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April 2018 Newsletter

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Message from President Bill Krestakos



Greetings MIACCA Members. I wanted to thank those members who have renewed with us and adjusted to our new online invoicing system. We know there are a lot of our members who still have not renewed so you will be finding paper invoices mailed to you this month. We want to stress the importance of your membership and our appreciation of your support. MIACCA's focus has been on legislative issues that affect your profession, educational outreach to promote the profession to students and we are looking into creating an apprenticeship program to provide you with techs who will gain the important skills they need to master our trade. This is something MIACCA feels we should be taking the lead on setting a high standards program. We will be working over time, diligently, on how we can make it happen. So we ask you for your support as we help strengthen our trade. I hope you have a wonderful Easter and a safe Spring Break!

Message from Executive Director M.J. D'Smith



Hello MIACCA Members! March has been a very busy month for me. I was fortunate to attend the MEECA Gala where I met some great connections and learned a bit more about our industry. MIACCA had a booth at the Bryant Dealer Show, sponsored by Behler-Young. A big thank you to them for giving us a table at their event. It was great to meet a lot of our members and potential ones as well.

Board Member Michael Cain and I have been on a mission to visit HVAC institutions. We met with Northwestern Tech and are hosting a pizza party at LCC on April 18, 2018 from 4 p.m.-6 p.m. We are also offering students a one year membership at no charge to allow them to receive information from MIACCA along with networking with our members for potential employment and involvement.

I will be attending the Service Roundtable alliance day and show in New Orleans, LA April 3-6th. This is going to be a great opportunity to meet with other State Executive Directors and do some brainstorming together. I will give you a report in May.

I will be attending the SEMIACCA Trade show on April 12, 2018. They have a wonderful educational line up and a free trade show with dinner from 4 p.m.-7 p.m. Information is below and we hope to see you there!

2018 SEMIACCA Trade Show



Burton Manor
27777 Schoolcraft Rd., Livonia, MI 48150

**We have an exciting day of educational seminars that includes the Michigan Code Update and National Speaker David Heiman of Service Roundtable from 9 a.m. - 4 p.m.
\$150 (members) \$200 (non members) for all Sessions & Meals**

[View Educational Sessions Here](#)

[View Exhibitor Information Here](#)

Our Trade Show is free and kicks off from 4:00 p.m.-7:00 p.m.

Free Admission and Dinner Buffet with Cash Bar

[Click here to be directed to Registration](#)

Michigan Legislative & Regulatory Update

MIACCA meets with Bureau of Construction Code Director, Keith Lambert

MIACCA's new Executive Director, M.J. D'Smith and MIACCA Board member Michael Cain, met with Keith Lambert and Marnie Wills to introduce themselves and help establish a good rapport with the Bureau. Many issues were discussed, like workforce development, uniform enforcement, and other relevant matters. Everyone vowed to continue the dialog towards improving the mechanical contracting industry in Michigan.

Not being truthful about mechanical work experience on the mechanical licensing application is a Violation of the Skilled Trades Regulation Act (STRA)?

The first listed violation in [Sec. 607 of the STRA](#) states that a person that "practices fraud or deceit in obtaining a license" is subject to the penalties described in [Sec. 603 of the STRA](#). In signing the [current mechanical license](#)

[application](#) the applicant certifies “that I meet all of the requirements of 2016 PA 407 for the examination and license for which I am applying and that the statements in this application are true and correct. I am aware that obtaining a license fraudulently is grounds for disciplinary action.”

When self-certify their own work experience, mechanical licensee applicants should be careful not to be caught in a position where they cannot prove that they have 3 years of work experience in each of the work classifications applied for. So if an applicant is applying for 2 mechanical work classifications they need to show 6 years of mechanical work experience, 3 years in each area. Mechanical licensee applicants should be able to prove their work experience, as all STRA license holders are subject to [complaints](#) filed with the Bureau of Construction Codes. One long-standing proven way of proving work experience is the former Administrative Rule R 338.903 (1); which required the mechanical license holder to certify the applicant's work experience with a notarized signature.

MIACCA is working towards getting the provisions of the former Administrative Rule R 338.903 (1) re-implemented so that homeowners and customers are not put at risk by a mechanical license holder who obtained their license by stretching the truth about their work experience.

In the coming additions MIACCA will be elaborating on the other listed STRA violations. So stay tuned.

DTE Energy files the first notice of a new Other Value Added Program and Service (OVAPS)

On March 27, 2018, DTE Electric Company filed the first notice with the Michigan Public Service Commission (MPSC) of their intent to offer TreeGuard Assurance Pilot Program to their electric customers in the Detroit area. The DTE filing was made in MPSC Case No.: [U-18326](#).

The [new Code of Conduct](#) is still in the process of being promulgated as an administrative rule and MIACCA is monitoring this.

MIACCA Gold Member Spotlight



Eminence Financial is excited to provide Financial, Insurance and Tax Coaching services for the MIACCA and its members because most small business owners are often overlooked and underserved by most financial and Insurance firms. But our focus at Eminence Financial is on the small to medium sized businesses, their owners, their families and their futures.

- **Protecting Your Health:** On Average, we have been able to help reduce the cost of a family's individual health plan by 30 -50%, while increasing flexibility, and choices, when adding a unique coverage that can also be used in the case of severe illness. Visit our website at www.miacca-efs.com to find out more.
- **Protecting Your Business:** Most small business owners wish they had a reliable and cost-effective source for Business Valuations and Tax Coaching. As a benefit for MIACCA members, we have partnered with one of the largest, U.S. based, financial institutions to offer "**Free**" **Business Valuations**. In addition, MIACCA members can also receive "Free" Tax Coaching evaluations to assist in systematically reducing and **minimizing your company's tax exposures**. Contact us today at **800-694-3175** to find out more.
- **Protecting Your Future:** From "Key Employee" incentive plans to Company Sponsored "Retirement Plans", all of your personal and corporate Life Insurance, Annuity and Stock Market Investment solutions can be provided through your membership with MIACCA. Contact us today at info@eminencefinancial.com to find out more.

The guiding principles of Eminence Financial are "Confident, Conservative and Complete". We can be "Confident" in both the up and down markets because we are "Conservative" in how we help you invest your hard-earned savings. As a registered fiduciary advisory firm, we must also be "Complete" in our services by helping MIACCA members in their Investment, Insurance and Certified Tax Coaching services. Visit our website today at www.eminencefinancial.com for more information.



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Principles of Building Safety | 0.15 CEUs | April 4, 12pm CT

\$35 Member | \$40 Non-Member

Led by Expert Instructor—Sandra Hyde

[Register Today!](#)

Fire Protection and the I-Codes® | 0.15 CEUs | April 18, 12pm CT

\$35 Member | \$40 Non-Member

Led by Expert Instructor—Rob Neale

[Register Today!](#)



Steel and Aluminum Tariffs Will Have Immediate Impact on HVAC Industry

New U.S. tariffs on steel and aluminum imports are going to have major consequences for a multitude of manufacturing segments around the globe, but the HVAC industry looks to be particularly impacted.

The tariffs on imported metals officially took effect on March 23, with a 25 percent tariff on steel and a 10 percent tariff on aluminum. Mexico and Canada were exempted from the changes, at least in the short-term, and President Donald Trump said other countries around the globe could potentially negotiate with the White House for exemptions as well.

Still, there is a great deal of uncertainty surrounding such sweeping changes. What will countries need to do to secure an exemption? How will this affect U.S. manufacturing and job creation? How will countries counter these tariffs?

With so many questions left unanswered, leaders of the HVAC industry have voiced frustration with the current state of the marketplace but are reassuring contractors, distributors, and even OEM's that the industry will persevere through whatever happens.

[Click here for full article.](#)



Product Spotlight: HVAC Meters and Sensors

This gallery highlights meters and sensors for HVAC equipment: a portable combustion and emissions analyzer for boilers, engines and generators; a true-root mean square multimeter for electrical inspection; a four-way ceiling cassette indoor unit with a 3D sensor; a thermal imager line with easy-to-use interfaces; a hand-held five-tool combustion analyzer; an ultraviolet-C germicidal lamp hour meter that alerts building engineers when it's time to replace lamps; and a pressure sensor for refrigeration and air-conditioning equipment.

[START SLIDESHOW ›](#)



ACCA Announces 60 Day Review of On Board Diagnostic Standard

The Air Conditioning Contractors of America Educational Institute (ACCA-EI) Standards Task Team (STT) announces the second public review of BSR/ACCA 15 OBD - 201x (On Board Diagnostic Codes for HVACR Equipment). The 60-day public review period begins March 16, 2018 and closes on May 15, 2018.

The On Board Diagnostic Standard details the naming schema for designating fault and performance codes for heating, ventilation, air-conditioning and refrigeration (HVACR) equipment. As defined and used in this proposed Standard, the naming schema standardizes fault and performance codes based on Location (with a Modifier), Mode of Operation, Process, Operating Parameter, and Performance Descriptor.

The schema accommodates operating faults and/or performance characteristics that are commonly identified by today's equipment diagnostic capabilities, and that may need to be identified as enhanced sensors and controls are applied to future HVACR offerings. Additionally, this Standard provides for the incorporation of proprietary, manufacturer-specific information that individual manufacturers may choose to make available to field practitioners.

A copy of the proposed Standard can be downloaded for free at www.acca.org/ansi. Comments on this public review must be submitted by May 15, 2018 (5:00 P.M. EDT) using the ACCA Public Response Form available at www.acca.org/ansi/.

For more information please contact Todd Washam, ACCA director of industry and external relations, at todd.washam@acca.org or 703-824-8864.



Opportunities after the new "Tax Cuts and Job Act"

The "Tax Cuts and Jobs Act," which was passed by Congress in December, 2017, made significant changes to individual, business and estate taxes, and became effective as of January 1, 2018. While the business related provisions are considered permanent, the individual and estate tax provisions only remain in effect until December 31, 2025, when they are subject to a "sunset" and will revert back to 2017 law.

Here are a few of the major changes that could impact you and your business in the coming year:

Individual Taxes

- There are still seven tax brackets, but the rates have changed to 10%, 12%, 22%, 24%, 32%, 35%, and 37%.
- The standard deduction increased to \$12,000 for Single taxpayers, \$18,000 for Head of Household and \$24,000 for Married Filing Jointly.
- Personal exemptions are eliminated.
- Itemized deductions for state and local taxes and mortgage interest are limited; the deduction for miscellaneous itemized deductions (subject to the 2% of AGI) is eliminated.
- Taxpayers who receive pass-through business income from sole proprietorships, partnerships, S corps and LLCs electing to be taxed as a partnership or S corp may receive a 20% deduction, which essentially reduces the top marginal rate to 29.6%. Owners of certain types of pass-through service businesses are subject to income limitations and may not be eligible for the deduction.

Estate Taxes

- The estate and gift tax exclusion amount is increased from \$5 million to \$10 million per person. Indexed for inflation, this amount is \$11.2 million per person in 2018 (\$22.4 million per married couple).
- The annual gift tax exclusion increased from \$14,000 to \$15,000.

Business Taxes

- The corporate tax rate is reduced to a flat 21%.
- The corporate Alternative Minimum tax (AMT) is repealed.
- The amount that can be expensed in the current year under Code §179 (rather than depreciated over time) increased to \$1 million.
- Deductions for business-related entertainment expenses and employee transportation fringe benefits are eliminated.

These changes bring a wide range of both questions and opportunities for business owners. “Is my business is better off being a pass through entity (like an S corp or LLC) or a C corp?” “Do the potential tax savings to my business this year support an increase in wages for my employees?” “Are there increased opportunities for implementing employee retention strategies (like a Private Bonus or Split Dollar plan)?” Talk to your attorney and/or CPA for information about how the Tax Act might impact you and your business based on your individual situation.



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