Greetings to all IFSA Members:

What a great time at the Tri-State (Wyoming, Montana, and Idaho) Convention in Jackson Hole! The weather was great and the food wasn’t bad either. It was good to visit with those we haven’t seen in a while and to meet new acquaintances from the other two states. There was a wide variety of vendors showing off their new wares. As always Alan Wolfelt did a great job of reminding us that the funeral industry is changing on a daily basis and that we need to be changing with it. For those who were not able to attend, we want you to know that you were missed and we hope that you will make plans for attending next year’s convention!

I would like to say what an honor it is to serve you as your new president for the upcoming year. I probably won’t make any earth-shattering changes in one year, but my desire is to represent you as an association the very best way possible. I look forward to working with Ken and his staff, as well as the new board. I would encourage the district trustees this year to be pro-active with their local funeral homes about their concerns and how we can help address them.

As an added note, it was announced by our Policy Board member, Jeff Blackmer, that we are still required to have a Certificate of Authority. Those will come due upon renewal of your licenses. I will be making plans to visit everyone this year so that you know we as an association care about each of you and your businesses. I hope that if you have questions or concerns that you will call me or Ken or Perri Anne.

Sincerely,

Kevin L. Rosenau
Lincoln Heritage’s ProActive Preneed Program adjusts to fit your firm’s unique needs. We never try to force-fit our program into your funeral home. Instead, we custom design a program that works for you, starting with a blueprint that builds upon your strengths and leverages our experience.

Achieving your growth goals is easier when you have the right tools for the job. Lincoln Heritage has the tools you need. Please call us today at 1-877-244-0999 to learn more.
We welcome the new officers and thank those who have served IFSA and retired their posts! To all who serve and have served on the Board, IFSA truly appreciates your dedication to improving the service of funeral directors serving the state of Idaho!

**2006/2007 Officers:**

- **President**
  - Kevin Rosenau
  - White Mortuary
  - Twin Falls, ID

- **First Vice President**
  - Myrna Gordon
  - Summers Funeral Home
  - Boise, ID

- **Second Vice President**
  - Bruce English
  - English Funeral Chapels
  - Coeur d’Alene, ID

- **Past President**
  - Paul Coltrin
  - Coltrin Mortuary
  - Idaho Falls, ID

**2006/2007 Trustees**

- **Coeur d’Alene District**
  - Position Open – Appointment by the Board in Process

- **Eastern District**
  - Doug Webb
  - Webb Funeral Home
  - Preston, ID

- **Lewis & Clark District**
  - Bill Malcom
  - Malcom’s Funeral Home
  - Lewiston, ID

- **South Central District**
  - Jeff Rasmussen
  - Rasmussen Funeral Home
  - Burley, ID

- **Treasure Valley District**
  - Steve Gordon
  - Alden-Waggoner Funeral Home
  - Boise, ID

The 2006 Three State Funeral Service Conference of the Northern Rockies (Idaho, Montana and Wyoming) was a great conference in every way; from intriguing and informative speakers, to great (be it a tad warm!) weather, an abundance of information and support (and goodies) from vendors, and unbeatable golf and rafting expeditions!

If you weren’t there, you missed a fantastic seminar by Alan D. Wolfelt; “And We Wonder Why People Question the Value of Funerals: Creating a Proactive Approach.” We’ve included a copy of his handouts in this newsletter; we’re sure you’ll find them to be very worthwhile reads.

Bill Martin of the Dodge Company gave a dynamic presentation on the embalming procedures for the body of the organ tissue donor. While this was more of a ‘you should have been there!’ seminar, we have a one-page handout for you from Bill (header reads ‘Low Water & Waterless Embalming Solutions’).

To Mr. Wolfelt and Mr. Martin, IFSA extends our thanks and appreciation for in-depth presentations that were not only informative, but enjoyable as well.

We also want to thank Mr. Matt Carroll of Federated Insurance (IFSA Allied Member and new recommended partner offering Property & Liability Insurance and risk management programs) for being our opening speaker on Tuesday morning, in which he shared on “Beware the Distracted Driver!” Mr. Carroll, in addition to hosting an information table for Federated Insurance, conferred with all three state’s Boards, explaining the benefits and details of the plans available to each state. (If you’d like to contact Matt Carroll directly, he can be reached at (800) 527-5999.) Matt, thanks for all your hard work at the conference!

At the IFSA General Business Meeting on Monday, June 27, the membership unanimously endorsed an amendment to the Association By-Laws & Codes, Article X. Finances, Section 4, Subsection A, Firm Membership, wherein the annual dues have been increased from $5.00 per death certificate filed to $6.00 per death certificate filed. This is the first dues increase in over ten years, and is needed to cover the continually rising costs of operations within the association. The increase will go into effect immediately (2006 2nd Quarter Dues).

The Winner of the NFDA Complimentary Registration Giveaway drawing for the 2006 NFDA Convention & Expo (Oct. 15-18) is Kevin Sessions of Summers Funeral Homes (Boise & Meridian). Congratulations, Kevin! See you in Philly?!
SENATE PASSES BILL PROHIBITING MILITARY FUNERAL PROTESTS

Latest News

On May 24, the Senate passed the Respect for America's Fallen Heroes Act (H.R. 5037). The legislation, which originated because a church group began regularly staging protests at military funerals around the country because they believe the deaths are a sign of God's anger at the U. S. for its tolerance of gays and lesbians, passed the House of Representatives the same day.

The bill applies to 122 national cemeteries. It bars protests within 300 feet of the entrance of a cemetery and within 150 feet of a road into a cemetery, from 60 minutes before to 60 minutes after a funeral. Violations are punishable by a fine and/or imprisonment up to one year.

What This Means to You

President Bush signed the bill into law on Memorial Day. Some NFDA members have asked whether the bill applies to funeral homes or other property. It does not. Arlington National Cemetery and National Cemetery Administration’s cemeteries are federal property. H.R. 5037 does not apply to state or local government property, or to funeral homes or other private property. However, private property owners are not obligated to allow protests or demonstrations by any group on their property. Such protests or demonstrations on private property that are not authorized by the owner would be a violation of trespass laws.

Twelve states are also in the process of pursuing state legislation that would apply the same protections to non-federal cemeteries.

2006 CONVENTION — FROM ROCKY TO CAPONE, PHILADELPHIA 'S GOT IT ALL!

The workshops are planned, the entertainment booked. Speakers have been named, and the Expo floor is filling up. The excitement over the 2006 NFDA Convention & Expo, Honor Your Past, Shape Your Future, grows with each passing day. Have you made plans to join your colleagues for what promises to be a memorable gathering, celebrating 125 years as the largest annual funeral service convention? From networking to workshops to the exchange of ideas and business strategies, plan on being in Philadelphia October 15-18 to be a part of this can't-miss event.

Experience Philadelphia as you've never seen it before. Take a tour of the city's historic neighborhoods, or, for the more courageous among you, visit the Eastern State Penitentiary, once home to some of America's most notorious criminals, among them Al Capone. That's just a drop in the bucket of what’s in store during your time in Philadelphia, a convention experience that offers something for everyone.

Keep an eye out for registration materials, and if you haven't booked your hotel room yet, they're going fast! Visit http://www.nfda.org/philly2006 or call your personal Member Services Representative at 800-228-6332 for more information.

So You Think You Can Sing?

Are you a funeral director by day, singing sensation by night? Then there's something special at this year's 2006 NFDA Convention & Expo just for you! Be a part of NFDA Idol, a contest that will feature the best singers in funeral service. There are only 100 slots available, so make sure to get your registration form in early if you want to participate. The competition will be judged by three talented funeral service professionals – Arvin Starrett, CFSP; Mary Callaghan Lynch, Artistic Director of the Motor City Lyric Opera, and a third judge still to be announced. Jason Horn, NFDA member and former American Idol contestant, will host the competition at the center of Expo Hall.


HOUSE PASSES COMPROMISE ESTATE TAX BILL

Latest News

By a vote of 269 to 156, the House passed the NFDA-supported H.R. 5638, the "Permanent Estate Tax Relief Act of 2006.”

The bill would, among other things, reunify the current estate and gift tax and raise the limit to $5 million. Any amount over that up to $25 million would be taxed at the capital gains rate of 15 percent going to 20 percent in 2011.

H.R. 5638 also indexes the $5 million to inflation on a stepped-up basis. This means that the valuation would be at the time of death rather than at the time of acquisition.

The bill's effective date is December 31, 2009. The current estate tax is repealed in 2010 but is scheduled to be automatically reinstated at 2001 levels in 2011. This bill would eliminate that problem.
What This Means to You

The bill now goes to the Senate where it is expected to be voted on before the July 4th Recess. You have done an outstanding job in letting your elected officials know how important it is that they pass meaningful estate tax legislation, and it’s critical that in these last days before Senate action that you reiterate that message, even if you already have before. Visit http://capwiz.com/nfda/home/ to send an email to your senators and see how your House representative voted today!

RENEW YOUR MUSIC LICENSE – LOWEST RATE AVAILABLE!

If you haven’t renewed your music license, remember that it is still available to you through NFDA at the lowest rate around - only $200. The license covers all three licensing organizations – BMI, SESAC and ASCAP – and must be purchased annually. Contact your personal Member Service Representative to renew your license today.

INSURANCE SCAM ALERT

The South Carolina Funeral Directors Association alerted NFDA this week to a new scam being perpetrated on funeral homes and the families they serve. Be on the alert for phone calls from persons identifying themselves as representatives of insurance companies. The caller will attempt to elicit the name of a family you are serving. When given a name, the caller says, “That’s the person.” He then will tell you that the deceased had an insurance policy that has lapsed, but there is a grace period. And, if you will immediately make a premium payment with a credit card, the policy can be reinstated.

Several funeral homes in South Carolina were contacted in this manner, and in one case the caller even went so far as to track down the family and call them directly.

Be on the lookout for scams such as these, and protect your funeral homes and the families you serve.

TISSUE DONATION BILL INTRODUCED IN CONGRESS: NO EFFECT ON FUNERAL HOMES

Latest News

On April 7, Senators Schumer (D-NY) and Leahy (D-VT) introduced S. 2609, the “Safe Tissue Act.” Introduced in response to the illegal collection and sale of tissues from deceased individuals by a New York tissue bank, the bill would require the Food and Drug Administration (FDA) to inspect all regulated tissue banks not less than every two years and audit them on a periodic basis. The inspections would be funded by a new “user fee” paid by the tissue banks.

What This Means to You

As a result of NFDA’s input to Senator Schumer’s staff during the drafting process, funeral homes, originally included in the initial bill drafts, were not included in the final bill. Instead, the bill focuses on regulating tissue banks, establishing a Food and Drug Administration-led accreditation process and penalties for tissue banks that break the law.

FOR MEMBERS ONLY:

- OSHA Hotline , (800) 633-2674
- Organ & Tissue Donation Best Practices, NFDA Faxback (#2000)
- Authorization for Viewing Unembalmed Body, NFDA Faxback (#1110)
- Embalming Authorization Form, NFDA Faxback (#1102) PLUS many other important embalming forms
- Free classified ad in The Director and on NFDA’s website, www.nfda.org/classifieds.php
- FaxBack documents, including State Funeral Service Boards & Licensing Requirements (#3019) and Continuing Education Requirements (#3018)

Visit http://www.nfda.org/memberbenefits.php for details on all your member benefits!

Free Ads That Get Results - Available from NFDA

Whether you’re hoping to create effective advertising, marketing or other image-building materials, you’ve come to the right place. Available for your immediate use are six, quality, message-driven print ads that convey what funeral directors want consumers to know. The ads incorporate a variety of concepts, including Reflections, Lifetime Events and Testimonials. Add your funeral home name, logo and contact information for a quick response.

To receive the For a Life Worth CelebratingSM free ads, contact your personal Member Service Representative at 800-228-6332, or visit www.nfda.org to download them right away!
Idaho Sales Tax - When to NOT pay it or charge it

Oh, the confusion!... the madness...!
It ends RIGHT here, RIGHT now! In response to inquiries we’ve received from a handful of you, we went straight to the source and contacted the Idaho State Tax Commission for clarification on this subject. This is their response:

“As an Idaho-Licensed Funeral Director, you should not tax anything you sell as part of a funeral service. Your vendor should not add sales tax to your invoice, nor should you add sales tax to that item when you bill the consumer. When you buy these items for resale to the decedent’s family, give your vendors a valid ST-101 to claim the tax exemption.

Examples: caskets, other burial receptacles, flowers, guest books, and videos/CDs of the funeral service.

You owe a tax on the purchase of equipment and supplies you use when you provide funeral services. Pay sales tax to your Idaho-registered retailer. Remit use tax to the state on your sales tax return for purchases not taxed by your vendors. You may have vendors who operate from outside the state and are not required collect Idaho sales tax.

These are guidelines and are not intended to replace a thorough understanding of Idaho Code §63-3622U and Sales Tax Administrative Rule 052, Sale of Tangible Personal Property Relating to Funeral Services.”

Information provided by Saul J. Cohen, Tax Property Specialist, Idaho State Tax Commission

An exception to this rule is the grave/memorial marker.

Remember our ALLIED MEMBERS who support IFSA and our Funeral Directors!

<table>
<thead>
<tr>
<th>Allied Members</th>
<th>Phone Numbers</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.J. Distribution, Inc.</td>
<td>(800) 426-6555</td>
</tr>
<tr>
<td>Terry &amp; Linda Porter</td>
<td></td>
</tr>
<tr>
<td>Aurora Casket Company</td>
<td>(801) 485-5802</td>
</tr>
<tr>
<td>John &amp; Dixie Platt</td>
<td></td>
</tr>
<tr>
<td>Community Tissue Services</td>
<td>(208) 389-2194</td>
</tr>
<tr>
<td>Sally Kurdy</td>
<td></td>
</tr>
<tr>
<td>Dodge Company, The</td>
<td>(866) 646-5428</td>
</tr>
<tr>
<td>Larry Whitaker Bill Martin (425) 432-6438</td>
<td></td>
</tr>
<tr>
<td>Federated Insurance Co.</td>
<td>(800) 527-5999</td>
</tr>
<tr>
<td>Matt Carroll</td>
<td></td>
</tr>
<tr>
<td>Great Western Insurance Co.</td>
<td>(800) 621-5688</td>
</tr>
<tr>
<td>Shelly Payan, Renae Brown</td>
<td></td>
</tr>
<tr>
<td>Hillcrest Memorial Gardens</td>
<td>(208) 459-4949</td>
</tr>
<tr>
<td>Dennis Beverlin</td>
<td></td>
</tr>
<tr>
<td>Memorial Monuments &amp; Vaults</td>
<td>(208) 888-2665</td>
</tr>
<tr>
<td>Robert L. Chandler</td>
<td></td>
</tr>
<tr>
<td>Messenger Corporation</td>
<td>(360) 256-5870</td>
</tr>
<tr>
<td>Kory Hatch</td>
<td></td>
</tr>
<tr>
<td>Midwest Casket Company</td>
<td>(801) 328-9849</td>
</tr>
<tr>
<td>Ric’s Capital City Florist</td>
<td>(208) 377-0120</td>
</tr>
<tr>
<td>Ric Martindale</td>
<td></td>
</tr>
<tr>
<td>Sound Casket Company</td>
<td>(360) 403-7714</td>
</tr>
<tr>
<td>Frank Scaglione</td>
<td></td>
</tr>
<tr>
<td>United Coach &amp; Limousine</td>
<td>(800) 543-3119</td>
</tr>
<tr>
<td>Larry Yarger</td>
<td></td>
</tr>
<tr>
<td>United Heritage Life Ins. Co.</td>
<td>(208) 475-0970</td>
</tr>
<tr>
<td>Patty W. Klingberg</td>
<td></td>
</tr>
<tr>
<td>Wells Fargo Master Trust</td>
<td>(208) 393-5449</td>
</tr>
<tr>
<td>Ms. Chris Peters</td>
<td></td>
</tr>
<tr>
<td>WMS Financial Group</td>
<td>(303) 843-0782</td>
</tr>
<tr>
<td>Don Williams</td>
<td></td>
</tr>
</tbody>
</table>
July 29—Sat ....................... NFDA Policy Board Meeting ..................................................... Albuquerque, NM
Sept. 4—Monday ............... LABOR DAY
Oct. 9—Monday ................. Columbus Day
Oct. 29—Sunday .............. End of Daylight Savings Time—Set your clocks BACK one hour
OCT 15-18, Su-Wed ........ 125th NFDA CONVENTION ..................................................... Philadelphia, PA
Oct. 31—Tuesday .............. Halloween
Nov. 10—Friday ............... Veteran’s Day Observed
Nov. 11—Saturday ............ VETERAN’S DAY
Nov. 23—Thursday .......... THANKSGIVING DAY
Dec. 25—Monday ............. CHRISTMAS DAY
Dec. 31—Sunday .............. NEW YEAR'S EVE
Jan. 1—Monday .............. NEW YEAR'S DAY
July 19—21, 2007 .......... 2007 IFSA Convention ................................................................. Boise, ID

( Please let Perri Anne know of your District events or anything you’d like added to the calendar! )

Bell Funeral Home in Garden City celebrated its new permanent facility with open house activities June 9 & 10.

The Garden City Chamber of Commerce held a ribbon-cutting ceremony that Friday at the funeral home at 9661 W. Chinden Blvd, and a memorial dove release took place on Saturday. Both events included a special ringing of the funeral home’s signature carillon bell.

“We’ve partnered with McCarter-Moorhouse of Boise to construct a beautiful building on Chinden and our sign contains a working (bell system) that will ring out,” said Sara Bell who owns the funeral home with her husband, Michael. “We hope to become a Garden City landmark.”

The Bell Tower stands about 15 feet tall and includes more than 600 musical selections, such as funeral tolls, memorial bells, taps and seasonal tunes. The bell rings out a Westminster Chime daily at sunrise and sunset.

Bell Funeral Home opened in February 2005. Work on the permanent facility was completed in April.

Bell is a full-service funeral home providing funeral arrangements, from direct cremation to traditional burial services as well as pre-need arrangement planning.

The 4,900-square-foot facility also has chapel seating for up to 100 people. Tours are available. The community, including youth groups and other civic organizations, is invited to use the facility for meetings or classes.

For more information, call (208) 321-2627 or view on-line at www.bellfuneral.com.
TO ALL who responded so quickly on the ballot for the state board of morticians for the end of Bruce English’s term, thank you – it was sincerely and greatly appreciated, as we were not aware until the last minute that this was needed much earlier than usual.

TO all who faxed back the “Info Needed” forms that were faxed to all members — again, greatly appreciated!

FUNERAL SERVICE REGULATION IN COLORADO??

New Hampshire’s slogan may be “Live Free or Die”, but for many years, Colorado has had its own twist on this famous Revolutionary War credo. Since 1982, Colorado has been the only state in the nation to fully deregulate the funeral industry — in other words, no regulation whatsoever.

After almost a quarter-century, legislation has just been introduced that will re-establish regulation on the practice of funeral service and cremation in that state. Why now? According to the bill’s sponsor, it is because the “market has opened up”, with the number of funeral directors increasing from 175 to over 500 in those 25 years. It is feared that some of these have deliberately chosen Colorado because of the complete lack of oversight.

The legislation, modeled after criteria used by the Colorado Funeral Service Board, would require:

• A license; a mortuary science degree; passing the national board; and one year experience as an intern/resident;
• Certification, for which 2,000 hours of experience and 50 funerals or graveside services are required;
• Certifications for embalmers and “cremators”;
• An intern to be “registered”;
• That disciplined persons be prohibited from practicing if the discipline was within the past two years; and
• Licenses, certificates and registrations to be renewed annually.

Finally, the bill would grant licensing and investigative authority to the Department of Public Health and Environment.

The prospects for the bill are unclear at this time.