund ongoing programs. Even if the federal money they are counting on comes through, using this strategy, we will find ourselves in the same predicament next year.”

The state budget is now 37 days late.

CalChamber-Sponsored Seminars/Trade Shows

From Page 2


CalChamber Calendar

Public Affairs Council Post-Election Retreat

November 10–12
CalChamber: Cap-and-Trade Plan Must Incorporate Cost Containment Mechanisms

The California Chamber of Commerce recently submitted a letter to the California Air Resources Board (CARB) commenting on the rules to implement California’s landmark climate change law, AB 32.

The July 12 letter was an opportunity to comment on CARB’s proposed implementation of a cap-and-trade program under AB 32 (Global Warming Solutions Act) as discussed during a June 22 public workshop for cost containment and offset policy.

The CalChamber hopes to serve as a constructive voice and ensure the state meets the greenhouse gas emission reductions required by AB 32 while maintaining the competitiveness of California businesses and protecting interests of consumers and workers.

CARB is currently gathering comments on proposed rules for a cap-and-trade program that would set a maximum limit for greenhouse gas emissions while allowing regulated industries to buy or trade emissions credits to meet the goal of reducing greenhouse gas emissions as established by AB 32.

Cost Containment Mechanisms

The CalChamber’s letter included the following comments.

● Cost containment. The CalChamber has urged that AB 32 incorporate cost containment mechanisms that may be needed to ensure California companies can remain competitive with those in other states and nations.

It is important that cost containment mechanisms be given consideration in order to prevent companies from becoming “leakage-prone” as well as to protect both businesses and consumers from unacceptably high prices. The CalChamber maintains its position that a robust offset program is a key cost containment mechanism.

Expanding the allowable use of offsets is a sound policy choice as numerous economic studies, including CARB’s own analysis, have shown that they are the best market-based alternative to reduce costs and limit leakage, ensure protection for California consumers and keep California industries competitive.

● Offsets. The state should be sending strong signals now that offset projects will play a significant role in providing cost-effective emission reduction strategies to contain allowance costs for companies that want to keep jobs and expand in California. A successful cap-and-trade program should not be a California-only unilateral approach, but should instead allow for seamless linkage with other regional and international programs.

The CalChamber agrees with Governor Arnold Schwarzenegger’s March 24 letter to CARB Chair Mary Nichols that urges for availability of an “ample supply of high-quality offsets” in the program. This would redirect CARB to reevaluate the 4 percent offset limit proposed in its Cap-and-Trade Preliminary Draft Regulation (November 24, 2009). As addressed by staff at the June 22 workshop, the CalChamber is supportive of increasing the offset availability to at least 8 percent of total emissions under the cap, again emphasizing the importance of offsets as an effective cost containment mechanism.

In light of the offset discussion at the workshop, the CalChamber encourages CARB to consider the inclusion of other offset protocols outside of those currently in consideration/development by CARB.

The CalChamber believes the key to the availability of quality offsets is for CARB to design a program that accepts other approved offsets including the Climate Action Registry. Having overly restrictive requirements for offsets as those discussed at the workshop could ultimately jeopardize the available offset supply for use in California, making California’s program less compatible. CARB must ensure that limited linkage and limited offsets do not preclude a cost-effective program.

Additionally, the CalChamber believes offsets should not have geographic limitations. While CARB states that there will be no geographic limits, the June 22 workshop presentation stated that “offset projects must be located in the United States, Canada or Mexico in order for CARB to issue credits.” A unilateral approach or one that sets geographic limitations poses leakage potential, undermining the dual environmental and economic purpose of the program.

Climate change is a global issue that requires a global solution.

● Enforcement and Liability. The CalChamber expressed concern with CARB’s direction on enforcement and liability of offset providers and buyers should the offsets be deemed ineligible by CARB. The CalChamber opposes buyer liability among regulated entities and believes that enforcement of such liability negates the purpose of “approved offsets.”

Imposition of liability upon the buyer creates uncertainty that could suppress the market.

Staff Contact: Brenda M. Coleman

They won’t know unless you tell them. Write your legislator.
calchambervotes.com
CalChamber-OPposed Health Care Benefit Mandate Bills Still Alive In Legislature

Five California Chamber of Commerce-OPposed health care benefit mandate bills that would increase health care premiums for employers and individuals by requiring coverage for specific benefits are still moving through the Legislature.

The CalChamber opposes mandating specific benefits because mandates increase the costs of health care premiums and increases the ranks of the uninsured by making coverage less affordable.

The federal health care bill establishes an “essential health benefits package.” At this time, it is not yet known specifically what will be covered as an essential benefit. What is covered may not be known until federal regulations are finalized.

What is clear is that in the insurance exchange created by the federal health care bill, for any individual that receives a subsidy, the state must pay for any benefits mandated in excess of the federal essential benefits, which will increase the cost to the state. Outside the exchange, benefit mandates—as they do now—increase premiums for the private sector.

Furthermore, several of these bills exempt the California Public Employees’ Retirement System (CalPERS)—the public employees’ health coverage program—in order to keep costs from rising for CalPERS members while imposing these further costs on the private market. While this exemption spares public employers from the increased costs, it means that private employers, employees and consumers will be expected to shoulder the increased costs. If this is such an important expansion of benefits, it does not make sense that public employees should be exempted.

Health Care Mandates

The following are health care coverage benefit mandates that are awaiting action in the Legislature, along with their status.

- **AB 1600 (Beall; D-San Jose).** Increases health care premiums by mandating that health plans and insurers provide parity coverage for an expanded list of approximately 400 mental disorders. Senate Floor
- **AB 1825 (De La Torre; D-South Gate).** Increases health insurance premiums and increases the ranks of the uninsured by mandating that all health insurance policies provide maternity coverage. Senate Appropriations Committee Suspense File

Bill Putting Farmers At Competitive Disadvantage Vetoed By Governor

From Page 1 of California’s agricultural workers and instead will result in additional burdens on California businesses, increased unemployment, and lower wages.”

**Industry Flexibility**

Because farmers, their employees and their operations are critically affected by the uncontrollable whims of nature and the seasonality of agricultural production, the agriculture industry needs considerably greater flexibility in scheduling work and wage laws than do other industries. State and federal laws recognize this reality.

Federal law exempts persons employed in agriculture from overtime pay, and the California Industrial Welfare Commission understood and accepted the need to allow for a 10-hour workday in California’s farm fields. In fact, the commission expressly rejected proposals for an eight-hour workday to “substantial evidence to warrant a 10-hour day instead...The Commission received no compelling evidence to change it.”

**Impact on Family Farmers**

The CalChamber believes that if SB 1121 had been signed, it would have backfired, hurting family farmers and cutting agricultural workers’ paychecks. California’s family farmers cannot successfully compete with other states and nations if they are forced to increase their production costs. Profit margins in agriculture are razor-thin—farmers cannot remain successful if they must absorb a 10 percent increase in labor costs.

Consequently, farmers would have likely avoided paying overtime pay by limiting worker hours and hiring more workers to make up the difference. These changes would have resulted in at least a 20 percent reduction in the income of most agricultural workers during peak harvest season.

**Agriculture Key to Recovery**

SB 1121 would have undermined the ability of California agriculture to lead the state to economic recovery. Agriculture has proven to be the one bright spot in the California’s otherwise bleak economy.

California farmers already face many regulatory and legal burdens that do not encumber farmers in other states and countries. SB 1121 would have represented yet another obstacle and layer of bureaucracy that continues to tilt the economic playing field away from California farmers, putting them at a competitive disadvantage.

**Staff Contact:** Marti Fisher
New ‘Job Killer’ Bill Creates Economic Instability, Chills State’s Recovery

The California Chamber of Commerce has identified a new “job killer” bill that would create economic instability and unpredictability, and chill investment and growth that would otherwise aid California’s economic recovery.

AB 1511 (De León; D-Los Angeles) increases taxes for California employers and delays the state’s economic recovery by repealing the Net Operating Loss (NOL) carry back deduction, making the single sales factor apportionment formula mandatory and extending the suspension of the NOL carry forward deduction and unitary credit sharing.

These four employer-community supported proposals were adopted as a stimulus package to help offset the hit California employers took under the 2009 budget deal, which raised taxes by more than $12 billion to show the state’s continued commitment to keeping businesses in the state, despite the necessary short-term tax increases.

Eliminating these incentives will hinder the state’s economic recovery by discouraging investment and growth.

NOL

Both types of NOL deductions help resolve an inequity in the state’s tax structure that arises because businesses experience losses and profits according to timeframes or cycles over time that differ from the government tax filing deadlines. Without these deductions, two businesses can have the same profits and losses, but different tax liabilities over a series of years.

The NOL carry back, in particular is a lifeline to businesses struggling to deal with the current downturn. Without it, these businesses might not be able to last long enough to take advantage of the carry forward deduction.

Single Sales Factor

Last year, the Legislature properly recognized that there is merit in both the current apportionment formula and in the single sales factor apportionment formulas when it established an elective single sales factor formula. Allowing businesses to choose the best formula to operate, employ and sell in the state provides an economic incentive to invest in the state, despite many other disincentives that currently exist in California.

AB 1511 does not recognize that many California employers would experience a tax increase under the single sales factor formula, discouraging them from investing in the state’s recovery.

Extending Suspensions

Continuing to suspend the other changes established in last year’s budget solution will undermine current-year budget negotiations. Employers make business plans over the long-term, which means that unexpected and/or uncertain changes to state tax policies can easily undermine employer confidence and encourage businesses to invest elsewhere.

November Ballot

In addition, a proposal to repeal all four of these recently enacted tax benefits will appear on the November 2 ballot in the CalChamber-opposed Proposition 24—Repeal Corporate Tax Loopholes Act. The CalChamber Board of Directors voted to oppose this proposal because it repeals recently enacted tax benefits, the elective single sales factor, NOL carry back and tax credit sharing. It would additionally repeal the recently enacted expansion of the NOL carryover from 10 to 20 years.

Action Needed

AB 1511 is scheduled to be heard in the Senate Revenue and Taxation Committee on August 11. The CalChamber is urging members of the business community to contact committee members and their Senate representative and urge them to oppose AB 1511.

Staff Contact: Mira Guertin

Governor Appointee Meets With CalChamber

From left, President of H.J. McDermott, Inc. Hank McDermott, who was recently appointed by Governor Arnold Schwarzenegger as the occupational health representative member of the Occupational Safety and Health Standards Board, meets with California Chamber of Commerce Policy Advocate Marti Fisher at the CalChamber offices.
When it is hot outside you are required to provide training to avoid on-the-job heat illness.

Summer is here and your company may face a liability that rises with the temperature. Cal/OSHA requires heat illness prevention for all California outdoor workers. This includes providing access to drinking water, shade and training for preventing, recognizing and treating heat illness to everyone working outside. Don’t take a chance with the heat. Prevent injuries, fines and lawsuits with our Heat Illness Prevention Kit.

Get a $10 Target GiftCard™ when you purchase $100 in heat illness products by 8/31/2010. Use priority code THA. *CalChamber Preferred and Executive Members get their 20% discount as well.

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