

Quarterly Newsletter

1st Quarter - 2017



State News

2017 Legislative Session

We consider this Session a success. We ended the 2017 Session with no new taxes and no 21-Age Laws.

The 2017 Regular Session of the West Virginia Legislature adjourned sine die on Sunday, April 9th. There were 1,702 bills introduced this Session. 132 House bills passed this session and 130 Senate bills.

Both chambers of the Legislature passed a \$4.1 billion budget bill. Highlights are:

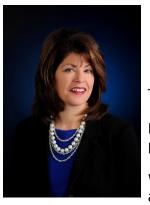
- Maintains its balance in part by using \$90 million out of the Rainy Day Fund
- \$140 million cut to the medical services line in DHHR; the medical services line item is reduced from \$490 million to \$350 million.
- Higher education is cut of just under \$30 million. Most state colleges have a 4-percent across-the-board cut. West Virginia and Marshall universities have an 8.5 percent cut.
- Public education is relatively unchanged from current funding.
- No money in this budget for the governor's Save Our State fund for infrastructure and economic development.
- No money for a classroom teacher pay raises or for pay raises for any state employees.
- No tax increases.

The House passed the budget by a vote of 63-37 and the Senate by 22-12.

Two hours prior to the Session ending, the Governor held a press conference indicating that he and Senate President Mitch Carmichael were very close to a deal on the budget, but with only a few hours remaining in the session, language from their agreement did not pass. The House was not included in the negations of a deal.

There does appear to be a few problems with the budget bill (HB 2018) that passed. It's about \$31 million out of balance because some areas lawmakers thought they would gain some revenue, greyhounds and racetrack modernization fund, didn't happen. There's also an apparent issue about the effective date. There weren't enough votes to make the measure "effective from passage" so now the bill won't take effect until 90 days from passage which is July 8, which is a week after the new fiscal year begins.

On April 13th, the Governor held a press conference where he announced that he would veto the budget bill passed by the Senate and House.



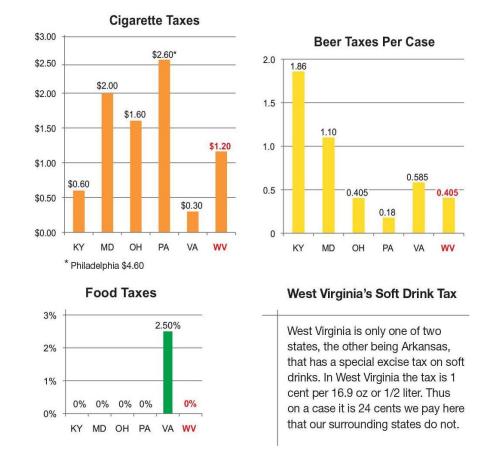
From the Director

The 2017 Legislative Session has come to a close and what a session it was!

Because of the financial situation that the State is currently in, this session brought proposals for increased taxes on food, beer, sugary drinks and cigarettes.

We had to play a lot of defense throughout the session. Our number one issue is and always has been border stability. We concentrated much of our efforts throughout the session educating our legislators about the importance of border stability in a

state like West Virginia. Below are some charts that we used in our efforts:



I never thought we could end this session without any new taxes, but we did!

We also had to fight legislation that would have raised the legal age to purchase tobacco products in West Virginia to 21. These laws, which are cropping up all over the country, would do nothing to deter smoking. We took a proactive approach to educate our legislators on this issue and our efforts paid off.

We would like to thank all members who answered our Calls to Action in regards to the sugary drink tax and tobacco taxes. Without your efforts, we would not have been as successful!

I hope you are planning on attending the Mid-Atlantic Legislative Conference at The Greenbrier on May 31st & June 1st! MALC Chairman Rob Sincavich has put together a great event! It's one you don't want to miss! If you need registration information, please contact Traci Nelson at traci@omegawv.com.

Jan

Governor Justice's proposed budget included tax increases estimated to raise \$450 million in revenue:

- **New Commercial Activities Tax,** which would charge two-tenths of a percent on gross business revenues. The proposed tax would raise an estimated \$214 million in new revenue.
- Raising the Consumer Sales Tax by one-half of a percent, taking it up to 6.5 percent. This increase would raise an estimated \$92.7 million.
- Eliminating the current tax exemptions for professional services (i.e. legal, accounting, advertising, etc.). The elimination of this exemption would generate approximately \$87 million in new revenue.
- Raising the state's gasoline tax by ten (10) cents per gallon, raising an estimated \$150 million in new revenue.
- Increasing DMV fees for motor vehicle titles and licenses from \$30 up to \$50. This increase is estimated to generate \$33 million in new revenue.
- Increasing WV Turnpike tolls from \$2 to \$3 per toll booth.
- Raising the beer barrel tax from \$5.50 up to \$8, and raise the wholesale liquor markup from 28 percent to 32 percent. These increases will generate an estimated \$5.6 million in new revenue.
- Ending subsidies from the General Revenue Fund to the State Road Fund, which is an estimated \$11.7 million per year.
- Repealing the WV Film Tax Credit, saving roughly \$3 million per year
- Withholding a scheduled payment to the state's Workers' Compensation Fund, saving approximately \$38 million in the General Revenue Fund

The Governor made numerous changes to his proposal over the course of the 60-day session. The Governor also proposed taxes on food, a 1-cent tax per ounce on "sugary drinks" and a 50-cent per pack tax increase on cigarettes.

There has been no date set for a Special Session. We will need members to be engaged on the budget in order to keep tax increases to a minimum against our industry.

March Budget Update

March revenue collections exceeded projections by 9 percent. State Revenue Secretary Dave Hardy has stated it won't be enough to close an overall 2016-17 budget shortfall before the budget year ends on June 30.

With income taxes due in mid-month, April is usually the largest revenue month for the state. Given recent trends, Hardy doesn't believe we are going to hit our estimate for April.

State tax collections for March totaled \$331.5 million, \$26.3 million better than expected, driven primarily by better than projected collections for severance taxes and for personal income taxes.

- Severance tax collections of \$40.24 million were 48 percent ahead of projections, and \$4.1 million better than March 2016. (Reflects an upturn in natural gas prices, and increased sales of coal from last year's downturn in energy prices and demand.)
- Personal income tax collections, driven in part by royalty payments on coal and natural gas production, exceeded projections by \$3.7 million, at \$120.7 million.
- Sales taxes fell short of estimates by \$1.2 million, at \$93.42 million. However, that is about \$370,000 above March 2016 collections.
- With three months remaining in the budget year, year-to-date revenue collections of \$2.847 billion amount to a \$79.59 million budget shortfall. However, Hardy noted that had the state not made a series of one-time shifts of funds to gap-fill the budget, the shortfall would be \$112.6 million.

Unemployment Rate Went up in all 55 Counties in January

WorkForce West Virginia has released county-by-county unemployment numbers for January.

Unemployment rates increased in all 55 counties. Calhoun County (15.7) and Clay County (11.6) had the two highest unemployment rates The state's overall rate was 5.6 percent. There were two counties, Berkeley (3.9) and Jefferson (3.4), below four percent unemployment.

WV Court Allows Credit for Local Taxes

The West Virginia Supreme Court of Appeals has held that the Commerce Clause of the U.S. Constitution required the state to allow a taxpayer a use tax credit against sales taxes paid to the local governments of another state, as well as to the other state itself.

The taxpayer here was a major railroad, and the commodity on which it was taxed was motor fuel used in its operations. There is no indication, however, that either of these circumstances influenced the court, whose opinion seems broad enough to encompass any interstate business seeking a use tax credit for local sales taxes paid on any taxable property purchased elsewhere.

The court based its opinion in part on the recent U.S. Supreme Court decision in Comptroller of the Treasury of Md. v. Wynne, which involved another local tax that ran afoul of the Commerce Clause. So the West Virginia decision may be far-reaching.

It might be noted that the International Fuel Tax Agreement, through which interstate motor carriers pay their state and provincial fuel use taxes, doesn't provide for credits for local taxes a carrier may have paid when it purchased fuel (except to the extent that a state may collect a local tax imposed at a uniform rate throughout the state).

Federal News

The current continuing resolution funding the government is set to expire April 28, so that will be a top item for Congress.

Update on the Overtime Rules

As you likely know, under the Fair Labor Standards Act (FLSA) certain employees do not need to be paid overtime if they generally satisfy three tests; the salary level test, the salary basis test, and the duties test. Last year the Department of Labor (DOL) published a final rule revising the ``EAP'' or ``white collar'' exemption, which among other things drastically increased the minimum salary level for the white collar exemption. The compliance date for these changes to the overtime rule was scheduled for December 1, 2016; however, on November 22, 2016 Judge Mazzant of the Eastern District of TX issued a preliminary injunction that temporarily blocks DOLs overtime.

Obama's DOL appealed the order to the 5th Circuit prior to inauguration. The Trump administration has received multiple extensions for its reply brief from the Court totaling over 60 day, such that the deadline is now May 1, 2017. There has not been clear guidance from the Trump administration on whether it will defend the new rules and continue the appeal. In the meantime, the changes to the overtime rules remain stayed, and employers are not currently required to comply with them; however, we continue to encourage members to work with their counsel to prepare for whatever decision is reached by the courts or any subsequent action by the Trump administration or Congress to address the FLSA exemptions.

Americans with Disabilities Act Reform Legislation Reintroduced

Representative Ted Poe (R-TX) has reintroduced the bipartisan ADA Education and Reform Act of 2017, H.R. 620, which aims to put an end to "drive-by" lawsuits where attorneys look for minor, easily correctable Americans with Disabilities Act (ADA) infractions so they can file a lawsuit and make some cash. This bill would prohibit sending demand letters or other pre-suit notifications alleging a violation of ADA public accommodation requirements if the notification does not specify the circumstances under which an individual was actually denied access. The notification must specify: the property address, the specific ADA sections alleged to have been violated, whether a request for assistance in removing an architectural barrier was made, and whether the barrier was permanent or temporary.

The bill would also prohibit commencement of civil action based on the failure to remove an architectural barrier to access an existing public accommodation unless: the aggrieved person has provided to the owners or operators a written notice specific enough to identify the barrier, and the owners or operators fail to provide the person with a written description outlining improvements that will be made to improve the barrier or they fail to remove the barrier or make substantial progress after providing such a description.

In recent years, convenience store owners have fallen victim to predatory lawsuits that serve the interests of trial lawyers while doing little to help the individuals that the ADA was designed to protect.

The vast majority of retail station owners strive to serve their customers to the best of their ability and rely on the ADA to help ensure that customers with disabilities can use their services. Many small to medium sized businesses cannot afford a court case and are forced to settle and pay fees for a violation that they did not commit.

FDA's Mitch Zeller Provides Tobacco Regulations Insight

Mitch Zeller, director of the Food and Drug Administration's (FDA) Center for Tobacco Products (CTP) updated CDM attendees on his agency's actions regarding tobacco and related products, with an emphasis on the deeming regulations resulting from the Tobacco Control Act of 2009.

He cautioned that FDA is now enforcing the law's provisions against selling to underage consumers and products that violate provisions of the law. More than 714,000 retail inspections have been conducted since the law was enacted, resulting in 53,100 warning letters and over 10,000 civil money penalty actions.

Asked for guidance as to whether distributors will be allowed to sell-through e-cigarette/vaping items that are required to cease production pending pre-market approval under the deeming provisions, Zeller said FDA is working on guidance that will address the issue.

Zeller, in response to another question, said his agency has adequately staffed up to meet the increased workload caused by the deeming regulations, but said it was uncertain how regulatory restrictions imposed by the Trump Administration will affect their work.

In answer to a third question, Zeller said the FDA still had not reached a definitive conclusion as to the health benefits of e-cigarettes and related products vs. combustible cigarettes, but said a longitudinal study to help provide answers is underway.

"The transparency that Zeller brought to the table was refreshing," said Chris Duffy, James K. Duffy, Inc., Chelsea, MA.

"CDA has weighed in on many issues Director Zeller has been working on with respect to the regulation of tobacco, and we are grateful for the open dialogue with the agency on these issues," said Munson. "CDA looks forward to continuing that open dialogue as the deeming regulations are implemented."

For more information on CTP's activities regarding the Tobacco Control Act regulations, please visit www.fda.gov/tobacco.

President Trump Picks Scott Gottlieb to Head FDA

Scott Gottlieb, President Trump's pick to head the U.S. Food and Drug Administration (FDA), served in several senior positions at the FDA during the George W. Bush administration. His nomination must be approved by the U.S. Senate.

Cole-Bishop Bill Reintroduced in Congress to Change FDA Predicate Date

Recently, U.S. Representative Tom Cole (R-Oklahoma) and U.S. Representative Cole Bishop (D-Georgia) reintroduced legislation in Congress that would change the predicate date or grandfather date under the FDA tobacco regulations and also adopt new regulations relating to e-cigarette/vapor products. Under the bill, the predicate date/grandfather date would change from February 15, 2007 to August 8, 2016 (the date that the FDA deeming regulations took effect). If this change were enacted into law, then the newly deemed tobacco products that were on the market as of August 8, 2016 (including cigars, pipe tobacco, e-cigarettes/vapor products, hookah tobacco, nicotine gels and dissolvable nicotine products) would not need a special Substantial Equivalency Application or Pre-Market Tobacco Application to be filed with the FDA to remain on the market. However, these newly deemed tobacco products would still be required to comply with the other FDA tobacco regulations, but the special applications would not be necessary.

Besides changing the predicate/grandfather date, the bill would also establish a product standard for vapor product batteries. Such a product standard would include technical characteristics that batteries for vapor products would need to meet in order to be used in an e-cigarette or vapor product. Also, a manufacturer, wholesaler or retailer of a vapor product would not be allowed to advertise a vapor product in a newspaper, magazine, periodical or other publication except an adult publication whose readers younger than 18 years old constitute no more than 15 percent of the total readership and fewer than 2 million people younger than 18 years old.

We continue to work with our Congressional delegation on this issue.

FDA Issues Proposed Guidance on Distributing Free Samples of Tobacco Products

The U.S. Food and Drug Administration's (FDA) Center for Tobacco Products has released a proposed guidance document explaining how manufacturers, distributors, and retailers can comply with the agency's prohibition against distributing free samples of tobacco products. Specifically, the guidance outlines the situations in which the sale of tobacco products – including e-cigarettes – to consumers at less than their full price (e.g., coupons, discounts, rewards programs, etc.) would not violate the ban.

As a general matter, the Guidance document is permissive, permitting most discounts and rewards programs provided that retailers only distribute less-than-full-price tobacco products within the context of a transaction where the customer provides some money to the retailer for a tobacco product. It appears to target for prohibition scenarios where customers acquire tobacco products from retailers without any monetary transaction for tobacco products taking place.

The guidance comes following the publication of the Agency's "deeming rule" which brought all tobacco products, including e-cigarettes, under the agency's jurisdiction. The agency is reviewing the comments on the draft guidance, and will publish a final version once its review is complete.

Since the deeming rule went into effect, FDA regulations prohibit manufacturers, distributors, and retailers from giving away free samples of all tobacco products (even if they are not made or derived from tobacco, like atomizers, clearomisers, and e-liquids). In other words, tobacco products may be distributed only through product sales that require monetary payment and are subject to minimum age and ID requirements.

The guidance document addresses the following scenarios:

- 1. Coupons and Discounts. Coupons that take dollars or cents off of the purchase price of a tobacco product are not prohibited. "Two for one" and "buy one get one free" promotions are also not prohibited. However, promotions that provide a coupon for a free tobacco product at a later date are prohibited, unless the manufacturer, distributor, or retailer has devised a way to adequately verify that the person redeeming the coupon is the original purchaser who earned the coupon for the free product.
- 2. Membership and Rewards Programs. Discounts on tobacco product purchases to individuals in a particular membership or loyalty program are not prohibited. Rewards programs that offer a tobacco product as a "reward," such as punch card programs (i.e., "buy seven get the eighth free"), are also not prohibited, so long as the "reward" is distributed as part of a tobacco sales transaction that requires monetary payment. For example, if a customer receives a free vial of e-liquid after purchasing seven vials, then the manufacturer, distributor, or retailer must distribute that "free" vial during the seventh or ninth e-liquid purchase. It cannot distribute the free vial outside of a tobacco product sales transaction that requires monetary payment, unless the manufacturer, distributor, or retailer has devised a way to adequately verify that the person redeeming the free vial is the original purchaser who earned the free product in the first place.
- 3. Contests and Games of Chance. Tobacco products are permitted to be given away as prizes in contests and games of chance only when the product is redeemed during a subsequent tobacco product sales transaction that requires monetary payment and is subject to minimum age and ID requirements. Manufacturers, distributors, and retailers should also be aware of state and Federal laws that further restrict how these promotions may be held.
- 4. Business-to-Business Exchanges. FDA does not intend to enforce the free sample prohibition in a transaction between businesses, so long as the free samples are distributed in limited quantities, or no more than necessary to achieve a business or marketing goal, such as awareness of and exposure to the product for the purpose of encouraging the purchase of the product.

Ultimately, the guidance, when finalized, will simply represent the current thinking of the FDA on the topic. Industry members will still be permitted to use alternative approaches than those listed above to comply with the prohibition against distributing free samples of tobacco products.

Tobacco Update: Local and State Legislation & FDA Regs

Tom Briant, executive director and legal counsel, National Association of Tobacco Outlets, recently presented an hour-long tobacco update focusing on state and local legislation and FDA regulations.

Briant highlighted the new taxes on tobacco and E-cigarettes/vapor that were approved in 2016 and spoke about the new proposals in state legislatures which have been proposed in 2017 to date. He also discussed the FDA's deeming regulation, the relevant dates to comply, the application process and the lawsuits which have been filed against the FDA.

Briant noted that the new battleground for anti-tobacco measures is at the local level. Anti-tobacco advocates are finding these legislative fights are much harder to win at the state level then they are at the local level, he said, emphasizing the importance of local businesses getting involved with their elected officials.

"Local businesses need to reach out to their local officials...local is all about local." He encouraged the group to invite local officials to their warehouse or their store for a tour to teach them about their business, explain their business model and the economic impact their business has on the community. He also urged participants to engage their employees and their customers to ensure their message is heard by their local elected officials.

CDA Adopted Position on OTP Stamping

The Convenience Distribution Association (CDA) adopted a formal position on the stamping of Other Tobacco Products (OTP) at the CDA Board meeting in Orlando, FL on February 13, 2017. The vote on the below position was unanimous:

Convenience Distribution Association (CDA), the national trade association representing convenience distributors, opposes tax stamping of Other Tobacco Products (OTP). Any OTP stamping will add onerous expenses to the OTP distribution system in the form of labor, equipment and software which would likely increase OTP's retail costs and increase the potential for contraband OTP activity.

CDA Adopted Full Position on Cigarette Stamping:

As the national trade association representing convenience distributors, CDA is not currently in favor of encrypted/digital/pressure sensitive stamping or any other new cigarette stamping technology that would add cost to the cigarette distribution system, particularly, for distributors. Any changes that add cost will ultimately increase the retail price of cigarettes. Such increases in the cost of cigarettes at retail exacerbate the potential for contraband cigarette activity.

However, in those particular situations where a state is intent upon mandating encrypted/digital/pressure sensitive stamping or another new stamping system, and distributors in that state are actively working to ensure their concerns are understood with respect to such an initiative, then CDA would support those distributors, provided the following six criteria are met:

- 1. Prior to changing the current stamping system, the state should conduct a study focusing on the new stamping technology and the return on investment (ROI) to the state of any new stamping technology. Further the state must engage all stakeholders in discussions to determine whether changes in stamping technology are necessary.
- 2. Any new stamping system should be built on open architecture, allowing multiple hardware manufacturers to supply the equipment needed to apply stamps.
- 3. The adoption of a new stamping system by a state MUST be accompanied by increased enforcement. Any stamping system can only be effective when accompanied by an adequate number of trained and equipped field inspectors.
- 4. New stamping technology requires significant capital investment on the part of distributors. The adoption of a new stamping technology by a state MUST be accompanied by reimbursement by the state to any and all licensed stamping agents (distributors) for the costs to those distributors to implement such new stamping technology. Such reimbursement can come in the form of either an upfront payment for capital expenses by the state to its licensed distributors/stamping agents or by adopting or increasing the state's stamping allowance to adequately cover the cost of the necessary equipment. Reimbursement should include payment for all warehouse renovations. The state must also adopt or continue a stamping discount for other costs like labor, computer lines, electricity, glue, etc. The determination of the specific reimbursement amount must be made in consultation and collaboration with the state's licensed stamping agents/distributors.
- 5. The adoption of new stamping technology by a state MUST be accompanied by an adequate amount of time for implementation.
- 6. The state shall not increase the cigarette excise tax rates, or levy any additional fees on manufacturers, wholesalers, distributors or retailers to cover any costs for the adoption of enhanced stamping technology.



Have some good news to share?

Let WVWA know and you could be featured in our next newsletter!

FDA Revises Fines for Retail Tobacco Regulation Violations

Under the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015, federal government agencies adjust the civil money penalties or fines that they assess for the violation of federal law or regulations. The U.S. Food and Drug Administration announced last week that the fines for violating a federal retail tobacco regulation are increasing for 2017. The new fine schedule is as follows:

First Violation:	\$	279.00
Second Violation Within 12-Month Period:	\$	559.00
Third Violation Within a 24-Month Period:	\$	1,118.00
Fourth Violation Within a 24-Month Period:	\$	2,236.00
Fifth Violation Within a 36-Month Period:	\$	5,591.00
Sixth or More Violations in a 48-Month Period:	\$ 1	11,182.00

Update on FDA Actions

The FDA has released two guidance documents in the first quarter:

- Interpretation of and Compliance Policy for Certain Label Requirement; Applicability of Certain Federal Food, Drug and Cosmetic Act Requirements to Vape Shops. This guidance document is intended to assist retailers who sell newly deemed products by explaining whether engaging in certain activities subjects such establishments to additional requirements of the Federal Food, Drug, and Cosmetic Act (FD&C Act) and the limited circumstances under which FDA does not intend to enforce compliance. This guidance document discusses, among other things:
 - Definitions
 - FDA's interpretation of and compliance policy for the label requirement in section 903(a)(2)(C) of the FD&C Act
 - Which vape shop activities subject vape shops to certain requirements of the FD&C Act
 - Limited circumstances under which FDA does not intend to enforce compliance

This document is available at https://www.fda.gov/downloads/TobaccoProducts/Labeling/RulesRegulationsGuidance/UCM536997.pdf.

- Compliance Policy for Required Warning Statements on Small-Packaged Cigars. This draft guidance document is intended to assist any person who manufacturers, packages, sells, offers to sell, distributes, or imports cigars in small packages with respect to the warning statement requirements in Title 21, Code of Federal Regulations (CFR), part 1143 (21 CFR part 1143) for product packaging. This draft guidance document discusses, among other things:
 - The regulatory requirements to place specific warnings on cigar packaging
 - Definitions
 - FDA's compliance policy for cigars in small packaging

This document is available at https://www.fda.gov/downloads/TobaccoProducts/Labeling/RulesRegulationsGuidance/UCM536924.pdf.

They have also released the following draft guidance:

• The Prohibition of Distributing Free Samples of Tobacco Products; Draft Guidance for Industry. This guidance is available at https://s3.amazonaws.com/public-inspection.federalregister.gov/2017-00969.pdf?platform=hootsuite.

Other State News

Many States Considers Raising Tobacco Buying Age to 21

Recently, North Carolina became the ninth state to look at raising the tobacco buying age to 21 so far in 2017, the *North Carolina State Journal* reports. The bill would prohibit the sale of cigarettes, vapor products (including electronic cigarettes), cigarette wrapping papers and other tobacco products to those under the age of 21. However, the measure does include an exemption for military personnel between the ages of 18 and 20.

Other states considering upping the age restriction to 21 for tobacco products this year include Washington, Texas, Arizona, Illinois, Oregon, Nebraska, Connecticut, Vermont and Florida. Currently, only California and Hawaii have statewide restrictions on being 21 to buy tobacco, although around 200 other localities have also raised the minimum tobacco purchase age above 18.

Many States Fighting Tobacco Taxes

Health advocates and libertarians are squaring off in Indiana, where proposals to raise tobacco taxes by as much as \$1.50/pack are being proposed to fund state initiatives. Indiana currently taxes a pack of 20 cigarettes at 99.5 cents, one of only 15 U.S. states to tax less than a dollar per pack. This will change if the plans of state democrats or republicans becomes law as representatives from both parties have introduced new cigarette tax measures that are currently being considered in the legislature.

Other states considering tobacco tax increases include:

- Montana faced a \$1.50 tax per pack increase during their legislative session, but the legislation failed to pass.
- Nevada, has a bill that is still alive that will increase their tax on cigarettes from \$1.80 to \$2.40 per pack.
- Oregon has a proposed \$1.00 per pack increase being considered.
- Louisiana has a vapor tax of .08 per milliliter that has just been introduced.

Member News

Distribution Warehouse Opens in Milton, Employs 70

A warehouse and distribution center for wholesale giant H.T. Hackney Co. is set to open in the town of Milton, creating an estimated 70 jobs, according to a state Department of Commerce news release.

The facility will be located at the former SuperValu distribution center at 1 James River Turnpike, which was sitting vacant since it closed in April 2014. The 246,000-square-foot distribution center is situated on 8 acres in Milton's city limits.

H.T. Hackney CEO William Sansom said the facility will allow the wholesaler to supply area retailers Clark's Pump N Shop, City Fuel & Ice and Fruth Pharmacy.

The Knoxville, Tennessee-based wholesaler serves more than 20,000 retail locations in 22 states.



TENTATIVE PROGRAM SCHEDULE

Tuesday, May 16

Headquarters Hotel: Grand Hyatt Washington, 1000 H Street, NW, Washington, DC

EVENING

Dinner sponsored by Altria Group Distribution Company

Wednesday, May 17

Location: Capitol Hill

8:00 AM-9:30 AM

Breakfast sponsored by R. J. Reynolds Tobacco Company at Capitol Hill Club (speaker TBD)

10:00 AM-5:00 PM

Appointments with legislators and staff on Capitol Hill

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