

# CROSS SECTION

SPRING 2018



**PAGE 8:** Member Profile: Lowe Construction Company

**PAGE 12:** Associate Member Profile: Stoneco of Michigan

**PAGE 32:** MITA Annual Conference

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# MITA Sports Night

## Scholarship Fundraiser

**M**ITA's latest event, MITA Sports Night in Grand Rapids held on Feb. 22, benefited members from a networking standpoint and also the MITA Scholarship Fund, which will help attract young people into the heavy construction industry.

The event featured Detroit Pistons Broadcaster Greg Kelser, the former Michigan State University great, who shared his unique life experiences to motivate and inspire MITA members. Heavy hors d'oeuvres were served in a mix and mingle setting at the J.W. Marriott. Greg also donated a basketball signed by Adre Drummond and a pair of tickets to a Pistons vs. Lakers game. Several other items were available by way of raffle tickets.

A big thanks to Northern Concrete Pipe, for the Lowe gift cards; Guy Hurley, for the use of a suite at the new Little Caesars Arena; and, last but not least, Association Benefits Salus Group gave some primo tickets to a Red Wings Game. 🏠



Detroit Pistons Moderator Greg Kelser, the former Michigan State University basketball great, spoke at MITA's first Sports Night fundraiser Feb. 22 in Grand Rapids.



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**COVER PHOTO:**

A Lowe Construction Company  
Tri-Bore job at Michigan State  
University's Facility for Rare  
Isotope Beams (FRIB).



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the areas of depreciation, like-kind exchanges, entity tax changes, business interest expense, meals and entertainment and more. For another tax break idea, check out the Financial News on page 56 for information about leveraging research and development activities.

Finally, read the article about “State Tax Treatment for Delivery,” on page 21, written by Vice President of Engineering Services Glenn Bukoski, P.E. The article clarifies when certain delivery charges would not be taxable.

On Page 31, the Problem Solver encourages you as a MITA member to get up to speed on the new Federal Silica in Construction Standard. MITA has all the tools you need to administratively handle the challenges that the new standard brings. It is up to you to implement the tools and monitor

them for success throughout the year.

It’s going to be a busy election year, as discussed in the Vice President of Government Affairs Comment on page 24, and we need MITA members to stay engaged in the political process. The offices of the Governor, Attorney General, Secretary of State, the full House and Senate, as well as a handful of initiatives and some local races will fill the ballot box on Nov. 6. In the months leading up to the election, it is important for MITA members to go out and meet the various candidates and encourage them to be supportive of the heavy construction industry.

Be sure to take a break from the busy construction season and join us at a MITA event. A list of the upcoming events is on page 59, and we hope to see you soon! 📍

**H**ere we go again! By the time this publication hits your desk, the 2018 construction season will be underway. Several articles in this issue will help you have a successful year, especially with regard to taxes.

The Legal Issues on page 48, “Contractors and Tax Reform,” covers the major changes that will affect you according to the new Tax Cuts and Jobs Act, which passed just a few days before the close of 2017. Key impacts are in



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The Lowe Construction Company “main guys” from left to right: Dick Lowe, Scott Bazinet, Tim Mattice, and Dick’s dog, Annie Oakley.

## Lowe Construction Company

**L**owe Construction Company is proud to complete their work as accurately as possible and provide better customer service than anyone else that does what they do.

“Our employees make us what we are as a company,” said Scott Bazinet, who serves as president of the tunneling and boring company, located in Horton, Mich. “And you have to be “demented” to do what we do!”

Scott was only partially joking, as he and the Chief Executive Officer Dick Lowe, talked about

their company. Scott, Dick and Vice President Tim Mattice, and all the Lowe employees are faced with special challenges every day that go with the unknowns involved in underground construction. It might be safer than road construction, where you have to deal with traffic zooming by you, Dick said. But it isn’t any easier by a long shot.

“I like this work because it is challenging and unpredictable,” Dick said. “You don’t know what is underground. Sewers, rocks, and stuff our parents and grandparents put in the ground.”

In fact Dick’s father, Clifford “Cliff” Lowe started the company as a small excavating business in the early 1960s near his home in Horton. The company performed sewer and underground work for local homes and communities. Cliff’s top priority was to serve his customers with quality workmanship. In 1974, his son, Dick, joined in the ownership of the company and together they ventured out into the trenchless underground world.

The three leaders of the company, Dick, Scott and Tim,





## Lowe Construction Company

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Horton, Mich. 49246  
Phone: 517-529-9406  
Fax: 517-529-4504  
www.lowecon.net

### MAIN CONTACTS

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**Scott Bazinet**  
*President*  
scott@lowecon.net

**Tim Mattice**  
*Vice President*  
tim@lowecon.net

Member of MITA since 1988

have interesting backgrounds. Dick served his time in Vietnam as a member of the Seabees; Scott has a background in surveying and engineering; and Tim earned a bachelor's of science degree in mechanical engineering from Western Michigan University. This strong team helped the company grow to approximately 40 employees consisting of seven field crews, and includes Dick's three sons. Rick and Rusty are foremen operators and Robert is the yard manager. The Lowe team focuses their efforts on auger boring and jacking, in addition to pipe jacking and directional drilling. They always aim to provide their customers with the highest quality of service in Michigan, Ohio, and Indiana, but they have been known to venture out even further, as far as San Antonio, Texas.

Currently Lowe has roughly 2,000 LF x 72"/48" RCP to tunnel for Toebe Construction LLC on I-69 in Flint. They are also working at Ford Motor Research/Engineering constructing 4EA-550LF x 42" bore and jacks for future electrical installations. Recent Lowe Construction projects include a combined sewer project for the City of Dearborn that involved 1-84" and 2-72" concrete pipe jacks that are roughly 30VF deep under large diameter transmission watermain; 350 LF x 84" Hobas fiberglass pipe job for the City of Toledo; and on I-75 near Springwells the new Gordie Howe Bridge, which is a concrete inlay project for MITA Member Dan's Excavating, Inc. The Dan's project has 15 bore and jacks ranging from 30" diameter to 84" diameter. Lowe works for many

other MITA members, including Rieth-Riley Construction Co., Inc., Angelo Iafate Construction Company, Rauhorn Electric Co., Kamminga & Roodvoets, Inc., Kaltz Excavating Co., Inc., and E.T. MacKenzie Company, to name a few.

And being a member of MITA helps, Scott said, especially in the safety area.

"Another MITA benefit is that nowadays, without the bid lettings being held, the MITA functions are the only place you see everyone from the industry in one place," Scott added. "I also go to the MITA Washington Fly-In every year. The federal highway budget is a certain amount every year and it is hard for them to increase it. We walk out the door and someone else is there ready to ask for money."

When he is not working or participating in MITA functions, Scott enjoys pheasant hunting in South Dakota and Illinois. Dick, who is semi-retired from the business but still comes in the office every day, handles 200 head of Texas longhorn cattle for show and breeding on his property, which is adjacent to the Lowe Construction office.

"We've been members of MITA for a long time, since the Associated Underground Contractors (AUC) days of Bob Patzer and Helen Stonehouse," Dick said, "and I am sure we will be members for many years to come." 🏠



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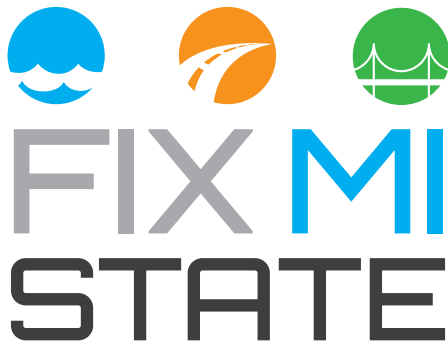
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Stoneco sales staff enjoyed posing for a photo during the 2018 MITA Annual Conference. Left to right: Tori Morgan, inside sales; Lindsay Sawyer, outside sales; Jason Rivard, outside sales; Eric McPherson, outside sales; Paul Cuthbert, sales manager; Tammy Anson, outside sales; and Megan Kansier, inside sales.

## Stoneco of Michigan

**S**toneco of Michigan, which is owned by Oldcastle Materials, has been serving the state with over 100 years of excellent customer service, and is MDOT certified to provide all grades of construction limestone, sand and gravel.

Sales Manager Paul Cuthbert joined the Stoneco team in 2006 on the operations side, and ran the scale, loading, customer service, rail yard, trucking and logistics.

"I have seen many aspects of our business," said Paul, who was promoted to sales manager in 2015.

"I enjoy it, because it is fun and customer service is our number one priority. We put the satisfaction of our customers first, and all of our efforts go toward achieving that goal every day."

Stoneco assigns each customer one sales person as their main





## Stoneco of Michigan

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Monroe, Mich. 48161  
Phone: 734-241-8966  
[www.stoneco.net](http://www.stoneco.net)

### MAIN CONTACTS

**Paul Cuthbert**  
*Sales Manager*  
734-770-3846  
[pcuthbert@stoneco.net](mailto:pcuthbert@stoneco.net)

### OTHER LOCATIONS

**Limestone:**  
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Bryon Center, Bauer,  
Burmeister, Moscow,  
Patterson, Paw Paw, Pit 9,  
Wicks, Zeeb

**Rail & Recycle:**  
Ann Arbor, Flint, Grand  
Rapids, Lansing

contact, who can provide them pricing on any construction limestone, sand and gravel that they need. Customers have appreciated a Stoneco phone app which includes all of Stoneco's locations. The app was launched at the 2017 MITA Annual Conference and they received so much positive feedback that updates have been made to the app to make it an even more user-friendly experience for customers.

Besides being a regular exhibitor at the MITA Annual Conferences, Stoneco of Michigan is a prime example of how to make a MITA membership count. Stoneco participates through advertising in MITA's publications, sponsoring events, attending golf outings, and also sending employees to MITA's Future Leader program. Lindsay Sawyer (outside sales) attended the program in 2016, and Eric McPherson (outside sales) was part of the 2017 graduating class.

"When there is a MITA party or networking event, we send sales, quality control, and operations staff," Paul said. "We enjoy these opportunities very much. MITA events are a great opportunity to visit as a supplier and be able to meet with customers – there are so many customers in one spot! Networking with MITA is fantastic!"

What makes Stoneco unique, Paul said, is that they try to deliver a complete customer service experience from the start of the sales process, to loading trucks, to utilizing their phone app for quality control gradations. The company also has five guiding principles

that demonstrate their overall commitment to customer service and safety. Those principles are:

- **Make safety our family business:** We are a family made of families and there's nothing families care more about than keeping each other safe. That's why we consider it our moral obligation to make sure our family comes home to their families at the end of each day.
- **Live on the level:** We keep our word, and the word gets out. If we say it, we mean it. That's why we've become a leader. Whether we're on a site or out of sight, we do what's right by our employees, our customers, and our communities.
- **Build relationships:** Oldcastle has grown handshake by handshake because we understand that the greatest asset of any business is its people. We've forged and reinforced alliances that have thrived for generations – transforming into connections with mutual respect and support.
- **Deliver locally, everywhere –** We're a local business that's located everywhere. We give our leaders local freedom and a national framework so they can make the best decisions for their businesses and their teams. Our broad network of resources supports this local entrepreneurial spirit that grows value.

---

Continued on page 14

Continued from page 13

### Stoneco of Michigan History

Stoneco was founded in the early 1900s and was then known as the SE Johnson Company and specialized in aggregate, asphalt and construction. In the mid 1980's Stoneco became its own entity under SE Johnson, and operated quarries in Ohio, southeast Michigan and Indiana. The rest of the history is as follows:

- **1994** – SE Johnson acquires London Aggregates (Wolcott Sand & Gravel) in Milan. Stoneco and London Aggregates remain separate companies.
- **2000** – London Aggregates and Stoneco are merged as Stoneco.
- **2003** – Oldcastle Materials purchases SE Johnson. Stoneco Michigan quarries are merged with Michigan Paving and Materials. Stoneco Ohio quarries become Shelly.
- **2008** – Oldcastle Materials acquires CYDI rail yards in Flint, Lansing and Grand Rapids, Michigan and are placed under Stoneco of Michigan.
- **2013** – Oldcastle Materials acquires Waterland Trucking sand and gravel locations in Washtenaw County and the Rockwood quarry from Great Lakes Aggregates.
- As of today, Oldcastle Materials owns Michigan Paving Materials, and Stoneco is a DBA of Michigan Paving Materials, acting as their aggregate supplier.

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because we know the very structure of people's lives rests on our infrastructure.

For more details about Stoneco of Michigan, visit their website at [www.stoneco.net](http://www.stoneco.net). 🚧



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## LETTERS TO MITA

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**Kurt Shea**

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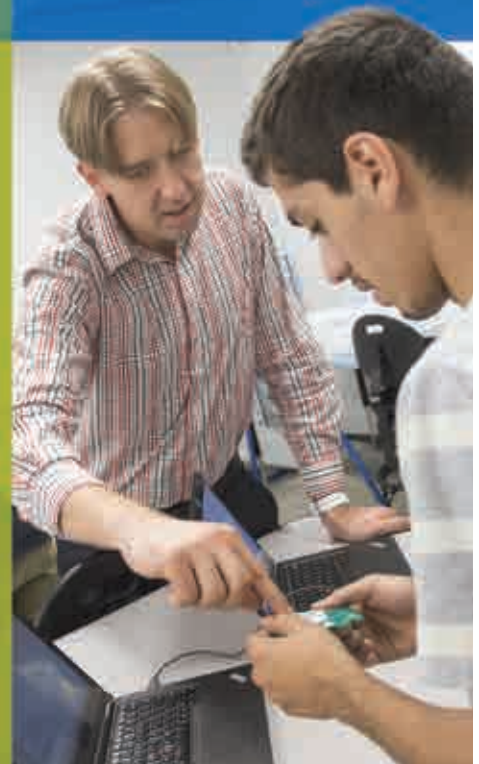
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# MITA Releases Video Highlighting Underground Infrastructure Needs

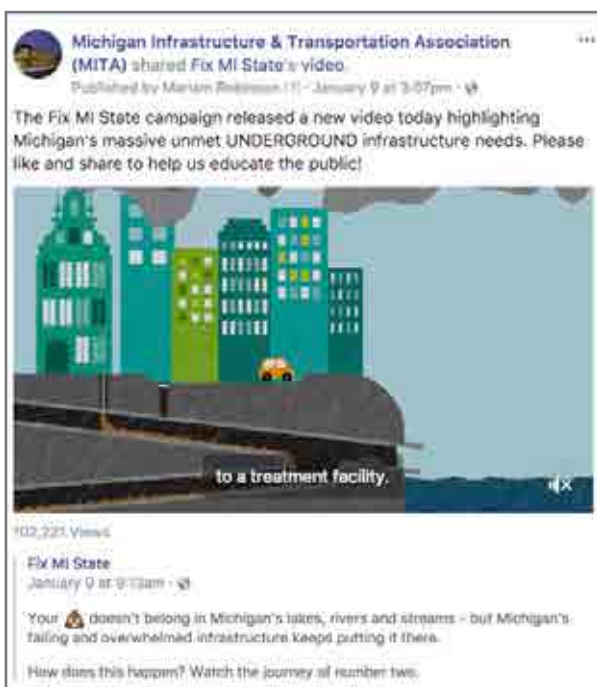
**M**ITA recently released a Fix MI State campaign video that highlights the needs of our state's underground infrastructure that has gained a lot of traction on social media.

You can view the animated video at <http://fixmistate.org/video-gallery/#>, and expect to chuckle at the humor that is incorporated within the video to explore the "Journey of Number Two." This journey demonstrates that Michigan's aging waste and storm water systems at times do not have the capacity to treat wastewater effectively, especially during heavy rainfall or flooding.

"We realize the video may seem silly, but it is a very important educational piece for the general public," said Mike Nystrom, MITA's executive vice president. "We recognized during and after the

road debate that we needed to do more ongoing education about all infrastructure, rather than trying to ramp up the process during a funding debate. Fix MI State is our platform to talk about the issues facing our state, including transportation and the underground infrastructure that we don't see."

The video features an animated emoji making a trip from a toilet into Michigan's streams, rivers and lakes. In its first 48 hours, the video received over 35,000 social media views and hundreds of comments. By mid March, the video had received over 324,000 views and over 400 comments. 🚽



**View this video at**  
<http://fixmistate.org/video-gallery/#>.





## MITA WELCOMES Six New Board Members in 2018

**T**he Board of Directors is comprised of 30 members who come from the wide variety of construction disciplines represented at MITA and from companies of

all sizes across the state. Serving on the MITA Board of Directors is completely voluntary, so each and every board member currently serving builds extra time into their

busy schedules to attend meetings, jump on conference calls and to make MITA business a priority.

### **This year we welcome six new members to the Board of Directors:**

- Lincoln Noel of Payne & Dolan, Inc. – Director At Large
- Mike DeFinis of Angelo lafrate Construction Co. – Director At Large
- J.W. Kalin of Kalin Construction Co., Inc. – Underground
- Mike Buck of Association Benefits/Salus Group – Associate Mbr. Council
- Dale Chambers of Jensen Bridge & Supply – Associate Mbr. Council
- Amy Trahey of Great Lakes Engineering Group – Associate Mbr. Council

### **The following Board Members served their terms and left the Board this year:**

- Tom Wagenmaker of Anlaan Corporation – Past President
- Gregg Campbell of MI Paving & Materials Co. – Director At Large
- Anne Coursey of Champagne & Marx Excavating – Director At Large
- Dale Klett of Klett Recycle, Inc. – Associate Mbr. Council
- Eric Morris of HNTB Michigan, Inc. – Associate Mbr. Council
- Bob Brannan of HYMMCO, LLC – Associate Mbr. Council

See page 6 for a complete list of the 2018 MITA Board of Directors. 🏗️

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**Rob Coppersmith**

To contact Rob Coppersmith, email him at [roboppersmith@thinkmita.org](mailto:roboppersmith@thinkmita.org) or call the MITA office at 517-347-8336.

# Your Building, Your Upgrades!

By Rob Coppersmith

you say! Last but not least, we've added a camera that can focus and move with a presenter by remote control. This feature will be used for some of our training classes and should allow a little more off site interaction.

The long and the short of it is a significant investment was made in

your building on your behalf! Many members have taken advantage of using MITA space, have you? Contact the main office and ask for Danielle to determine availability. There is no charge to use the space if you are a member. We will even assist with your catering options. 🍽️

**T**he MITA building, specifically the main training room, recently got a major renovation. To the eye it will look like the same training room but everything has been changed.

We have installed two new state of the art projectors! No more sun faded presentations. Everything will be crisp and clear regardless of lighting conditions. Even though it is a relatively small room, sound has been an issue from time to time. Thus, we integrated the speaker system with a lapel mic system. No more "What did they say?" Call-ins to MITA Board of Director Meetings and other meetings have also been problematic from time to time. To enhance this experience, we've added drop down microphones to pick-up voices from all corners of the room. If you're the one who called in, your voice will be projected through the speaker system for all to hear, so watch what

## Welcome New MITA Members

### CONTRACTOR MEMBERS

Gentner Green, LLC | Mark Anthony Contracting  
Natural Environmental Reclamation Concepts, Inc.  
Roemer Utility, LLC

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Broner Glove & Safety  
Equify Auctions | KaltzCoulombe PLLC  
The Mannik & Smith Group, Inc. | Noar Technologies  
Walter Payton Power Equipment | Warner Norcross + Judd



Glenn Bukoski, P.E.

To contact Glenn Bukoski, email him at [glennbukoski@thinkmita.org](mailto:glennbukoski@thinkmita.org) or call the MITA office at 517-347-8336.

**O**n September 23, 2015, the Michigan Department of Treasury issued Revenue Administrative Bulletin 2015-17 relating to the sales tax treatment of delivery services provided by retailers. The issuance of the Bulletin clarified when certain delivery charges would not be taxable pursuant to the Michigan Sales Tax Act if a retailer was engaged simultaneously in the sale of goods and materials that would be subject to the 6 percent sales tax.

The General Sales Tax Act provides that a 6 percent sales tax is levied on the “gross proceeds” of a business from all persons engaged in the business of making sales at retail. The Act defines “gross proceeds” as “sales price” which can include, among other things, delivery charges in some instances.

As long as the retailer can establish that it operates a simultaneous delivery service, it will

# State Tax Treatment for Delivery

be exempt from having to pay the 6 percent sales tax for these delivery services if it meets certain factors. The Department will consider all facts and circumstances of the transfer of ownership of the property to determine if delivery charges are taxable, including, but not limited to:

1. Whether the customer has the option to either pick up the property or have the property delivered;
2. Whether the delivery charge is separately negotiated and contracted on a competitive basis;
3. Whether the property and delivery charges are separately invoiced;
4. Whether the taxpayer's books and records separately identify the transactions used to determine the tax on the sale at retail;
5. Whether delivery service records indicate a net profit (i.e., the delivery service is a commercial endeavor separate from the retail business);
6. The time at which risk of loss transfers from seller to buyer;
7. The time at which title to the property passes from seller to buyer; and
8. Any other information that is relevant in determining when ownership transfers.

None of the above factors, standing alone, conclusively determines the taxability of the

delivery charges; the Department is supposed to consider the entire transaction when making its determination.

The key to the Department's overall determination as to whether or not sales tax would be owed for delivery services is whether ownership of the property is transferred **before** or **after** delivery charges are incurred.

Delivery charges are “incurred” when the purchaser becomes legally liable for the charge. The dispositive determination is, when the delivery charges were incurred, not necessarily when the actual act of delivery occurs.

## Examples:

1. AGG Inc., a retail seller of aggregate materials, makes a sale of material to a customer. When the customer makes the purchase from AGG, it may either arrange for its own delivery or AGG, for an additional cost, will provide delivery of the material. If the customer chooses AGG for delivery, the customer and AGG enter into a separate contract after the sale of the materials, which passed all rights of title and ownership of the material to the customer. Because the delivery charge is incurred after the transfer of ownership of the materials, the delivery charge is not taxable.

Continued on page 22



Continued from page 21

2. AGG Inc., a retail seller of aggregate materials, makes a sale of material to a customer. When the customer makes the purchase from AGG, it may either arrange for its own delivery or AGG, for an additional cost, will provide delivery of the material. If the customer chooses AGG for delivery, no separate contract is entered and the delivery charges are itemized as “Shipping and Handling” on the same invoice as the material. Under the terms of the sale the risk of loss remains with AGG until the material is delivered, and the customer pays the entire invoice at the time of purchase. Because the delivery charge is incurred before the completion of transfer of ownership, the delivery charge is taxable.

A variation of this example with different tax implications would be if the seller’s invoice included the term “FOB (Freight on Board or Free on Board) origin”. Under this invoicing scenario all rights of title and ownership of the material are passed to the customer at the point of sale. Because the delivery charge is incurred after the transfer of ownership of the materials, the delivery

charge is not taxable.

3. AGG Inc., a retail seller of aggregate materials, makes a sale of material to a customer. When the customer makes the purchase from AGG, it may either arrange for its own delivery or AGG, for an additional cost, will provide delivery of the material. If the customer chooses to arrange for its own delivery, the customer completes the sales transaction with AGG, which passes all rights of title and ownership of the material to the customer. The customer then arranges for delivery with its own truck or enters into a

separate contract for delivery with another trucking company. Because the delivery charge is incurred after the transfer of ownership of the materials, the delivery charge is not taxable.

In closing, if you are engaged in the retail sale of property and simultaneously operate a delivery service, the cleanest way to avoid potential tax liability on your “delivery charges” is to structure your business as two separate entities with separate invoices, records and books. ⚠️

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Lance Binoniemi

To contact Lance Binoniemi, email him at [lancebinoniemi@thinkmita.org](mailto:lancebinoniemi@thinkmita.org) or call the MITA office at 517-347-8336.

**F**or the state of Michigan, 2018 is going to be a very busy election year. The offices of the Governor, Attorney General, Secretary of State, the full House and Senate, as well as a handful of initiatives and some local races will fill the ballot box come November 6, 2018. Throughout the election cycle, MITA will be meeting with candidates and educating ourselves on their positions to ensure that any endorsements or financial contributions from the MITA PAC go towards individuals who support the heavy construction industry.

In addition to the various individual candidate campaigns, there are also a number of ballot initiatives that are up for consideration. These measures include, but may not be limited to; repealing Michigan's prevailing wage law, establishing a part-time legislature, changing the way political districts are determined, legalizing recreational use of marijuana and requiring paid sick time leave. MITA

## ELECTION YEAR

will likely be involved in a few of the initiatives that could end up on the ballot in November and will keep members posted on our positions as they get finalized.

Without question, infrastructure is going to be a central theme during the campaign season. In recent polls conducted for the Fix MI State campaign, MITA's public relations campaign that started in late 2016, infrastructure has been the number one issue to the public, and they would like to see elected officials address the issue. Those candidates seeking elected office are not going to be able to avoid the calls to invest more in our roads, bridges, water, sewers and more by the voting public. The voters are demanding action on fixing our state's infrastructure, and candidates are going to have to come up with solutions they would be supportive of if they become elected.

While MITA will be spending time studying various campaigns and strategizing how to best utilize our resources in supporting candidates, members can also have a big impact on elections. Over the course of the next seven to eight months, it's important for our members to go out and meet the various candidates. It is difficult to pinpoint a politician's stance on certain issues when just reading campaign materials and watching TV ads. Those publications are meant to say what the voters want to hear. Going to a town hall or coffee hours or even to a local campaign event, can really give you a chance to know a candidate and where they might focus their attention

if elected.

To take it a step further, MITA encourages you to invite a candidate to your office or to a job site. MITA members are in a unique position to actually show candidates how infrastructure gets maintained and built. Elected officials, and those running for office, are overwhelmed by hundreds of various issues they deal with on a daily basis. While some may have a basic knowledge of how we pay for and construct our roads, bridges, water and sewers, a vast majority of those running for political office only scratch the surface with that knowledge. Showing real examples of construction, the number of employees that you employ, or the community outreach that you all are involved in can go a very long way in educating them on how the process works.

You have support here at MITA. Our staff regularly assists with connecting lawmakers and candidates to our members and can help facilitate any type of meeting that they would like to have. The more involvement our members can have with particular candidates, the more those candidates will understand our issues and can make appropriate decisions based off of real life examples. Please do not hesitate to contact the MITA office if you would like to discuss this further or if you've already brokered a relationship with your locally elected officials or candidates. The more information we have about particular candidates, the better equipped we will be to help support those who support the industry. 📍





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# MITA Launches Revamped Website & New URL: thinkmita.org

By Mariam Robinson, Director of Strategic Affairs



**Mariam Robinson**  
Director of Strategic Affairs

In February 2018, MITA re-introduced our website with a fresh look, a new feel and an inspired brand: Think MITA. The main goal of the revamp was to create an aesthetically pleasing and professional-looking 21st century website that not only protects the proprietary information reserved for dues-paying members and promotes the industry, but that also establishes an informative hub of information for prospective members.

The new site features a dynamic layout that includes fresh videos, beautiful photos and a scrolling theme to view and access different sections. The main tabs and sections have not changed, but some of them have been re-organized for efficiency, while workforce development has been given prominence to help anyone who visits the site to connect with MITA's efforts on that front. Most importantly for members is the fact that the sign-in process has not changed, nor will your experiences within your own profiles while navigating the new site.

We also worked hard to ensure that the information housed on the old site, [www.mi-ita.com](http://www.mi-ita.com), would not disappear or be inaccessible to members after the launch. Members can still continue accessing the information provided at the old web address, even though the new URL is [www.thinkmita.org](http://www.thinkmita.org). As a non-profit organization, it made sense professionally for MITA to

switch to a dot org web address. In addition, re-branding to Think MITA allowed us to remove the hyphen and the two i's in [www.mi-ita.com](http://www.mi-ita.com), as well as in staff emails.

The purpose behind the branding of Think MITA is to promote to non-members and the public that MITA not only represents the entire heavy/highway construction industry across Michigan, but that it is a leader among other groups, sister organizations and state agencies working together to find a solution to Michigan's infrastructure problems. Re-branding to Think MITA also gives our members a website they can be proud of, as well as one that will continue to be a 24-hour resource of information and service.

We hope you enjoy the new and improved MITA website, and we hope you'll reach out if you have suggestions or ideas on how we can continue to keep the content fresh and informative. As a member service organization, MITA's goal is to always provide the highest level of professional attention and assistance to all of our members, and the work completed on the website is a reflection of that focus. Bookmark the site, [www.thinkmita.org](http://www.thinkmita.org), and check back often! Questions and comments may be directed to Mariam Robinson, Director of Strategic Affairs, at [mariamrobinson@thinkmita.org](mailto:mariamrobinson@thinkmita.org) or at 517-347-8336. 📍

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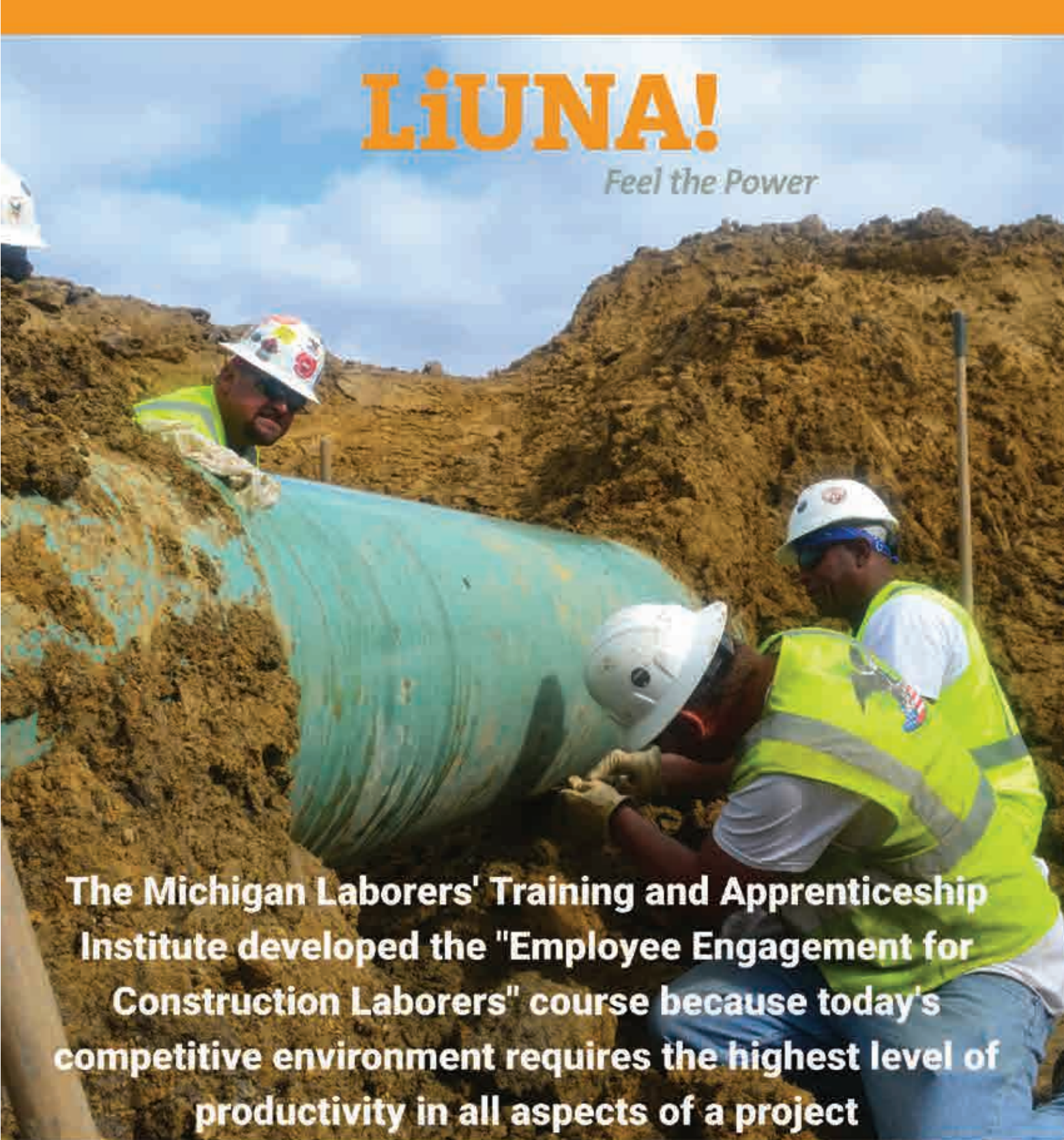
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Nancy Brown, MITA's director of communications, recently accepted two Diamond Awards from the Michigan Society of Association Executives on behalf of the entire Fix MI State public relations and social media team.

**M**ITA was recently honored with two Diamond Awards from the Michigan Society of Association Executives (MSAE) for its Fix MI State public relations and social media campaigns.

The Fix MI State public relations campaign created a network of voters who care about infrastructure. The earned media campaign generated 51 infrastructure news stories; and, along with social media and other advertising, helped drive traffic to the Fix MI State website ([www.fixmystate.org](http://www.fixmystate.org)). More than 1.1 million people saw Fix MI State content on Facebook, with over 280,000 taking some sort of action on the post (sharing, commenting, clicking to view a website story, watching a video, etc.).

Because of these efforts, the state Legislature agreed to not only restore \$20 million in the fund, but

## MITA Receives MSAE Diamond Awards

also legislative leaders appropriated \$35 million into the fund. The MITA advocacy campaign compelled 582 people to contact their state representatives and senators, with a total of 1,146 direct communications with lawmakers. Through a mix of Facebook and Google advertising, MITA generated three million ad impressions, more than 22,000 link clicks, and 33,000 views of the video spot.

In addition to the efforts listed above, the Fix MI State social

media campaign grew awareness and advocacy around infrastructure issues by publishing 15 Michigan Infrastructure Facts that were shared and promoted weekly on Facebook. The promoted posts allowed content to exist on the MITA Facebook page, rather than only in individual Facebook newsfeeds. This essentially created a digital library for users to reference when visiting the page and established MITA as a credible source for infrastructure news and information. 🚧



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Matt McClintick, CHST

**M**ITA's Director of Safety and Compliance, Matt McClintick, has completed all the requirements for a Board of Certified Safety Professionals (BCSP) certification. He is now a

## MITA's Matt McClintick Earns Special Certification

Construction Health and Safety Technician (CHST).

This highly respected certification is awarded by BCSP to individuals who meet eligibility and experience criteria in the safety, health and environmental discipline and have passed a rigorous examination. Certificants must also recertify every five years to maintain certification, ensuring they remain knowledgeable in their practice.

Safety issues have become more complex, and today's safety

professional must continually be better qualified. BCSP credential holders are among the most highly trained, educated and experienced individuals in the safety field. Having achieved a BCSP certification shows that the individual has mastered the core competency required for professional safety practice.

BCSP is a not-for-profit corporation with headquarters in Indianapolis, Ind. For more information, visit [www.bcsp.org](http://www.bcsp.org). 🏗️

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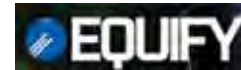
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# Additional 2018 Annual Conference Exhibitors

Continued from page 35





# Problem Solver

**N**ot too long ago MIOSHA adopted the Federal Silica in Construction Standard. What does this mean to you? It means that MITA is all hands on deck in helping your organization prepare for the requirements in the standard. Initially a bare bones policy was developed so members could get the ball rolling. However, considerable amounts of time have been spent over the last few months developing a comprehensive policy. This policy will allow employees to make decisions based on the type of exposure or potential exposure they may encounter in the field. It will also direct them to the use of a respiratory program if the exposure is of a nature that a higher level of PPE would be warranted.

Guess what? MITA has developed this for members too. Long story short: as a MITA member you should be aware of the new requirements and have probably sat through one of our many trainings on the subject. If you haven't, it's time to get going! MITA has all the tools you need to administratively handle the challenges that the new standard will face you with. It will be up to you to implement them and monitor for success. 🚧



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# MITA 2018 Annual Conference



From left to right Aron Ralston, the Day Two Keynote Speaker, with MITA Vice President of Membership Services Rob Coppersmith.

MDOT Director Kirk Steudle addressed the MITA crowd.



**T**he thing everyone wants to know: Yes, the 2018 MITA Annual Conference was the best attended ever for participants and exhibitors. Stats: 99 vendors, over 1,400 attendees, two awesome keynote speakers, well attended breakout sessions, and two of the largest industry parties.

A big thanks is due to all of our exhibitors, sponsors and attendees. Without the sponsorship support, we would not be able to keep the cost of this great event the same as it has been since 2005. See the company logos for exhibitors and sponsors, and please support those who support us and make this great event possible. And please join us for the festivities next year!

Also, a special thank you is due to AIS and CRC for sponsoring the DBE reception, and Michigan CAT for sponsoring the Thursday night reception – the largest industry party of the year.



Changing of the Guard: From left to right: MITA Executive Vice President Mike Nystrom, Outgoing MITA Board President Jim Doescher (Dan's Excavating); and Incoming MITA Board President Mike Malloure (C.A. Hull Co., Inc.).



MITA Vice President Glenn Bukoski, P.E., with Deb Edgecomb, of Sanches Construction Company. Deb received the MITA Emerging Business Program Award.

Richard Picciotto, the FDNY Chief and highest ranking firefighter to survive the World Trade Center collapse, delivered the Day One keynote message.



MITA Executive Vice President Mike Nystrom with MITA's two Honorary Member Recipients: Joe Malloure of C.A. Hull Co., Inc., and Jim Shea of P.K. Contracting, Inc.





*Class #9 of the MITA Future Leaders Program.*

*MITA Board Member Pat Dunigan and wife Lucy enjoying the keynote speaker.*



*The Michigan Utility Coordination portion of the MITA Annual Conference was attended by 300 people.*



*The Stoneco team! They will rock you!*



*Michigan Highway Signs and Action Traffic brought this unique giveaway to the event.*



*Are you using MITA's Fleet Programs?*



*From left to right: MDOT COO Mark Van Port Fleet, P.E., MDOT Prevailing Wage Compliance Transportation Technician Adam Strong; and MITA Vice President of Industry Relations Rachelle VanDeventer, P.E. Adam was presented with the MDOT and MITA Partnership Award. This award was established to recognize the outstanding achievement of an MDOT employee who exemplifies what it means to engage in collaborations with colleagues on all sides in a way that positively impacts projects, the industry and MDOT.*



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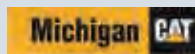
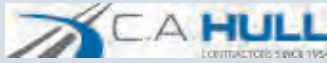
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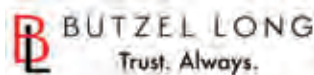
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Claire Khouri

### Claire Khouri, Deputy Director of Strategy, Executive Office of Governor Rick Snyder

**Q: What was the mission and main focus of the Governor's 21st Century Infrastructure Commission?**

**A:** As called for in Governor Rick Snyder's 2016-5 Executive Order, the mission of the 21st Century Infrastructure Commission was to develop a 50-year vision for improving Michigan's infrastructure system and enhancing the quality of life for all Michiganders. The Commission brought together 27 leaders from across the state, and both sides of the aisle, to evaluate Michigan's infrastructure systems, including transportation, water, storm water, wastewater treatment and drainage, energy, and communications. Michigan's residents deserve reliable, safe, and affordable infrastructure, and the focus of the Commission was to ensure that as Michigan looks to the future we have the infrastructure systems in place to match our goals.

**Q: In his Executive Order creating the Commission, Governor Snyder set some pretty aggressive priorities and responsibilities for the Commission. Do you believe that the Commission met those goals set for them?**

**A:** Governor Snyder believes in long-term thinking approaches and working in dog years. Establishing a 50-year vision across infrastructure assets and developing holistic and strategic recommendations to meet that vision, within an eight-month timeframe was certainly an aggressive ask of the Commission. However, I strongly believe the Commission

not only met the ambitious goals the Governor set for them, but they exceeded expectations. The final 189-page report, released on time, included 110 short, medium and long-term goals and recommendations. The recommendations were constructed to make Michigan a national leader in creating an integrated and holistic infrastructure planning, management, investment, and delivery system that Michigan's residents could have confidence in.

**Q: What do you believe is the most important item that came out of the Commission's report?**



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**A:** With such a comprehensive and visionary report, it's hard to choose just one important item as all recommendations were integral components of creating an integrated, smart, 21st century infrastructure system. However, at the foundation of this system must be solid, consistent data and information in order to make future strategic decisions and investments. The Commission called for the development of a

statewide asset management system – something no other state has embarked upon – that would truly position Michigan as a national leader. Knowing that this would be an incredible and monumental effort, the Commission called for an initial pilot. Four months later, Governor Snyder issued an Executive Directive (2017-1) to establish this pilot with Region 4 (West Michigan) and Region 10 (Southeast Michigan),

representing more than 50 percent of the state's population. To date more than 150 local, regional, and state leaders have been involved in the pilot which will issue their report and recommendations in April 2018 on lessons learned and how to stand up a statewide system.

**Q:** *The Commission Report made a number of recommendations that will be impossible to finish before Governor Snyder is term limited. What are the main goals to finish before the Governor's tenure runs out?*

**A:** By the end of 2018 we will have a number of the Commission's recommendations completed or underway. We are working with legislative partners to codify the Michigan Infrastructure Council and create a Water Asset Management Council. Recently, the Governor announced the creation of Michigan Consortium of Advanced Networks with the signing of Executive Order 2018-2 to develop a roadmap for ubiquitous broadband access and adoption. An evaluation of the SAW Program is underway by DEQ, along with recommendations to establish a state grant program for capital water infrastructure and asset management. The Regional Infrastructure Asset Management Pilot that was launched in April 2017 will issue their report in April 2018. The Governor has



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recently released proposals for replacement of the CMI Bond for brownfield redevelopment and a mechanism to generate revenue for capital water infrastructure and asset management. The Transportation Asset Management Council is embarking upon a pilot, building upon the work already underway by MDOT, to locate and assess culverts. Not to mention, there are dozens of recommendations underway under each section of the report - transportation, water, communications and energy. We

don't have enough room to name them all, which is a fantastic problem to have. Infrastructure remains a top priority for the Governor and we will continue to work in dog years each day until the end of the administration to advance the recommendations of the Commission.

**Q: *It is clear that the Governor's staff put in a tremendous amount of time and effort staffing the Commission and help with developing its final report. What are some of your takeaways from your time working with the Commission?***

**A:** It definitely was a tremendous effort by staff to coordinate the 27-person commission, four subgroups that met bi-weekly, monthly full Commission meetings, listening tour sessions and stakeholder roundtables across the state, and a crowd-sourcing website to gain online feedback from all Michiganders. When December 2016 finally arrived and the report was issued to the Governor, I can honestly say it was sad to see the effort come to an end. Each and every commissioner and staffer put forward intense energy, passion, intelligence and enthusiasm to make the report

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and the effort a success. Our challenge from the Governor was to make the report one that would live on and be able to be implemented, not something that would just sit on a shelf. We did just that. I've been with the Executive Office since day one in 2011 and have worked on a tremendous amount of transformational projects for the Governor - hands down the Commission was the most rewarding and invigorating project for me because of the *impactful* work, passionate and dedicated leaders, and imperative and pressing need to address our infrastructure challenges.

**Q: *What are your thoughts on the make up of the Commission and the members who served on it?***

**A:** We honestly could not have asked for a greater group of talented, diverse, and insightful leaders. We had leaders from across the entire state, asset classes, private, public and nonprofit sectors, and academia, and from both sides of the aisle. There were tough conversations

as there should be when putting together such an immense and impactful report, but what struck me was that we always found the common ground and were able to get to solutions that were best for Michigan, today and 50 years from now. To do the job right, we were demanding of their time and energy, but each one stepped up, rolled-up their sleeves and gave the Commission everything they had to make it a success. I'm honored to have had the chance to work beside each and everyone of them. And, even when the Commission ended this group has remained united in this cause, champions of 21st century infrastructure and continue on a daily basis to advance the Commission's recommendations across our state.

**Q: *How do you think the outcome of the Commission report will benefit Michigan's infrastructure and the heavy construction industry in this state?***

**A:** Michigan will and undoubtedly has already begun to benefit from this report because it's actually being implemented and executed. We will conclude the asset management pilot in just a few short months and have greater information on the condition of our assets, with the help of our legislative partners the Michigan Infrastructure Council will be codified and established in 2018 thereby standing up a future statewide asset management system and integrated infrastructure strategy, in the coming weeks we will establish a new grant program to help meet capital water infrastructure needs and build a culture of asset management, the Michigan Consortium of Advanced Networks will issue and begin implementation on a roadmap to ensure ubiquitous broadband across our state, Michigan will continue to be a leader in connected vehicles and future mobility, and we will begin to invest strategically in building an integrated infrastructure system. 🏗️

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# SPRING 2018: MITA PAC UPDATE

First Name	Last Name	Company	Donation
Jim	Urban	Butzel Long	\$100.00
Jack	Dykstra	Jack Dykstra Excavating, Inc.	\$1,000.00
Bob	Nobbs	Edw. C. Levy Co.	\$500.00
John	Zito	Zito Construction	\$500.00
Doug	Walls	Eagle Excavation, Inc.	\$2,500.00
Dennis	Scully	Mapes Insurance Agency	\$200.00
Katie	Darrow	Darrow Bros. Excavating, Inc.	\$150.00
Brad	Lubahn	Brad Lubahn & Sons Heavy Underground LLC	\$500.00
Brian	Hoffman	Hoffman Bros., Inc.	\$5,000.00
Remi	Coolsaet	R. L. Coolsaet Construction Company	\$500.00
Sean	Morrissey	GM & Sons, Inc.	\$200.00
Tom	Horton	Centurion Insurance Agency	\$200.00
Rod	Mersino	Mersino Dewatering, Inc.	\$1,000.00
Nicholas	Baker	Anlaan Corporation	\$2,000.00
Jacque	Katterman	Katterman Trucking, Inc.	\$300.00
Eric	Morris	HNTB Michigan, Inc.	\$200.00
Daniel	Fredendall	OHM Advisors	\$300.00
John	MacInnis	JRM Consulting	\$200.00
Dave	Maas	Diversco Construction Co., Inc.	\$1,500.00
Marc	Van Til	Give 'Em A Brake Safety	\$500.00
Brent	Gerken	Gerken Paving, Inc.	\$500.00
Brian	Olesky	Pamar Enterprises, Inc.	\$500.00
Brad	Poggi	HUB International	\$250.00
Jeremy	Lemke	Give 'Em A Brake Safety	\$1,000.00
Dan	Cortis	Cortis Brothers Trucking & Excavating	\$500.00
Andrew	Ross	Utility Contracting Co.	\$250.00
Doug	Kaltz	Kaltz Excavating Co.	\$1,000.00
Ed	Levy, Jr.	Edw. C. Levy Co.	\$1,000.00
Brandie	Meisner	M&M Excavating Company	\$500.00
Alan	Chandler	VTC Insurance Group	\$500.00
Robert	Wilson	Mid Michigan Materials	\$200.00
John	Kloet	U.P. Concrete Pipe Co.	\$1,000.00
Kevin	Brenner	Brenner Excavating Inc.	\$500.00
Dale	Klett	Klett Recycle, Inc.	\$2,000.00
Derrick	Arens	Anlaan Corporation	\$100.00
Rinaldo	Acciavatti	Pamar Enterprises, Inc.	\$1,000.00
Robert	Adcock	Angelo lafrate Construction Company	\$2,000.00
David	Turner	C. A. Hull Co., Inc.	\$2,500.00
Brian	Schember	Dan's Excavating	\$500.00
Edward	Shaffer	EJD Trasport	\$500.00
Chad	Listerman	CL Trucking & Excavating, LLC	\$2,000.00
John	Lepien	CL Trucking & Excavating, LLC	\$500.00
Darrell	Kaltz	Kaltz Excavating Co.	\$6,000.00
Jim	Kloote	J.E. Kloote Contracting, Inc.	\$1,000.00
Dennis	Rozanski	Dan's Excavating	\$250.00
Paul	Navetta	Dan's Excavating	\$500.00
Steve	Maranowski	Spartan Specialties, Ltd.	\$3,000.00
David	Marsh	Peninsula Prestress Company	\$300.00

First Name	Last Name	Company	Donation
Paul	Marsh	Peninsula Prestress Company	\$300.00
Jim	Doescher	Dan's Excavating	\$500.00
Kurt	Shea	P.K. Contracting, Inc.	\$500.00
Scott	Bazinet	Lowe Construction Company	\$3,000.00
Ryan	O'Donnell	Anlaan Corporation	\$2,000.00
Chris	Peyerk	Dan's Excavating	\$5,000.00
Mark	Campbell	GM & Sons, Inc.	\$200.00
Gary	Merkey	Jackson-Merkey Contractors, Inc.	\$1,000.00
Steve	Jackson	Jackson-Merkey Contractors, Inc.	\$1,000.00
Dan	Eriksson	Hoffman Bros., Inc.	\$7,500.00
Ron	Lammy	Modern Industries, Inc.	\$1,000.00
Pat	Dunigan	Dunigan Bros., Inc.	\$2,500.00
Tom	Peake	Action Traffic Maintenance	\$1,000.00
Michael	Peake, Jr.	Action Traffic Maintenance	\$1,000.00
Mike	Peake, Sr.	Action Traffic Maintenance	\$1,000.00
Joe	Cook	Pro-Tec Equipment	\$500.00
Andrew	Rose	Rehmann	\$250.00
Robert	Nagle	Rehmann	\$250.00
Evan	Weiner	Edw. C. Levy Co.	\$1,000.00
Karl	Schweitzer	GM & Sons, Inc.	\$1,000.00
Ricky	Gallegos	GM & Sons, Inc.	\$150.00
Sean	Morrissey	GM & Sons, Inc.	\$200.00
Kurk	Schweitzer	GM & Sons, Inc.	\$200.00
Michael	Campbell	GM & Sons, Inc.	\$200.00
Dale	Klett	Klett Recycle, Inc.	\$1,500.00
Ron	Acciavatti	Pamar Enterprises, Inc.	\$1,001.00
John	Kloet	Upper Peninsula Concrete Pipe Co., Inc.	\$750.00
Alex	Williamson	Al's Asphalt Paving Company, Inc.	\$500.00
Brent	Gerken	Gerken Paving, Inc.	\$500.00
Ron	Measel	Ace Cutting Equipment	\$1,000.00
Christopher	Churches	M & M Excavating Company	\$500.00
J.W.	Fisher	Fisher Contracting Company	\$2,000.00
Tom	Larabel	Ferris State University	\$300.00
Brandie	Meisner	M & M Excavating Company	\$1,000.00
Ken	Nowicki	M & M Excavating Company	\$500.00
John	Landrie	M & M Excavating Company	\$500.00
Mike	Malloure	C. A. Hull Co., Inc.	\$10,000.00
Dave	Pytlowany	A.I.S. Construction Equipment Corporation	\$2,500.00
Jack	Dykstra	Jack Dykstra Excavating, Inc.	\$1,000.00
Mike	Miller	VTC Insurance Group	\$500.00
M. Todd	Chartier	M.L. Chartier Exc., Inc.	\$2,500.00
Luke	Fleischmann	Ferguson Waterworks	\$500.00
John	Zito	Zito Construction Co.	\$500.00
Nate	Wagenmaker	Anlaan Corporation	\$100.00
Mike	Corrigan	Corrigan Oil	\$1,000.00
Tom	Horton	Centurion Insurance Agency	\$200.00
Kurt	Shea	P.K. Contracting, Inc.	\$500.00
Dave	Sturru	Grand Valley Concrete Products	\$750.00





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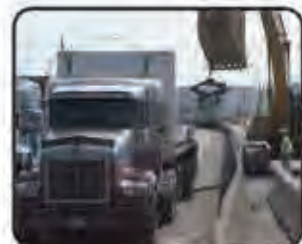
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## G2 Consulting Group

### *G2 Consulting Group Earns Second Amazon Contract*

Troy-based G2 Consulting Group provided a geotechnical investigation and is currently providing construction engineering services on an 850,000-square-foot Amazon distribution center in Romulus. The company has also been contracted to provide similar construction engineering services for another Amazon distribution center currently underway in Shelby Township.

"These are huge projects on an unusually fast track," said Jason Stoores, P.E., G2 Ann Arbor project manager on the Romulus Amazon project. "With the incredible growth Amazon is experiencing in its business, the company needs geographically relevant distribution and they can't waste time getting it built. They're a tough, demanding but fair client. We were able to meet their needs and schedules on the Romulus center and we're delighted to have won a second contract for Shelby Township."

G2 Consulting's work on the new centers will include soil and materials inspections, concrete testing, structural steel evaluation, and floor flatness/floor levelness of the warehouse floors so that robots and other equipment can function flawlessly and efficiently. Construction plans for the new center call for quick erection, including pouring of 500 to 1,000 yards of concrete a day with perfectly flat floors being a paramount concern.

"We've been doing this kind of

work for more than two decades," said Mark Smolinski, P.E., G2 principal. "We're confident we can meet Amazon's schedule and help keep construction on time and on budget. It's a challenge, but it's what we love to do."

For more information on G2 Consulting Group, visit [www.G2consultinggroup.com](http://www.G2consultinggroup.com).

## InEight

[www.ineight.com](http://www.ineight.com)

InEight, the project technology expert, played a critical role in HDR, a specialist in engineering, architecture, environmental and construction services, winning one of four coveted 2017 buildingSMART International Awards. This awards program recognizes projects that use tools and open standards developed by the buildingSMART International community to overcome inter-operability challenges within the industry.

HDR was honored in the operations and maintenance category for the development of an open-technology database that will be used by the New York State Thruway Authority (NYSTA) for the Governor Mario M. Cuomo Bridge in New York. This bridge is being designed and built by Tappan Zee Constructors, LLC (TZC), with HDR as the lead designer. The new \$4 billion eight-lane bridge will replace the existing Tappan Zee Bridge for the NYSTA. InEight's solution is being used on the project to ensure the interoperability of all required project models for the bridge and to automate critical processes needed to deliver a contractually-mandated

asset information model to the NYSTA.

From the beginning, the NYSTA, TZC and HDR took an innovative approach to the turnover deliverables for the project, which required the digital delivery of the bridge models, including comprehensive as-built project information. This meant that hundreds of thousands of connections needed to be made between disparate model elements and project documents, such as as-built drawings, mill certifications, inspection reports, nonconformance reports, daily work reports and construction photos.

HDR turned to InEight and the company's asset information modeling solution, InEight® Model Suite. InEight provided the HDR team with the common data environment needed to create the open-technology database. With InEight's solution, HDR was able to use the Industry Foundation Classes file format to connect more than 500 disparate models used for the project. To date, InEight's solution has been used to create more than 400,000 automatic connections between project data and models, and will establish and maintain more than one million document connections at project turnover.

InEight automated the previous time-consuming manual process of creating connections between model elements and required project documentation. It is estimated that

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this automated approach will save HDR approximately 11 man-years of time by project completion and allow the team to deliver a truly digital asset information model.

“The New York State Thruway Authority and TZC had an incredible vision of how construction project information could be used to help with bridge maintenance and operations,” said Connor Christian, HDR’s director of digital implementation services. “At first, it seemed to be an insurmountable task to provide the NYSTA with a database of all as-built project information, especially since it would involve manually connecting a million documents and managing hundreds of model files. InEight had the perfect solution for this challenge. InEight gave us the ability to quickly and easily manage models from different design systems for the deliverable and automate the connections to all required project documentation.”

InEight helped HDR meet the asset turnover requirements for the project. InEight’s solutions also provide flexibility for the asset owner once the project is completed to make connections to other information, creating a single data source throughout the life cycle of the asset.

“The use of IFC as the standard for open data

exchange on this project ensures our client’s asset information will be maintained for decades as the bridge remains in operation,” added Christian.

“Innovators, such as HDR, TZC and the New York State Thruway Authority, are taking BIM to a new level, and InEight is proud to have been involved in the success of the Governor Mario M. Cuomo Bridge project,” said Andy Kayhanfar, InEight’s vice president of product management. “This project is a powerful example of the application of the IFC standard in the infrastructure and bridge market sectors. InEight Model Suite provides a sophisticated system that improves inter-operability and enriches models with business information for streamlined delivery in the operations and maintenance phase of a project. We’re looking forward to finding new ways for stakeholders on this project to continue to build on the wealth of easily searchable data on the bridge.”

InEight Model Suite provides project stakeholders with a unique view of models connected with business information, providing the ability to confidently collect, coordinate, collaborate and capture project information. It is uniquely designed to easily scale for projects of all sizes.

Visit [ineight.com](http://ineight.com) to learn more about InEight’s proven solutions that provide the real-time information and insights needed to minimize risks, improve operational efficiency, control project costs and collaborate easily with all project stakeholders. These solutions span projects from design to estimate and from field execution to turnover.

### About InEight

InEight combines proven technology with a unified vision, delivering actionable insights and project certainty to more than 25,000 active users in more than 500 companies. Built on a history of construction and engineering excellence, InEight solutions help companies visualize, estimate, manage, control and connect all aspects of capital and maintenance projects. With configurable integrated and field-tested solutions, InEight customers have the visibility and control required for on-budget and on-time project completion. Based in Scottsdale, Ariz., InEight, an



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## Eastern Michigan Kenworth and Central Michigan Kenworth

[www.csmcompaniesinc.com](http://www.csmcompaniesinc.com)

CSM Companies, Inc. has acquired the operating assets of the Berger Dealer Group, LLC which does business as Eastern Michigan Kenworth and Central Michigan Kenworth. The acquisition includes four locations in Dearborn, Clinton Township, Saginaw, and Lansing. CSM subsidiary Michigan Kenworth, LLC will operate the four locations. Along with its existing locations in Grand Rapids and Gaylord, Michigan Kenworth will now service the entire state of Michigan for Kenworth Truck Company.

Mike McNutt was named regional vice president and general manager of Michigan Kenworth and James Kamps will serve as vice president of truck sales for the state of Michigan.

CSM Companies, Inc., has 19 commercial truck dealership locations and over 1,100 associates making it among the largest truck service support organizations in the continental United States. It operates an extensive network of truck dealership centers throughout the country representing Kenworth, Mack, Capacity, and Fontaine Trailers. These full service centers provide new and used vehicle sales, aftermarket replacement parts, mechanical and body shop repair services, dedicated fleet maintenance services, leasing and rental, and financing.

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### Promotions

**Eric Engleking to Regional Vice President of the company's Northern Indiana area. Dan Foreman to Area Manager of the company's Cal Region, located in Gary, Ind.**

Eric has over 22 years of experience in the construction materials and heavy/highway industry. He began his career with Rieth-Riley in 2003 as an aggregate plant superintendent at the company's Mooresville, Ind. facility. He was promoted to asphalt plant operations manager for the Indianapolis area in 2007. In 2009 he became a project superintendent in the Indianapolis area, and he was promoted to general superintendent of asphalt operations in 2010. Prior to his most recent promotion, he was the area manager of Rieth-Riley's Cal Region in Gary, Ind.

Dan began his career with Rieth-Riley in 2004 as an estimator/project manager in the Cal region area. He was promoted to Cal region sales manager in 2011 and has served in that capacity until his current promotion. He earned his bachelor's degree in construction engineering and management from Purdue University. 🏠



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# MITA Scholarship Fund:

## Donors To Date

**T**he MITA Scholarship Fund was established in 2016 as a financial resource for applicants looking to attend community college, a 4-year university or a trade/technical school as they pursue a career in the heavy/highway construction industry.

MITA has hosted several fundraising events to benefit the scholarship fund, including the new MITA Sports Night, the Central Michigan Golf Outing, and the Wild Game Dinner. Over the last two years, well over 400 members have donated to the MITA Scholarship Fund through their participation at these events.

Since its creation in 2016, the

following member companies have made direct donations to the scholarship fund, sometimes in honor of an induction or in memory of an industry individual:

### 2016

**C. A. Hull Co., Inc.** – \$5,000.00

**Lowe Construction Co.** – \$500.00

**Doan Companies** – \$2,000.00 *(In honor of Don Anderson's Induction into the Michigan Construction Hall of Fame.)*

### 2017

**C. A. Hull Co., Inc.** – \$5,000.00

**Give 'Em A Brake Safety** – \$200.00  
*(In memory of Kevin Folleth.)*

**Give 'Em A Brake Safety** – \$200.00  
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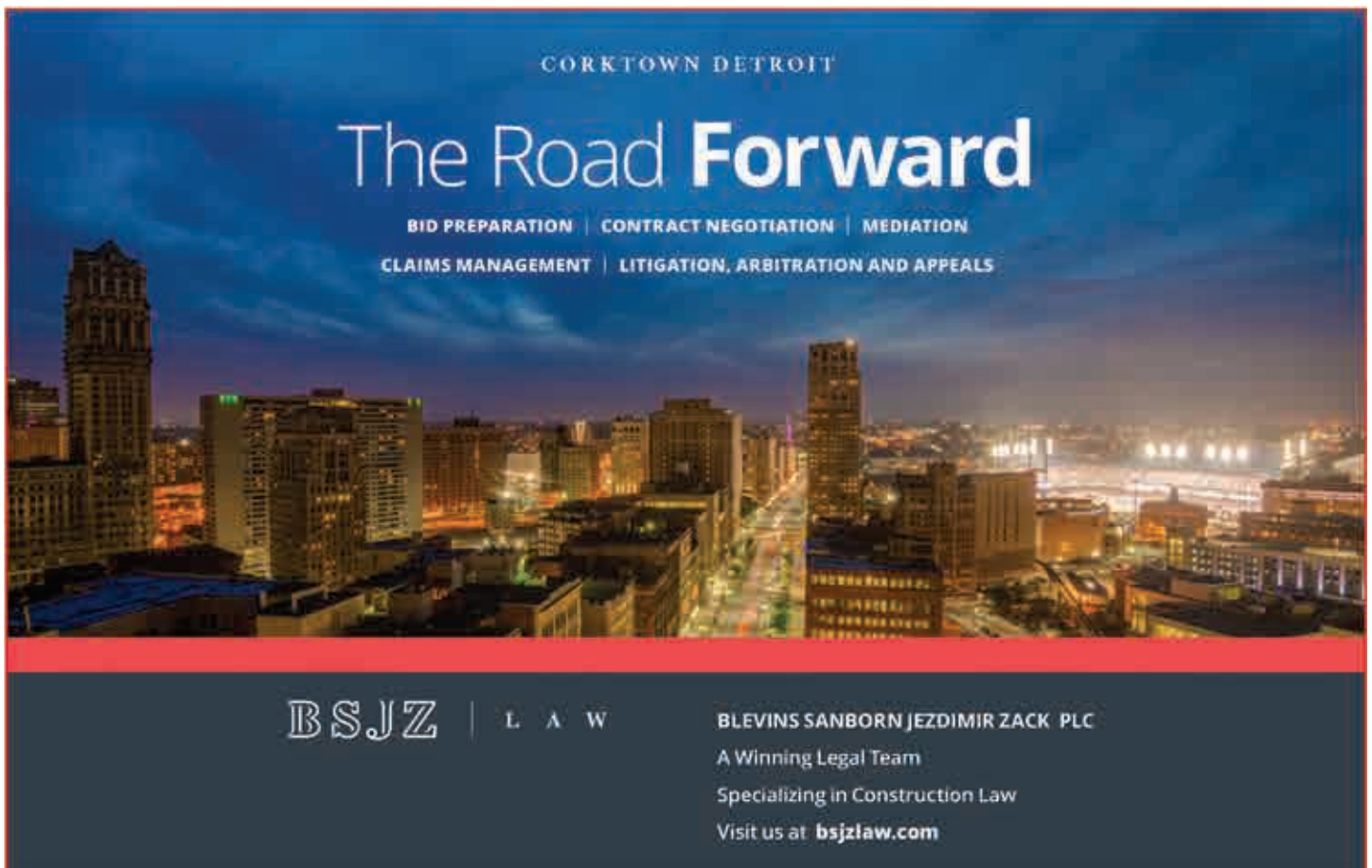
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# Contractors and Tax Reform

By Lonnie Maxwell-Cook, Dan Fiebelkorn — Plante Moran

**T**he Tax Cuts and Jobs Act (TCJA), passed just a few days before the close of 2017, is a significant piece of tax legislation and affects nearly all contractors — no matter your size, specialty, market, or corporate structure. Most provisions apply to tax years ending after Dec. 31, 2017. Of note, many of the tax provisions related to individuals expire on Dec. 31, 2025, while most corporate tax provisions are permanent.

As with any tax change, what

may seem simple on the surface tends to be much more complex as you get into the details. This complexity, while frustrating at times, can also provide a lot of opportunities for planning for construction companies.

**Here is a summary of the key areas that could impact contractors:**

## 1. Depreciation

Significant changes are coming to depreciation rules, including an increase in bonus depreciation to 100 percent for qualified assets

acquired after Sept. 27, 2017, through 2022, after which the bonus percentage decreases by 20 percent per year through 2026, until it reaches zero. Generally speaking, assets with a recovery period of fewer than 20 years will be subject to 100 percent bonus depreciation under the new law. See table on Section 179 expensing and bonus depreciation. Of special note is the fact that used equipment is now eligible for bonus depreciation, which was previously not the case.

### Section 179 expensing

Limitation increased to \$1 million of the cost of qualifying property placed in service beginning in 2018;  
Phase-out threshold increased to \$2.5 million

### Bonus depreciation

Acquired	Placed in service	Bonus depreciation %
Before 9/28/2017	9/28/2017 to 12/31/2017	50%
Before 9/28/2017	2018	40%
Before 9/28/2017	2019	30%
After 9/27/2017*	9/28/2017 to 12/31/2022	100%
After 9/27/2017*	2023	80%
After 9/27/2017*	2024	60%
After 9/27/2017*	2025	40%
After 9/27/2017*	2026	20%

\*Qualified property includes used property as well as new property

Certain exterior real estate improvements now eligible for Section 179 expensing include roofs, HVAC systems, fire protection and alarm systems, and security systems.



For certain real estate businesses that elect out of interest expense limitations (see chart on page 50), they will be required to use ADS depreciation, and do not get any bonus depreciation. ADS requires 40, 30, and 20-year depreciable lives as opposed to 39, 27.5, and 15 for nonresidential real property, residential rental property, and qualified improvement property, respectively. There are key planning opportunities to be considered to make sure maximum deductions can be enjoyed.

## 2. Like-kind exchanges

The major change to like-kind exchanges is the complete repeal of personal property exchanges. The code section now refers exclusively

to real estate assets, “Exchange of real property held for productive use or investment.” Personal property assets that can no longer be exchanged include intangibles, such as broadband spectrums, fast food restaurant franchise licenses and patents, vehicles, machinery and equipment, artwork, and collectibles.

## 3. Entity tax changes

Since corporate tax rates will decrease substantially while pass-through business tax rates will decrease by a lesser amount, C corporations may look more attractive than before — on the surface. Many other considerations that go into decisions about entity choice, however, will not change,

and in many cases, a pass-through structure may still be more advantageous.

### a. Pass-through entities

The tax burden on owners, partners, and shareholders of S corporations, LLCs and partnerships — who pay their share of the business’ taxes through their individual tax returns — will be lowered by a 20 percent deduction. The 20 percent deduction is prohibited for anyone in a professional service business — unless their taxable income is less than a certain threshold.

If the owner or partner in a pass-through also draws a salary from the business, those wages are subject to ordinary income

Continued on page 50



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Continued from page 49

tax rates. To prevent people from recharacterizing their wage income as business profits to get the benefit of the pass-through deduction, the tax law places limits on how much income would qualify for the deduction, as follows:

- W-2 wage limitation – The deduction cannot exceed the greater of:
  - o 50 percent of the amount of W-2 wages paid to employees by the business.
  - o 25 percent of such W-2 wages, plus 2.5 percent of the original acquisition cost of depreciable property.
- Both limitations phase-in for taxable income between \$157,500–\$207,500 for a single return and \$315,000–\$415,000 for a joint return.

Even with these limitations, there are plenty of planning opportunities to allow income to be taxed at more favorable rates.

#### b. Corporations

The new law reduces the corporate rate to 21 percent from 35 percent, for tax years beginning after Dec. 31, 2017. The bill also repeals the alternative minimum tax on corporations. Fiscal-year corporations will use a prorated rate based on the number of days in the 34 percent and 21 percent tax years, respectively. While this lower rate may seem to be a driver for an entity change, corporations are still subject to double taxation, as well as state income taxes, while many pass-through entities are not subject to state taxation at the entity level. A careful analysis should be performed before changing the entity structure.

#### 4. Business interest expense — A mathematical obstacle course!

Under the TCJA, the deduction for business interest expense is limited to the sum of business interest income plus 30 percent of the “adjusted taxable income” beginning in 2018. Adjusted taxable income is defined roughly as a tax-basis EBIDA for the 2018 through 2021 tax years and tax-basis EBIT beginning in 2022 (meaning depreciation and amortization will no longer be added back in later years).

The limitation applies to both C corporations and pass-through entities. There will be exceptions for certain small businesses including real estate development and construction entities, such as those with less than \$25 million in average annual gross receipts for

The table below summarizes some of the intricacies of the business interest expense analysis.

General limitation on business interest expense deduction	Deduction limited to: (1) 30 percent of adjusted taxable income, <u>plus</u> (2) Business interest income, <u>plus</u> (3) Motor vehicle floor plan financing interest
What is adjusted taxable income?	<ul style="list-style-type: none"> <li>• Tax-basis earnings before interest, depreciation, and amortization (i.e., EBIDA) for the 2018 – 2021 tax years;</li> <li>• After 2021, it is equal to tax-basis EBI</li> <li>• Net operating losses are always added back</li> </ul>
Exceptions	<ul style="list-style-type: none"> <li>• Businesses with &lt;\$25 million of average gross receipts for the three prior years (aggregation rules apply)</li> <li>• Certain public utilities and electing farming businesses</li> <li>• Real estate development, construction, rental, management, or brokerage businesses that elect out</li> </ul>
Carryforward period	Unlimited
Application to partnerships and S corporations	<ul style="list-style-type: none"> <li>• Limitation applied at entity level and results are flowed-through to the owners;</li> <li>• Excess limitation of a pass-through entity may increase owners limitation for interest directly incurred by the owner</li> <li>• Carryforward applied at owner level but can only be offset by excess limitation from that pass-through entity in future years</li> <li>• Upon sale of partnership interest any unused excess interest increases outside basis of partnership interest (special rule does not apply to S corporations)</li> </ul>
Treatment of related-party debt	No special rules



the prior three years.

**CAUTION:** There is a trade off to be consider for real estate entities: Real estate entities can “opt out” of the business interest expense limitations, *but* they will have to forego the opportunity to take bonus depreciation *and* extend the useful life of their assets (slowing down depreciation expense). Careful computations will need to be performed to determine which approach is best — both today and looking forward to future years.

## 5. Small taxpayer method changes — Method of accounting

- Taxpayers with less than \$25 million in average annual gross receipts over the prior three years can utilize the cash method of accounting.
- Also, taxpayers under the \$25 million threshold above are exempted from long-term contract accounting, inventory accounting, and UNICAP/Section 263A.

## 6. Meals and entertainment

The tax law disallows the deduction of all entertainment expenses, which are currently allowed up to 50 percent for business-related entertainment. This also includes membership dues with respect to any club organized for business, pleasure, recreation, or social purposes. Meals provided to employees in facilities qualifying for de minimis fringe benefit treatment are now subject to a 50 percent limit as are meals associated with travel.

**This will require contractors to look at the money they spend on things like sporting event tickets and customer entertainment to verify (1) future deductibility and (2) if the cost is providing the business benefit.**

## 7. Domestic production activities deduction

This has been eliminated for tax years ending after Dec. 31, 2017 for passthrough entities and Dec. 31, 2018 for C Corporations.

## 8. Net operating losses (NOLs)

While no one wants to have large losses, they do happen. Key changes under the new tax law will limit the ability to carryforward and use NOLs generated after Dec. 31, 2017, to 80 percent of taxable income. Therefore, the years of having large losses and not having to pay taxes for many years later are over — 20 percent of your income will still be taxed — at the rate applicable to the entity or individual.

## Individuals

No tax discussion would be complete without commentary on the impact to individual taxpayers.

The individual tax brackets have been widened, and the top rate has been reduced from 39.6 to 37 percent. The “marriage penalty” was substantially reduced, but not eliminated in the 35 percent and 37 percent brackets. Like prior law, the TCJA includes phase-outs and catch-up provisions that would result in significantly higher

Continued on page 52

## New Tax Brackets

Prior Law – 2018			TCJA – 2018		
Rate	Single	Joint Return	Rate	Single	Joint Return
10%	0 – 9,525	0 – 19,050	10%	0 – 9,525	0 – 19,050
15%	9,526– 38,700	19,051-77,400	12%	9,526 – 38,700	19,051 – 77,400
25%	38,701-93,700	77,401-156,150	22%	38,701– 82,500	77,401 – 165,000
28%	93,700-195,450	156,151-237,950	24%	82,501 – 157,500	165,001 – 315,000
33%	195,451-424,950	237,951-424,950	32%	157,501 – 200,000	315,001 – 400,000
35%	424,951-426,700	424,951-480,050	35%	200,001 – 500,000	400,001 – 600,000
39.6%	Over 426,700	Over 480,050	37%	Over 500,000	Over 600,000

Continued from page 51

effective tax rates at certain levels of income. The new tax brackets are shown on page 51:

**A summary of the key other changes are as follows:**

- Eliminated personal exemptions
- Increased standard deduction from \$6,500 to \$12,000 for a single return, \$13,000 to \$24,000 for joint return
- \$10,000 limitation on state and local tax deductions. This is the same for single and joint returns. This limit includes the combined real estate and state and local personal income or sales taxes paid.
- Mortgage interest deduction limitation changed from \$1 million of mortgage debt to \$750,000 for new debt incurred after Dec. 15, 2017
- Repeal of home equity interest deduction
- Elimination of miscellaneous itemized deductions
- Elimination of itemized deduction phase-out
- Increase in child tax credit from \$1,000 to \$2,000 and increase in phase-out thresholds to \$200,000 and \$400,000 for single and joint returns
- Alternative minimum tax (AMT) has been retained for individuals — but the exemption phase-out has been increased so that many taxpayers will now be able to claim an exemption that they could not under prior law
- **Key item for business owners:** Net business losses of individuals are only able to offset up to \$500,000 of nonbusiness income (\$250,000 for single filers).

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SOURCE: Ponemon Institute's 2016  
Cost of Cyber Crime Study: United States.



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Excess is treated as a net operating loss carry-forward, with no expiration

- Michigan – Keeping the personal exemption
- Michigan – 529 plans can be used in a new way to cover

the cost of sending a child to a public, private, or religious elementary

While the new law has been signed as is effective, there are many corrections and clarifications expected over the coming months. Companies should work with the

rules, as currently written, and consult with their advisors on the best way to take advantage of opportunities that exist and understand what the new tax law means to your organization and personal tax picture.

#### About the authors:

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Lonnie Maxwell-Cook, has over 18 years of experience in public accounting and provides audit and tax services to the construction industry, and over 9 years of experience with defined benefit, defined contribution, health and welfare, and multi-employer “Taft-Hartley” audit, tax, and business advisor engagements. He can be reached by calling 810-766-6091 or email him at [lonnie.maxwell-cook@plantemoran.com](mailto:lonnie.maxwell-cook@plantemoran.com).

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Dan Fiebelkorn, brings 12 years of experience providing accounting, tax, and consulting for a variety of clients, including: construction, real estate partnerships (including both property and fund level entities), for profit healthcare entities, and wealth management. He can be reached by calling 248-375-7378 or email him at [dan.fiebelkorn@plantemoran.com](mailto:dan.fiebelkorn@plantemoran.com). 🏠



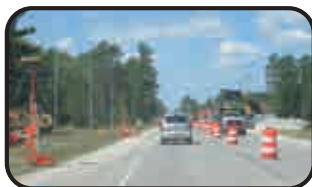
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# Leveraging Innovation for a Tax Break

By Steve Mihalik, CPA – Shareholder Doeren Mayhew



Steve Mihalik

**T**he theme of the recent MITA Annual Conference “How to Survive” was right on target. Even though the broader economy has rebounded, markets are soaring and the demand for infrastructure is great, none of these separately or collectively have managed to make the climate for MITA members any less competitive. Michigan contractors know well that the market here is hamstrung by limited funding and many firms struggle for survival as they vigorously compete for too few project offerings. In this environment, the low bidder is often the most visionary bidder being

the one who has read between the lines to innovate a new process or methodology the competition may have missed. The business with that innovation is awarded the contract to perform the project and the chance (and risk) to test the innovation.

Though this sounds like a challenging environment, it also sounds like the type of environment where research and development (R&D) activities (as defined by the Internal Revenue Code) are taking place every day. These activities can often translate into serious tax savings. What? You thought R&D

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was reserved for scientists dressed in white lab coats and armed with beakers and test tubes. Well, that's what most people think. But a few ingenious construction firms have learned they qualify too. In fact, far more businesses qualify than many owners, or even CPAs, realize.

### Research and Development Credit at a Glance

In December 2015, Congress permanently extended several prominent tax provisions. One of the most significant credits made permanent was the R&D tax credit, which encourages U.S. businesses, including construction firms, to increase research and experimentation.

Not just a tax deduction, the R&D tax credit is a dollar-for-dollar credit against taxes owed or paid.

That, coupled with a three-year look-back period, can produce a significant credit immediately and lay the ground work for annual opportunities moving forward.

### Qualifying Research Activities

Much of a construction firm's daily work could meet the R&D tax credit standards. Here is just a sample of qualifying research activities eligible for the R&D tax credit:

- Developing innovative construction methods that accelerate or improve the construction process
- Creating unique designs for bridges and roadways
- Applying new construction or innovation techniques in untested environments

- Testing new concepts/sourcing new materials
- Building designs to support one-of-a-kind structures
- Designing and developing unusual energy-efficient buildings and/or features

### Qualifying Research Expenses

The credit is based on qualified research expenses. Qualifying research expenses include direct, indirect and supervision salaries and wages. Cost of supplies and a percentage of subcontracted services also qualify. All of these are quantified during a process known as an R&D study. The study documents the specific R&D

Continued on page 58



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Continued from page 57

activities performed during the tax year and establishes the basis for the credit claimed.

### Do You Qualify?

If what you have read so far encourages you, please consider the four-part test below, established by Internal Revenue Code Section 41. If you can answer "yes" to each of the four questions, your construction firm is a prime candidate for an R&D study and a tax break.

1. Does your work involve a new or improved product or process? (New means "new to you," not new to the world)
2. Is your work technological in nature? (Does it involve math,

science or engineering?)

3. Was there technical uncertainty encountered for a given product design or process development?
4. Does the work call for a process of experimentation to resolve technical uncertainty?

### Get R&D Credit Expertise Guaranteed to Work for You

If you are the innovative, low bidder described at the onset of this article, you are probably performing R&D activities already. If you've been the runner-up in the bid process, then the R&D tax credit may be the cost-saving advantage you haven't considered. Either way, if the concepts and activities

described in this article are taking place at your firm, you could be leaving money on the table. Please reach out to a trained R&D advisor, like those at Doeren Mayhew, who can help you evaluate your firm's eligibility and tentatively quantify the credit for you. Go ahead, continue down that path of creativity and may it lead you to a few more low bids ... as well as some unexpected R&D tax credit dollars in your pocket.

**About the author:** Stephen Mihalik, CPA, CCA, CCP, is a shareholder at Doeren Mayhew with more than 25 years of public accounting experience. He can be reached by calling 248-244-3239, or email him at [mihalik@doeren.com](mailto:mihalik@doeren.com). 📞

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## CALENDAR OF EVENTS

Event dates are subject to change. For the most up-to-date information, and to register, please visit [www.thinkmita.org](http://www.thinkmita.org).

### April 17

MITA Board Meeting  
MITA Office  
Okemos  
1 p.m.

### September 18

MITA Board Meeting  
Country Club of Lansing  
Lansing  
9 a.m.

### December 14

MITA Board Meeting  
Country Club of Lansing  
Lansing  
9 a.m.

### May 22–24

Washington Fly-In  
Washington, D.C.

### September 27

MITA Wild Game Dinner  
Palazzo Grande  
Shelby Township  
6 p.m.

### December 14

MITA Central Holiday Party  
Country Club of Lansing  
Lansing  
11:30 a.m.

### June 6

MITA Western Golf Outing  
Boulder Creek  
Grand Rapids

### December 11

MITA Western Holiday Party  
The Waldron Public House  
Grand Rapids  
11:30 a.m.

### December 20

MITA Metro Holiday Party  
Somerset Inn  
Troy  
11:30 a.m.

### July 11

MITA Metro Golf Outing  
Twin Lakes Golf Course  
Oakland

### July 26

MITA Board Meeting  
Crystal Mountain  
9 a.m.

### July 26–29

MITA Summer Conference  
Crystal Mountain  
Thompsonville

### August 16

MITA Central Golf Outing  
Eagle Eye Golf Club  
East Lansing

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## ARTBA Analyzes American Bridges

In Michigan, 10.5 percent of bridges are structurally deficient

**A**ccording to an analysis of the U.S. Department of Transportation's recently released 2017 National Bridge Inventory database, 54,259 of the nation's bridges are rated structurally deficient. If placed end-to-end, they would stretch 1,216 miles, or nearly the distance between Miami and New York City.

In Michigan, of its 11,180 bridges, 1,175, or 10.5 percent, are classified as structurally deficient. This means one of the key elements is in poor or worse condition.

The ARTBA analysis also showed the following about bridges in Michigan:

- 63 structurally deficient bridges in the state are on the Interstate Highway System.
- 1,086 bridges are posted for load, which may restrict the size and weight of vehicles crossing the structure.
- Over the last five years, bridge investment has accounted for 22.4 percent of highway and bridge contract awards in the state, compared to an average of 28.9 percent nationwide.
- Over the last 10 years, 952 new bridges have been constructed in the state; 548 have undergone major reconstruction.
- The state has identified needed repairs on 1,737 bridges, which the state estimates will cost \$9.2 billion.

ARTBA also found that across the nation, there is the equivalent of one structurally deficient rated bridge, on average, for every 27 miles of the our major highway network. They also found that the pace of improving the nation's inventory of structurally deficient bridges slowed this past year. It's down only two-tenths of a percent from the number reported in the government's 2016 data. At the current pace of repair or replacement, it would take 37 years to remedy all of them, said Dr. Alison Premo Black, chief economist for ARTBA, who conducted the analysis.

To help ensure public safety, bridge decks and support structures are regularly inspected for deterioration and remedial action. They are rated on a scale of zero to nine – with nine meaning the bridge is in excellent condition. A bridge is classified as structurally deficient and in need of the repair if the rating on a key structural element is four or below.

State and congressional district specific information from the analysis, including rankings and the locations of the 250 most heavily traveled structurally deficient bridges in the nation and top 25 most heavily traveled in each state is available at [www.artbabridgereport.org](http://www.artbabridgereport.org).

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## Bridge Inventory

Type of Bridge <sup>4</sup>	All Bridges			Structurally Deficient Bridges		
	Total Number	Area (sq. meters)	Daily Crossings	Total Number	Area (sq. meters)	Daily Crossings
<b>Rural Bridges</b>						
Interstate	401	365,719	7,908,816	12	6,797	247,014
Other principal arterial	637	410,305	5,642,667	22	8,419	114,182
Minor arterial	610	292,575	3,143,955	39	19,436	165,666
Major collector	2,089	671,731	4,420,563	279	61,602	537,350
Minor collector	544	131,154	1,099,448	64	10,347	33,121
Local	3,162	544,269	1,556,108	489	51,035	127,827
<b>Urban Bridges</b>						
Interstate	829	1,391,264	29,855,289	51	198,430	1,805,107
Freeway/expressway	319	334,778	8,367,754	10	11,042	308,278
Other principal arterial	712	875,460	15,648,018	48	104,552	1,004,606
Minor arterial	811	739,387	9,717,303	73	40,843	900,386
Collector	475	287,454	3,417,785	34	18,910	156,111
Local	591	324,510	2,949,852	54	20,215	194,425
<b>Total</b>	<b>11,180</b>	<b>6,368,612</b>	<b>93,727,558</b>	<b>1,175</b>	<b>551,633</b>	<b>5,594,073</b>

## Proposed Bridge Work

Type of Work	Number	Cost (millions)	Daily Crossings	Area (sq. meters)
Bridge replacement	678	\$5,755.1	1,985,960	141,019
Widening & rehabilitation	76	\$34.5	1,306,239	43,688
Rehabilitation	169	\$1,844.1	691,490	78,166
Deck rehabilitation/replacement	774	\$1,644.3	9,712,315	750,527
Other work	39	\$0.3	3,935	3,396

## Top Most Traveled Structurally Deficient Bridges in Michigan

County	Year Built	Daily Crossings	Type of Bridge	Location
Wayne	1954	146,000	Urban minor arterial	Second Blvd over I-94
Wayne	1963	114,656	Urban freeway/expressway	M-39 over Rouge River
Wayne	1967	100,492	Urban Interstate	I-75 over Rouge R, Dearborn St & RR
Wayne	1967	100,492	Urban Interstate	I-75 over Fort St
Kalamazoo	1956	69,260	Urban Interstate	I-94 over Portage Road
Wayne	1969	68,056	Urban other principal arterial	M-102 8 mile Rd over I-75
Oakland	1964	65,985	Urban Interstate	I-75 SB over M-150 (Rochester Rd.)
Wayne	1962	65,737	Urban Interstate	I-94 WB over Ecorse Rd
Jackson	1949	64,800	Urban Interstate	I-94 over Conrail & Grand River
Wayne	1967	63,820	Urban other principal arterial	US-24 Telegraph Rd over Rouge River

Sources: Bridge data is from the 2017 National Bridge Inventory ASCII files, released by the Federal Highway Administration in January 2018.

Note that specific conditions on bridges may have changed as a result of recent work.



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