



## Federal Business Policies and Election 2016

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### ANTITRUST POLICY STATEMENT FOR SPRAY POLYURETHANE FOAM ALLIANCE MEETINGS

- It is and shall remain the policy of the Spray Polyurethane Foam Alliance ("SPFA"), and it is the continuing responsibility of every SPFA member company, SPFA meeting or event participant, as well as SPFA staff and leadership to comply in all respects with federal and state antitrust laws. No activity or discussion at any SPFA meeting or other function may be engaged in for the purpose of bringing about any understanding or agreement among members to (1) raise, lower or stabilize prices; (2) regulate production; (3) allocate markets; (4) encourage boycotts; (5) foster unfair or deceptive trade practices; (6) assist in monopolization; or (7) in any way violate or give the appearance of violating federal or state antitrust laws.
- Any concerns or questions regarding the meaning or applicability of this policy, as well as any concerns regarding activities or discussions at SPFA meetings should be promptly brought to the attention of SPFA's Executive Director and/or its legal counsel.



#### 2014 Election Results

#### U.S. Senate

- Was 55 45 Democrat Majority
- Now 54 46 Republican Majority

#### U.S. House

- Was 234 201 Republican Majority
- Now 247 188 Republican Majority

First unified Congress since 2008 – 2010



#### House Republicans' New Speaker

- House has 435 voting members
  - -218 = majority
  - 247 Republicans
    - 40 "Freedom Caucus" members
  - Thus, 247 40 = 207
- Motion to Vacate Chair = Boehner Leaves

Rep. Paul Ryan (R-WI) is new Speaker



### Part 1. – Congress Giveth!

- Bipartisan Budget Act of 2015
  - Signed by President on Nov. 2, 2015
  - Raises debt limit to March 2017
  - Raises spending caps on domestic/defense spending for 2 years
  - Allows \$74b War Spending (Overseas Contingency Operations)

- Consolidated Appropriations Act, 2016
  - Signed by President on Dec. 18, 2015
  - \$1.15 trillion spending bill + \$680 billion tax package (PATH Act)
  - Lifts 40-year-old ban on exporting U.S. crude oil
  - PATH Act extends over 50 incentives some permanently!



## Provisions of Protecting Americans from Tax Hikes Act (PATH) Act of 2015

- Incentives (extenders) renewed <u>permanently</u>:
  - R&E tax credit
  - 15-year depreciation for qualified leasehold, restaurant and retail improvements
  - Enhanced Sec. 179 small business expensing max amount of \$500,000 for new equipment, machinery, certain vehicles and software



### PATH Act of 2015 continued...

- Incentives renewed through <u>2021</u>
  - Solar investment tax credit (2016 expiration)
  - Residential solar credits (2016 expiration)
    - Both are phased out over 5 years
- Incentives renewed through <u>2019</u>
  - 50% bonus depreciation for qualified property
    - Additional first-year depreciation for 50% of basis



### PATH Act Provisions for Energy-Efficient Buildings

- Incentives renewed through <u>2016</u>
  - Residential Energy-Efficiency Tax Credit (IRC Sec. 25C)
    - 10% of costs for qualified improvements with \$500 cap
    - Includes corrected roofing language!
  - Energy Efficient New Home Tax Credit (IRC Sec. 45L)
    - \$2,000 credit per home for builders
    - Homes qualify if they reduce heating/cooling consumption 50%
  - Commercial Building Tax Deduction (IRC Sec. 179D)
    - \$1.80 per sq. ft. for 50% savings above ASHRAE 90.1-2007



#### H-2B Seasonal Worker Program

- Exempts returning workers from 2013, 2014 and 2015 from the 66,000 annual cap.
- Participating companies will have access to more workers
- Other improvements to H-2B regs and enforcement, too.





- Three taxes in Obamacare will be delayed 2 years
  - 40% excise tax on high-end plans (from 2018 2020)
  - Health Insurance Tax on fully-insured plans (until 2018)
  - Medical Device tax (until 2018)
- Employer auto-enrollment mandate repealed
- Insurance company "risk corridor" funding cut



#### Part II. The Agencies Taketh Away – "The Regulatory Wildfire"

- Some 63 departments, agencies, commissions have regs coming:
  - OSHA's Proposed New Silica Rule (Feb. 16, 2016)
    - Fall Protection Enforcement Guidelines (state-plan states must follow)
    - Tracking of Workplace Injuries and Illnesses (March 2016)
      - New Whistleblower Protections
    - New Recordkeeping Retention Rule (2016)
    - Higher Civil Penalty Amounts (August 2016)
  - Dept. of Labor's New Overtime Rules (July 2016)
    - Federal Acquisition Regulations for "Blacklisting" E.O.
  - EPA's New Rule for Ozone Levels
    - National Labor Relations Board Rules and Decisions



## NLRB's Browning Ferris Industries Decision

Redefines "Joint Employer" Standard

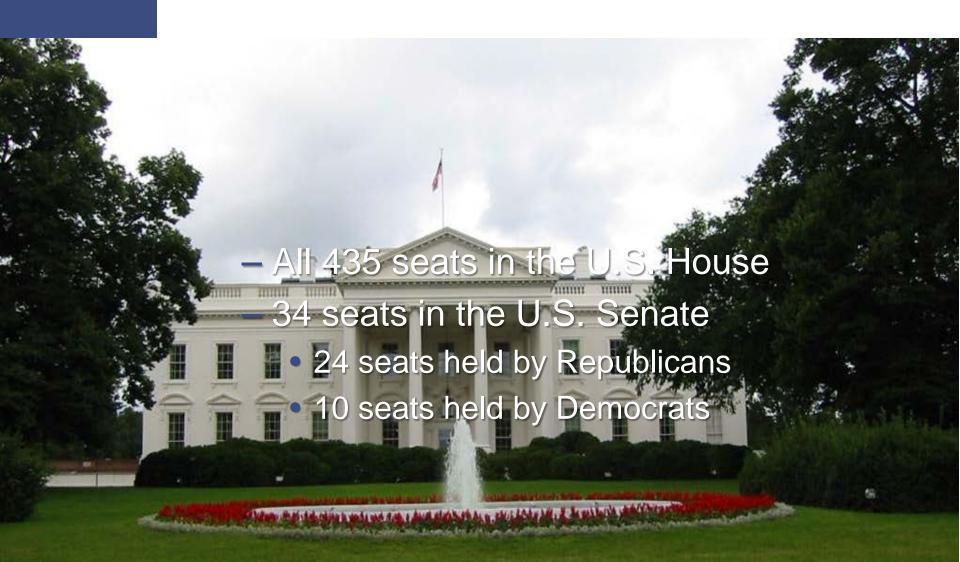


Per Republican members' dissenting opinion:

 The new joint-employer test fundamentally alters the law applicable to usersupplier, lessor-lessee, parent-subsidiary, contractor-subcontractor, franchisor-franchisee, predecessor-successor, creditor-debtor, and contractor-consumer business relationships under the Act.



# Part III. The 2016 General Election Nov. 8, 2016





# Democrats Gain 5\* Senate Seats = Majority

- Senate Seats Most Likely to Flip:
  - 1) Illinois (R)
  - 2) Wisconsin (R)
  - 3) New Hampshire (R)
  - 4) Florida (R)
  - 5) Pennsylvania (R)
  - 6) Ohio (R)
  - 7) Nevada (D)
  - 8) Colorado (D)
  - 9) Missouri (R)
  - 10) North Carolina (R)



# Keys to Winning the White House Nov. 8, 2016





#### 3rd Term for President Obama?

- Obamacare Continues + Regulatory Wildfire:
  - OSHA's Proposed New Silica Rule (Feb. 16, 2016)
    - Fall Protection Enforcement Guidelines (state-plan states must follow)
    - Tracking of Workplace Injuries and Illnesses (March 2016)
       New Whistleblower Protections
    - New Recordkeeping Retention Rule (2016)
    - Higher Civil Penalty Amounts (August 2016)
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