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Len with PWA Honorary Award Track Magazine.

Before founding the company and launching the magazine together with Lana Meyers, Len spent several years in the publishing and advertising industries. The earlier part of his career included stints with LOOK magazine, the advertising agency for Toyota, the ad agency for Kawasaki, and Road &

Lana Meyers has been SAM's advertising director since the beginning. Her background in design has helped her direct the look of the magazine.

Today, SAM continues to evolve as Len and Lana's sons Andrew and Bill are adding their talents to the family business. Andrew Meyers is president and publisher and is responsible for all aspects of running the corporation. His background in business and computer science is keeping Meyers Publishing on the cutting edge. Bill Meyers is vice president and art director. His unique talents in art and design are taking SAM in a brand-new artistic direction.

Watch for more additional services and refinements as SAM continues to grow and evolve along with the segments of the aftermarket it serves.

*For more information about the Specialty Automotive Magazine, visit [www.meyerspublishing.com](http://www.meyerspublishing.com).*

**WHY VEHICLE AGING COULD SPELL OPPORTUNITY**

Market data shows that the average car owned by enthusiasts, based on those who responded was just over 20 years old. Although the highest percentage of enthusiasts surveyed are modifying vehicles made between 2000-2005, many of these same enthusiasts also own much older cars, creating an opportunity for specialty equipment companies.

As enthusiasts and consumers keep their vehicles longer, they need more parts to keep them running. Keeping the body panels free of defects and repainting a fading and failing factory paint job has always been a good way to make an older car look good.

PPG, one of the largest companies in the automotive paint industry, is reporting record sales of \$3.7 billion for the first quarter of 2008. Genuine Parts Company meanwhile is reporting a 3% increase in sales over last year's first quarter.

Seeing these companies picking up on sales, speculation shows that people are becoming more inclined to repair their vehicles over buying new ones.

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eters are just the next step in this progression, and one hopes the courts see them that way.

In Texas, state officials are investigating whether an Amazon distribution facility in Irving is a nexus, in that it is operated as a wholly owned Amazon subsidiary. That one seems like a no-brainer.

Amazon says it obeys all tax laws, that it will collect the New York tax even while the case is in the courts, and that it will abide by whatever Texas officials decide.

You'll hear a lot of specious arguments from tax-collection opponents. One is that state and local tax codes are too complex to follow. That idea played a big role in the Supreme Court decision. But 22 states have since simplified their sales-tax policies as part of Streamlined Sales Tax Project. They now, for example, all define "food" and "candy" the same way.

What's more, keeping track of local tax codes is easy with computer databases. Amazon, for instance, has no trouble figuring the sales tax on products offered through partners such as Target, which have actual stores across the country and, thus, no excuse to not collect a tax.

Opponents of the tax collection are fond of the effective but dishonest slogan that collecting a sales tax would amount to a new "tax on the Internet." But making Amazon collect sales tax on books is no more "taxing the Internet" than requiring stores to collect taxes on Valentine's Day chocolates amounts to "taxing falling in love."

The Supreme Court in 1992 specifically said Congress can give states the power to compel out-of-state companies to collect the tax on their behalf. Even if mom and pop Web operations were exempted, which is a good idea, such a law faces an uphill fight.

Many web users surely will be annoyed by a tax. It's common to see the Internet as a refuge from the quotidian annoyances of the real world, among them death and taxes. But cyberspace is grounded in the real world, as are schools and parks and streets. If you doubt that, the next time your house is on fire, try calling Jeff Bezos.

*Source: Lee Gomes at [lee.gomes@wsj.com](mailto:lee.gomes@wsj.com)*

This could be a huge opportunity for the specialty equipment industry. Marketing parts as longer lasting, increasing fuel economy, improving performance or any of the other myriad of wants that mass consumers desire for their vehicles could help the specialty equipment industry dive into a niche of "performance replacement" parts that out-perform stock replacement.

This could steal market share from another industry and be really beneficial to ours.

*Source: SEMA Research*