

# buildingIDAHO

The official publication of the Idaho Associated General Contractors



**IDAHO AGC**  
THE CONSTRUCTION ASSOCIATION

Spring/Summer  
**2020**

## NEW LANDMARK, NEW LEGACY:

Idaho Central Credit Union Basketball  
Arena Makes a Statement



**StanCraft Jet Center**  
Sails and Soars in New Venture

**Idaho Influencer:** A Q&A with the Chairman  
of the Idaho Transportation Board, Bill Moad



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# A MESSAGE FROM THE IDAHO AGC PRESIDENT BOB VON LINTIG



**L**ife is full of challenges. Those of us who have chosen to make our livelihoods in construction like a challenge. We have challenged ourselves to build safer, bigger, better, faster, more sophisticated, and more efficient. Over time, some of us have transitioned from managing the challenges of tasks, to the challenges of leading projects, and eventually the challenges of running businesses.

Along the way, we have all developed our personal methods to master each challenge and succeed in our careers. As part of our individual quest, we have studied the challenge, used our experience, consulted experts, studied our competition, listened to those closest to the task, listened to those with a 10,000-foot view of the task, and used these resources to meet that challenge head-on.

We work hard to make the best choices we can. Then we review the results of those choices to build our experience base for future challenges. Over time, we become skilled and comfortable with this process.

Then along comes COVID-19!

It seems like it circled the earth on its way to Idaho before arriving here in a cloud of uncertain facts and unknowns. This challenge seems different from the other challenges we've faced regarding equipment, labor, or materials, yet overcoming it will require the same methods we have always employed.

The first step is education: learn everything available about COVID-19 and how to protect employees from it. Some employees are able to work from home and minimize their exposure. Some employees can sanitize their truck or equipment and maintain adequate separation while working. Others will wear gloves and respiratory masks to protect themselves and others. As a highway contractor, it seems that our office workers are the most at-risk, constantly distributing papers, sharing copiers, work areas, file handles, and trying to maintain adequate separation. We use the

information available to us to minimize the risks as much as possible.

In the challenge of working during the pandemic, things change every day. The scientists and medical experts have new information daily to shape our decisions. The state and federal government have new rules and guidelines weekly. Best practices change continuously. I encourage everyone to use all the information and resources you can find to make the best decisions to safely navigate the COVID-19 challenge for your business.

Throughout this entire challenge, our membership in the AGC at both the national and state level has been one of those invaluable resources. The hard work being done by the AGC staff on our behalf in Washington, Boise, and in local communities across Idaho has kept many of us working, even more of us safe, and all of us informed. Now more than ever we've seen firsthand the benefits of being AGC members, of pulling together as a team to meet challenges too big to face alone.

In the weeks and months to come we, as a nation, will work through COVID-19 and—like other challenges we've met—in time we will reflect on what we've learned.

Already there is starting to be some light at the end of the tunnel as we have successfully reduced the bell curve. We are all in this together and if we focus on the positive gains the scientific and medical community are making, combined with the swift action our state and federal governments have made, we will meet this challenge just as we met all the challenges that came before! This time next year we will be focused on new challenges presented by 2021.

The world will never be quite the same again and that is a good thing. A month ago, I couldn't break the habit of shaking hands; now, I wouldn't think of shaking someone's hand. I wonder if we will shake hands like we used to ever again, and I wonder what other changes will come out of this. ●



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*Exterior, north elevation.*

# New Landmark, *New Legacy*

With its bold design and use of mass timber, The University of Idaho's new Idaho Central Credit Union Basketball Arena will make a statement.

By Zach Kyle



*Exterior, northwest corner.*

You don't replace an icon by going subtle. To that end, the University of Idaho brass wanted something special when it pursued a new arena, ending the famous Kibbie Dome's five decades as the home to the Vandals basketball teams and other sports and events.

That ambition resulted in a bold design, featuring Idaho timber, and a new facility with a name familiar in the Gem State: the Idaho Central Credit Union Arena.

With its curved roof and design emphasizing Idaho timber, ICCU Arena will make an architectural statement. University officials also hope that the new building will elevate Vandal athletics and become a draw for high school athletes when they tour campuses while weighing scholarship offers. Before retiring, former U of I president Chuck Staben expressed hopes for the arena bringing newfound glory to Idaho athletics, and likely added fuel to the ever-smoldering interstate grudges in the process.

"We want to take some of our sister stations like BSU (Boise State University) and ISU (Idaho State University) to the woodshed," Staben said at the arena's groundbreaking, according to KLEW.

That's... bullish. But U of I's competitors will likely agree that the new arena is really something. At 62,000 square feet and 4,200 seats, ICCU Arena will be better suited for basketball than the cavernous Kibbie Dome. With seats closer to the floor, the





Exterior, northwest corner.



Interior, court view.

arena will have a more intimate feel to it — and potentially much louder, interim athletic director Pete Isakson said.

“We hope it’s crazy,” Isakson said, according to KLEW. “We want to make sure it’s a tough place to play. It’s very home-friendly.”

Dreams of elite ballers playing to a packed house will have to wait for a year and a half. However, as construction continues, folks in Moscow will already see the product of a major construction project on the cutting edge of a building

trend that could be a big deal in the Pacific Northwest: the use of mass timber as a structural and architectural centerpiece.

#### IDAHO WOOD

Portland-based general contractor Hoffman Construction Co. has tackled plenty of high-profile projects in Idaho, including the Jack’s Urban Meeting Place (JUMP) in downtown Boise and the Materials Science Building currently under construction at BSU.

But ICCU Arena will likely be the first large-scale project in Idaho featuring mass

timber, said Randy Widman, Hoffman’s project engineer for the arena.

“Really, this project is at the forefront of the mass timber industry. Especially in the Northwest, it’s gaining momentum,” he said. “This project is part of the tip of the spear.”

Wood, of course, has been used in construction since the dawn of time. “Mass timber”, however, is a recently embraced framing style, characterized by using large, solid wood panels for wall, floor, and roof construction. Mass timber projects

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*Interior, court view.*



*Interior, practice court.*

can also prominently feature large beams replacing or complementing steel as the foundational skeleton in large buildings.

ICCU Arena employs liberal use of timber — all harvested in Idaho — as glulam beams and columns, cross-laminated timber panels, plywood, and dowel-laminated decking. Guy Esser, U of I project architect, said the goal was to make wood the dominant visual feature. The curved beams and other wood in the prominent roof pay homage to the Palouse region that the university calls home, he said.

“Our mission is to serve the entire state of Idaho,” Esser said. “Therefore, the rolling roof shape, along with the exposed timber construction, is intended to be a tribute to the natural resources and heritage of the state of Idaho.”

Glulam beams are engineered wood beams consisting of wood laminations bonded together by strong adhesives — hence “glue-lam.” ICCU Arena will have lots of them — 854, to be exact, as well as 48 glulam columns, Widman said. All of that, along with all of the panels and other wood products, total 45,000 cubic feet of wood.

Mass timber is used more in office and

housing applications, but rarely in large facilities, Widman said. Hoffman has faced a bit of a challenge dealing with building codes not written to accommodate mass timber designs, but that part will smooth out in time as the materials become more mainstream, he said.

“We wanted to take the lead at looking at its use in a nontrade structure, such as an arena,” Widman said. “We’re showcasing not only local Idaho products, but the sustainability aspect of building with wood. We’re trying to become a leader and show that there are more viable uses for the material in other structures in the state.”

#### IDAHO PRIDE

Wood isn’t the only material holding the arena together. The combination with steel and concrete called for a higher level of teamwork between Hoffman and various subcontractors, including Advanced Welding and Steel, based in Grangeville. AWS will install 2,200 pieces of steel into the arena before it’s completed, totaling about 150 tons, AWS project manager Neil Bruegeman said.

“We don’t see it as competition,” he said. “We like the interaction between steel

and wood. We’ve done a lot of jobs with glulams in the last 10 years.”

The pacing for the project has been a little unusual, Bruegeman said. The AWS shop and its 72 employees could process the order in about a week and a half. Due to the staggered construction schedule, the crew is meting out the work over about a year and a half.

With so many moving pieces, important communication between the GC and subs becomes even more critical, Bruegeman said. On that front, he said work with Hoffman and other subs has been smooth. AWS’s experience working with Hoffman on past projects definitely helps, he said.

“We worked on a project at Washington State University with them as well as others in Idaho, and they are good to deal with,” he said. “This one especially takes good teamwork to make it roll.”

In the end, Bruegeman said he’ll take pride in seeing a big, beautiful facility in his home state, knowing his team contributed.

“We get excited about local projects,” he said. “Any time we see something in Idaho, we go after it pretty hard. This one’s close to home, and that’s another reason we wanted it.” ●





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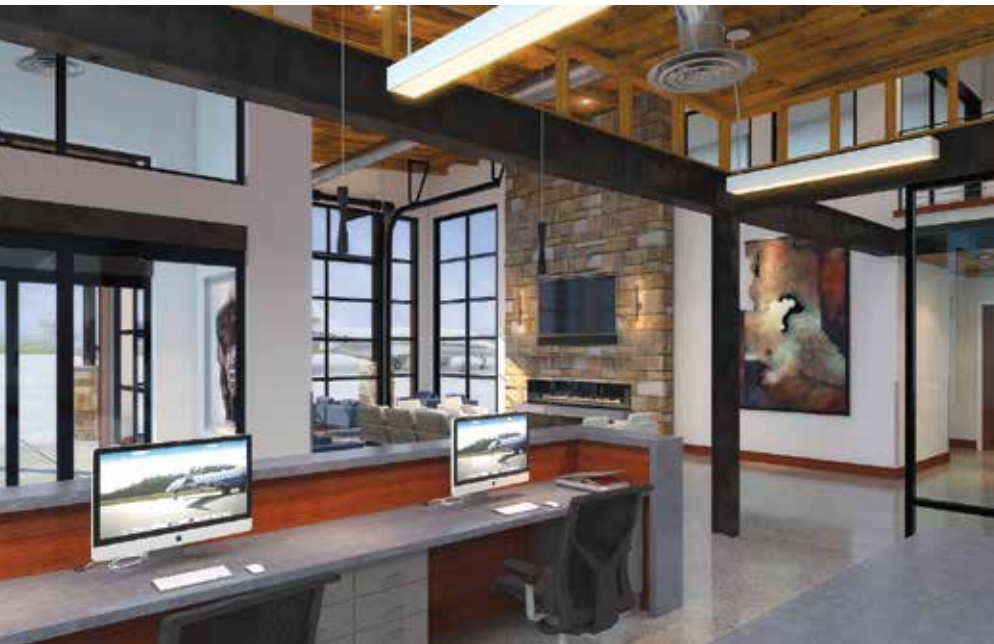
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# StanCraft Jet Center Sails and Soars in New Venture

By Cindy Chan



*The customer service desk looking at front door and lobby area.*



*An interior rendering from the cafe to the lobby/showroom.*

What happens when air and water join forces? The addition of the new StanCraft Jet

Center to Coeur d'Alene Airport-Pappy Boyington Field.

StanCraft Boat Co., based in Hayden, Idaho, is spreading its wings and expanding to offer aviation services with its \$15-million StanCraft Jet Center. According to Robb Bloem, president and CEO of StanCraft, the company is a third-generation, family-owned business that was established in Lakeside Montana in 1933. The company has been through many ups and downs in its 87 years of operation. However, when Bloem and his wife joined the company in 2003, he decided to start over with just three employees.

"Now we have over 85 employees. We do a little bit of everything," Bloem says. "We build handmade, custom wooden boats that are an average of 35 to 36 feet. We handle mostly anything in the boating world – storage, repair, maintenance, dock services, refinishing."

StanCraft has three locations in North Idaho: the Hayden facility acts as corporate headquarters; the Garwood facility handles service, maintenance, and storage; and the Coeur d'Alene facility is a sale

"We build handmade, custom wooden boats that are an average of 35 to 36 feet. We handle mostly anything in the boating world – storage, repair, maintenance, dock services, refinishing."



center for their MasterCraft dealership.

So how did a boat company end up expanding into the aviation industry? Bloem says StanCraft's Hayden location is on the south end of the runways of the Coeur d'Alene Airport.

"We did that intentionally. Most of our clients looking at our boats fly privately," Bloem says. "This way, they can be out of here in minutes."

However, when the new corporate building was built in Hayden, Bloem says he and his team started getting requests from the airport to do their jet interiors. After a few years of research, StanCraft figured out how to extend their services from the boat to the aviation industry.

"We needed a facility at the airport if we're bringing 40 to 50 jets a year to do interiors," Bloem says. "We purchased one of the two FBOs (fixed base operators) in May."

According to John Young, president of Young Construction Group, who is the general contractor for the project, construction began in October 2019 and is slated to be complete by summer 2020. The construction includes 15,000 square feet of FBO space, 8,000 square feet dedicated to the fabrication, and 30,000 square feet of hangar space, all within the 45,000-square-foot building.

"The hangar itself is a pre-engineered metal structure, while the FBO and fabrication areas are woodframe construction," Young says. "The hangar door is a fabric Mega Door manufactured by a company called Assa Abloy, and it's 180 feet wide and 28 feet tall."

As of February 2020, they are working on foundations and steel erection, followed by mechanical and electrical underslab rough-ins, and then slab construction. Afterwards, there will be framing exterior envelope activities and interior rough-ins and finishes.

"It is state-of-the-art in every way," Bloem says. "The FBO is going to have a lot of things not many other FBOs have.

We have Thomas Hammer coffee, a very high-end coffee brand in Idaho. We'll open a café here."

There will also be a StanCraft wooden boat showroom in the facility with its history on display. Bloem describes the space will be very pilot-centric, because mostly pilots will use it. The café allows them to get fresh food, and the showroom can be a source of entertainment.

"We're also adding a golf simulator on

the upper floor," Bloem adds. "We'll have a full pilot lounge with a napping room. There will be TVs and Wi-Fi, private phone rooms, and showers. They can stay there for four to eight hours and be very comfortable."

According to Steven Kjergaard, Coeur d'Alene airport director, the hangar is the second largest hangar on the field.

"It's a much needed addition to the airport," Kjergaard says.



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*Jump ramp view.*



*View from road entry.*

Eric Hedlund, project designer of Eric Hedlund Design, says the Jet Center is ‘industrial, rustic, modern’, which means it’s using materials that will intentionally age. For example, the weathering steel siding is going to naturally rust and keep rusting.

“We used architectural-grade glulam timbers for the roof and steel wide flanges beams and stone from Colorado for all the steel post bases,” Hedlund says. “The hangar and Jet Center are mainly heated with radiant floor heat. The staff and owners will enjoy it since we won’t have wet floors. In addition, all the main-level floors are polished concrete,

including the hangar.”

There will be a 36-foot StanCraft wooden boat on display, as well as a wine bar and beer taps for guests.

The StanCraft Jet Center will bring many benefits to North Idaho, including the creation of many jobs.

“We’re estimating we can get 40 to 50 projects a year. That in itself creates anywhere from 12 to 20 jobs just for the interiors, let alone the air traffic and sales,” Bloem says.

“It definitely brings the opportunity for more jobs. We didn’t have an interior job before, and now it’s bringing opportunities for more clientele that

come to the airport,” Kjergaard says.

“This project adds a lot of construction jobs. The Jet Center will bring many jobs for upholstery for the aircrafts,” Hedlund adds. “Even the café will provide additional jobs.”

Not only will the Jet Center supply opportunities for employment but it will also put North Idaho on the map as a beautiful, showcase piece for the region.

“This is a first-class facility, and it’s a nice showpiece for people visiting North Idaho, welcoming them to the community,” Kjergaard says.

“It’s a new attraction we’ve never had,” Bloem says. ●



# AGC of America Awards Idaho Students Scholarships

**T**he AGC of America Education and Research Foundation awarded four undergraduate scholarships to Idaho students in 2019 and one undergraduate scholarship to an Idaho student in 2020. Scholarships are awarded to students enrolled in ABET or ACCE accredited construction management or construction related engineering programs. Over \$10 million in scholarships have been awarded to more than 4,000 students attending colleges and universities across the country.

Scholarships are for a maximum of \$2,500 per student per year and may be renewable for up to three years of undergraduate study in construction-related engineering, construction, or a dual degree with construction or construction-related engineering as one part. Applications are reviewed and winners selected by the AGC Education and Research Foundation Board of Directors and finalists are invited to an in-person interview with representatives from the AGC Education and Research Foundation. ●



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# BSU AGC Student Chapter Scoops AGC of America's 2019 Outstanding Student Chapter Contest



Naturally, we think the Idaho AGC Student Chapter is a group of high achievers who are going places, but we aren't the only ones. Applications for the 2019 Outstanding Student Chapter Contest were accepted by AGC of America from exceptional Student Chapters across the United States. The awards are bestowed upon for exemplary demonstration of the AGC of America tenants of Skill, Responsibility, and Integrity. Of all the applicants, only three awards were granted this year: Emerging Student Chapter was awarded to AGC Student Chapter at Missouri State University, the Community Service Award to AGC Student Chapter at Colorado State University, and Construction Management Skills & Project Award to our very own Boise State University AGC Student Chapter.

The Construction Management Skills and Project Award showcases student chapters who are successfully applying classroom knowledge to real-world applications. The Boise State University AGC Student Chapter was awarded \$2,000, four tickets to the AGC of America Convention in Las Vegas where they accepted the award, and \$1,000 in travel reimbursement for its project building the first Community School facility in the West Ada School District at Peregrine Elementary School.

Boise State University acted as construction manager on the project, helping to renovate and secure two portable classrooms which were trucked in and placed on a new foundation, culminating in one new 24'2" x 100'4" community school. This project also enabled district students involved in the Career & Technical Education (CTE) construction program hands-on experience in the construction process and helped the school meet its mission to create community partnerships with educational resources and advances in learning for all.

*Congratulations to our student chapter! ●*





St. Luke's downtown campus improvement project – Boise.



Katerra's Cross Laminated Timber (CLT) manufacturing plant – Spokane Valley.

# iYERP Puts the Pedal to the Metal (Recycling)

By Cindy Chan

**B**ill “Action” Jackson turned a personal tragedy into a triumphant cause.

Jackson is the founder and vice president of business development of the John William Jackson Fund and the Idaho Youth Education Recycling Partnership (iYERP). He says he got his nickname “Action Jackson” from his almost seven years in Vietnam.

Established 19 years ago in 2000, the John William Jackson Fund is a fund within the Idaho Community Foundation

as a 501(c)(3) non-profit organization. It was created in memory of Jackson's son, John, who died in a climbing accident in Kyrgyzstan. The fund aims to:

- Provide academic scholarships to colleges and universities for deserving students;
- Provide grants to performing arts organization to reach children who may not otherwise have the opportunity to see these performances;
- Provide grants to youth organizations that provide youth outdoor sporting experiences;

- Provide grants to schools and schools districts to purchase or rent musical instruments for their students.

To date, the John William Jackson Fund has awarded \$1,355,000 in its nearly two decades of operation.

According to Jackson, iYERP is the operating division of the John William Jackson Fund. iYERP was established in 2007 as an initiative to improve the community as well as raise funds for Idaho youth, and it is a partnership between iYERP, Pacific Recycling, and participating companies. To date, the program has raised over \$675,500, according to the website (<https://johnwilliamjacksonfund.org/recycling-program/>).

“We’re all volunteers, including myself,” Jackson says. “We have no office, no paid staff, no office equipment. We’re kind of an ‘out-of-the-garage’ type of endeavor.”

iYERP was inspired by an encounter Jackson had at a construction site.

“One day, there was a project under construction, and I walked by and took a look in the trash container, where I saw all this metal getting thrown away,” Jackson



St. Luke's Orthopedic Hospital – Boise.



“What we’re trying to do is advance environmental stewardship on construction projects and responsible metal recycling,” Jackson says, adding that this process takes place not only throughout Idaho but also in eastern Washington and eastern Oregon.



recalls. “I asked the superintendent if we could capture the metal, and it just kind of went from there.

“What we do is we work on all types of major projects; it could be a hospital, a manufacturing facility, a university building, or a food processing facility. With the support of Pacific Recycling, we get our metal containers from them. We put them on construction sites, and the people working on the construction projects put the metal into the containers,” Jackson explains.

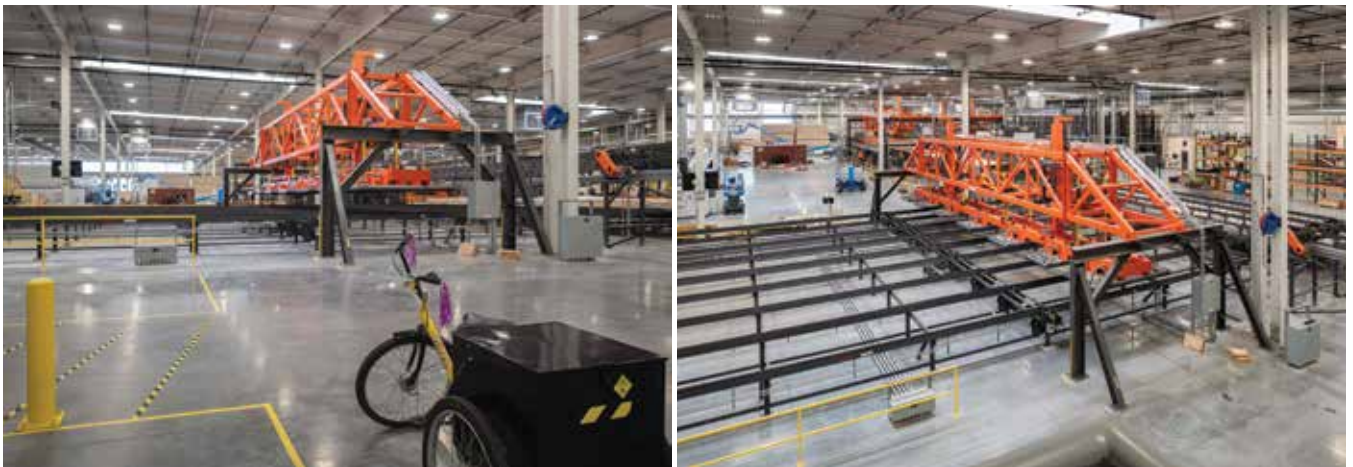
In short, iYERP leaves containers at different job sites for construction workers to place their metal in. Pacific Recycling picks up the metal and, in turn, pays iYERP for the metal. Companies get the tax credit and the money is put back into the community.

“What we’re trying to do is advance environmental stewardship on construction projects and responsible metal recycling,” Jackson says, adding that this process takes place not only throughout Idaho but also in eastern Washington and eastern Oregon. “We’re trying to keep that metal, which is potential revenue, from going into the landfill because it doesn’t do anybody any good.”



Gonzaga University  
– Spokane.





*Katerra's Cross Laminated Timber (CLT) manufacturing plant – Spokane Valley.*

In 2018, the John William Jackson Fund donated \$213,000 in scholarships, 80 percent of which came from metal recycling and 20 percent from donations. In November 2019, the Fund awarded \$162,000 in grants.

Luckily, more people are learning about iYERP and its incredible work. iYERP continues to add more projects to its impressive list of clientele. In 2019, iYERP worked on several projects, such as Jacksons Foods' Capitol Distributing facility in Caldwell; St. Luke's orthopedic

hospital, whose general contractor was St. Luke's Health System; and downtown campus improvement projects in Boise, whose general contractor was Layton Construction; and Katerra's cross-laminated timber facility in eastern Washington, whose general contractor is Lydig Construction.

"On the campus of Gonzaga University in Spokane, we recycled metal on the beautiful Myrtle Woldson Performing Arts Center," Jackson recalls.

Jackson says the reason iYERP has

been so successful is because the program has received the support of the Governor of Idaho, Brad Little, and the Idaho AGC.

"The first two partners of iYERP were Idaho AGC members – CM Company and ESI," he says.

"I hope to continue getting more and more construction companies to adopt sustainability practices," Jackson says.

For those interested in participating or simply wanting more information, Jackson can be reached at (208) 890-8503 and [iyerp2010@gmail.com](mailto:iyerp2010@gmail.com). ●



# 2020 *Legislative Report*

By Wayne Hammon, CEO

**S**topping bad ideas from taking root and finding their way into law is a cornerstone of our advocacy efforts on behalf of Idaho's construction industry.

If left to their own, these bad ideas spread like weeds and can choke the life out of the good public policy growing in the garden. Nothing sums up the 2020 session of the Idaho Legislature better. While there were some offensive wins (see graphic), most of the effort put forth by the Idaho AGC's team of lobbyists this past year was on the defensive side. It appeared at times this session that bad ideas were multiplying every time we turned around.

First came a series of attacks on the state's public works laws. Proposed by a small but vocal group of anti-tax, anti-growth activists in Eastern Idaho, these bills sought to remove the authority of local units of government to build public works using CM/GC contracts, and eliminate the effectiveness of the quality-based selection process for all public works (including contracts for architects, engineers, surveyors, landscape architects, and construction managers). It also sought

to double the value of the work carried out by the state division of public works, which would be exempt from any bidding requirements at all (from the current \$25,000 to \$50,000). None of the bills made much sense and all were bad public policy, but that wasn't enough to stop their progression.

The Idaho AGC built a coalition of other trade associations (ACEC, AIA, etc.), public owners (cities, counties, school districts, etc.), and tax groups to provide a unified front of opposition. Several building contractors provided letters to members of the committee considering the measures – each writing to the representative from their home district – expressing how successful the parts of the public works law the bills were trying to eliminate had been. We worked hard to ensure that had any of the bills received a hearing we had the votes to stop them, that if they did make it out of Committee we had the votes to kill them on the House floor, and if they had passed the House that we could end their progress in the Senate.

Fortunately, the bills were held in Committee without a hearing once we

were able to demonstrate that the language in the bills was problematic.

The Idaho AGC, ACEC, and AIA all agreed to work with the bills' sponsor over the summer to investigate if there may be mutually agreeable reform options to the quality-based selection process. The Building Committee has already started working on this effort and will continue to do so throughout the spring and early summer. Please contact Idaho AGC's Sean Schupack if you would like to be involved.

Second on our list of defense came a long line of property tax proposals – some had merit, some were a little “half-baked,” and some were just crazy. It's clear that Idaho's system of taxation has some flaws and that homeowners are feeling the pinch. The sharp rise in property values in some parts of the state has been accompanied by equally steep rises in taxes. Something must be done.

Operating mostly behind the scenes, the Idaho AGC endeavored to ensure that any proposal that passed the Legislature did as little harm to the construction industry as possible. We were successful in this effort and will continue to work with lawmakers and others during the interim period to shape sound public policy for consideration during next year's legislative session.

A third matter that required quick defensive action came about as a result of debate on social issues that would normally not directly impact the Idaho AGC or its members. The Legislature passed a new law forbidding any state agency or other public entity from using any form of affirmative action in the award of contracts or other decisions. This would normally be a fight



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## 2020 Legislative Wins

- H 334 – increased funding for local bridge inspection program
- H 420 – removed vague terms from the contractor registration act
- H 439 – stopped attempt to eliminate publication of public notices
- H 440 – amended bill to safeguard federal transportation dollars
- H 444 – stopped attempt to increase contractor liability for some projects
- H 445 – stopped attempt to eliminate CM/GC on public works
- H 446 – stopped attempt to disrupt quality based selection on public works
- H 447 – stopped attempt to increase limit on no-bid contracts
- H 521 – created tax incentives for new data centers
- H 529 – created liability waiver for contractors working in emergencies
- H 547 – streamlined and improved leasing of gravel pits on state land
- S 1263 – decreased workers' compensation rates
- S 1321 – limited employer responsibility in certain workers' compensation events
- S 1329 – increased pay for CTE instructors and allowed industry professionals to instruct CTE courses

the Idaho AGC wouldn't engage in, but as anyone in the road construction business knows, federal highway contracts have mandatory affirmative action set asides. This new law, which was clearly on its way to becoming enacted, may have put at risk all of the state's federal transportation dollars along with any other funding tied to set asides for DBE programs.

The Idaho AGC fully engaged in this issue and within a matter of a day or two had won approval of an amendment to the bill exempting programs with federal funds that required these types of programs. It is safe to say that without the Idaho AGC's direct involvement, these changes would not have been made prior to the bill passing.

Likewise, our team was called into service to defend against cuts to the ITD budget as well as those at the Division of Building Services and the Bureau of Occupational Licenses. Responding to issues like this requires constant vigilance and quick action by our advocacy team. The Idaho AGC is fortunate to have such a well-developed, highly connected, and utterly effective team working on its behalf.

Of course winning also takes offense. We are pleased that several measures supported by the Idaho AGC did make their way into statute (see graphic). Each addresses a specific need of the construction industry and their passage will certainly benefit Idaho AGC members for years to come. ●



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# Challenging Times Create Stronger Futures

By Robert Shappee, CPA, CCIFP – Harris CPAs

As I sit in my home office here in the beginning of April, I am humbled by the resolve we are all showing in the face of uncertain times. I know you are probably feeling anxious about the future, but together, we can achieve great things and I have no doubt this crisis will bring us all closer together, not farther apart – well, not more than six feet closer for now. Our hope is that companies will be back operating at full strength and better than ever in the near future. As you are well aware, the government has stepped in and provided a few resources to make sure this is the case. While it is impossible to cover every resource available, there are a few I would like to point out that have been the most beneficial for our construction clients, and can help make a positive impact on your company moving forward.

## **FAMILIES FIRST CORONAVIRUS RESPONSE ACT (H.R. 6201)**

The Families First Act expanded FMLA requirements to include employees affected by COVID-19. Businesses with fewer than 500 employees are required to provide up to 80 hours of emergency paid sick leave for employees that are subject to a quarantine order, have been diagnosed with COVID-19, or are caring

for someone under the same conditions. Depending on the reason, employers would pay the employees regular rate of pay, up to \$511 per day, if it is for their own illness, or \$200 per day if caring for another individual. To assist employers the act provides refundable credits to be used against payroll taxes at the capped amounts.

## **IRS AND IDAHO STATE TAX COMMISSION EXTEND TAX DEADLINES**

On March 20, the IRS released expanded guidance providing relief to taxpayers by extending the due date of tax returns and payments due on April 15, 2020 to July 15, 2020. The Idaho State Tax Commission followed up shortly thereafter extending the due date of returns and payments due on April 15, 2020 to June 15, 2020. You may also still file an automatic filing extension to October 15, 2020.

## **CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY ACT (CARES ACT)**

### ***Delay of Employer Payroll Taxes***

The CARES ACT defers the due date for employers and self-employed individuals for payment of the employer share of taxes related to social security. The payments

may be deferred one-half to December 31, 2021 and the other one-half to December 31, 2022. However, this deferral is not available for businesses that take advantage of the SBA Paycheck Protection Program, whose loans are forgiven.

### ***Employee Retention Credit***

There is now an available credit to be used against your payroll taxes. The credit is limited to 50 percent of the first \$10,000 in wages per employee. Businesses must be fully or partially shut down due to a government order, or have had at least a 50-percent reduction in gross receipts. There are additional limitations for employers with over 100 employees.

### ***SBA Paycheck Protection Loan Program***

The SBA now provides a forgivable loan program, in which businesses can secure credit through local banks and credit unions to cover costs including payroll, continuation of health care benefits, mortgage interest obligations, rent or lease payments, utilities, and interest on debt incurred prior to obtaining the loan. The loan amount available is 2.5 times the business average payroll and benefit costs for the prior 12 months. To qualify, businesses must have fewer than 500 employees and be within the SBA's small business size threshold. The applicant

I know you are probably feeling anxious about the future, but together, we can achieve great things and I have no doubt this crisis will bring us all closer together, not farther apart – well, not more than six feet closer for now.



must certify the loan is due to uncertainty of current economic conditions and is necessary to support the ongoing operations of the business. The applicant must spend the funds on eligible expenses in the immediate eight-week period after getting the loan and then may submit an application for forgiveness.

#### ***SBA Economic Injury Disaster Loans***

The SBA also has available loans to eligible small businesses up to \$2 million to provide a stopgap funding at a reduced interest rate and attractive terms. The loan provides an approval grant of \$10,000 per applicant. The loan can be used to cover expenses that cannot be paid due to the pandemic. Payments can be deferred for up to 12 months; however interest will still accrue. These loans require collateral if over \$25,000 and typically require personal guarantees; however, there is no fee to apply.

#### ***Deferral of Net Business Losses***

Prior law limited the amount of other income that an individual could offset by losses from passthrough business. Business losses were limited to \$500,000 for married couples and any excess would be converted to net operating losses (see below), which could then be only carried forward. This was effective for years beginning after 2017 and before 2026. The CARES Act defers the effective date of this rule for three years. Therefore, losses sustained in 2018, 2019, or 2020 will be fully available to offset other income and not limited to \$500,000.

#### ***Net Operating Losses***

Prior law abolished the carryback for net operating losses (NOLs) generated in years beginning after 2017. NOLs were only allowed to be carried forward and were limited to 80 percent of a taxpayer's income in any given year they were carried to. The CARES Act provides that NOLs generated in 2018, 2019, or 2020

will be carried back five years. Taxpayers can elect to forego the carryback; however, the election is irrevocable once made. For those companies with losses in any of those years, look to carry back the loss and generate current year refunds by offsetting taxable income in the prior five years. The CARES Act also delayed the 80-percent rule and allows the NOL to offset 100 percent of your income in those prior years.

#### ***Qualified Improvement Property***

Prior law required that qualified improvement property (QIP) be depreciated over 39 years. Qualified improvement property is an improvement to the interior of non-residential real property that is not structural in nature. This also includes qualified leasehold improvements made by the lessee, any sublessee, or the lessor under a lease or a commitment to enter into a



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lease. To qualify, it must not be between related parties and the improvement must be placed in service more than three years after the date the building was first placed in service. The effect of this rule resulted in QIP not being eligible for 100-percent bonus depreciation. This was an error in the drafting of the prior law and caught many of us off guard in 2018. The CARES Act retroactively changes QIP to 15-year property, thereby allowing 100-percent depreciation in years 2018 and forward. This can provide a real benefit to those companies that had QIP in 2018. You may now go back and amend your tax returns and take the additional deduction, which could generate immediate refunds. Going forward, this will allow greater flexibility to deduct the cost of these improvements.

#### **Alternative Minimum Tax Credit Refunds**

Prior law required that alternative minimum tax credits be refunded over

a period of years with the balance due in 2021. The CARES Act allows these tax credits to be fully refundable in 2018 on an amended tax return or on your 2019 tax return.

#### **Charitable Contributions by Corporations**

The CARES Act expands the deduction for charitable contributions by corporations from 10 percent to 25 percent of taxable income. It also increases the limitation on deduction for contributions of food inventory from 15 percent to 25 percent.

#### **YOU ARE NOT IN THIS ALONE**

Navigating these resources can be tricky, and time is of the essence. As a CPA, it is our job to stay up to date on the changing regulations, and to help our clients take advantage of opportunities as they present themselves. This summary is meant to be

a brief overview, but many stipulations can apply. Consult your tax advisor regarding your specific situation to learn which of these resources may be applicable to your business and can help you weather the storm and come out stronger and more prepared in the end.

#### **About**

Robert Shappee has over 18 years of experience in public accounting. During the last 13 years at Harris CPAs, Robert has focused his practice primarily on the construction industry, advising companies on process improvement, financial strategies, succession planning, and tax strategies. He partners with businesses and owners in understanding the value in well-planned and executed financial initiatives and how they can have a positive impact to the bottom line of their companies. He can be reached at robertshappee@harriscpas.com. ●

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In each edition of *Building Idaho*, we will share a photo of a place, project, or piece of equipment. The first reader to identify it correctly will receive an Idaho AGC swag bundle, and be mentioned in the following edition. To identify this piece of equipment, email Hailey Reyes at [hreyes@idahoagc.org](mailto:hreyes@idahoagc.org) with your answer, name, company, and mailing address. ●

# IDAHO INFLUENCER:

## Gaining Insight into Idaho's Future Through Q&A With One of Idaho's Leaders



Bill Moad.

**B**ill Moad was enjoying retirement when Governor Brad Little asked him to be the new chairman of the Idaho Transportation Board.

**Q: Tell us about your background in transportation.**

**A:** In my youth, I held various positions at Ford dealerships, where I worked in the service department, in the parts department, and then in sales, which included heavy truck sales. It was an enjoyable time for me.

Then I started working in the construction industry as a heavy-equipment operator. After that, I worked for the J.R. Simplot Company for 37 years, where I held several transportation-related positions, including maintenance superintendent for the vehicle fleet, regional manager, and director of fleet operations.

**Q: Tell us about your time with Simplot and the changes that took place regarding transportation across your career.**

**A:** It is a long story, spanning 37 years. I worked my way up the ladder, and was fortunate to be working for a great company. I started as a cowboy on the veterinary staff. It was a great job for me, because I enjoy working with animals.

Then I started getting promotions. I worked as manager of Simplot's 1,500-cow commercial dairy. Then I transferred over to manage the feed lot. From there, I was promoted to several key positions, including Simplot maintenance

superintendent, regional manager, and eventually director of fleet operations, the position I held until I retired in 2017.

**Q: How did you come to be appointed to the Idaho Transportation Board?**

**A:** I worked with the previous board chairman, Jerry Whitehead, in various capacities throughout the years. Jerry is a good friend. He has worked in the transportation industry his whole life, including as the Idaho Trucking Association president and past chairman.

He wanted to leave the board after 10 years of service, and asked if I would be interested in becoming chairman. I was very honored that he considered me for this position, and agreed to let him submit my name to the Governor.

**Q: Why agree to serve on the Board at this time in your life?**

**A:** It was a good fit for me. I have worked closely with the Idaho Transportation Board for many years, including serving as chairman of the Idaho Transportation Board's Trucking Advisory Council, and had worked with Chairman Whitehead on numerous legislative initiatives. I was interested in serving my state and using my private-sector transportation experience to help move the department forward, continuing the great direction set by the Board and Chairman Whitehead.

Serving on the Idaho Transportation Board is an enjoyable and educational experience, because I get to travel throughout the state visiting towns I have not been to before. Idaho is a diverse state,

and serving as board chairman gives me the opportunity meet new people with an interest in transportation and learn about new places, industries, and the widely varied transportation needs of local communities. I have experienced first-hand in my career the importance of a good transportation network for the competitiveness of Idaho and for the safety and wellbeing of our citizens. Transportation is a topic I love and I look forward to serving the state.

**Q: What goals have you set for your time as chairman?**

**A:** First, I want to advance career planning for key leadership roles. Career planning and leadership development will help employees see ITD as a place to grow their career, and it will provide for ITD an increase in bench strength. Career planning and preparing leaders is key to a successful ITD.

**Q: What is working great at ITD?**

**A:** There are so many things the previous chairman and board members have put in place that are working well. I fully support ITD's strategic plan and mission statement of "Your safety. Your mobility. Your economic opportunity."

ITD's focus on customer service is crucial. So are the department's outcome-based performance measures, which focus on delivering results that directly benefit the public. For example, we have a performance goal of keeping the highways clear of snow and ice during winter storms. We improved from keeping the



roads clear of snow and ice 28 percent of the time in 2010, to keeping them clear 86 percent of the time in 2019. The goal is to keep the roads clear of snow and ice 73 percent of the time during storms, so we are exceeding our performance target, which improves safety for all Idahoans.

**Q: What at ITD needs to be improved?**

**A:** ITD is not keeping pace with the state's growth and safety needs because of Idaho's transportation-funding shortfall. We are doing a lot of great things, but I believe if we are going to improve the state's infrastructure, we will need to build on what we are already doing. We need to continue listening to stakeholders, developing partnerships, and working as efficiently and effectively as possible.

Eventually Idaho will need to increase transportation funding to maintain the existing system, and to make needed safety and capacity improvements to address Idaho's rapid growth. Regarding ITD employees, they need to continue coming to work with a great attitude and developing the innovations that are saving millions of dollars for Idaho taxpayers.

**Q: What role do you see the Transportation Board playing in the legislative effort to increase funding for transportation infrastructure?**

**A:** We need to demonstrate to the legislature that the department is working as efficiently and effectively as possible. The board could probably do a better job of communicating with legislators. We need to share more stories with them about the employee-driven innovations that are saving Idaho taxpayers time and money.

We also need to provide the legislature with a deeper understanding of the needs of Idaho's transportation system, and the negative impacts of the transportation-funding shortfall on Idaho's economy and infrastructure.

The Idaho Transportation Board fully supports the direction the department is heading, and the major initiatives that are currently underway. We are doing a good job and the best we can with available

funding, but we need to work closely with the legislature to address Idaho's critical transportation-funding needs.

**Q: What has surprised you the most about ITD since joining the Board?**

**A:** My biggest surprise was learning that the Idaho Transportation Department operates more like a business than a bureaucracy. Employees are very involved in what they are doing, from the innovative ideas they create to save time and money to their participation at meetings. All of these things are positive, and I am very appreciative of the ITD employees and all they accomplish for their customers—the Idaho taxpayers.

**Q: How does the Board balance limited resources with the political pressures you face?**

**A:** The board does a good job of considering all the facts. The decisions we make are primarily data-driven, but we also listen to all of the stakeholders. For example, the board will be holding

meetings across the state from April through September this year to meet with local stakeholders. We want to learn about their needs, find ways to partner with them to save time and money through economies of scale, and ensure that ITD is working to meet the transportation needs of local communities.

The board can do a better job of coordinating with local highway jurisdictions and cities to improve efficiency, and we are working on ways to do exactly that. Open communication with local transportation agencies is key to meeting their needs.

**Q: What do you do away from ITD – hobbies, interests, family?**

**A:** My wife and I have three daughters and nine grandchildren. I enjoy watching my grandchildren play sports and going to their music events. I also love to play golf and travel, and I am learning how to fly fish. ●



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# COVID Clouds the Crystal Ball: An Economic Update

By Ken Simonson, Chief Economist,  
AGC of America (ken.simonson@agc.org)

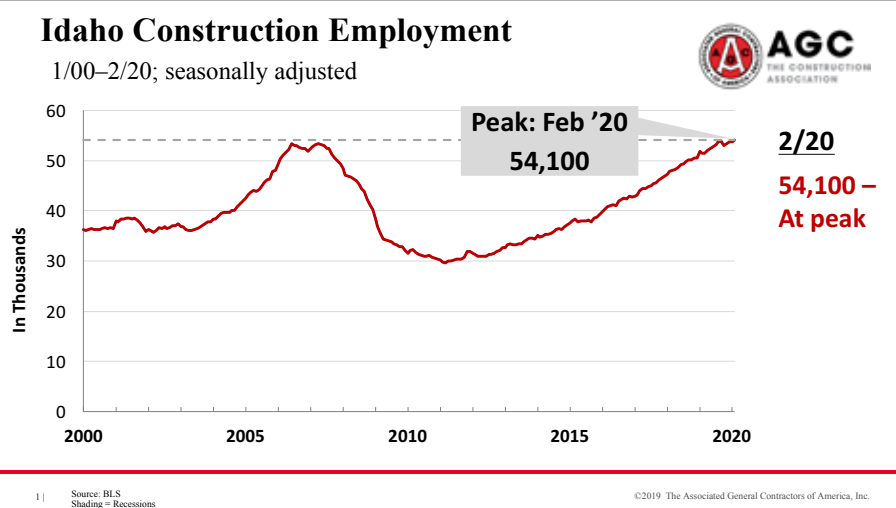
**C**ontractors in Idaho and elsewhere had been looking forward to 2020 as a year with plenty of work, not plenty of woe. An annual survey by AGC of America that was released in mid-December found respondents, on balance, expected there would be an increase in the dollar value of projects available to bid on in each of 13 market segments, including multifamily, private non-residential and public categories.

Indeed, the year got off to an excellent start in the Gem State. Construction employment reached a new high of 54,100, seasonally adjusted, in February, according to Bureau of Labor Statistics data back to 1990. (Seasonal adjustment is a method to remove the influence of month-to-month variations due to regularly recurring patterns such as normal weather or holidays.)

Then the pandemic upended the entire economy, with specific impacts on construction. The economic implications for construction will be profound and long-lasting.

The last crisis to hit the economy, the 2007-09 financial meltdown and subsequent recession, fell extra-hard on construction. Idaho's construction industry had boomed as resort developments sprang up and population mushroomed around Boise.

Construction in Idaho tumbled even more than nationally: construction employment plunged 44 percent in Idaho, compared to 30 percent nationwide. That decline took place—both nationally and in-state—over nearly five years, from mid-2006 until early 2011. Construction



employment in Idaho didn't top its June 2006 peak again until August 2019, and the national high point still has not been exceeded.

This time, the crash was much more sudden, with layoffs hitting nearly every industry and state almost simultaneously. Unfortunately, construction is again likely to have a slower recovery than other sectors. Some previously funded infrastructure and public building contracts may be awarded this year. And federal infrastructure legislation might finally become a reality. But few private owners are going to have the inclination, funding, or permission to start new buildings, unless they can demonstrate an urgent connection between their projects and fighting the pandemic—or preparing for the next one.

Idaho led all states in population growth in 2017 and 2019, and was among the top three in 2016 and 2018. The state's increase resulted from both a higher birth rate than most states and significant in-migration from other states, especially high-cost California and Washington.

As the state and nation begin to recover from the pandemic, state-to-state migration is likely to remain depressed for some time. But Idaho's elevated birth rate should keep it near the top of the population-growth rankings again. That will boost demand for residential construction, several categories of consumer-related private construction, state and local revenues, and the supply of future construction workers.

Less positively, construction segments in Idaho that depend heavily on recreational travel may face an extended wait until vacationers have the financial wherewithal and confidence in public-health conditions to journey to Idaho. The state's relatively remote location means it may be later than other areas in experiencing a bounce-back in visitors.

In sum, the outlook for commercial construction has gone from sunny to very dark. The sun will come out, but not necessarily tomorrow, and not to the same extent for all sectors. ●



# Energy Efficiency Incentives Help Businesses Grow

By Quentin Nesbitt,  
Energy Efficiency Program Leader

**I**daho Power has been powering businesses since 1916 by providing reliable, affordable, and clean energy to customers across Idaho and eastern Oregon. Today, the company prides itself on being a trusted energy advisor to businesses large and small. One way the company helps businesses grow is by providing incentives for energy-efficient products and services.

Idaho Power awards about \$13 million annually to businesses who participate in energy-saving programs. The New Construction and Major Renovations program offers cash incentives to help cover a portion of the costs of designing and building energy-efficient features into a commercial or industrial construction project. New construction, major renovations, additions, expansions, and change-of-space types are all eligible. These incentives can help businesses lower their monthly energy bills by making energy-efficient choices in lighting, HVAC, building shells, controls, compressed air, office equipment, refrigeration, and appliances.

Idaho is home to a diverse mix of businesses, from manufacturing and technology companies to agricultural and natural resource industries and everything in between. And Idaho Power has partnered with many of them to help them meet their energy goals. Each building, each business, and each location provides different opportunities for energy efficiency. Working with an Idaho Power energy advisor helps customers know what options are available for their unique situation.

Agropur – Jerome Cheese is just one business that benefitted from energy-efficient upgrades recently. An abundance of local dairy farms and clean, reliable energy from Idaho Power help the Agropur Dairy Cooperative process seven million pounds of milk into cheese and other goods every day in Jerome, Idaho. Visit [youtube.com/idahopower](https://youtube.com/idahopower) to see a short video about how Idaho Power helps energize this impressive operation.

Agropur, along with the College of Western Idaho, was recently recognized for its impressive efforts in energy efficiency. In June 2019, Governor Brad Little announced Agropur as a recipient of the 2019 Idaho Awards for Leadership in Energy Efficiency. The awards acknowledge Idaho companies that exhibit leadership in their communities by implementing energy efficiency measures at their local facilities and buildings.



The incentives and savings that businesses realize through energy efficiency are put to a variety of uses. The Idaho College of Osteopathic Medicine recently used their incentive to invest in their students — our future doctors.

“I am extremely proud our college has taken these important steps to conserve energy throughout the facility,” said Dr. Tracy J. Farnsworth, ICOM president. “The rebate ICOM received from Idaho Power will be used to support our student-doctors in the form of financial awards to help offset the cost of tuition as they pursue their goal of becoming physicians.”

ICOM will save nearly 317,000 kilowatt-hours of energy per year — enough to power 28 average-sized homes. Upgrades included a reflective roof and energy efficient lighting and HVAC systems.

If you are working on a project and want to learn more about available energy-efficiency incentives, visit [idahopower.com/business](https://idahopower.com/business). ●

# AGC Health Plan Responds to Pandemic with Changes

By Ginger Sinclair, Idaho AGC, and Brie Barker, Blue Cross of Idaho

**T**he Idaho AGC Health Plan's commitment to AGC members remains steadfast in these unprecedented times. While the situation is continually shifting, so too is the Health Plan to meet the changing needs of its members.

Primarily, it has expanded access to care while removing financial barriers to help members with the specific challenges the coronavirus pandemic presents. In partnership with Blue Cross of Idaho, the Plan has taken steps to support members as the coronavirus (COVID-19) pandemic continues to evolve:

1) Removed member cost share from COVID-19 testing:

this includes deductibles and coinsurance, doctor's office visits, and urgent care and emergency room visits related to COVID-19 testing regardless of the outcome of the test.

2) Added access to telehealth services: access to MDLIVE was added beginning April 1. This new benefit will run through the end of July.

- This action will add access to care for members.
- MDLIVE offers not only a virtual care option but also one that typically costs less than that of a standard office visit.
- MDLIVE allows access to more providers to meet the needs of members.
- Members interested in using MDLIVE may use the following directions:
  - Visit [MDLIVE.com/BCIdaho.com](https://MDLIVE.com/BCIdaho.com) or call 1 (888) 920-2975 to log in or activate an account. You will need your member ID number from your coverage card as part of the activation process.
  - Be aware that wait times for telehealth services are likely to be longer than normal due to high demand in the current climate.

3) Expanded coverage for other telehealth services to include coverage for telehealth services by all in-network health-care providers.

- The member cost sharing for telehealth claims has been removed.
- This benefit is available from April 1 through the end of July.

4) Removed barriers to medication access for members:

improved access to medications in response to daily life changes due to coronavirus, including:

- Approved early refills for members who request them, with the exception of controlled substances (such as opioids).
- Members are provided with 30-day maintenance medication approval for a 90-day supply, regardless of their benefits.
- Members are encouraged to take advantage of their ability to get a 90-day prescription supply by mail order or approved retail pharmacy.

The Idaho AGC Health Plan is continually evaluating options like these to support its members as we all face the challenges of the pandemic. In addition to the changes made above, the





While the situation is continually shifting, so too is the Health Plan to meet the changing needs of its members. Primarily, it has expanded access to care while removing financial barriers to help members with the specific challenges the coronavirus pandemic presents.

Health Plan Team is taking steps to provide the best service to its members. The team has adapted operations and business practices to ensure they are able to continue providing excellent service to members, expanded work-from-home capabilities for the Plan's employees, is focused on the safety and well-being of the Plan's employees, and is regularly providing COVID-19 information and resources to employers and employees.

Additionally, the Health Plan's partners at Blue Cross of Idaho are here to support members. As members may face a COVID-19 diagnosis, Blue Cross of Idaho is ensuring their professional nursing staff is available to help navigate significant health-care needs. Whether it is COVID-19 diagnosis or hospitalization, or another significant healthcare need requiring attention

during the COVID-19 pandemic, the Blue Cross of Idaho Care Management team is available to help at 1 (800) 627-6655.

The Idaho AGC Health Plan and Blue Cross of Idaho are here for you. We encourage you to contact the Health Plan team with any questions regarding the COVID-19 benefits described above. If you are not yet enrolled in the Health Plan and would like to learn more about all the benefits and services offered and/or receive a free quote, contact our office at (208) 344-9755 or email [HealthPlanTeam@idahoagc.org](mailto:HealthPlanTeam@idahoagc.org).

The Idaho AGC hopes you and your families stay safe and healthy. We appreciate your support in keeping our global community safe during this unique trial. ●

## Take the Stress Out of Employee Benefits

Keep your employees happy, healthy and loyal by offering them a health plan that meets their needs and yours. Members of the Idaho Associated General Contractors (AGC) can join the AGC Self-Funded Benefit Trust group health plan administered by Blue Cross of Idaho.

### Enjoy comprehensive benefits at competitive rates, including:

- Free preventive medical services
- Basic and deluxe health plans
- Access to doctors and hospitals across the country
- The comfort and security of Blue Cross of Idaho – the state's largest, home-grown health insurer

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Learn more by calling the Idaho AGC at 208-344-9755.

[bcidaho.com](http://bcidaho.com)

# Member Services: Put Your Membership to Work



## Are You Taking Advantage of Our Discount Programs?

**W**hen it comes to your company's bottom line, your AGC membership pays. In fact, by taking advantage of member-only discount programs, members can easily offset or entirely cover the

cost of their membership dues. Your membership with the Idaho AGC grants your company access to discount programs in three ways and we encourage you to take advantage of them.

1. AGC of America discount program. As members of the Idaho AGC, you are automatically also a member of AGC of America. AGC's discount programs provide members access to high-quality services, cutting-edge technology, and top-of-the-line products from leading suppliers and service providers. From discounts on vehicles to computers and software, AGC has

partnered with some of the best to give you the most value for your membership and improve your daily business operations. Current AGC of America programs can be viewed at [www.agc.org/member-benefits/member-discount-programs](http://www.agc.org/member-benefits/member-discount-programs), but here is a snapshot of some of the programs available to you:

VEHICLES & FLEET MANAGEMENT	FUEL, MATERIALS, & EQUIPMENT	BUSINESS SOLUTIONS	INDUSTRY SOLUTIONS	SHIPPING SOLUTIONS	TRAVEL
Enterprise Fleet Management	BP Fuel Program	Office Depot/OfficeMax	.build Domains	FedEx - Express®, Ground® and Freight®	Avis Car Rental
GMC	BuilderPro Fleet Card	G&K Services	BirdDogHR	UPS Freight®, YRC Freight® and Estes	Budget Car Rental
		Amazon Business	ClickSafety.com ConsensusDocs		Hertz

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2. Idaho AGC's partnership program with National Purchasing Partners (NPP). Signing up for these discounts is simple! Visit the Idaho AGC NPP Portal at [mynpp.com/association/Idaho-agc](http://mynpp.com/association/Idaho-agc) and follow the steps to register for an NPP account.

Once you're registered, you may enroll in whichever of the available discount programs you are interested in, including the following and many more:

RUN Powered by ADP & Workforce Now	Office Depot	Expedia
Best Buy	IMPAC Fleet	Airgas
Verizon	Sherwin-Williams Company	Staples Advantage

3. The Idaho AGC is all about supporting the industry and each other. Below are the member-to-member discounts some Idaho AGC members are offering. Simply contact the

company and let them know you are an Idaho AGC member to access the discounts – it is that easy. Would your company like to extend a discount to other members? Let us know! ●

Northwest Safety & Risk Services: Offers all Idaho AGC members 10 percent off all safety services and training courses.	BoiseDev: All Idaho AGC members receive \$10 off a BoiseDev subscription.	Safety Provisions, Inc.: Offers 35 percent off Hard Hat Online Training and \$75 off Hard Hat DIY training kits.
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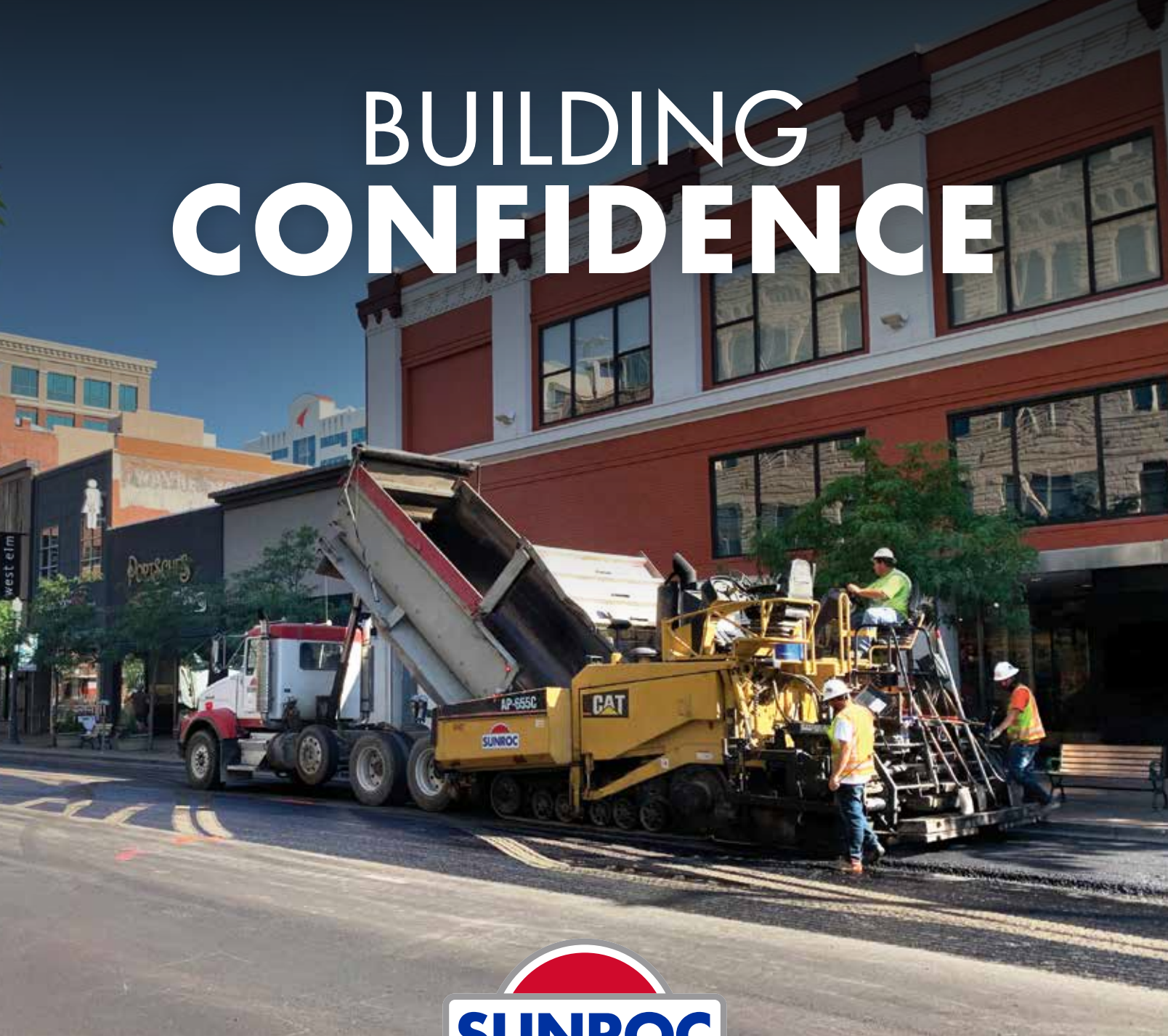
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