



SUMMER

OUR 52ND YEAR

CONTRA COSTA CHAPTER

April 2015



REMINDER:

Sales Tax Exemption for Fixed Price Contracts

On April 1, 2015, a number of East Bay Cities increased their sales tax to raise additional revenue for city services. Hayward, San Leandro, Union City and El Cerrito are the first to reach the 10% threshold. Both Alameda County and El Cerrito received special legislative permission to seek voter approval to boost local sales tax 2.5 points above the 7.5 percent set by the state. Without permission, state law currently limits local governments from adding more than 2 percent to the state sales tax. Now, a bill in the legislature would increase the cap statewide to 3 percent, thereby allowing every city in the state to ask their voters to increase the sales tax above ten percent.

One of our contractors recently pointed out that on a million dollar “hard-money” job, with roughly 40% in material costs, the difference of one half of one percent sales tax could be several thousand dollars.

Eddie Bernacchi, our legislative advocate in Sacramento, reminds us that there is a general fixed price contract exemption contained in the [Transactions and Use Tax Law](#) for purposes of exempting all fixed price contracts from the various city and county tax rate increases when those contracts are entered into prior to the operative date of those rate increases (see Revenue and Taxation Code Sections 7261(g) and 7262(f)).

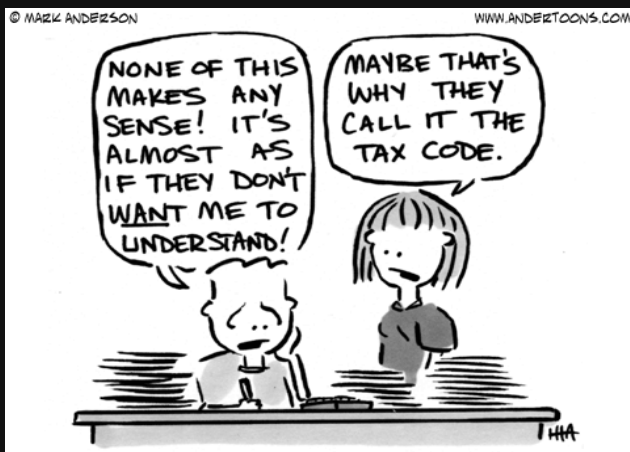
If you have lump-sum jobs in any of the areas listed above as well as Richmond, Pinole, Albany, and Union City, be sure to see if your circumstances qualify for the exemption. You should also keep this on your radar going forward, especially if the cap is increased, as California is a very “blue” state, and the issue of raising taxes is not met with quite the same resistance it is in places that are various shades of red.

**Full listing of
Sales and Use Tax Rate Changes Operative April 1, 2015**

<http://www.boe.ca.gov/news/pdf/l405.pdf>

To find a Sales and Use Tax Rate by address:

<https://maps.gis.ca.gov/boe/TaxRates/>



Need some help?

**The California
State Board of Equalization
offers free seminars
and workshops.**

**For Information on Sales Tax Classes such as the
one described below visit:**

http://www.boe.ca.gov/cgi-bin/tax_class.cgi

Basic Sales and Use Tax Class

- Preparing a sales and use tax return
- Supporting and reporting exempt sales
- Using a resale certificate
- Determining what is taxable and non-taxable labor
- Maintaining adequate records

Cal/OSHA Changes to Heat Illness Prevention Standards



As our legislative advocate in Sacramento reported in his [Politico Alert](#) earlier last month, California's Occupational Safety & Health Standards Board (OSHSB) has approved revisions to California's heat illness prevention regulations.

After the regulations were approved by OSHSB, they also requested a clarification document from Cal/OSHA regarding some of the gray areas to assist with compliance. That guidance document has been released and can be viewed at the following link:

[Heat Illness Prevention Regulation Amendments Guidance Document](#)

THE OSHSB HAS REQUESTED AN ACCELERATED EFFECTIVE DATE OF MAY 1, 2015

Employers must develop, put in writing, and implement effective procedures for complying with the requirements of the revised standards.

- ⇒ Employees and Supervisors must be trained so they can implement the employer's plan.
- ⇒ The Heat Illness Prevention plan must be available to employees at the worksite, as well as to representatives of Cal/OSHA upon request. The plan will be considered available at the worksite if, for example it can be displayed for employees on a cell phone or other electronic device upon request.
- ⇒ The Heat Illness Prevention Plan may be integrated into the employer's Injury and Illness Prevention Program required under the California Code of Regulations, title 8, section 3203.

[Heat Illness Prevention Enforcement
Questions & Answers](#)



Charlie Trout's

CODE QUESTION OF THE DAY

Do you know all the ins and outs of the Code?

NECA and Electrical Contractor magazine are pleased to present their daily online feature, "Code Question of the Day."

A number of years ago, while paying a visit to one of our members; I couldn't help noticing he had been searching through a NEC Code book for an answer to a question he was having on a job. When I pointed out that the book he was reading from was two cycles out of date, he just sort of shrugged his shoulders and said, "It really doesn't change that much." I later observed that most electricians pretty much carry the NEC version that was in effect when they graduated from the apprenticeship program.

How many times have you been able to gain an advantage on a job or save a customer money by having a unique insight on one particular aspect of the NEC? We all know that keeping up-to-date on the NEC is something on our list of the many things we should be doing, but usually never get around to. But, if there was a way to work at it just two or three minutes a day that was actually sort of interesting, you would probably consider it , right?

Although I do not have the technical background that one of our members needs, I look at NECA's Code Question of the day every morning. It is a series of real-life job questions from your peers, and answers from Charlie Trout, a nationally known NEC expert and author. Mr. Trout has served on several NEC Technical Committees and is past Chairman of the CMP-12.

So if you would like to add the title of "NEC Aficionado" to your list of distinctions, start your morning off with Charlie.

To subscribe to Code Question of The Day, visit <http://necanet.us8.list-manage.com/subscribe?u=2ec035d4293bf7013200366c1&id=fe3f94968a>. And, if you have a code question of your own that you have been kicking around in the office, go to <http://www.neca-neis.org/code-question-of-the-day/submit-code-question/> and submit it.

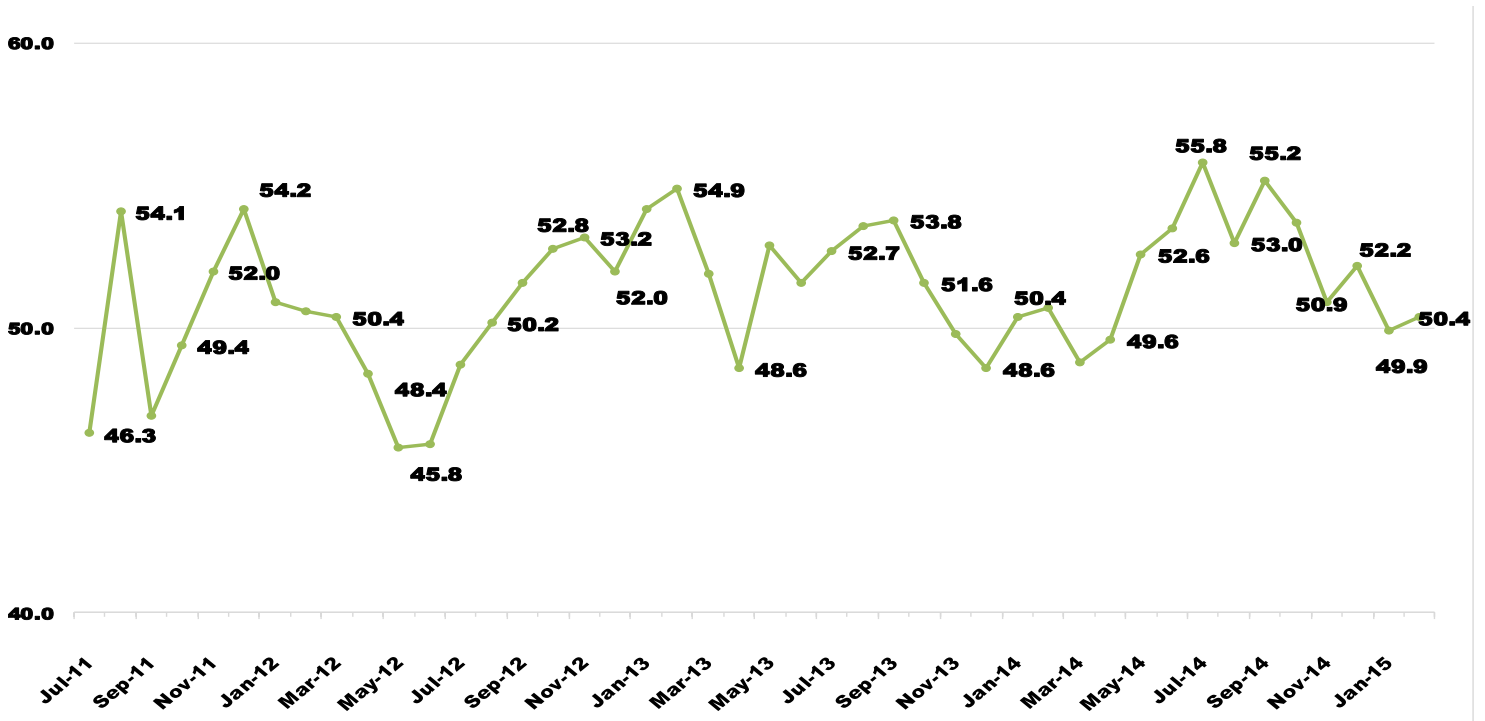
Give it a try. It's free.

Architecture Billings Index Bounces Back to Positive Territory . . .

... [read more.](#)

February ABI 50.4

Any score above 50 indicates an increase and score below indicates a decline.



SYNERGY eLinks

BASIC ESTIMATING OF ELECTRICAL CONSTRUCTION	HEAT ILLNESS PREVENTION REGULATION AMENDMENTS GUIDANCE DOCUMENT
STATE SALES AND USE TAX CLASSES	HEAT ILLNESS PREVENTION ENFORCEMENT QUESTIONS & ANSWERS
ANNUAL FUNDING NOTICE FOR NEBF	NECA STORE
CA STATE SALES TAX CALCULATOR	PERSONAL BEST



April 2015

Sun Mon Tue Wed Thur Fri Sat

1 2 3 4



6 7 8 9 10 11

**Negotiations
Training Center
Martinez
5:30 p.m.**

12 13 14 15 16 17 18

**Negotiations
Training Center
Martinez
5:30 p.m.**

**IBEW Local 302
Golf Tournament
Lone Tree Golf
Course, Antioch
Details [Here](#).**

19 20 21 22 23 24 25

26 27 28 29 30



CONTRA COSTA CHAPTER
1024 Court Street, Martinez, CA 94553
(925) 372-3222
www.ccneca.org