

## Senate Finance Committee Hears AAN Testimony

Sidney B. Hutton, Jr., The Concord-Pyle Co., West Grove, Pa., recently offered testimony before the Senate Finance Committee. On behalf of the American Association of Nurserymen and the Mailorder Association of Nurserymen, he supported a bill (S. 1245) proposed jointly by Senators Charles McC. Mathias (R-Md.) and Abraham A. Ribicoff (D-Conn.) designed "to regulate and foster commerce among the states by providing a system for the taxation of interstate commerce."

Currently, businesses are required to pay a number of state taxes in states where they do business, but do not own property or have a place of business. The Mathias-Ribicoff bill, if adopted, would increase uniformity in the rules concerning the major areas of taxing jurisdiction, taxability and tax accounting, and would greatly reduce the burden of tax compliance for both large and small business.

According to Hutton, the burden of keeping records and filing forms fall most heavily on the small business which cannot afford a staff of accountants and lawyers to cope with a multiplicity of differing state laws.

"The smaller a firm is, the more expensive it is to comply per dollar of sales," says Hutton, "because most mailorder nursery firms do business in a great many states. Thus, the small firm is penalized by the present multiplicity of different systems, and the large firm realizes an 'economy of scale' that has nothing to do with efficiency or quality of production or service to the consumer.

"Although the plants we sell are widely distributed in all states, and grow well and live for consumers all over the country," he continued, "they can be produced most efficiently only in certain areas of the country. Non-uniform and burdensome state taxation of interstate commerce can seriously restrict the free flow of these commodities in interstate commerce without any greater revenue to the states than could be achieved from a uniform, easy-to-comply-with system."

According to Hutton's testimony, this legislation is desirable from the standpoint of any business which operates or sells in more than one state, but especially from the standpoint of small business. At the same

time, the resulting increase in compliance will also be in the interests of the states — an increase which will surely take place because simplification and uniformity of our tax laws will make compliance more practicable.

Hutton also spoke in favor of the permanent retention of income tax rules that protect a business from income taxation in states where they have no place of business. "These provisions are especially important to the many nurserymen who sell primarily at wholesale for delivery across a state line in a state where they have no place of business," he explains. "We favor the retention and broadening of these rules so that a business can clearly determine its income tax obligations in advance for all states, based on a uniform apportionment formula such as the one proposed in the Mathias-Ribicoff bill."

The committee has not yet reported to the Senate on the bill, but is expected to do so in the near future.

## Wage And Benefits Survey Completed By ALCA

The Associated Landscape Contractors of America have published the results of a Wage and Benefits Survey of the Landscape Construction Industry conducted this past summer.

Results were broken down according to geographic area and the presence or absence of unions. Typical wage statistics were gathered from ALCA members for supervisors, working foremen, skilled, semi-skilled, and unskilled employees, and highs, lows, and averages are reported.

Information on overtime rates paid shows that a clear trend in union bargaining is the demand for overtime scales above the statutory minimum of time-and-a-half over-forty. In some firms this took the form of overtime after eight hours in any single day; in others, double time over forty hours a week, and on weekends.

Information on paid holidays and paid vacations given employees was collected, showing differing trends for different categories of employees.

Pension and profit sharing plans were reviewed, and the trends in non-union and union firms have been identified. Accident and health insurance plans were found in a majority of all firms reporting, and

in every union firm.

Incentive and bonus plans reported varied widely from firm to firm, and typical provisions were noted.

Copies of the survey results, including the complete wage statistics breakdown by region, are available at \$10.00 per copy for non-members, \$3.00 for ALCA members. For more details circle (719) on the reply card.

## National Disease Detection Program Urged By Scientists

Support for a national plant disease detection program has been urged by some of the nation's leading scientists.

In its ultimate form, the program would pool the knowledge and detection systems of the nation's plant pathologists and help them stop diseases before they get out of hand.

The program was outlined as an official effort of the American Phytopathological Society (APS). The APS committee for plant disease detection discussed the potential program at the 2nd International Congress of Plant Pathology.

Dr. Einar Palm, University of Missouri-Columbia plant pathologist, explained that part of the plan will be a disease monitoring system.

Palm, who is chairman of the APS section of detector plots," led the effort to establish monitoring systems for corn, soybeans and cotton in Missouri.

As part of the plant disease detection program, scientists hope to develop "integrated" controls — a combination of genetic, biological, cultural and chemical controls.

"By knowing more about a disease and sharing the information," said Palm, "it should be possible to economically minimize disease injury without hurting the environment."

## Metro Equipment Company Named Ackley Distributor

Metro Equipment Company, West Conshohocken, has been named distributor for Ackley hydraulic tools for Pennsylvania and Southern New Jersey. The announcement was made by Bob Brandon of Metro Equipment Company and Harold DePue, Ackley's vice-president of marketing.

Product displays and descriptive information on the Ackley product line are available at Metro Equipment Company, 1000 New De Haven Street, West Conshohocken, Pennsylvania 19428.