

# **INDEPENDENT BUSINESS ASSOCIATION**

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## **SMALL BUSINESS REPORT SMALL BUSINESS REPORT**

### **IBA SMALL BUSINESS REPORT - January 18, 2016**

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**NOTICE:** The information contained in the publication is intended to alert the reader to issues, laws, regulations and events which may affect the operations of a small business. The information is presented in a summary form and is not intended to assure compliance with laws or regulations which may apply to any specific business. The information is not intended as legal advice. The reader is advised to seek the advice of a qualified attorney, accountant or other advisor to obtain specific compliance advice with respect to the laws, regulations or other issues which may apply to a specific business.

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# IBA SMALL BUSINESS REPORT



## January 18, 2016

### 2016 Legislature Starts

The 2016 Legislature started on January 11, 2016. This will be a “short” session of 60-days unless the Governor calls the Legislators back for special sessions. There were 3 special sessions in 2015. Legislators and those of us who work with the Legislature hope there are no Special Sessions.

IBA will be there working to protect you and your small business. We will keep you informed about the issues that affect you and your small business.

It is critical for you to stay in contact with your legislators to protect yourself and you small business. There are more details in this Report to explain what, why, and how.

### 2016 Legislature’s Top Priority

The 2016 Legislature must address the Washington State Supreme Court’s McCleary decision/order to fully fund basic K-12 public education. This order was first issued by the Court in 2012 and requires the Legislature and the Governor to fully fund basic education in Washington State by the 2017-2018 school year. The 2015 Legislature provided \$1.3 billion in new public school K-12 funding for 2015-2017.

Solving the public school K-12 funding issue will be one of the top issues for the 2016 Legislature to address. The biggest challenge is for the Legislature and the Governor will be to define what constitutes public K-12 education. This will include teacher pay, teacher benefits,

facilities, supplies and equipment, etc. etc. etc. Currently, there is no state definition for what constitutes basic K-12 public education.

It appears that the 2016 Legislature will set up a workgroup of Legislators and representatives from the Governor’s office and the Superintendent of Public Instruction to work through that definition and then recommend how to pay for it, if it requires new tax revenues. .

This workgroup will recommend its plan to the Legislature before the end of 2016 for the newly elected 2017 Legislature to then approve or modify their plan.

### What Should the 2016 Legislature Do With I-1366 - How Do You Vote???

IBA needs your vote on what you feel the Legislature should do with I -1366 the Tim Eyman initiative that voters narrowly approved in November 2015 that requires the Legislature to approve a **2/3s vote of the legislature to adopt new taxes constitutional amendment** or suffer a 1% reduction of the state’s sales tax rate – about a \$8 billion cut in state tax revenues. This will be a major challenge for the 2016 Legislature.

You can view the arguments for and against I 1366 via the Internet at: [https://wei.sos.wa.gov/agency/osos/en/press\\_and\\_research/PreviousElections/2015/General-](https://wei.sos.wa.gov/agency/osos/en/press_and_research/PreviousElections/2015/General-)

[Election/Pages/Online-Voters-Guide.aspx](#)

IBA needs to know your position on this very important issue so we can effectively represent you. Please complete the IBA Small Business Directive found on page 7 of this IBA Small Business Report or complete it via the Internet at [www.ibaw.net/directive](http://www.ibaw.net/directive) Thank you.

### Makeup Of The 2016 Legislature

The 2016 state Senate has a two-vote majority via Majority Coalition Caucus made up of 25 Republicans and one Democrat. The Senate Majority Caucus has been extremely good for small business the past three years and IBA anticipates it will be good for small businesses in 2016. The House has a one vote Democrat majority in 2016 which will make for strong differences between the House and the Senate in 2016. The House and the Senate have very different philosophies. The House continues to have a pro-labor-union majority with pro -progressive and liberal ideas while the Senate’s Majority Coalition Caucus is far more business-friendly and far more conservative in its thinking, especially with respect to new taxes. How does this affect YOU?

As we have seen over the past two years, you will see some legislative ideas you hate and some legislative

**MEMBER ASSISTANCE**  
**425-453-8621**  
[www.ibamember.com](http://www.ibamember.com)

ideas you love. Some of the ideas you hate will pass the House and some you love will pass the Senate. Which of those that will ultimately pass both the House and the Senate and become law is really up to YOU. YOU must be very active in contacting your legislators and clearly telling them your position on key issues that affect you and your small business. It will really come down to what YOU do that will determine if the 2016 Legislature is good or bad for you and your small business. Below, we're going to explain what you need to do to protect yourself and your small business by contacting your legislators on the issues that are most important to you. Then, we will explain more issues we expect the 2016 Legislature to consider that affect you and your small business.

## Contacting Your Legislators In 2016

As stated above, YOU will be the critical force to decide if the 2016 Legislature is good or bad for you and your small business.

Most small business owner do not contact their Legislators because they don't think it makes a difference and they aren't sure how to contact them or what to say. We're going to address all of these issues here and now.

## How Does My Contacting My Legislators Help Me and My Small Business?

Politics and passing or defeating legislation works primarily on input from constituent voters to their Legislators. **Constituents like you!** Never underestimate your power to help pass or defeat legislation. Legislators decide how they will vote on key issues based

on what they hear from their constituents like you. Taxes, regulations, government spending, etc. are decided based on what legislators hear from their constituents because it is their constituents who keep them in office or throw them out of office, so they listen to their constituents – YOU – especially this year—an election year! So how does IBA serve you? We are in Olympia when you are running your businesses. We testify on scores of legislative bills that affect small businesses and tell legislators how small businesses feel about those pieces of legislation and why. Then we tell you about what's going on. Legislators know that IBA speaks for thousands of small business owners so they listen. While IBA does a good job at speaking out for you, it requires you to contact your legislators to confirm with your legislators the position IBA has delivered on issues important to you to show the issues are really important to you. Remember, those who disagree with your position are also getting as many voters as possible to call your legislators and urge them to vote against your position. Thus, your Legislators need to hear from you so they know for sure your position on these issues that affect you and your small business; and from a significant number of their voters who agree with you. If you don't call them, they assume you don't really care how they vote on the issue. Legislators are not mind readers; they need to hear from you to know how you feel about issues that affect YOU! So that is why you need to contact your legislators and tell them how you feel on legislation important to you and your small business. You will greatly increase your effectiveness and your clout if you can get family members and others you know to contact their legislators on the same issues and express the same positions that you have on those is-

sues. Now, we are going to explain how to contact your legislators.

## How To Contact Your Legislators

First, you need to know who your Legislators are. There are some changes as a result of the 2015 election so your legislators may be different than they were last year. There are two simple ways for you to identify your legislators,

Identify your legislators and get their phone numbers, and email addresses via the Internet at [www.ibaw.net/2016legislators.pdf](http://www.ibaw.net/2016legislators.pdf) And call their office or send them an e-mail.

A second way is for you to call **1-800-562-6000** - the **Legislative Hotline** - and the attendant will help you identify your legislators and will also take your brief message for your legislators and deliver your message to your legislators on the issues important to you.

Both ways work very well. To effectively express your position on legislation you most know three things:

**What the issue is** – preferably by bill number – HB ##### or SB #####, etc. For a generic issue like “the new capital gains tax” just state the issue “*the new capital gains tax*” if you don't have a bill number.

**What your position is on the issue:** support or oppose

**Why you are taking your position on the issue.** Brief reason why

**Here is an outline and an example of a phone message about an issue**  
**“I am a small business**

owner from location and I support / I oppose the issue because..... and give them one or two brief statements of **why you take that position.** *For example: "I am a small business owners from West Seattle and I support SB 6033 to reduce the state regulatory burdens on small businesses. The U.S. Small Business Administration says government regulations are costing small businesses \$10,585 per employee, 36 percent more than for larger businesses. This must be fixed. Please support SB 6033*

legislators that you can access via the Internet at:

[www.ibaw.net/sblegletter2016.pdf](http://www.ibaw.net/sblegletter2016.pdf)

We suggest an email because this communication will include 12 issues. You should only discuss one issue when you call your legislator via the legislative hotline.

**HB 1006 and SB 5567 Wage violations and damages**

An employer who violates state wage and hour laws can be penalized double, the amount of wages not paid. IBA members voted to oppose this legislation. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

workers to sue their employer by claiming their employer took an adverse action against the worker because the worker informed an agency or another person that the employer was violating a law or regulation. IBA members voted to oppose this legislation.. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1355 and SB 5285 Minimum hourly wage increase**

Increases the state minimum hourly wage to \$12 over the course of four years. IBA members voted to oppose this legislation. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1356 and SB 5306 Sick & safe employment leave**

Creates a state-wide paid sick/safe leave law like Seattle has. IBA members voted to oppose this legislation.. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1484 and SB 5699 Capital gains excise tax**

Imposes a 7 percent tax on capital gains. IBA members voted to oppose this legislation.. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1519 and SB 5566 Employee status enforcement**

Assumes all independent contractors are employees unless the business can prove otherwise. IBA members voted to oppose this legislation.. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**ESHB 1646 Equal pay and opportunities**

Establishes a new list of employer violations with respect to wage and hour laws. IBA members voted to oppose this legislation.. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1701 and SB 5608 Employment applicants/convictions, arrests,**

## Double Your Clout!!

You can double your clout by contacting your legislators where you live and also contacting your legislators where your business is located.

## Issues To Communicate With Your Legislators About – Now!

IBA is currently following over 220 legislative proposals that have direct impacts on small businesses. All of these pieces of legislation are alive and well and ready for action. Many have already passed their Committee during the 2015 legislative session and are ready for a full vote by the House or the Senate in 2016. Below is a listing of several of the most concerning issues to IBA and its members. IBA urges you to send an email ASAP to your legislators expressing your position on the following legislative proposals. IBA has prepared a sample email for you to use in developing your email to your

**HB 1163 Mandatory Paid vacation leave**

Requires an employer to provide two hours vacation leave for every 40 hours worked. IBA members voted to oppose this legislation.. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**SHB 1273 and SB 5459 Family & medical leave insurance**

Provides a new worker benefit to take leave for a serious health condition, a family member's serious health condition, for the birth of a child's birth or adoption. Provides 12 weeks of leave. Assesses a premium on employers of 0.2 percent of wages beginning on July 1, 2016, and then 0.4 percent of wages beginning on January 1, 2018, to finance benefits and administration, with subsequent annual adjustments. IBA members voted to oppose this legislation. For more details via the Internet, go to: [www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1354 and SB 5569 Employment Anti retaliation Act**

Allows

etc. **Prohibits employers from screening out job applicant with arrest or conviction records.** IBA members voted to oppose this legislation.. For more details via the Internet, go to:  
[www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1894 Protection of workers** Allows employees to sue their employer for retaliation if the employer took an adverse employment action. IBA members voted to oppose this legislation.. For more details via the Internet, go to:  
[www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

**HB 1934 and SB 5332 Local employment laws** Many cities are adopting local labor laws that include a possible waiver from those laws provided the employer enters into a union agreement. IBA members voted to support this legislation. For more details via the Internet, go to:  
[www.ibaw.net/sbbills2016.pdf](http://www.ibaw.net/sbbills2016.pdf)

## Proposed New Law To Accommodate Pregnant Workers

HB 2307 proposes new laws requiring employers to accommodate pregnant employees. IBA has expressed concerns. You can view HB 2307 via the Internet at: [www.ibaw.net/2307.pdf](http://www.ibaw.net/2307.pdf)

## \$13.50 State Minimum Wage Initiative Filed

The same people who successfully passed \$15 minimum wage increase initiatives in Seattle and SeaTac have now filed a draft statewide \$13.50 minimum wage initiative. They will be required to collect 246,372 valid signatures by July 8, 2016. Expect them to collect over 400,000 signatures and put their minimum wage initiative on the 2016 ballot to attract more Democratic voters to

the polls to elect Democrats in Nov. 2016.

## Reducing The Regulatory Burden On Small Biz

Halleluiah! After input from IBA, Senator Roach has introduced SB 6033 for the 2016 Legislature to consider to set up a special legislative task force to study the level of regulation on small businesses and recommend ways to reduce it. This is one of IBA's top priorities and IBA testified in support of SB 6033 on January 13<sup>th</sup>. You need to contact your Senator and urge your Senator to support SB 6033. See above for details of how to contact your Senator.

IBA knows that small businesses are drowning in government regulations (rules). In the past 2 years, Washington State agencies have issued **28,000+ new state rules**. The U.S. Small Business Administration contracted with economists to determine the cost of government regulations (rules) on small businesses. The economists found that government regulations cost small businesses with 20 employees or fewer, 36 percent more per employee than it costs larger businesses (500 or more employees) to comply with all of these rules. The report is called "**The Impact of Regulatory Costs on Small Firms**" -- from the SBA's Office of Advocacy. All of these government rules is equivalent to a tax of \$10,585 per employee for a small business. Total annual cost of following the rules for a large business (500+ employees is:: \$7,755 per employee, about \$2,830 less than for a small business with (20 employees).

Currently, most state agencies have been given a broad legislative authority to create rules on citizens, farms and small businesses. Rules are very much like legislation. They may require you to do certain things or they may prohibit you from doing certain

things. If you violate an agency rule, you can usually be cited, sanctioned and fined for violating the rule.

The legislature does not approve or vote on agency rules. Under these broad grants of rulemaking authority, the state agencies can adopt rules within their jurisdiction that apply to you and your small business, with very little oversight. Before a state agency can issue a new rule, the agency must go through the state's administrative procedures act and comply with that act or the rule is not valid. The administrative procedures act requires the agency to release the draft rule for public review and comment and then modify the rule based on the public comment the agency receives.

In addition, state law allows state agencies to issue policies. Policies are a statement by an agency of how the agency feels a citizen or small business should act to comply with the agencies laws and rules. State agencies issue policy statement with no public review and no public comment. They administer the agency's laws and rules in accordance with the agency's policy statements.

It is much easier for an agency to issue a policy than issue a rule so agencies are now issuing an increasing number of policies instead of rules.

IBA wants to change all of this. Below are IBA's Rules Reform proposals:

1. Stop any new broad grants of rulemaking authority for any state agencies.
2. Reduce the current broad rule-making grants of authority currently allowed for state agencies.
3. Stop all state policy statements OR require agencies to present policy statements for public review and public comment and modify policy statements based on the public comments received.
4. Prohibit the use of agency policy statements as the basis of issuing citations, sanctions or

fines.

You and IBA are on our way to reduce the burden and hassle of new state agency rules with the introduction of SB 6033. Halleluiah!!

You can watch IBA's Gary Smith's testimony on SB 6033 via the Internet at:  
[www.tvw.org/watch/?eventID=2016010051](http://www.tvw.org/watch/?eventID=2016010051)

## Weekly Legislative Update

As you probably already know, things can happen quickly in the Legislature and YOU need to keep up to date with the what is going on that affects you.

You can keep up to date by signing up for the IBA Weekly Legislative Report that is sent out to you by e-mail. This is a FREE service for IBA Members that tells you the latest about legislation affecting you and your small business, and what issues you should contact your legislators about. You will benefit from the IBA Weekly Legislative Update that will come out every week-end and explain the latest on the key small business legislative issues that affect you and that IBA is working on.

YOU can enjoy this FREE service from IBA by simply e-mailing IBA and putting in the subject line of your e-mail – **Weekly Legislative Alerts Please**. Please be sure to include your **business name and your city** in the body of your e-mail. IBA's e-mail address is [iba@isomedia.com](mailto:iba@isomedia.com).

## 2016 UI Tax Rates

The average state unemployment tax rate for 2016 will go down to 1.26% in 2016, down from 1.48 percent of wage state UI wage base in 2015, an average savings of \$48 per employee. Improved employment of unemployed workers is the reason. The average 2016 unemployment tax paid by employers in 2016 will be \$277 per em-

ployee.

Highlights of the 2016 Washington State unemployment tax rate follow:

- In 2016 83% of Washington employers will have a lower state unemployment tax rate, 0.3 percent will remain the same, and 16 percent will move to a higher rate class.
- About 39 percent of all taxable employers are in rate-class 1 taxed at 0.10 percent. Ninety percent of employers in rate-class 1 are small businesses and have five or fewer employees.
- The experience-rated portion of the 2016 unemployment tax (paid by rate-classes 2 and higher) will be based on benefit payouts from July 2011 through June 2015.
- Unemployment tax collections will decrease \$145 million: from 2015 (\$981 million) to 2016 (about \$836 million).
- On average, the total tax per employee will decline by \$48 in 2016, to \$277. The Washington State unemployment tax base was \$42,000.

The average Washington state unemployment insurance rate for the past 12 years have been: 2016 -1.26%\* 2015 -1.48% 2014 - 1.77% 2013 - 2.01% 2012 - 2.02% 2011 - 2.44% 2010 - 2.39% 2009 - 1.64% 2008 - 1.82% 2007 - 1.97% 2006 - 2.38% 2005 - 2.78% 2004..2.81% \* estimated

- IBA developed and passed legislation in 2011 to hold down the state's unemployment insurance taxes in 2012 and 2013 by using surplus funds in the Washington State unemployment trust fund to pay unemployment benefits and minimized higher state unemployment tax rates. The IBA legislation saved Washington employers over \$600 million.
- Washington State has one of the most stable unemployment sys-

tems in the nation.

- 20 states are paying federal unemployment tax penalties for not repaying loans from the federal government taken out during the Great Recession to pay unemployment benefits in their state. Washington State is not one of those states as Washington State did not have to take out any loans to pay its state unemployment benefits during the Great Recession. This is saving Washington employer's money today.

## 2016 UI Tax Wage Base

The 2016 state unemployment tax wage base will be \$44,000, up from \$42,100 in 2015, a 4.5% increase

## New Federal Over-time Exempt Employee Rules Delayed Until July 2016 Or Later

[Attorney Hera S. Arsen with the law firm Ogletree, Deakins, Nash, Smoak & Stewart, P.C.](#) suggests that the new federal "exempt employee" rule revisions by the U.S. Department of Labor (DOL) may become effective in July, 2016 or later. He makes this prognostication based on the U.S. DOL release of its fall semiannual Regulatory Agenda in late November, 2015.

The new Exempt Employee rules proposed to: (1) set the standard salary level required for the exempt employee status at \$970 per week, equivalent to \$50,440 annually, in 2016 – up from the current standard salary level of \$455- per week, equivalent to \$23,400 annually; (2) increasing the total annual compensation requirement needed to exempt highly compensated employees to \$122,148 annually; (3) establishing a mechanism for automatically updating

the salary and compensation levels going forward to ensure that they will continue to provide a useful and effective test for exemption, (4) some proposed change to the duties tests that exempt employees can be required to do, and not do.

Once the rule is finalized, employers will have to (1) either adjust the salaries of their salaried employees, (2) adjust the hours their salaried employees work, or (3) start paying their salaried employees overtime for working more than 40 hours per week; and possibly change the work duties of their salaried employees.

As suggested in a previous blog post, employers should start planning now so they can be prepared for the big changes in the overtime regulations later this year. Employers should evaluate strategies for exempt employees who earn less than approximately \$50,000 of increasing salaries to exceed the new salary threshold, modifying their job responsibilities, or consider reclassifying them as nonexempt. Employers should consider the possibility of substantially increased compensation or overtime costs for employees who are not exempt employees.

Finally, the new minimum salary may be higher than the proposed \$970 per week. No one knows at this time what the final salary level may be.

## Congress Votes To Repeal Obamacare

On January 5, 2016 Congress voted to repeal Obamacare, aka The Affordable Care Act. On Friday, January 5, 2016, President Obama vetoed the legislation and that is effectively the end of that. The U.S. House of Representatives and the U.S. Senate cannot muster the two-thirds votes needed to override the President's veto.

## Washington State Driver's License OK For Airport ID For Two More Years

On January 8<sup>th</sup>, the Department of Homeland Security announced that your current Washington State's Driver's License will be acceptable ID when accessing airport security for the next two years – until January 22, 2018. You can view the announcement from the Department of Homeland Security via the Internet at: <http://www.dhs.gov/news/2016/01/08/statement-secretary-jeh-c-johnson-final-phase-real-id-act-implementation>

## New Gender Identity Issues For Employers And Businesses

Yes, the world is changing. Three government entities recently issued guidelines for transgender individuals and their discrimination protections.

OSHA has issued employer guidelines for employees using restrooms. **OSHA calls access to restrooms a safety and health issue.** *Core principle: All employees, including transgender employees, should have access to restrooms that correspond to their gender identity.* **OSHA says:** *it is essential for employees to be able to work in a manner consistent with how they live the rest of their daily lives, based on their gender identity. By requiring individuals to use gender-neutral or other specific restrooms, singles those employees out and may make them fear for their physical safety.* **OSHA recommends:** Allow employees to choose, but not require, to use. (1) Single-occupancy gender-neutral (unisex) facilities; and (2) Use of multiple-occupant, gender-neutral

restroom facilities with lockable single occupant stalls. You can find OSHA's guidelines via the Internet at:

[www.osha.gov/Publications/OSHA3795.pdf](http://www.osha.gov/Publications/OSHA3795.pdf)

Expect this to be proposed in Washington State soon by the Department of Labor and Industries for WISHA/DOSH.

The Washington State Human Right Commission issued new transgender rules that became effective on January 1, 2016. **The new rule states in part:** *Prohibited conduct. Prohibited conduct may include (a) Asking unwelcome personal questions about an individual's sexual orientation, gender identity or gender transition;* You can find the Commissions rule via the Internet at (look for WAC 162-32 through WAC 162-36): <http://lawfilesex.leg.wa.gov/law/wsr/2015/11/15-11-104.htm>

The City of Seattle adopted a new ordinance on August 10, 2015 requiring that all public and business single stall restrooms be gender-neutral and display appropriate signage. You can find the Seattle Ordinance via the Internet at: [www.ibaw.net/seattletransgender.pdf](http://www.ibaw.net/seattletransgender.pdf)

**HB 2589** has been introduced in the 2016 Legislature to allow employers and businesses to limit access to bathroom and similar faculties based on a person's physical gender. You can find HB 2589 via the Internet at: [www.ibaw.net/2589.pdf](http://www.ibaw.net/2589.pdf)

## ID Theft Webinar For You

**On Thursday, February 11, 2016—10:00—11:15 am the FTC and the IRS and will present a FREE webinar about** how businesses can avoid being victims of ID theft:

- ✦ How businesses can protect themselves and their customers
- ✦ Who to contact/what to do if they suspect they are a victim of ID theft
- ✦ Lessons from FTC cases about good data security businesses practices.

**Register via the Internet , click here or go to:**

<https://www.webcaster4.com/Webcast/>

## Small Business Directive

**IBA need your position on a key state issue affecting you and your small business.**

Click on the following link or go to the following Internet address to complete and send this IBA Small Business Directive via the Internet. [www.ibaw.net/directive](http://www.ibaw.net/directive)

You can also send your completed directive to IBA at [iba@isomedia.com](mailto:iba@isomedia.com) or fax it to IBA at: **425-358-3213**

**Please insert your business name here:**

\_\_\_\_\_

We want the Legislature to \_\_\_\_ Adopt a 2/3's vote of the Legislature Constitutional Amendment and Put it On the 2016 ballot \_\_\_\_ Repeal I-1355 \_\_\_\_ Let the State Sales Tax Rate Drop 1% in April 2016.

Please explain why you are taking the position you are taking on I-1366—thank you

\_\_\_\_\_

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attach additional paper as needed or send IBA additional comments via email at [iba@isomedia.com](mailto:iba@isomedia.com)—put in the subject line, “**I-1366**”

Please return your completed directive to IBA by email at [iba@isomedia.com](mailto:iba@isomedia.com) or fax it to **425-358-3213**, or by mail to: **IBA 16541 Redmond Way #336C, Redmond, WA 98052**

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