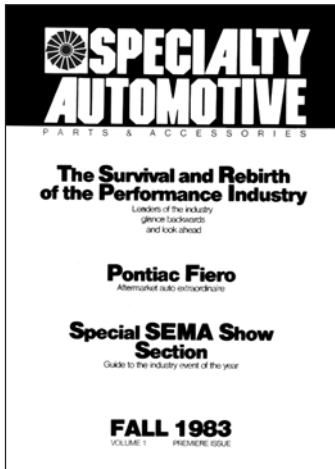


Specialty Automotive Magazine: 25th Anniversary!

by Steve Relyea

Specialty Automotive Magazine - the business-to-business publication for accessories and performance specialists - is celebrating its 25th anniversary this year. The magazine also just published the 15th annual edition of the PWA Map & Directory.

Number 1, Volume 1 of SAM was published in October, 1983, as a 52-page insert in Meyers Publishing's other trade magazine, Import Automotive Parts & Accessories. Len and Lana Meyers had been publishing IAPA for several years. They recall many clients asking them to consider publishing a similar magazine for the specialty and performance market. They saw there was a need for such a magazine and believed it would be a perfect complement to IAPA.



Their first issue. Number 1, Volume 1, October 1983

SAM would be devoted to professionals who buy specialty and performance products for resale and installation and would supply news and information about the "where, what and how" of buying the products. The magazine debuted as a quarterly and then, after great success, was converted to a bimonthly publication. Today, it is read by 25,000 professionals, including accessory and performance retailers, installers, customizers, jobbers and warehouse distributors.

One of the principles of SAM over the years has been that it is a business magazine for enthusiasts. It serves automotive enthusiasts who have found a way to make a business out of their hobby. To that end, it combines excellent graphics with a clear presentation of information.

"The basic theory then, as it is now, was that even though this is a trade magazine, it should appeal to the business person who is a gearhead and has a love of cars. When he receives a number of books, we want to be the first he picks up," says Len Meyers, CEO.

Meyers Publishing began their long association with PWA in 1994 by producing the PWA Map & Directory. This continues to appear annually in the May/June issue of SAM. In 2004, PWA presented Len with an Honorary Achievement Award.

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Portals

by Lee Gomes

Real World Needs 'Net' Taxes

Do you think that billionaire Internet moguls should continue to benefit from a tax loophole that hurts parks and schools, and makes it harder for your neighborhood bookstore to keep open for business?

I didn't think you did.

In that case, cheer on New York and Texas as they chip away at the popular but grossly unfair advantage enjoyed by the Amazon.coms of the world. Online retailers don't have to collect sales tax on the items they sell if they're "out of state" companies.

Now, chances are you've ordered a tax-free book or two from Amazon and enjoyed the experience. No one likes paying taxes. But this particular tax break is an especially pernicious one.

For starters, by giving online businesses a permanent advantage over their bricks-and-mortar competitors, it helps those who need it least -- huge, profitable e-commerce companies -- at the expense of often-struggling local retailers.

In addition, the tax policy is regressive. It disproportionately benefits the upscale citizens most likely to shop online. Worst of all, as commerce increasingly moves online, state and local governments are being deprived of the sales-tax revenues they rely on to run schools, build roads, pay police and firefighters and do all the other things they're supposed to do.

A dozen years ago, one might have been able to make the case that a holiday on collecting sales tax would help the fledgling Internet get off the ground. I don't think that was particularly true even in 1996; it certainly isn't now.

Remember, the Amazons of the world aren't even paying this tax. You pay it; they merely collect it. (By the way, if you don't pay sales tax on a purchase, you usually are required to pay a "use tax" on it when you file your state tax form, though most people don't do it, or even know they're supposed to.)

Under current law, e-commerce companies are required to collect sales tax only if they have a direct connection, called a "nexus," within the state. A warehouse is a nexus.

A New York law now being challenged by Amazon declares an affiliate marketer to also be a nexus. These are the people and companies whose web sites send users to Amazon in return for a percentage of a resulting sale.

The U.S. Supreme Court said in 1992 that because of the way the economy is evolving, out-of-state mail-order companies are soliciting business in a state even if they're doing so "by a deluge of catalogs rather than a phalanx of drummers." Affiliate mar-

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