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NORTH AMERICAN EQUIPMENT DEALERS ASSOCIATION e-newsletter

Thursday, April 11, 2013

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Legislative & Regulatory News

Budget Faces Tough Resistance

The budget proposal President Barack Obama released Wednesday is unlikely to gain any traction in agriculture, particularly in areas such as cuts to crop insurance or shifts in international food aid.

The president's proposal --- released two months behind schedule --- would cut \$37.8 billion from farm programs and crop insurance. That compares to the Senate Agriculture Committee's plan for a \$23 billion cut in the entire farm bill last year while the House Agriculture Committee passed \$35 billion in savings.

[Read more...](#)

Source: DTN

States rack up victories in bids to collect online sales taxes

The days of shopping online without paying sales taxes may be ending. States are cracking down and a nationwide system for collecting sales tax on online sales may be coming soon.

Several developments in recent weeks show how quickly the landscape is changing on what has long been an important but elusive goal for state officials: collecting sales tax from online retailers.

States and localities could reap as much as \$11 billion a year, according to one study. Internet shoppers are already supposed to pay the money on their own but rarely do.

[Read more...](#)

Source: PEW States

Farm Bureau revamps proposal for five-year farm bill

The American Farm Bureau Federation has sent Congress a revamped proposal for a five-year farm bill. Congress failed to complete a farm bill last year, and the agriculture sector is operating under an extension of the 2008 farm bill through Sept. 30.

The Senate Agriculture Committee is expected to mark up a new bill this month and once again attempt to reduce the budget deficit in part by eliminating direct farm payments, which are distributed based on historical production levels. The Farm Bureau has substantially changed its vision for the farm subsidies this

From the NAEDA Office

Keeping Our Eyes on Washington By Mike Williams

Congress has just returned from their Easter recess break to take up the matters of the country. There are a couple of items we thought you should be aware of that will be taking place over the next few weeks and months.

First off, let's start with the House of Representatives. The House Ways and Means Committee has announced the

year, although it once again backs ending direct payments.

A copy of the proposal can be found [here](#).

COST releases 2013 sales tax study on business services

As states continue to struggle with the after-effects of the Great Recession, state policymakers are searching high and low for a revenue structure that will increase their state's economic competitiveness.

Just this year in several states, plans have surfaced that propose to reduce state income taxes and shift the tax burden to the sales tax by broadening the base to include services and increasing the rate. While economists generally agree that consumption-based (e.g., sales) taxes are more efficient than income taxes, extending the sales tax to services generally may have the opposite effect of that intended, since typically 70%-80% of such an expansion are taxes on business-to-business services and therefore not taxes on consumption at all. Indeed, taxing business-to-business services raises a host of problems, including:

- Arbitrary and hidden differences in effective sales tax rates on different goods and services that distort consumer choices;
- Distortions in how firms are structured and operate;
- Violations of horizontal and vertical equity principles;
- Detrimental impacts on a state's business tax competitiveness; and
- Extremely difficult compliance, sourcing and definitional burdens for taxpayers and tax administrators alike.

Seeking to improve a state's economic and business climate competitiveness is a laudable goal, but it cannot be achieved by increasing the sales tax on business inputs, either through taxing business services or by increasing rates in existing sales tax systems, which already tax nearly 44% of business inputs in their bases.

[Please click here for the full report.](#)

For more information, please contact [Doug Lindholm](#).

Source: COST

Allied industry letter sent on expansion of Cape Town Convention

NAEDA joined allied industry groups to urge inclusion of off-road equipment in an international treaty under the proposed expansion of the "Cape Town Convention." The treaty would facilitate export financing, which would help small and mid-sized U.S. manufacturers grow their export businesses.

The signed letters were sent to U.S. Secretary of State John Kerry and the secretary general of the International Institute for the Unification of Private Law (UNIDROIT). Both letters expressed support for expansion of the Cape Town Convention, or Fourth Protocol that standardizes transactions involving moveable property. Also signing the letters were the American Rental Association, Associated Equipment Distributors, Equipment Leasing and Finance Association and the Association of Equipment Manufacturers.

Copies of the letters can be read [here](#).

Adapting to a Changing Climate: 25x'25 Alliance offers recommendations to U.S. Agriculture, Forestry

A report issued today by the 25x'25 Alliance offers recommendations that will enable the U.S. agriculture and forestry sectors to meet the challenges posed by increasingly variable and unpredictable weather.

"[Agriculture and Forestry in a Changing Climate: Adaptation Recommendations](#)" was compiled by the 25x'25 [Adaptation Work Group](#), a collaboration of agriculture, forestry, business, academic, conservation and government leaders who have spent more than 18 months exploring the impacts of a changing climate and other variables on U.S. agriculture and forestry. Their work has focused on production systems, risk management, ecosystem services and communications.

The report notes that the impacts of changing weather patterns vary by region, but include higher temperatures; changing precipitation patterns; new threats from weeds, pests and diseases; increased humidity and stronger storms. However, the work group asserts that there are many options available to address this uncertainty while achieving their four overlapping goals of productivity, profitability, stewardship and self-determination.

formation of 11 separate Ways and Means Committee Tax Reform Working Groups. The groups will be led by one Republican member serving as chair and one Democratic member serving as vice chair. Each of the 11 groups will review current law in its designated issue area and then identify, research and compile feedback related to the topic of the working group. The working groups will be responsible for compiling feedback on its designated topic from: 1) stakeholders, 2) academics and think tanks, 3) practitioners, 4) general public and 5) colleagues in the House.

Once the work of those groups is completed, the Joint Committee on Taxation will prepare a report for the full committee. The final Joint Committee on Tax Report is expected to be delivered to the Ways and Means Committee on Monday, May 6, 2013.

So why is NAE DA pointing this out to you, you are probably asking? We wanted to make you aware of the areas NAE DA will be commenting on to the committees. Dealers need to be aware of these issues so you can reinforce them as you see and speak with your representatives over the coming months. If tax reform is going to happen, one of the ways it will happen will be through the House Ways and Means Committee; that is why it is important to know what our issues are.

We will be submitting comments on:

1. **LIFO.** We will explain why this accounting method is important to dealers and what it means to the industry.
2. **Equipment Depreciation.** We will outline why the IRS depreciation schedules should be authorized to change equipment depreciation to five years from the seven years that currently exists. Some of the same rationale for the next item will also be used as our arguments here.
3. **Bonus Depreciation and Section 179 Expensing.** We will state why customers buying equipment should be allowed to write off a piece of equipment over a shorter lifetime. Our statements will include that the depreciation change should increase your customers' income, help in any debt

"These are recommendations that mitigate risks posed by changes in our climate while strengthening production, cutting input costs and improving the quality of the land - even in the context of weather-related disasters like those experienced in 2011 and 2012," said Work Group Chairman Fred Yoder, a former president of the National Corn Growers Association, at a media conference launching the report this morning. "This document offers producers, foresters and policy makers various pathways in the areas of research, production systems, risk management, decision tools and outreach for building a more resilient ag and forestry system."

Among the recommendations is a call to support governmental, academic and private research designed to create more accurate climate forecasting and scenarios needed to inform producer decisions. The report also recommends the implementation of conservation practices designed to maintain the productive capacity of land and the adoption of new practices that address climate-related challenges.

Furthermore, the report calls for maintaining a robust federal crop insurance program and ensuring there are adequate relief programs available to producers for natural disasters. Policy makers and private businesses should also provide multiple avenues for funding adaptation measures, including low-interest, revolving loans.

New tools, such as smartphone applications, must be developed to take advantage of how producers will use and access information in the future, the work group says. And producer-to-producer dialogues must be conducted to connect producers in areas experiencing changing conditions with those already accustomed to addressing similar challenges. The report says there must be ongoing dialogue between scientists, policymakers, and agricultural organizations, and that producers and trade associations must be involved in research decisions and implementation.

"Adaptation is really nothing new to those of us who produce food, feed, fiber and fuel," said Ray Gaesser, an Iowa grain farmer and first vice president of the American Soybean Association. "Wet and dry seasons come and go. Producers have been making adjustments to meet the many challenges of an unpredictable Mother Nature. Yet recent years have demonstrated just how vulnerable our production system remains to changing weather."

"Last year, with its historic national drought, was one of the most expensive years for weather-related disasters in United States history," said Iowa State Climate Science Program Director Gene Takle. "As many scientists look ahead, these once occasional or rare events are expected to grow more common and more intense in many parts of the country. That throws into question whether 'business as usual' will suffice for the future of agriculture and forestry."

Chuck Rice, Kansas State University Distinguished Professor and professor of soil microbiology, said, "Adaptation strategies come in many different forms, but typically fall into three major categories: actions to increase resistance to changes in climate in order to maintain existing practices; actions to improve resilience by investing in steps that preempt disasters and restore systems in the wake of them; and actions to transform operations." The former president of the Soil Science Society of America said the Adaptation Work Group's recommendations "are designed to reflect this range of activities."

Yoder said the release of the report is only a single step in a continuing process, calling on all stakeholders to offer feedback "on the types of adaptation measures needed to enable our nation's producers to succeed in the context of a changing climate." He said that through 2014, 25x25 will be supporting project outreach partners such as the American Farm Bureau Federation, National Corn Growers Association, American Soybean Association and other producer groups by offering presentations, workshops, webinars and additional forums to generate dialogue and foster greater understanding within the agriculture and forestry sectors of climate change's impacts and the near term, high value and low-cost solutions that only farmers, ranchers, and foresters can deliver.

"The Adaptation Work Group believes that with forethought, leaders and the right priorities, our nation's agriculture and forestry systems cannot only meet future challenges, but thrive in the midst of them," Yoder said.

To access the report and learn more about how stakeholder groups can support and participate in our adaptation dialogue, go to www.25x25.org/adaptation.

Source: 25x25

repayments and allow for timely replacement of equipment with newer models. We intend to also mention that faster equipment replacements bring environmental benefits from newer engines, better fuel efficiencies and the latest technology in emission controls.

4. **Buildings and Building**

Contents. We will ask the relevant committee to review the "class life" definitions of a dealership's buildings and contents. The current depreciation schedules spread out the costs of such improvements over too long a recovery period, which often delays a dealer from making such improvements. The need for buildings to accommodate newer and larger pieces of equipment and for adequate diagnostic hardware to service equipment, including tracking and guidance systems, is creating a demand for these capital expansions which justify why we believe the schedules should be reviewed and changed.

5. **IRS Code Section 263A.** We will make the case that the current threshold of \$10 million in annual sales is too low, as this outdated IRS code section requires dealerships to capitalize certain costs—such as labor, handling, purchasing and storage of inventory products. This "capitalization" is a highly complex calculation for most dealers. Our second reason for asking for a change is the fact that the \$10 million figure has not kept up with business growth or the consolidations of businesses.

We encourage you to submit your own comments and recommendations to the various study groups. For more information on how to do this, see the article, "Tax Reform Targeted," on page 11 of this issue.

The second item in Washington we will be watching and commenting on as appropriate is the budget discussions. There will be a lot of trade-offs going forward by



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Industry & Manufacturing News

Kubota celebrates Grand Opening of \$73 Million production facility in Jefferson, Georgia

Continued expansion extends company's North American manufacturing capabilities, increases distribution efficiencies and creates 200 new jobs

Jefferson, Ga., (April 8, 2013) /PRNewswire/ — Kubota Corporation today announced the grand opening of its new \$73 million manufacturing facility at Kubota Industrial Equipment (KIE) in Jefferson, Ga. The 522,000-square-foot plant on the 88-acre site recently began production of Kubota's 30- to 50-horsepower compact tractor models. The grand opening event was co-sponsored by Kubota Tractor Corporation, the U.S. marketer and distributor of Kubota tractors and equipment.

"Georgia is proud to join with Kubota today in celebrating one of our state's greatest business success stories," said Gov. Deal. "Kubota's record of consistent growth has contributed to the quality of life for countless Georgia families as well as the overall health of our economy. This expansion will further help to make Georgia the No. 1 place in the country in which to do business."

Kubota began doing business in Georgia approximately 40 years ago, with its first operations located in Norcross. In the mid-1980s, Kubota purchased its first office building in the state at the current Southeast Division headquarters in Suwanee. Since that time, Kubota has further expanded its operation in Georgia to include Kubota Manufacturing of America (KMA) in Gainesville; its National Distribution Center (NDC) in Jefferson; and Kubota Industrial Equipment (KIE), also in Jefferson. Today in Georgia, the company employs more than 1,700 people at Kubota facilities and has 43 dealerships that retail and market Kubota-branded products.

[Read more...](#)

Source: Kubota

NAEDA releases 2013 Dealer-Manufacturer Relations report

NAEDA has compiled and published its comprehensive report on Dealer-Manufacturer Relations. Using a noted third-party survey and data collection and reporting apparatus, NAEDA asked dealer-members throughout North America to rate their manufacturers on twelve key operating categories. The 68-page report is being released this week to dealers (through their regional affiliate associations) and the manufacturers.

The information can be used to monitor how manufacturers compare with other manufacturers when assessing potential business partners. Manufacturers can use the summary as a baseline for areas of improvement within their organization and the industry as a whole. The aim is to have serious discussions about industry best practices in these key business areas.

Over 3000 total evaluations were submitted from dealers throughout North America evaluating twelve categories of dealer/manufacturer relationships, a significant increase from previous years. This report

both parties, and the issue most likely to get caught up in those trade-offs is the next farm bill. Please refer to the Advocacy Section of this magazine issue to get a full understanding of the possible farm bill issue.

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About NAEDA Update

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The North American Equipment Dealers Association provides educational, legal, legislative, and financial services to approximately 5,000 retail agricultural, construction, large property/rural lifestyle, and outdoor power equipment dealers in the United States and Canada.

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includes summaries of these survey categories for 46 manufacturer/brands also up from last year. These companies received a sufficient number of responses necessary to provide meaningful analysis of results. The brands included in the report reflect the diversity of products sold and serviced by dealers.

The survey results are broken down into four sections for comparative purposes: 1) All Manufacturers, 2) Ag Manufacturers/Shortlines, 3) OPE Manufacturers and 4) Major Tractor Manufacturers. Each brand's mean score for each category is measured against the mean for all 46 manufacturers, plus each manufacturer in the company's specific section. In addition, each company is measured separately against the mean for all manufacturers combined in bar graph form.

NAEDA has also announced the inaugural Dealer's Choice AwardsSM for 2013. The designation was awarded to the manufacturer scoring highest total scores from the twelve evaluated categories on the survey among three sections – Major Tractor Manufacturers; Ag/Shortline Manufacturers; and OPE Manufacturers. Congratulations to this year's winners Kubota Tractor, Vermeer and Hustler Turf.

Randall J. Soutiere joins KIOTI as new director of Product Support

KIOTI Tractor has named Randall J. Soutiere the new director of product support. With more than 28 years of experience in the aviation industry, Soutiere will implement his range of expertise in both management and process improvement to benefit the KIOTI North American headquarters.

In his new role, Soutiere will oversee the activities of the operation functions of the company, improving processes to ensure that the product support, warehouse, parts and customer service departments provide high quality customer service. His areas of concentration will include logistics, dealer support and customer service, parts supply management and management of financial aspects of the operations department.

"Randall joins us with a rich background in promoting business and operational excellence," said Peter Dong-Kyun Kim, chief executive officer of Daedong-USA, Inc. KIOTI Tractor Division. "His industry knowledge will help us increase our efficiency and maximize our growth as we continue to expand our market share in North America."

[Read more...](#)

Source: KIOTI

Canada's Farm Progress Show June 19-21, 2013

Regina, Saskatchewan, Canada

Farm equipment buyers and sellers from around the world are getting ready once again to converge on Regina, Saskatchewan, Canada for the [Canada's Farm Progress Show \(CFPS\)](#). Now in its 36th year, CFPS is our northern neighbor's largest agricultural technology shows and one of the largest dryland technology shows in the world.

The show, which this year runs June 19-21, features 1.9 million square feet of display space that each year draws roughly 45,000 qualified ag industry visitors from over 55 countries.

"CFPS is the agricultural trade show which displays the largest number of machinery used for crop farming under dry conditions on large fields. The size of machinery is unique! I would call CFPS the Mecca for direct seeding technology," says Tobias Eichberg, Publisher of the Eichberg Ag Trade Show Report.

Sponsored by major industry names such as John Deere, Seed Hawk and SeedMaster, the show has increasingly become a place for ag equipment dealers and buyers to see and be seen due to Canada's increasingly important place in the international equipment trade market.

[Read more...](#)

Source: Canada's Farm Progress Show

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NAEDA, Association & Program Partner News

NAEDA's 2013 Washington DC legislative fly-in is May 22-23, 2013

Join other dealers in NAEDA's Legislative Fly-In to Washington, D.C. The Fly-in is an intensive two-day program that provides participants with an inside look at the political process. Dealers are encouraged to attend to let their voices be heard. Beginning with briefings on the latest agricultural issues pending in Congress, participants also visit with their representatives and senators on Capitol Hill to educate and lobby them on issues important to their dealerships. The 2013 dates are May 22 and 23.

To attend the fly-in, [contact your affiliate association](#) today or call the NAEDA office at 636-349-5000 and talk with Amy Volk.

American Jobs for America's Heroes

Employers looking for qualified employees have free and direct access to thousands of unemployed National Guard members and military veterans through the American Jobs for America's Heroes alliance. With more than 60,000 unemployed National Guard members nationally, this is a huge resource for employers looking for skilled, experienced and reliable employees. [Register now](#) for posting jobs at no cost.

American Jobs for America's Heroes is a win/win program. Small to mid-size employers looking for skilled employees now have an avenue to post job openings at no cost, and the more than 60,000 unemployed National Guard members, veterans and spouses have a well-organized place to match their skills with available jobs. NAEDA wholeheartedly supports this effort to create jobs and encourages dealers to post applicable open positions on the National Guard job portal.

[Read more...](#)

Registration for GIE+EXPO 2013 is now open

Registration is now open for GIE+EXPO (the Green Industry & Equipment Expo), October 23-25, 2013 at the Kentucky Exposition Center in Louisville. Dealers, distributors, landscape contractors and anyone working in the lawn maintenance, landscaping and turf care industry can register online at www.gie-expo.com.

Dealer Day - back by popular demand - on Wednesday, October 23, is a premier event for dealers and technicians to participate in valuable seminars followed by a preview of new products. They will meet one-on-one with exhibitors on the show floor at GIE+EXPO and the collocated Hardscape North America (HNA).

On Thursday and Friday, October 24 and 25, GIE+EXPO, HNA and the popular 19-acre Outdoor Demonstration Area will be open to all industry participants.

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Source: GIE+EXPO



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Canadian News

Canada ready for \$1 billion of sanctions against U.S. over labels

Canada is prepared to impose sanctions of up to C\$1 billion (\$980 million) a year against the United States unless it complies with a WTO order to redesign its meat labels, Agriculture Minister Gerry Ritz said on Tuesday. The United States introduced country of origin labels for meat in 2009. Mexico and Canada successfully argued before the World Trade Organization that the labels were discriminatory and Washington has until May 23 this year to change them.

[Read more...](#)

Source: Reuters Canada

Growing Forward 2 policy framework for Canada's agricultural and agri-food sector comes into place

April 1 marks the official launch of the Growing Forward 2 (GF2) policy framework for Canada's agricultural and agri-food sector. GF2 is a \$3 billion dollar investment by federal, provincial and territorial (FPT) governments and the foundation for government agricultural programs and services over the next five years.

[Read more...](#)

Source: Agriculture and Agri-Food Canada

Loss of 54,500 jobs in Canada sends unemployment to 7.2 per cent

Canada lost 54,500 jobs in March, the biggest single-month blow to the country's employment numbers in four years. The economic stumble wiped out the gains of the previous month and sent the country's unemployment rate to 7.2 per cent.

[Read more...](#)

Source: CTV News

Agricultural manufacturing: a booming business

The agricultural manufacturing industry is growing, and growing fast in Saskatchewan. There are several reasons why this sector is growing so rapidly, says Jerry Engel, CEO, Agricultural Manufacturers of Canada, "First of all, it's because Canadians make the best agricultural machinery in the world. Many of our members over the years have been exporting their fine products all around the world. And they are very successful in those endeavours because of the quality of the equipment that they make."

[Read more...](#)

Source: The StarPhoenix

Canadian government vows to ferret out offshore tax haven records

Under fire to do more to combat tax evasion, Revenue Minister Gail Shea says the federal government will use all legal means available — which could include taking the CBC to court — to obtain financial records on hundreds of Canadians with accounts in offshore tax havens.

[Read more...](#)

Source: Canada.com

B.C. election to be called for May 12

Losing ground in public opinion and with little more than a week to go before the writ is dropped, British Columbia Premier Christy Clark has drawn on the spirit of the late Margaret Thatcher, promising supporters at a fundraising dinner she's ready for the upcoming fight.

[Read more...](#)

Source: Winnipeg Free Press

Alberta ramps up Keystone XL lobby as greens ask U.S. to extend approval process

The Canadian province of Alberta is stepping up its efforts to promote the Keystone XL pipeline project, hiring two U.S. advocacy firms with ties to Secretary of State John Kerry. The province's top elected official, Premier Alison Redford, is scheduled to spend part of this week in Washington to give a speech and to "meet with several legislators and administration officials on both sides of the Keystone debate.

[Read more...](#)

Source: Financial Post

NAEDA Compliance Tip of the Month

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[April Tip of the Month: Do a Surprise Inspection](#)

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