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June 15, 2020

CFO DAILY NEWS

CFO Daily News, part of the Catalyst Media Network, provides the latest finance and employment law news for finance professionals in the trenches of small-to-medium-sized businesses. Rather than simply regurgitating the day's headlines, CFO Daily News delivers actionable insights, helping finance execs understand what finance trends mean to their business.

Sales tax, economic nexus: What A/P's up against now

■ *Where things stand 2 years post-*Wayfair

Time flies when you're paying more sales tax.

It's been almost two years since the Supreme Court ruled on the pivotal case *South Dakota v. Wayfair*, which gave states the ability to enforce tax collection on online sales.

Since June 21, 2018, phrases like "economic nexus," "remote sellers" and "marketplace facilitators" have likely become staples in your A/P department's vocabulary.

You've seen states create laws for out-of-state sellers ... change their thresholds ... add more laws for marketplace facilitators ... then change their thresholds *again* ...

Bottom line: It's been a whirlwind of a time for A/P. And your team deserves a round of applause for keeping up with it all.

Where things stand now

The good news is, though states are still tweaking economic nexus laws, the flood of legislative changes has slowed to a steady trickle.

Here's a roundup of where things currently stand that you can share with your team:

Remote sellers: Currently, 43 states

More remote work spurs a change in expense policies

■ *Companies must decide whether to set new restrictions*

As the coronavirus pandemic hangs on, some companies are opting to update their expense policies.

The latest: Google recently modified its expense policy to account for the remote work environment.

According to the new version of the policy, employees can no longer expense certain perks while working from home – such as food, fitness, home office furniture and gifts.

That holds true even if they have extra money from unused budgets.

So, for example, employees can't use leftover budget money to buy lunch for their team during a virtual meeting.

Weighing the pros and cons

You know expense perks can affect morale and retention. But COVID-19 has forced companies to think about if all perks should be maintained while employees work from home long-term.

Given A/P's critical role in expense management, you'll want to partake in any Finance discussions or policy changes. (*See related story on Page 4.*)

Info: *bit.ly/expolicy418*

Sales Tax Compliance

Sales tax ...

(continued from Page 1)

and the District of Columbia require remote sellers to collect sales tax on your company's purchases.

The only states that don't are those without state-level sales tax (Alaska, Delaware, Montana, New Hampshire and Oregon), plus Florida and Missouri.

But take note: Alaska has imposed collection requirements at the jurisdiction level. And it's possible other states may do the same.

Your team will also want to keep a close eye on Florida and Missouri, as bills are regularly in the works. (*See related story on Page 8.*)

Marketplace facilitators: After the sweep of remote seller legislation, states realized they could bring in more sales tax revenue by taxing marketplace facilitators, like Amazon and eBay.

As of now, 41 states and the District of Columbia have laws on the books for marketplace facilitators, too.

This is another area your staff should watch closely, as straggling states may still want to add laws later.

What A/P can expect next

With online sales taxable in most places, states will now focus more on broadening the *scope* of taxable transactions, say the tax compliance experts at Avalara.

While most digital services are taxable in Europe and across other parts of the world, the U.S.'s laws on taxing digital services have been less common and more inconsistent.

Some digital services that you may see sales tax legislation address soon, according to Avalara, are:

- streaming and download media
- Software-as-a-Service (SaaS)
- apps and games
- e-books and digital publications
- e-learning, and
- memberships to online clubs.

COVID-19's impact

Another point that can't be overlooked is how the coronavirus pandemic will influence your sales tax compliance.

When the world was forced to shut down and businesses temporarily closed their buildings, online sales skyrocketed. Now, that means more vendors may meet states' collection requirements (e.g., $100,000 in sales or 200 separate transactions).

As a result, many of your vendors will likely be grappling with these new sales tax collection requirements, wondering if they've triggered nexus and need to collect sales tax from you.

Keep this in mind as those online purchases come in, so you can stay on the same page as vendors and make sure sales tax is correctly applied.

Info: bit.ly/wayfair518

Sharpen your judgment

This feature provides a framework for decision making that helps keep you and your company out of trouble. It describes a recent legal conflict and lets you judge the outcome.

■ **Worker given 1099-MISC instead of W-2: Tax fraud?**

A/P Manager Jenn Smith paused her work when she saw a phone call coming in from CFO Jeff Rizzo. "Hi, Jeff," she said into the phone.

"Jenn, I'm going to need you to pull any 1099s you have for an independent contractor (IC) named Danielle Morris," Jeff said.

"Can do," Jenn said, turning to her computer and feeling glad that A/P kept meticulous year-end records. "Is there a problem?"

"Yeah. Danielle is suing us, saying she should've been classified as an employee and paid overtime," Jeff began. "And that's not her only claim. She's saying that by giving her 1099-MISCs instead of W-2s, our company also committed tax fraud."

'Fraudulent filing'

"What? Can she do that?" Jenn asked. "Misclassification *would* mean she received the wrong form, but we correctly reported her earnings ... "

"She's citing Section 7434," Jeff said. "Civil damages for fraudulent filing of information returns."

"Section 7434 ... " Jenn did a quick web search, her eyes scanning the law. "If a person willfully files a fraudulent information return with respect to payments purported to be made to another person ... "

"That's the one." Jeff sighed. "But even if a court says Danielle *was* misclassified, I feel like bringing in Section 7434 is a stretch."

When the worker sued, citing misclassification and tax fraud, Jenn's company fought back.

Did Jenn's company convince the court it hadn't committed tax fraud?

■ *Make your decision, then please turn to Page 6 for the court's ruling.*

Networking with Other A/P Pros

Our subscribers come from a broad range of companies, both large and small. In this regular section, three of them share success stories you can adapt to your own unique situation.

1 Mapped our process to spot inefficiencies

Now more than ever, it's important for companies to be lean and reduce waste in their processes.

My company was big on that concept, and it was used a lot in A/P.

But in the past, lean training and activities were always headed by leadership. We wanted to get our staff more involved.

A color-coded visual

So, we decided to make a value stream map for A/P's lean activities.

It involved a much deeper dive into our A/P process – and the best part was that it was created by our own staff.

It was a little-to-no cost project. We just used color-coded Post-It notes and papers mostly.

Here's how we mapped our process:

Yellow represented steps in the process. It started with things like how the mail comes in or how we get invoices and flowed all the way to when we're cutting payments.

Pink stood for inventory. For example, how much mail did we get today? How

many invoices did we process? How many checks did we cut?

Blue symbolized how much time was spent within each specific segment. We've always looked at cycle times from invoice to payment. But we'd never looked to see, well, how long does it take to process an invoice when the P.O. is bad?

This mapped-out visual of our entire process really helped us see where we could be more lean in A/P.

(Jill Ulliman, Director of A/P, OhioHealth Corp., as presented at the A/P P2P Conference & Expo, Las Vegas)

2 The 5 words I use to prevent interruptions

When your title has "accounts payable" in it, employees assume you're great at organizing data.

But organizing people is a big part of the job, too. And sometimes it's even harder than managing the data.

We have external vendors that our company does business with. But we also have internal customers – our travelers, executives, etc.

That means lots of questions for A/P like, "Why wasn't this expense

reimbursed?" or "Why doesn't this three-way match add up?"

And while I'm more than willing to answer questions, sometimes they come when I'm right in the middle of an important task.

This does the trick

I took a note from a former manager and used five simple words to start avoiding interruptions:

"Let me think about it." (Or, "Let me look into it.")

This phrase lets the other person

IMPROVING YOUR OWN A/P PROCESS

know that I'm in the middle of something and will get around to helping them ASAP.

And the phrase is 100% accurate every single time. I *do* want to think about it. I *don't* want to give someone a rushed answer.

Now that I take the time to finish my task in progress and mull over the question that was brought to me, I'm more productive and offering employees more considerate answers.

(Melinda Bennett, A/P Coordinator, Horsburgh & Scott Co., Cleveland)

3 Keeping track of items that'll need signatures

One of the challenges of social distancing due to the coronavirus was not being able to directly interact with employees to get signatures on documents and forms.

Our company was considered an essential business, but for safety's sake, our office was closed to everyone except essential personnel.

We knew it could be a while before things were back to normal.

We needed a strategy for the long

haul – some way to keep track of certain paperwork until everybody was back in the office again.

Ready for return

Of course, if documents are more time-sensitive, it's necessary to have employees electronically sign a PDF and email it back.

But many of the documents we had were more nonurgent administrative items, like direct deposit forms.

So, we simply began keeping an easy-to-access file folder of things

that needed to be signed, along with documentation on the changes we were requested to make.

While working remotely, we can constantly add to the folder and keep everything well organized.

Things will eventually return to normal, and when they do, that folder will be at our fingertips.

We'll be able to quickly track people down to get their paperwork signed.

(Savannah Schwitzke, Payroll Specialist, Teevin Bros. Land & Timber Co., Rainier, OR)

T&E Spotlight

T&E comprises 8%-12% of the average organization's total budget – and it's also one of the areas where A/P can make the most impact. This regular feature showcases the latest ways you can save time and money on processing travelers' expense reports and reimbursements.

For some companies, COVID-19 was the first time they were really forced to consider at-home expenses for most, if not all, employees.

Now, A/P needs to see that certain categories are addressed permanently in T&E policy, in case employees continue to work remotely or another situation arises in the future, like a second wave of the pandemic.

4 at-home spend categories

Verify that these categories are in your T&E policy, so A/P's covered for at-home work anytime in the future:

1. Internet and cellular plans: Most employees likely have at-home connectivity (e.g., broadband, cable). But they may not have the power and speed of your corporate office.

Consider things like: Will your company reimburse any Internet or phone bills? (*See related story on Page 7.*) Will you pay for an upgrade if employees need more bandwidth?

2. Computer technology and accessories: To work efficiently at home, employees mostly need the same tools they had in the office – laptops, printers, headsets, etc.

You may need to develop a new pre-approval process to decide what constitutes as a business expense for at-home work. Also, it could help to create a standard list of allowable purchases, brands and prices.

3. Office furniture: While some employees already have a home office set up, others may not have such an ideal work environment.

So, your company must decide how or if it will reimburse home-office purchases (e.g., desks, chairs, monitor stands). Once again, creating a list of allowable purchases could help.

4. Client/prospect gifts: Even when remote, your employees have to keep building client relationships. And they may want to try new kinds of entertainment expenses – for example, having food delivered to a client for a virtual lunch meeting or sending small gifts wishing them well.

If these gifts differ from your normal T&E expenses in any way, you'll want to set clear guidelines that address spend limits, regulatory issues, etc.

Info: bit.ly/tepolicy518

TEST YOUR KNOWLEDGE

■ **How does remote work affect A/P's productivity, success?**

You've probably heard a lot of different things about remote work, especially as the world has shifted and embraced it recently.

Some talk is good. ("It provides more flexibility!") And some is bad. ("People aren't as productive!")

Ready to dive deeper into the truth about remote work?

Answer *True* or *False* to the following to see how much you know about working from home:

1. Research has found that for most staffers, remote work generally leads to a small dip in productivity.

2. Just because employees aren't physically together in an office doesn't mean it's more difficult for companies and departments to build a positive work culture.

3. While training can be done remotely, experts say it's often more expensive and less effective.

ANSWERS

Cite: bit.ly/productivity518

Answers to the quiz:

1. *False*. In fact, two studies found that remote work spurred a 13% increase in employee performance, and 65% of employees said they feel more productive at home.

2. *True*. The key is making staffers feel engaged and valued. If you focus on communication and recognition, staffers will enjoy their jobs, which is really what creates a great workplace culture.

3. *False*. Thanks to technology, digital training is fairly simple and very cost-effective, experts say. Plus, digital options (e.g., online courses, screen shares, written instructions) are easier to distribute and store for future use, which can save A/P time and effort later.

Payment process headaches

What are your top payment management challenges?

Note: Respondents could pick more than one.

Challenge	Percentage
Missed discounts	44%
Late payments	39%
Duplicate payments	29%
High processing costs	18%
Multiple payments methods for some vendors	18%
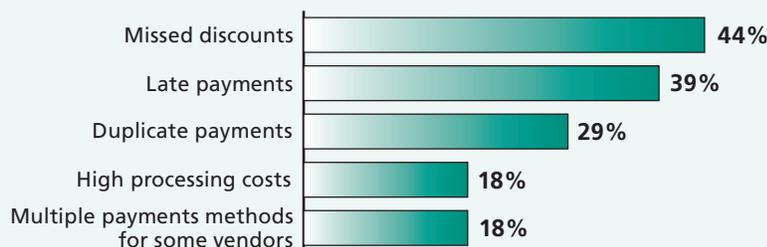
Source: Levvel Research, *levvel.io*

For almost half of A/P pros, missed discounts are a big problem. If you haven't done so already, creating a separate process for invoices subject to the highest discounts (e.g., expediting approval, setting up reminders) could help ensure those invoices remain top of mind for both A/P and approvers.

Performance Boosters

To help our readers improve payables operations, KAP selects the best ideas from a variety of sources and presents them in a quick-read format.

'Cheat sheets' can help A/P eliminate repetitive errors

Think fast! What aspects of A/P do you tend to see the most errors with?

Is it your master vendor file? Tax exemption certificates? 1099 filings?

To reduce mistakes, A/P expert Pam Miller recommends making cheat sheets for common, repetitive errors. Format-wise, you could create docs to distribute, a shared repository on your network, private wikis online, etc.

Bonus: Miller says two cheat sheets that have been especially useful for her are freight issues and sales tax issues.

Info: As presented at the A/P P2P Conference & Expo, Orlando, FL

Remember these 3 tips the next time you give feedback

If you struggle with the idea of critiquing staffers, you're not alone.

Over a third (37%) of leaders admit they're uncomfortable with giving direct feedback or criticism that staffers may respond badly to.

To make it easier for both parties:

1. **Be direct and kind.** Remember that leaders can be straightforward while still expressing care.
2. **Listen, too.** Feedback should be a dialogue where both sides learn and assess the situation together.
3. **Circle back.** Follow up later to address any afterthoughts and check if there's been positive progress.

Info: bit.ly/feedback518

Employee expenses: Building a cost-conscious culture

Now more than ever, companies are trying to cut back on expenses.

So, what's the most effective way to build a cost-conscious culture?

See that every person knows where they stand compared to others in their department or the company overall,

say the experts at ProcureDesk.

You could show employees how their spend patterns compare to those of similarly situated co-workers – and note where more frugal employees are cutting back that others could, too.

And recognizing and rewarding your most frugal employees will help drive more of this behavior.

Info: bit.ly/culture518

How to keep others engaged during long meetings

It can be hard for anyone to stay completely focused during long video calls or big group meetings.

So, if your meeting or presentation is going to be on the longer side:

1. **Add suspense.** Early on, pose a mystery that you promise to solve. (Example: If a certain vendor issue has stumped your team for a while, hint that you've figured it out.)
2. **Call out specific people.** Sprinkling in praise of or references to individual people will keep everyone attentive to hear whom you'll mention next.

Info: bit.ly/engage518

SOFTWARE SKILL BOOSTER

Don't let slow Internet hinder you at home

When working remotely, you may experience slow or spotty Internet.

To boost your Internet speed during work hours, be sure to avoid:

- streaming services (e.g., Netflix)
- keeping lots of tabs/browsers open
- downloading/uploading items, and
- having lots of big programs running at the same time (e.g., Slack, Skype).

Info: bit.ly/remote518

If you have a story idea or comment to share, contact the editor at aevans@cfodailynews.com

■ **How will A/P transition back to 'regular' operations?**

In the midst of the coronavirus pandemic, A/P pros everywhere are wondering when and how their jobs will return to some kind of normal.

And for many companies, it's going to be a long process. When asked about their return to pre-crisis operations, only 10% expect a quick return to pre-crisis ops, per a survey from AFP. Almost half (45%) expect a slow ramp up, and 19% aren't even forecasting that far ahead.

Prep your staff now: Patience and perseverance will be key!

Info: bit.ly/normalops518

■ **Survey highlights vendors' common portal problems**

Here's good reason why A/P should make sure its portal is user-friendly and cost-free for vendors.

A new survey from Nacha found:

- 93% of vendors have customers (aka, A/P) with portals
- 82% say using portals requires extra staff time or resources, and
- 9% pay fees to upload invoices to customer portals.

Remember, vendors use different portals for each customer – so you want *your* process to be an easy one.

Info: bit.ly/portal518

■ **The top tactics to boost your staff's wellbeing**

Right now, you know it's key to keep staffers productive and happy.

That's why 82% of SMBs said they are focused on improving employee wellbeing, per a TriNet survey.

What do other companies credit as the most effective ways to boost wellbeing now? The survey found:

- increased flexibility to balance new work/home life (44%)
- virtual gatherings, like coffee breaks and book clubs (10%), and
- increased visibility of leadership/ management team (10%).

Info: bit.ly/wellbeing518

Effective Policies & Procedures

Constant calls and queries! How to handle more demanding vendors

■ *3 steps for effective vendor management*

There are some vendors that are fairly hands-off ... and others that require more attention from A/P.

The latter want you at their beck and call, ready to help them at the drop of a hat.

And in these tumultuous times, with cash flow being such a major concern, some vendors may need even more reassurance and hand-holding than normal.

Setting clear standards

Check out tips from accounting pro Nellie Akal on how to manage more high-maintenance vendors without shelling out too much time:

1. Establish clear standards. If A/P doesn't provide specific working hours, communication methods or turnaround times, vendors won't know you have any restrictions or expectations.

Listing details in contract terms, onboarding packets or an FAQ web page could help keep communication controlled. And if vendors ignore your standards, you can quickly remind them (e.g., a page number in the contract, a link to your FAQ page).

2. Define what "urgent" means. Some queries are as simple as "When will my invoice be paid?" Others may be more urgent, like "There was a huge pricing error on the invoice we sent!"

But A/P shouldn't leave it up to vendors to decide what constitutes an emergency, Akal says. It can help to spell it out with concrete examples.

Also, your department may want to set varying communication standards for nonurgent (a query in the portal) versus urgent (a direct call or email to the A/P supervisor) situations.

3. Support your standards. There are unprecedented situations that may require you to step outside of your rules. But generally, you want to reinforce your rules with vendors so that they don't think it's OK to continually break them.

So, if a vendor sends message after message about a trivial detail, resist the urge to give in. Finish the important task you're working on. If you want vendors to respect your rules, you have to respect them as well, Akal adds.

Info: Adapted in part from bit.ly/vendors518

Sharpen your judgment THE DECISION

(See case on Page 2)

Yes, Jenn's company convinced the court it hadn't committed tax fraud. However, the company may still be liable for wage-and-hour violations.

The worker, Danielle, said she was misclassified. And along with failing to pay her overtime, the company had committed tax fraud by giving her 1099s instead of W-2s, she added.

Meanwhile, Jenn's company said that even if Danielle should've gotten W-2s, misclassification falls outside the scope of Section 7434.

The court agreed. First, the 1099s had still reported the correct amount paid to the worker. Second, Section 7434 isn't a proper means to challenge misclassification, the court said.

Analysis: Accuracy proves vital

As this case shows, misclassification can open the door to a whole host of issues – including tax fraud.

But on a more positive note, it also reaffirms why having accurate 1099s is so important. Here, it helped the company steer clear of a costly claim.

Based on Guerra v. Teixeira. *Fictionalized for dramatic effect.*

Collaborating in the cloud: Does your team follow these standards?

■ *3 best practices everyone should know*

Gone are the days of decentralized, manual document storage.

Today, companies everywhere are using cloud-based systems, like Microsoft Teams and Google Docs, to make sharing files easier. And to avoid holdups, there are some standards all collaborators should follow.

Quick, essential tips

Share these three best practices for more streamlined collaboration, no matter what cloud system you use:

1. Grant access before sharing. Let's say a co-worker sends you or your team a link to a file. But when you click it, you get a message that says, "Access denied," or "You do not have permission to access this file."

Then you have to notify the person that they need to give you access ... and wait for them to do so ...

It becomes a long process. So, be sure everyone's conscious about giving the right people permission to access files *before* they're sent out, so there's no lag time or frustration.

2. Adjust notifications. Similarly, be sure to check the settings on who gets notifications about a document (e.g., when changes are made).

Reason: You don't want people flooded with updates they don't need.

There may be some projects where everyone should be notified of every change and other documents where only certain people (e.g., administrators) need to be notified of certain changes.

3. Assign roles and responsibilities. Since cloud collaboration is based on team effort, the lines of who's responsible for what can get blurry.

It could help to include another file (or a memo within a file) that outlines tasks, ownership and deadlines.

And since everyone can view it, collaborators can't claim ignorance and can be held accountable.

How do you stack up?

Manual versus digital
How do vendors submit invoices to A/P?

Electronically
50.3%
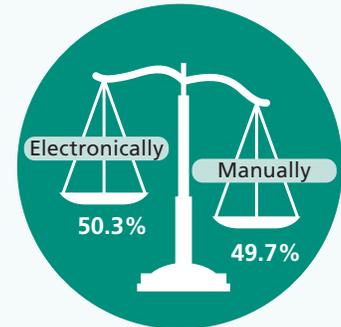
Manually
49.7%

Source: Ardent Partners, *ardentpartners.com*

The scales have tipped! This is the first time in Ardent Partners' research that e-invoices surpassed manual invoices. To get ahead, A/P should encourage more vendors to switch to electronic submission now.

Each issue of KAP *contains an exclusive survey to give payables professionals insight into what their peers nationwide are thinking and doing.*

Crafting a clear cell phone reimbursement policy

■ *Are all your bases covered for compliance?*

In today's on-the-go workforce, many employees use their personal phones for business reasons.

So, having a detailed Bring Your Own Device (BYOD) policy will help your company stay compliant on the legal front.

The policy should cover acceptable uses, security concerns and – in A/P's realm – cost reimbursements.

Knowing your liabilities

Of course, each company's policy will differ depending on the nature of your business, your employees' usage and your state's laws.

But here are a few points from an example policy that A/P should verify are addressed in the reimbursement section:

- **Device cost:** The company [will/will not] reimburse employees for a percentage of the cost of the device. (If your company will, include the amount the company will contribute toward the cost of the device.)
- **Data plans:** The company will a) pay the employee an allowance, b) cover the entire cost of the phone data plan, c) pay half of the phone data plan, etc.
- **Additional charges:** The company [will/will not] reimburse employees for additional charges, including roaming, plan overages, etc.

Info: bit.ly/byod518

THE LIGHTER SIDE

■ **Got 'cabin fever' yet? These people certainly have**

Many employees have been stuck in the house working remotely for months ... and it's really getting to some people.

Check out their funny confessions from a trending Twitter hashtag:

- #IKnewIHadCabinFeverWhen I started naming all the cushions on my sofa with different days of the week so I don't wear just one out.
- #IKnewIHadCabinFeverWhen I watched the entire season of "The West Wing" on Netflix through my neighbors' living room window. We all enjoyed it.
- #IKnewIHadCabinFeverWhen My daughter started making hats for the cats. The cats are now plotting our demise ...

Info: bit.ly/cabinfever518

Taking the guesswork out of state tax compliance

Here's KAP's *roundup of key state tax changes. Developments in other states often indicate trends to watch. Your state may be next.*

ECONOMIC NEXUS

Though states have had the power to tax online sales for nearly two years (*see related story on Page 1*), legislative changes are still coming in. Here's the latest news for A/P.

MULTIPLE STATES – Does your department pay for purchases from marketplace facilitators?

Three states that have yet to add marketplace facilitators laws have bills in the works:

- **Florida**: Senate Bill 126 and House Bill 159 were both postponed when the legislature adjourned early due to COVID-19. The proposed threshold in both is $100,000 in sales or 200 separate transactions.
- **Louisiana:** Senate Bill 138 is going through the legislative process. The proposed threshold is $100,000 in sales or 200 separate transactions.
- **Mississippi:** House Bill 379's progress was also interrupted by COVID-19, but now it's back on the table. The proposed threshold is $250,000 in sales.

Note: **Missouri** also had two bills circulating recently, but both failed to pass during the last legislative session.

Info: bit.ly/marketplace518

ALASKA – Online sales tax could now be a little easier to manage here.

We've mentioned how certain local jurisdictions have created their own sales tax collection requirements for remote sellers (*see* KAP *5/1/20*).

Now, Alaska's joined forces with two tax companies to create two new resources for sales tax compliance:

- a website (*arsstc.munirevs.com*) where companies can register, file tax returns and remit tax, and
- a tax system (*alaska.ttr.services*) where you can look up tax rates

and determine if items are taxable.

Be sure to let your CFO and A/R know about these resources, too.

STREAMING SERVICES

As streaming services become more widely used, states have to determine their taxability. Check out two states with new guidance.

FLORIDA – Here's insight for A/P teams that receive bills for streaming services in the Sunshine State.

A technical assistance advisement addressed a vendor that controlled a website where customers can watch live or prerecorded videos. Customers could view free content or buy specific subscriptions to receive extra features.

Were these streaming services subject to tax?

The state decided that the vendor's services weren't tangible personal property or taxable services, so they weren't subject to sales tax. But the services *were* subject to Florida's communication services tax.

Info: bit.ly/fl-518

ILLINOIS – Paying for streaming services in Chicago? After much debate in court, you can expect to see an amusement tax tacked on to them.

In 2015, Chicago extended its 9% amusement tax to include items delivered electronically, like streaming video, streaming audio and online gaming services.

This tax on streaming services was challenged – but an appellate court said the tax was constitutional and didn't violate the Internet Tax Freedom Act.

And recently, the Illinois Supreme Court agreed: It denied to review the case, reiterating that the tax on streaming services could stand.

Info: bit.ly/chic-518

RATE CHANGES

A new quarter often brings new sales and use tax changes for A/P.

Several states have changes for the third quarter of 2020.

MULTIPLE STATES – Will your company's purchases be affected by the most recent tax rate changes?

New local sales tax rates will take effect July 1, 2020 in several states, including:

- **Arkansas** (*bit.ly/ar-518*)
- **California** (*bit.ly/ca-518*)
- **Illinois** (*bit.ly/il-518*)
- **Kansas** (*bit.ly/ks-518*)
- **Nebraska** (*bit.ly/ne-518*)
- **North Dakota** (*bit.ly/nd-518*)
- **Utah** (*bit.ly/ut-518*)
- **Virginia** (*bit.ly/va-518*), and
- **Washington** (*bit.ly/wa-506*).