Dear EBA Members:

As I embark on my second term as President of the Elmwood Business Association, I am excited to continue my work towards developing a better and more dynamic Association. I look forward to working with our board, committees and members to energize our Association and make it more valuable to our members.

I’ve had the opportunity to meet many of you, but for those that I haven’t, I look forward to getting to know you and learning how this Association can best serve you.

Our strength, however, is dependent upon our membership. To fully embrace the vision and mission statement of the Elmwood Business Association, we need your help. It is through teaming up and working together that we have been able to recognize the success that we have had in the past.

How can you become involved? Go to our website, elmwoodba.org, click on MEMBERSHIP and then GET NVOLVED and sign up for a committee today or email us at elmwoodba@gmail.com.

Our year will start on September 13, 2018, with our first networking event, 2nd annual “Wine Around the World” to be held at Elmwood Self Storage, benefiting Children’s Hospital. Our first meeting on September 18, 2018 will feature Lee Zurik, FOX 8 investigative reporter as our speaker.

Lastly, I would like to remind members, if you have not renewed your association membership, please do so. Your support of and participation in our Association is critical to the success of Elmwood Business Park. We are strong in numbers.

Please feel free to contact me, or the board, at any time to discuss how the Association can help you or how you can help the Association.

Thank you for your continued support and I look forward to seeing you at the September meeting.

Sincerely,

Cindy Hart
EBA, President
Topics discussed by our guest speaker, Michael Hecht at the June 19th meeting

**STARS**
*Statistics, Testimonials, Awards, and Rankings*
January 2018

**Economic Development**
- GNO, Inc. was named a “Top Economic Development Agency in the USA” (one of 11 of 2,300+) [Site Selection]
- GNO, Inc. was ranked as the #2 Economic Development Organization in the U.S. [Business Facilities]
- DXC Technology was awarded the Silver Medal for #2 Economic Development Deal in America [Business Facilities]
- Greater New Orleans is #1 for the Decade for Economic Development Wins in the South [SB&D]
- Greater New Orleans was named #2 Most Cost-Friendly Mid-Sized Market in the USA [KPMG]
- Louisiana was ranked #5 Best Business Conditions in the USA [Site Selection]
- Louisiana was ranked #5 Fastest Growing Software Sector in America [software.org]
- Greater New Orleans is the “Fastest Growing Tech Cluster in America” [Area Development]
- Greater New Orleans is #1 in the USA for Export Growth, over 400% [US Chamber of Commerce]
- MSY / New Orleans International is the #2 Fastest Growing Airport in America, 2006-2016 [FAA]
- New Orleans was named the #1 City (of 475) for Employment, Income, and Population [NerdWallet]
- Greater New Orleans is the #3 Big City Winning the IT Jobs Battle (after Silicon Valley and S.F.) [Forbes]
- Port of South Louisiana is the #1 Largest in the Western Hemisphere [Fairplay]
- Louisiana is one of the Best States to Operate a Small Business, meriting a grade of “A.” [The Economist]

**Talent / Workforce**
- New Orleans was ranked #1 on the list of “America’s Biggest Brain Magnets” [Forbes]
- New Orleans is the #1 Fastest Growing “Traditional City” in America [Public Square / U.S. Census]
- Louisiana’s FastStart training program ranked #1 in the USA eight years in a row [Business Facilities]
- Greater New Orleans is #5 in the USA for In-Migration of Millennials [Urban Land Institute]
- Greater New Orleans is Top 5 in the USA for increasing share of “Millennial (22-34) Jobs” [CareerBuilder]
- Greater New Orleans ranks #2 in the in the USA for Women in Technology Jobs [U.S. Census]
- The New Orleans metro area is #1 in the USA for in-migration of international residents [U.S. Census]
- The Greater New Orleans market is ranked #8 for Happiest Workers in USA [Forbes]

**Entrepreneurship**
- New Orleans is the “Best City in America for Creative Professionals” [SmartAsset]
- Greater New Orleans is #2 in the USA for Growth in Knowledge Industries [EMSI]
- New Orleans is ranked #5 in USA for Women in Tech [SmartAsset]
- New Orleans is the #5 city where entrepreneurship is booming [Entrepreneur]
- Louisiana was rated the #2 State in the USA to Start a Company [Tax Foundation + KPMG]

**Culture and Quality of Life**
- New Orleans is the #1 Place to Go in the World in 2018 [New York Times]
- New Orleans is the #1 Best Place for a Big Trip in 2018 in the World [Thrillist]
- New Orleans is the #2 Favorite City in America [Travel + Leisure]
- New Orleans is a “Most Dynamic City in America” [Worth]
- New Orleans is #1 City in America for Growth in International Tourists [US Dept. of Commerce]
- New Orleans was named “America’s Best City for School Reform” [Thomas B. Fordham Institute]
Elmwood Area Projects

Citrus Boulevard Improvements  
(Elmwood Park Blvd to Dickory Ave)  
- removal and replacement of concrete roadway & new westbound Citrus Blvd to southbound Edwards Ave left turn lane  
- $5 Million / 100% Parish Road Bond  
- Under Design  
- construction in 2019

Lead Street On and Off Ramps To/From Earhart Expressway  
- new asphalt ramps & replacement of existing Cross Canal Bridge  
- $4.5 Million / 100% Parish Road Bond  
- Under Design following DOTD Review Process  
- Construction in 2021.

Earhart Boulevard Street Lighting  
(Dickory Ave to Clearview Pkwy)  
- new poles, fixtures and wiring  
- $1.9 Million / 100% Parish Millage  
- Under Construction  
- Completion August, 2018

Earhart Boulevard Street Lighting  
(Clearview Pkwy to Causeway Blvd)  
- new poles, fixtures and wiring  
- $1.3 Million / 100% Parish Millage  
- Under Design  
- construction in 2019

Southbound Dickory Avenue Right Turn Lane to Doc Street  
- new concrete turn lane  
- $0.5 Million / Parish & DOTD Funding  
- Under Design following DOTD Review Process  
- construction in 2021

Causeway Blvd / Earhart Blvd Interchange Phase 1  
(West Side of Causeway Blvd)  
- eastbound Earhart connection to Causeway Blvd  
- southbound Causeway connection to Earhart Blvd  
- $44 Million / Parish, DOTD, RPC Funding

Earhart Boulevard Extension to Airline Drive  
(Vicinity of North Elm St)  
- New Bridge over Dickory Ave  
- Modifications Airline Dr vicinity N Lester Ave  
- Under Design / Parish, RPC  
- $175 Million / No Funding Source  
- No Construction Date

Mounes Subsurface Drainage Improvements  
- new 8’ x 10’ concrete box culvert Elmwood Park Blvd Harahan (PTTR) Pump Station to alleviate flooding on Clearview Parkway  
- $22 Million / Parish & HMGP funds  
- Phase 1 Ready to Bid pending DOTD permit  
- Remaining phases under design

Elmwood & Citrus Lift Station Upgrades  
- new sewer lift station to replace existing station  
- $1.15 Million / Parish Sewer Bond  
- Under design

Camp Plauche Lift Station Upgrades  
- Rehabilitate existing mechanical and electrical components  
- $2.3 Million / Parish Sewer Bond  
- Negotiating Design Contract

Extension of Dickory to Jefferson Hwy  
- New 4 lane roadway  
- Entergy Transmission Towers relocated / $3 Million Parish & $6 Million DOTD  
- Preliminary Design Completed  
- Project on hold due to lack of State Capital Outlay Funding
The Social Security program allows you to start receiving benefits as soon as you reach age 62. The question is, “should you?”

Monthly payments differ substantially depending on when you start receiving benefits. The longer you wait (up to age 70), the larger each monthly check will be. The sooner you start receiving benefits, the smaller the check.

From the Social Security Administration’s point of view, it’s simple: If a person lives to the average life expectancy, the person will eventually receive roughly the same amount in lifetime benefits no matter when he or she chooses to start receiving them. In actual practice, it’s not quite that straightforward, but the principle holds.

The key phrase is “if the person lives to average life expectancy.” If a person exceeds the average life expectancy, and has opted to wait to receive benefits, he or she will start to accumulate more from Social Security.

If you have a spouse, the decision about when to start benefits gets more complicated—particularly if one person’s earnings were considerably higher than the other’s. The timing of spousal benefits should be factored into a decision.

When considering at what age to start Social Security benefits, it may be a good idea to review all the assets you have gathered for retirement. Some may want the money sooner based on how assets are positioned, while others may benefit by waiting. So as you near a decision point, it may be best to consider all your options and seek the advice of your financial planner before moving forward.

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Elmwood Business Association

Become A Member

Benefits of Becoming a Member

- Networking opportunities with area businesses
- Public affairs awareness/advocacy
- Luncheons with educational speakers
- Networking events
- Government and business leader presentations (JEDCO, GNO, Inc., Jefferson Parish)
- Business listing in online directory
- Taste of Elmwood charity event
- Introduce your business at lunch meeting when you join
- Quarterly e-newsletter
- Get involved through committees and board service

Marketing Opportunities for Members

- EBA website ad: $100 per month
- EBA e-newsletter ad: $100-300 per issue
- Member mailing labels: $50 per set
- Elmwood business labels: $200 per set
- E-blast ad: $100 per month
- Meeting sponsor: $100 (includes 5-minute presentation, table-top booth, and opportunity to hand out marketing materials)
- Recognition of your business at a monthly meeting: Donation of $50 (min. value) door prize

Pricing and terms subject to change without notice. Marketing opportunities based on availability. For members only.

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Elmwood Business Association

New Member Application

Primary Contact
First Name ____________________________
Last Name ____________________________
Email ________________________________
Primary Contact Title __________________
Company _____________________________
Phone ______________________________
Street Address _________________________
City __________________ State _______ Zip ______
Facebook _____________________________
Twitter ______________________________
LinkedIn _____________________________

Secondary Contact
First Name ____________________________
Last Name ____________________________
Title _________________________________
Email ______________________________
Facebook _____________________________
Twitter ______________________________
LinkedIn _____________________________

Is your business located within the Elmwood Business Park?
__ YES  __ NO

Please check any committees you are interested in participating in:
__ Government  __ Social/Programs
__ Marketing/Advertising  __ Film Industry
__ Membership  __ Other __________________

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www.elmwoodba.org

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Automotive, Marine & Aviation
Business & Professional Services
Computers & Telecommunications
Construction Supplies, Equipment & Services
Entertainment
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Financial & Banking Services
Government, Education & Individuals
Health Care
Home, Garden & Landscape Services
Industrial Supplies & Services
Insurance
Legal
Lodging & Travel
Manufacturing, Production & Wholesale
Personal Services & Core
Pets & Veterinary
Public Utilities & Environment
Real Estate, Moving & Storage
Religious Organizations
Restaurants, Food & Beverages
Shopping & Specialty Retail
Sports & Recreation
Transportation

# of Local Employees ____________________________

Age of Company (in years) ____________________________

Name of Building in Business Park (if applicable)
__________________________________________________
Across the nation, communities are experiencing challenges with workforce. Businesses looking to hire quality candidates want them to have specific skill sets to fulfill the needs outlined within a job description, but they find it difficult to identify candidates up to the task. Our region is not immune to those challenges. However, our higher education partners are listening and taking proactive steps to address our workforce needs.

In August, the Jefferson Parish Economic Development Commission (JEDCO) team joined Governor John Bel Edwards, local elected leaders, and many Delgado Community College officials to celebrate the grand opening of the River City Site and Advanced Manufacturing Center in the Churchill Technology & Business Park.

The opening of the new 85,000-square-foot facility marks a $27.3 million investment into the future of the regional workforce. Delgado River City is designed to accommodate training programs to support commerce along the Mississippi River including transportation/logistics, marine engine, engineering, and automotive technology on the growing West Bank of Jefferson Parish.

The Advanced Manufacturing Center, housed within the River City Site, will focus on creating a sustainable, skilled workforce to support the industries investing in the region. The facility is a long-term solution to workforce shortages both regionally and around the country. Courses will focus on skills such as welding, precision machining, pipefitting, electrical support, and industrial maintenance.

The River City Site and Advanced Manufacturing Center is the newest addition to the Churchill Technology & Business Park, an expanding asset on the West Bank of Jefferson Parish. Born out of the Jefferson EDGE, Jefferson Parish's long-term economic development plan, the tech park offers 500 acres of land for a variety of growth opportunities. Currently anchored by the JEDCO Administrative Complex, the Patrick F. Taylor Science and Technology Academy, the JEDCO Conference Center, and the Business Innovation Center, Churchill Park represents the future of Jefferson Parish.

“The opening of this new community asset in the Churchill Technology & Business Park is an economic development win for Jefferson Parish and the entire region,” said Jerry Bologna, JEDCO President & CEO. “As we envision the future of our Parish, we see the need for a pipeline of skilled workers to grow and support our diverse business community. As Delgado continues to work collaboratively with our employers, the opening of this facility provides Jefferson Parish with a distinct competitive advantage, continuing to cultivate a business-focused environment. We look forward to working with Delgado Community College to ensure this project’s success in the future.”

“Delgado River City will enable the regional workforce to attain the knowledge and skills needed to participate fully in the economic growth that is transforming the Greater New Orleans region at a rapid pace, and we will assist in that growth by providing a highly skilled workforce for the industries investing in our region,” said Delgado Chancellor Joan Y. Davis.

“It is exciting to see continued progress and growth happening on the West Bank of Jefferson Parish,” added Jefferson Parish President Mike Yenni. "With the addition

- continued on next page -

By Kelsey Scram, JEDCO Marketing & PR Manager
of the Delgado River City Site and Advanced Manufacturing Center to Churchill Park, this valuable Jefferson Parish asset becomes more attractive to prospective employers and elevates opportunities for our residents. I commend Delgado Community College on its continued work with the business community to meet the needs of our employers and I look forward to its success on the West Bank."

Delgado Community College expects to serve close to 3,000 students at this campus. Prospective students are encouraged to visit www.dcc.edu for additional information or to apply and register online.

JEDCO is the economic development organization for Jefferson Parish with the main objective of attracting, growing, and creating new business in the area. JEDCO's mission is to proactively influence the economy through the retention and creation of quality jobs, entrepreneurship, and investment in Jefferson Parish. JEDCO offers a wide variety of services to local and prospective businesses: business financing, site selection, incentive assistance, and demographic reports. Call (504) 875-3908 to meet with a JEDCO representative.

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**10.16.18 EBA LUNCHEON**

*Speaker:*

**Kevin C. Dolliole**  
*New Orleans Aviation Board Director*  
*Louis Armstrong New Orleans International Airport*

11:30am - 1:00pm  
The Rose Garden • 5616 Citrus Blvd. • Harahan, LA 70123  
*Attendance is per person: $30.00 pre-registered or $35.00 at door*

---

**SAVE THE DATE**

Tuesday, September 18, 2018  
11:30 am to 1:00pm

**Guest Speaker:**  Lee Zurik, Fox 8, WVUE

**NEW PLACE FOR SEPTEMBER MEETING**  
Augie’s Restaurant  
6005 Jefferson Highway

**Menu:**  Catfish Lafitte – fresh filet of catfish, fried to crispy golden brown, topped with a creamy crawfish sauce, served with potatoes and vegetable medley.  
Any special menu request due to allergies, must notify EBA 24 hours prior to meeting

**Members $25.00**  
**Non Members $30.00**
Written by Randy Martin, CPA

Tax Cuts and Jobs Act, TCJA – 20% Write Off of Pass Through Income

In my last newsletter, I discussed the proposed 20% write-off and stated that the IRS would soon be issuing guidance on this complicated new tax break. Yes, the IRS did finally issue their guidance, however it does not simplify the issue. The guidance report encompasses 184 pages. Following are a few details of the new tax break as further explained in the IRS’ guidance report. Also, I would like to explain a key issue that I have discussed with my individual tax clients concerning Investment Expense Deductions.

First Item – Miscellaneous Deductions – Individual Income Tax Returns

With the new lower individual income tax brackets, there comes major changes to those taxpayers who itemize their deductions on the Form 1040, Schedule A. The most drastic changes are the elimination of previously deductible “Job Expenses and Certain Miscellaneous Deductions”. Recently, I completed a tax return for one of my clients and upon reviewing his 2017 income tax return with him, I explained some of the changes in the tax law that would have an effect on his taxes for 2018. The taxpayer reported over $34,000 in “Investment expenses related to interest and dividend income.” These expenses will no longer be a deductible expense on his 2018 income tax return. He was shocked and not very happy. I have discussed this issue with several Wealth Managers and advised them that they should discuss this with their clients so that taxpayers are informed ahead of filing their income taxes for 2018. No one likes surprises of this nature. Be informed and talk to your wealth manager.

20% Write Off of Pass Through Income

The guidance recently issued by the IRS does not simplify this new tax law and I anticipate further reports being issued by the IRS to explain details of this area. This is Section 199A. This is the most complex and confusing provision of the Tax Cuts and Jobs Act, TCJA. There are many articles on the internet attempting to explain this complex new component. I personally have scheduled two continuing education courses to prepare for the changes. Basically, this tax break applies to self-employed taxpayers and pass through entities. Pass through entities include; LLC’s, partnerships, S corporations, and some trusts. There is no way to accurately explain all of the provisions of the new tax law. I will cover a few of the basic concepts. The aforementioned businesses will be allowed to deduct 20% of their “qualified business income”, QBI, from their taxable income. QBI is further defined as the allocable share of the income less those deductions form that business. In most cases, this will be the taxable income from that business. Additionally, if the taxpayer has multiple businesses, the QBI will be determined separately from each business.

There are limitations on the Section 199A pass though deduction. The deduction phases out for high income taxpayers in specified service businesses. Specified service businesses include: health, law, accounting, actuarial service, performing arts, consulting, athletics, financial, brokerage, investment management and securities trading and dealing. The phase out begins at taxable income in excess of $315,000 for married individuals and $157,500 for others with the deduction completely eliminated for taxable income in excess of $415,000 for married taxpayers and $207,500 for all others.

To Conclude

This is a very complex tax law with many exceptions and rules. If this applies to you, be sure to discuss these tax issues with your CPA or tax professional.
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524 Elmwood Park Blvd.

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Everyday more and more people become a victim of credit card fraud because of credit card skimmers. It’s just as common as being hacked online.

Credit card skimmers can be on anything – the Point of Sale terminal at the register of a grocery store, a pump at the gas station and the ATM machine outside of your bank.

It’s important to know how to spot a credit card skimmer, so you can avoid financial loss.

Here are 3 ways to spot credit card skimmers and avoid being the victim of credit card fraud.

1) Make sure nothing moves.
If anything moves or feels loose, don’t use the machine. Credit card skimmers can attach directly to the top of machines and might also be underneath the pin pad. Don’t be afraid to pull or tug at the machine and to wiggle on the pin pad. If it moves in any way, that’s a sure sign it might have a skimmer.

2) Compare your machine to the one next to you.
If you’re at a gas station or outside of a bank and there are multiple machines around you, compare yours to those machines. Make sure the colors are the same and there are no extra parts on yours. And if you do see extra parts on the machines next to yours, it’s in your best interest to avoid all the machines in that area. Go to a separate location. This is one of the simplest ways to confirm your machine isn’t tampered with.

3) Check for hidden graphics or text.
If a credit card skimmer has been installed onto the machine, it might cover up pieces of the machine, which means it could cover up graphics or text that came with the machine.

If this is the case, look for graphics that are partially concealed. For example, a word that may be cut off. This is a telltale sign that a machine has been tampered with.

It’s important to be aware of physical and digital security in order to protect yourself and your business. Remember to check your credit and bank statements regularly for any suspicious activity.

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Link to blog post: http://blog.restech.net/credit-card-fraud
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Louisiana recently adopted regulations to implement its medical marijuana law, joining an emerging trend among the states. According to a recent survey by the Pew Research Center, 57% of the public favors complete legalization of marijuana. Compare this to 10 years ago, when only 32% of the public favored full legalization. As of today, 31 states (plus Washington D.C.) permit medical marijuana and 9 states (plus Washington D.C.) permit recreational marijuana. Use and possession of marijuana is still illegal under federal law.

**Louisiana’s New Law**

Under the Louisiana regulations, patients who have a qualifying medical condition may access medical marijuana in Louisiana. Qualifying medical conditions include post-traumatic stress disorder, chronic and intractable pain, epilepsy, Crohn’s disease, HIV/AIDS, muscular dystrophy, wasting disease, Parkinson’s Disease, symptoms associated with severe autism, glaucoma, cancer, immunodeficiency, seizure disorders, epilepsy, and multiple sclerosis. These conditions are subject to being expanded in the future.

Access to medical marijuana is limited. Doctors with a therapeutic marijuana license may “recommend” (as opposed to prescribe) that a patient take the medical marijuana. Doctors may write a very limited number of prescriptions. There are two licensed growers of medical cannabis under Louisiana law: Southern University and LSU. GB Sciences, a bio-pharmaceutical company based in Las Vegas, was selected by the LSU AgCenter to grow and extract the compounds out of the plant to make the medicine that will later be sold in state-licensed dispensaries.

**Medical Marijuana and State Job Protection Laws**

Quest Diagnostics released a report stating that workplace drug testing is showing marijuana use has been on the rise since 2012. Oregon had the highest rate of positive workplace drug testing for marijuana, at 3.9%.

The following states with medical marijuana statutes have express job protections: Arkansas, Arizona, Connecticut, Delaware, Illinois, Maine, Minnesota, New York, Nevada, Pennsylvania, and Rhode Island. However, Louisiana’s medical marijuana law is silent on job protections. Intoxication by marijuana is a defense to a claim for worker’s compensation benefits.

**The Practical Impact of Medical Marijuana Laws**

Despite the changing legal environment, the fact that marijuana is “illegal under federal law” is not a sufficient answer in states where medical marijuana is legal. The fact that federal law prohibits it may simply not matter in these states that allow its use.

The use of medical marijuana triggers protections under disability discrimination laws. Specifically, disability discrimination claims are now an issue for employers dealing with medical marijuana users. While it is clear that employers do not have to accommodate intoxication, use or possession in the workplace, they may need to engage in the so-called “interactive process” with employees who request an accommodation related to their medical marijuana. This means that if an employee requests a modification or accommodation of their job duties related to medical marijuana use, an employer must talk with the employee about the request. However, “undue hardship” may provide a defense for employers in these claims, because it may be unreasonable to require employers to work around an employee who is seeking to use medical marijuana. Employers will have the strongest arguments against accommodation where there are safety sensitive positions – such as manufacturing or construction – or positions where Federal law controls drug usage such as drivers subject to DOT rules.

As employers adjust to the new Louisiana law, they should educate supervisors to spot signs of marijuana intoxication, educate workers regarding the risks of drug use, define and identify safety sensitive jobs, and watch closely for new developments. Training supervisors is essential to managing prescription drug (including marijuana) intoxication. Unlike alcohol intoxication, there is no agreed upon test to detect marijuana intoxication. Employers need to work closely with a medical professional to assess impairment in the event of a positive drug test for marijuana.

Blair Boyd, a law student at Loyola University School of Law, and a summer clerk for Ogletree Deakins, wrote this article. Drew Burnside, a shareholder, represents employers through the New Orleans office of Ogletree, Deakins, Nash, Smoak & Stewart, P.C. drew.burnside@ogletreedeakins.com or (504) 648-2609
Our Mission
The Elmwood Business Association exists to protect, promote and encourage the businesses located within the Elmwood Business Park and their partners.

Our Vision
Our vision is to adopt initiatives that make the Elmwood area one of the best places to live, work and play in Jefferson Parish. Through this reputation, our businesses within the park will thrive.

Who We Are
The Elmwood Business Association was formed in 1970. The board consists of 9 Elmwood business representatives that serve at least a 3-year term and are supported by The Executive Team. These individuals work closely with other organizations such as JEDCO, The Chamber of Commerce, Government Officials, etc. to form strategies that protect, promote and encourage the businesses within the Elmwood Business Park.
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