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Justices Questions Show Skepticism Toward Plaintiffs During Cuno Arguments

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The United States Supreme Court heard arguments March 1 in *Cuno v. DaimlerChrysler Corp.*, the case in which the U. S. Sixth Circuit Court of Appeals struck down Ohio's investment tax credit as violating the Commerce Clause of the United States Constitution. The Tennessee Chamber led a coalition of state chambers and the U.S. Chamber in filing an *amicus* brief.

While, it is generally difficult to ascertain the Justices' intentions from the questions they pose at oral argument, the Justices seemed to indicate that they were not focused solely on the threshold issue of whether the *Cuno* plaintiffs had standing to sue and that many had reservations about the expansive Commerce Clause interpretation central to the Court of Appeal's decision.

In granting DaimlerChrysler and the State of Ohio the right to argue its case, the Court specifically asked that the litigants address the issue of standing – a judge-made doctrine that requires litigants to have a direct interest in a controversy different from that of the general public. This has led many involved in the case to assume that the Court would reverse the Court of Appeals on the ground the plaintiffs lacked standing without addressing the central issue in the case – whether tax incentives like Ohio's investment tax credit are unconstitutional because they interfere with the national economy in violation of the Commerce Clause.

The Justices did force both sides to spend a great deal of time arguing the standing issue, but in some instances appeared to be searching for a basis to find standing and thereby address the case on its merits. After attorneys for the State of Ohio conceded that the Cuno plaintiffs, as municipal taxpayers, did have standing to challenge to the property tax exemption provided to DaimlerChrysler – an issue not before the Court – Chief Justice Roberts appeared skeptical, asking "so a taxpayer in Wyoming can't challenge a tax exemption but a taxpayer in New York City can?" "Somebody's got to have standing, right?," Justice Scalia noted.

The Justices directed virtually all of their questions about the Commerce Clause issue to Professor Peter Enrich, the law professor whose article in the *Harvard Law Journal* inspired Ralph Nader to organize the challenge to Ohio's incentive statutes.

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Business Wins Round One on Software Tax

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On February 22, 2006, a significant victory was won on behalf of Tennessee businesses. It will save them millions of dollars.

In the case of *In re American Healthways, Inc.* (Davidson County, 2004), Administrative Law Judge Pete Loesch held that application software is intangible personal property and therefore not subject to Tennessee property tax. Classification of application software as tangible personal property could have cost Tennessee taxpayers hundreds of thousands of dollars in additional taxes each year, and negatively impacted efforts to transform Tennessee's economy into a high-tech economy laden with high-tech jobs.

In *American Healthways*, the taxpayer had reported application software and consultant fees in Group 2 of its 2004 personalty schedule. Under Tennessee property tax law, a taxpayer has the right to amend his or her personalty schedule by September 1 of the year following the tax year. American Healthways filed an amended 2004 personalty schedule on September 1, 2005 – the last day it could have amended its 2004 person-

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Jobs Killer Bills Result of Pure Politics

Deborah K. Woolley ★ President

There is no doubt. Election years certainly do not inspire good public policy. In exchange for creating wedge issues in the General Assembly and creating good sound bites back home, legislators of all persuasions are supporting bills that might make for good politics at the expense of good jobs.

In fact, more and more Jobs Killer bills are enjoying a brief life at the General Assembly. It is frightening and discouraging.

More than 40 associations and local chambers banded together to tell elected officials that a whole host of bills are nothing but Jobs Killers.

The coalition, which delivered the message by both e-mail and personal letters, said, "The employers of Tennessee, represented by various trade associations and state and local chambers of commerce, are focused on growing their businesses and industries to strengthen our state's economy and to create new jobs for Tennesseans. They cannot do it without a good business climate and good public policy. . . . Election year politics, however, have resulted in a group of bills that will ultimately kill job growth in Tennessee and, without question, severely hurt our existing businesses. We would ask that legislators, in supporting economic growth and job creation, defeat these jobs-killing bills."

The message was strong, and I have to believe it was heard.

The bills – including a state minimum wage, "Fair Share" health insurance bills, pay equity bills and a raid on the unemployment insurance fund – all have been heavily debated before committees but, as of now, have taken a slow journey to the House or Senate floor.

It is important that you continue to talk to your legislators about these bills:

❒ **Creating a state minimum wage higher than the federal minimum wage.**

Minimum wage bills accomplish the exact opposite of what proponents promise. A higher minimum wage means shorter hours and job losses for those with the lowest skills and experience. Instead of creating a better quality of life, these bills take away the opportunity for those who need it the most. Dr. Bill Fox, an economist and director of the University of Tennessee Department of Economic and Business Research, said that existing research concludes that there would be some job loss but reduction of minimum wage workers' hours would be the most significant effect. He pointed out that employers would have to pass along the increased labor costs to consumers, reduce hours of employees or jobs, or suffer reduced profits. Questions from chagrined bill sponsors attempted to discount his testimony, but he stated repeatedly that the evidence of the negative effects of minimum wage laws was overwhelming and he did not back down. Dr. Fox concluded:

- ✓ Higher minimum wage rates have greater effects on the number of hours worked rather than on the number of jobs
- ✓ The greatest effects are felt by young adults without a high school degree, young black adults and teenagers
- ✓ Someone must pay for the higher wage rates and it is companies through lower profits, consumers through higher prices and workers through lower benefits
- ✓ Minimum wage does not distinguish between low wage workers and low income families – low wage workers do not necessarily live in low income households
- ✓ Much of the benefits go to teenagers and others living in higher income households
- ✓ Most of the working poor earn wages above minimum wage and are not affected
- ✓ About one-fourth of the poor do not work and will not benefit from the increase

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Tennessee DOL Rulings Makes It Difficult To Avoid Paying Accrued But Unused Vacation Time

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The Tennessee Department of Labor (TDOL) is making it difficult, and sometimes costly, to enforce policies under which an employer does not pay accrued but unused paid time off upon termination of employment. The TDOL's interpretation of the relevant Tennessee statutes, case law and Attorney General's opinion is aggressive and certainly subject to challenge in court. Unless there is a strong principle or precedent at issue, however, the amount of money at stake, even when a penalty is included, will likely cause many employers to pay the money at issue, rather than to fight the TDOL.

Legal Background

Most handbooks that explain vacation policies have, or at least should have, disclaimers establishing that "this handbook is not a contract." Where vacation policies in such handbooks provide that accrued but unused vacation or paid time off is not paid upon termination, the TDOL is challenging them.

The Tennessee Wage Payment Statute provides that "the final wages of an employee who quits or is discharged . . . include any vacation pay or other compensatory time that is owed to the employee by virtue of company policy or labor agreement." Tennessee Code § 50-2-103(a)(3). The TDOL interprets that statute to entitle employees to accrued vacation time or paid time off unless there is an explicit and binding contract to the contrary. The TDOL believes that non-contractual handbook provisions denying terminated employees accrued vacation or PTO are an invalid basis to deny such payment upon termination.

Gamble v. Sonic Automotive d/b/a Crest Cadillac (Docket No. 220009-04/05), a case filed with the TDOL and pursued through its informal conference procedures, provides a good example of how the TDOL is operating. In that case the TDOL ruled that the employee, who was terminated for cause, was wrongfully denied payment for accrued but unused vacation pay. The TDOL held that the "not a contract" disclaimer language contained in the handbook precluded the employer from enforcing its policy that accrued but unused vacation time was not paid out upon termination. The TDOL also assessed a civil penalty against the employer for $500 for its "willful and knowing" violation.

The TDOL's stand is aggressive and its interpretation of the relevant statutes and case law is questionable. Tennessee courts have long recognized an employer's ability to set the terms and conditions of employment by way of employee handbooks that are not binding contracts. Furthermore, the Tennessee Wage Payment Statute makes clear that employers are not required to provide employees with vacation time and that any right an employee may have to vacation time or pay benefits is created only by the employer's "policy" or "labor agreement." As such, employees must rely on the employer's handbook (or other policy) to make any claim for vacation pay or paid time off. Allowing an employee to rely on the company's handbook to claim the benefit, but then not allowing the employer to rely on the same handbook to set conditions on the benefit, is certainly questionable.

Moreover, at least one court has, since the *Gamble* opinion, recognized an employer's ability to deny a terminated employee accrued paid time off based on provisions in its handbook, which was not a binding contract. *See Roden v. Centerstone Community Health Center*, No. 05C-1167 (Davidson County Cir. Ct. 2005).

What should employers watch for?

Upon receiving questions from employees, the TDOL appears to be sending employers a form letter informing them that they are potentially in violation of the Tennessee Wage Payment Statute. Attached to the letter is an "executive summary" of the Gamble opinion. By sending the letter, the TDOL is putting employers on notice that if they do not have a binding contract with employees and refuse to pay accrued but unused vacation pay, they are in violation of the law (or at least the TDOL's interpretation of it). The TDOL's action thus provides a basis to impose a penalty because the purported violation is "willful and knowing."

What options do employers have?

Until this issue is settled by the courts, the TDOL likely will continue to attempt to compel employers to pay terminated employees their accrued but unused vacation pay. Because making a handbook into a contract is not a legally advisable option, and because it may be risky or cost-prohibitive to pick a fight with

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CCMSI Maintains Highest Standards in Administering Trust

With ethics being top of mind during the current legislative session, TABCOMP's service company, CCMSI, would like to share with you the standards it utilizes to ensure that its in-house accounting and other internal procedures are effective and strictly in order. TABCOMP is the workers' compensation trust for manufacturers sponsored by the Tennessee Chamber.

In addition to the ordinary auditing conducted in-house and by the state of Tennessee, CCMSI has voluntarily elected to put its procedures through the rigorous process of SAS 70 auditing.

"The Tennessee Chamber takes great pride in sponsoring TABCOMP," said Deb Woolley, president of the Chamber. "The trust is known for its exceptional insurance product, claims service and safety support. It is equally important that its service company meet the highest standards in handling the funds. We congratulate CCMSI."

SAS 70 (the Statement on Auditing Standards No. 70) defines the standards an auditor must employ in order to assess the contracted internal controls of a service organization. Service organizations, such as hosted data centers, insurance claims processors, and credit processing companies, provide outsourcing services that affect the operation of the contracting enterprise. The SAS 70 was developed by the American Institute of Certified Public Accountants (AICPA) as a simplification of a set of criteria for auditing standards originally defined in 1988.

Under SAS 70, auditor reports are classified as either Type I or Type II. In a Type I report, the auditor evaluates the efforts of a service organization to prevent accounting inconsistencies, errors, and misrepresentation, and the likelihood that those efforts will produce the desired future results. A Type II report includes the same information as that contained in a Type I report and, in addition, the auditor attempts to determine the extent to which agreed-on controls have been operating effectively between the time they were implemented and the present.

CCMSI is pleased to have passed its SAS 70 Type I and Type II audits.

If you would like in-depth information on SAS 70, visit www.sas70.com. CCMSI serves as the administrator for TABCOMP, the Tennessee Chamber-sponsored worker's compensation trust for manufacturers. For further information, contact Janet Bowman at jbowman@ccmsi.com

Business Wins Round One on Software Tax

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alty schedule. The Metropolitan Assessor rejected American Healthways amended 2004 personalty schedule on the basis of its view that application software was tangible personal property and properly reported in Group 2 of American Healthways 2004 personalty schedule. American Healthways appealed the Assessor's decision to the State Board of Equalization. HCA, UnumProvident, International Paper and Nissan North America were among businesses filing an *amicus* brief in support of American Healthways.

Contemporaneously with the *American Healthways* case, the State Board of Equalization filed on November 30, 2005, a notice of rule making concerning application software and convened a hearing on January 23, 2006. At the hearing, the State Board of Equalization announced that it was going to delay making a recommendation on the application software issue, indicating that it wanted to wait for the *American Healthways* case to be decided.

In light of the decision in the *American Healthways* case and the Board's decision to delay adoption of application software rules, those businesses in Tennessee rendering application software in their 2005 personalty schedules still have time to amend their 2005 personalty schedules to remove the value of application software from their personal property tax base. The decision also brings needed clarity to an area of personal property tax that was anything but uniform statewide.

Despite the successful outcomes in *American Healthways* and defeating the proposed rule by the Board, there are several bills currently pending before the General Assembly this session that address the classification of application software. As a result, it is important for Tennessee businesses to remain vigilant in support of the Chamber-supported legislation that would classify application software as intangible personal property, thus removing all doubt as to its future classification and tax treatment.

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Jobs Killer Bills Result of Pure Politics

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Dr. Fox told the committee members that better education and earned income tax credits for entering the labor force are far better alternatives for helping low-income families than increasing the minimum wage.

❒ **Mandating that employers spend a set amount on health care benefits.**

Several bills – often mis-named as "Fair Share" bills or Wal-Mart bills – are already promising Tennesseans a "state fund" to provide insurance for them… and the monies for that fund will come from the pockets of employers. The bills mandate what employers must spend on health benefits and if they don't, the difference must be paid into a state fund. Instead of encouraging employers to manage health care costs, the bills actually encourage maintaining above average health care costs. It is not a Wal-Mart proposal, it is a proposal that, in some of its forms, could impact the top 100 Tennessee employers, increasing their costs and discouraging further jobs creation. Additionally, many of Tennessee's uninsured work for small businesses. These bills do not address providing access to affordable health insurance to the majority of Tennessee's uninsured workers. While "Fair Share" advocates righteously intone that they simply want to expand access to health care, recent studies by the Employment Policies Institute reveal that "mandates requiring businesses to provide healthcare coverage are ineffective and ultimately result in job loss for the nation's low-skilled employees."

❒ **Gender Pay Equity.**

This is not a bill about gender equity or even fair pay; it is a bill in which political proponents, trying to appeal to female voters, want to dramatically increase the powers of the Department of Labor and Workforce Development and to expand Tennessee's equal pay law in a manner that allows job and pay comparisons across company lines, adds criminal penalties for violations, authorizes punitive and compensatory damages and establishes an easy and new mechanism for class action law suits. While the bill will kill job opportunities and economic growth for most Tennesseans, it certainly will be a boon to the trial bar who not unsurprisingly supports the bill wholeheartedly.

❒ **Utilize the Unemployment Insurance Fund for Victims of Domestic Violence.**

This is a misguided proposal with a good purpose – the supporters have asked the right question but, sadly, come up with the wrong answer. The Unemployment Insurance Fund is a dedicated tax on employers that exists explicitly to allow payments to qualified persons when they become unemployed. As the fund decreases in size, tax rates on employers go up, affecting their ability to be competitive and create jobs. If the state recognizes a need to help victims of domestic abuse, then proper funding should to be identified and the dedicated unemployment insurance fund not be raided.

Jobs Killers. That is the only thing that each of the bills will accomplish if it were to become law. While some folks have the mistaken belief that supporting these proposals might help them win elections, those who care about Tennessee and Tennesseans are working for initiatives to create jobs and opportunities for our citizens. It is what good public policy is all about! Make sure your elected officials know where you stand.

Businesses Must Oppose the FUTA "Jobs Tax" Increase

The 5-year extension of the Federal Unemployment Tax Act (FUTA) surtax proposed in the Treasury Department's 2007 Budget is opposed by UWC – Strategic Services on Unemployment & Workers' Compensation, a Washington-based trade association in which the Tennessee Chamber participates. During 10 years, extending the FUTA surtax will cost employers more than $17 billion extra, yet will make just a $710 million dent in the federal budget deficit, which was $521 billion last year alone.

It is unclear whether Congress will act on any tax bills this year. But if there is tax legislation, there is a serious danger that the FUTA surtax extension will be included, because the price tag is comparatively small, and "employers are used to it." To prevent this unnecessary and avoidable tax increase, businesses and business organizations are urged to discuss the FUTA surtax issue when talking other tax concerns with members of Congress.

The FUTA surtax directly punishes employers $14 for each worker, every year, and the indirect costs are even greater. At a time when the Treasury has asked Congress to extend expiring tax cuts to continue promoting a healthy economy and employment growth, this payroll tax increase makes no sense.

Congress originally imposed the FUTA surtax in 1976 to retire a deficit created by a temporary ad hoc supplemental extended unemployment program. Business went along with it, subject to agreement that it would expire when the debt was repaid. The debt was retired in 1987. Congress, however, has not kept its end of the bargain, and the surtax has already been extended four times.

FUTA revenue may be expended for only three purposes: the administration of the state unemployment insurance (UI) and employment services program, the federal share of Extended Benefits (EB), and interest-bearing loans to states which temporarily deplete their unemployment trust accounts. Yet the FUTA trust fund is already over funded. During the

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Businesses Join in Battle against Meth

The Tennessee Chamber of Commerce & Industry has partnered with the ***Meth Destroys*** campaign, a statewide initiative aimed at increasing awareness about the devastating impact methamphetamine is having on a growing number of individuals, families, communities and workplaces.

"Many people don't think about the economic impact of the meth problem, but it is very real, and the Chamber is enthusiastic in its commitment to the ***Meth Destroys*** campaign," said Chamber president Deb Woolley. "Improving the quality of life in Tennessee obviously improves the business climate and contributes to economic development efforts. Anything we can do to help fight back against the meth problem is in the best interest of all our members."

Meth Destroys was launched last November with the combined efforts of Gov. Phil Bredesen and the Tennessee District Attorneys General Conference. The campaign is building a network of partners across the state to fight the growth of meth abuse on a variety of fronts.

The state's district attorneys created a number of workplace-specific materials to help combat meth use at work. "Meth in the

Workplace" posters, adult education booklets and additional resources for employers were distributed to all Chamber members in early April. The materials promote a meth-free workplace, as well as educate employees about the dangers of the drug.

"We are hoping that businesses and organizations around the state will use these resources to spread the word about the dangers of meth," said Elizabeth Rice, president of the Tennessee District Attorneys General Conference. "The Tennessee Chamber of Commerce & Industry is helping us make tremendous strides in combating the meth problem in our state with its proactive educational efforts."

Methamphetamine abuse affects more than just the users. Businesses are having to deal with meth-related absenteeism, workers' compensation claims, and accelerated turnover in personnel. Those who use meth on the job also put everyone around them in danger. Addicts experience hallucinations and paranoia and are more prone to violence. They also often resort to theft to pay for their addiction.

Meth Destroys is funded by a grant from the governor's office following a report from the Governor's Task Force on Methamphetamine Abuse, which called for the state to "educate communities about the dangers of methamphetamine abuse." Additional attacks on meth abuse have come in the form of increased criminal penalties, and moving some cold medicines containing pseudoephedrine, the main ingredient in meth, behind the pharmacy counter.

The campaign includes a Web site, **www.MethFreeTN.org**, radio and television public service announcements, billboards, a youth brochure, an adult education booklet, posters and special informational fliers.

All ***Meth Destroys*** campaign materials feature powerful images and stories of Tennessee meth users. The pictures depict the serious effects this very dangerous drug has had on actual Tennesseans.

For more information about the fight against methamphetamine in Tennessee, and to join the Anti-Meth Task Force, visit www.MethFreeTN.org.

Business Must Oppose FUTA Increase

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past 24 years, less than 57% of FUTA revenue has been used for administration and EB, and there is no need for more revenue just to provide loans. There is simply no good reason to extend the surtax.

The accumulation of unneeded FUTA revenue by extending the surtax will create significant problems for the UI system. FUTA balances over a statutory ceiling are automatically distributed to the state accounts used to pay basic UI benefits. Extending the surtax will cause the federal accounts to hit the ceiling and trigger a large distribution to the state unemployment funds. The expectation of federal funding for basic unemployment benefits will discourage state fiscal discipline in financing their UI programs. It also weakens the positive effect of using experience rated state unemployment taxes to finance UI benefits. Consequently, employers will have less incentive to avoid lay-offs and to protest improper claims.

Raising the FUTA ceiling would prevent a distribution to the states – but that also is poor public policy. The accumulation of unneeded funds will make the Unemployment Trust Fund an inviting target for proponents of new federal spending programs. Former HHS Secretary Donna Shalala infamously referred to the Unemployment Trust Fund as "unused pots of money" that could be re-programmed to transform UI into paid family leave ("Baby UI"). More recently, members of Congress have justified support for expanded unemployment benefits on grounds that "the money is in the Trust Fund."

The reason for the FUTA surtax expired almost 20 years ago. The Department of Labor got it right in 2002 when it proposed "reducing employers' federal unemployment taxes." But if Congress can't bring itself to abolish this unnecessary jobs tax immediately, it should at least allow it to expire on schedule at the end of 2007.

Unused Vacation Time

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the TDOL, an employer's realistic options are limited. One option is to have employees sign a separate, specific, contract in which the employee, in exchange for obtaining vacation or some other consideration, agrees that he or she is not due any accrued paid time off upon termination. The TDOL's memorandum, however, indicates that it may not view such a contract as valid. In addition, it may not be feasible from an employee relations standpoint to ask current employees to sign such an agreement.

Employers therefore may be left with the unenviable choice between paying terminated employees their accrued paid time off to avoid a statutory fine, or challenging the TDOL's position through litigation. At the very least, employers should understand that when an employee starts sounding like he or she has talked to the TDOL about the issue, the employer can expect to be challenged if it does not pay the unused vacation time.

One viable means of challenging the TDOL may be through a coordinated group effort, whereby employers join together to challenge the TDOL in an appropriate test case. If you might be interested in this option, please let us know. If and when an appropriate test case arises, we will let interested employers know.

For more information, including copies of the TDOL's memorandum, the Gamble opinion, or the Centerstone order, please contact any member of Waller Lansden's Labor and Employment Practice at (615) 244-6380.

Cuno Arguments

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Echoing an argument made by the chambers of commerce in their *amicus* brief, Justices Souter and Scalia asked Enrich why a decision by a state to offer a tax credit should be treated any differently than a state's decision to maintain a low corporate income or franchise tax rate. "Basically," Justice Souter noted, "you argue that discrimination occurs whenever a state offers a *quid pro quo* and someone doesn't like it." When Enrich argued that the Ohio tax credit penalized investments outside Ohio, Justice Souter responded "that's the same as a low tax rate – people say 'let's do it in Ohio." Robert's added that one must do business in states with low tax rates to get the benefit of the low rates just as one must build in Ohio to get investment tax credits. Justice Ginsberg also appeared skeptical, observing "the tax credit doesn't force them to buy in the state, does it?"

Souter's use of the term "*quid pro quo*" is notable, as it is the term that Justice Scalia used in a recent dissenting opinion in arguing that the courts should rarely interfere with legislative decisionmaking underlying state incentive programs. Justice Scalia reiterated his concerns Tuesday. Taking judicial notice of the fact that many tax incentives are highly controversial politically, Scalia pointedly asked Professor Enrich "isn't the issue that you don't agree that governments should give tax breaks to business?" Echoing the Chambers' arguments from the outset of this litigation, Scalia added "shouldn't we leave it in the political domain and let them fight it out?

Justice Stephens addressed a different issue which he originally raised in his concurring opinion in the 1976 case *Hughes v. Alexandria Scrap Co.*, asking whether it would make any difference if Ohio had offered a subsidy in the form of cash or land rather than a credit. Professor Enrich conceded that such a subsidy would be equivalent to a credit in economic effect – a point emphasized in the Chambers' *amicus* brief – but simply urged the Court to make a distinction between subsidies and tax credits without offering any economically sensible basis for making such a seemingly arbitrary distinction.

The only Justice who asked questions sympathetic to the *Cuno* plaintiffs' interpretation of the Commerce Clause was Justice Breyer. He asked DaimlerChrysler's counsel whether Ohio's credit hurt business in other states such as Wisconsin. The counsel for DaimlerChrysler responded that the effect would be no different than if Ohio implemented a low tax rate and argued that, if anything, the credit reflected healthy competition for business that promoted the national economy in keeping with the purpose of the Commerce Clause.

Given the extensive time devoted by the Court to the standing issue, it appears clear that the Court is seriously considering rejecting the Cuno plaintiffs arguments on that basis. That said, four Justices gave the strong impression that they are hostile to the plaintiff's substantive arguments and may be inclined to rule on the merits. A decision is expected by June, 2006.

Mike Stewart, one of the primary authors of the amicus brief filed by the Tennessee Chamber, the U.S. Chamber and other state chambers, can be reachedat 615-850-8856 or by e-mail at mstewart@wallerlaw.com

2006 SEMINAR SCHEDULE

April 1- June 2006

2006 SPRING SCHEDULE

DATE	SEMINAR	LOCATION
April 4-5, 2006	10-hour OSHA Voluntary Compliance	Jackson
April 12-13, 2006	10-hour OSHA Voluntary Compliance	Knoxville
April 7, 2006	Forklift Safety	Kingsport
April 11, 2006	Forklift Safety	Jackson
April 21, 2006	Forklift Safety	Nashville
May 10, 2006	TOSHA 101	Jackson
May 12, 2006	TOSHA 101	Knoxville
May 17, 2006	Safety Programs	Jackson
May 23, 2006	Safety Programs	Morristown
April 18, 2006	Bloodborne Pathogens & Sharps Injury Prevention	Kingsport
April 19, 2006	Bloodborne Pathogens & Sharps Injury Preventions	Knoxville
April 25, 2006	Bloodborne Pathogens & Sharps Injury Preventions	Chattanooga
May 18, 2006	Bloodborne Pathogens & Sharps Injury Preventions	Jackson
May 24, 2006	Bloodborne Pathogens & Sharps Injury Preventions	Cookeville
June 1, 2006	Bloodborne Pathogens & Sharps Injury Preventions	Nashville
June 6-9, 2006	30-hour OSHA Compliance	Montogomery Bell State Park-Dickson, TN

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