

Encouraging all woodworkers in self-expression, craftsmanship and knowledge

Colorado Woodworkers Guild February 2019



President's Message

Colorado Sales Tax laws have changed since December 2018, however there is an extension to May 2019. If you are selling your work you might want to review this information. I received the information from Richard Bosler a member of the Colorado CNC User group.

- 1. Colorado Code Regs 39-26-105 (40 (A)xii) effective Dec 1,2018, grace period May 31, 2019 requires retailers to change their system to collect sales tax based on point of sale.
- 2. This change occurred as the result of the US Supreme Court decision on the case of South Dakota vs Wayfair. There are currently 33 states that have changed their sales tax laws.
- 3. Instate retailers and Out-of-state retailers are required to collect and remit Colorado sales tax rates based on the jurisdiction tax rate at the **point of delivery** (i.e. the customer's address) for taxable goods delivered to a Colorado address outside the retailer's jurisdiction the sales tax rate.
- 4. If your point of delivery is your business location, there is no change in the sales tax reporting. If your point of delivery is your customer's address, the sales tax is calculated and remitted based on the customer's address. The state has approved five Hold Harmless Tax Rate Services to help retailers apply the correct sales tax based on the customer's address.

Here are websites to learn about this change:

- 1. TAX FOUNDATION: Supreme Court Decides Wayfair Online Sales Tax Case (S Dakota vs Wayfair)
- https://taxfoundation.org
- 2. Colorado Department of Revenue 'Information for in-state retailers'
- https://www.colorado.gov/pacific/tax/information-state-retailers
- 3. Colorado Department of Revenue **'Sales tax changes grace period and key facts'** <u>https://www.colorado.gov/pacifictax/sales-tax-changes-grace-period-and-key-facts</u>
 - 4. Colorado Department of Revenue **'Local Sales/Use Tax by address Hold Harmless" Tax** Rate Services

https://www.colorado.gov/pacific/tax/local-sales-use-tax-by-address

5. Sales Tax Support.com **'States Follow South Dakota: A By-State Guide on Economic Nexus**' (November 26, 1018) <u>https://www.salestaxsupport.com/blogs/</u>issues/internet-tax-ecommerce/states-follow-southdakota-a-by-state-guide-on-economics-nexus/

6. PDF Document: Colorado Sales/Use Tax Rates (06/19/18 Colorado Department of Revenue)

Page 1 Index: RMS sales tax, **State Sales Tax**, Exemptions, RTD sales tax, FD sales/use tax, CD sales tax

Page 2 Index: LID sales tax, MTS sales tax, RTA sales tax, MHA sales tax

Page 3 Index: PSI sales tax, MDT sales tax, HSD sales tax, LMD sales tax, CLD sales tax

Page 4 Index: CLD sales tax continued, State-Collected City Sales Taxes

Page 5 Index: State-collected City Sales Taxes continued

Page 6 Index: State-collected City Sales Taxes continued

Page 7 Index: State-collected County Sales Tax

Page 8-10 Index: Home Rule Cities for Which the State Does Not Collect Local Sales Tax

Dale Bowlin President

Upcoming Meetings, Classes, and Events

Mile High Tree Care will share some wisdom with us at the meeting this month.

Stan will teach a plane restoration class. Bring your check book, cash or PayPay account to sign up for this class at the meeting. It will be a \$50.00 class fee and limited space. The class will be held on Saturday March 1, 2019.

Ramey Homestead Black Walnut Woodworking Event

Recently some of you may have received an email from Boulder County about a woodworking opportunity with free walnut and an exhibition, for those that didn't the following is from the website with the address below.

I wanted to point out that the application submission for the wood is this month so act fast, but also recognize that the wood appears to be green and the pick-up times are limited. One of our members has already suggested that they have some of the material milled into slabs to make it workable for the broader woodworking community.

An exhibit will be held in October of 2020 to display and sell wood sculptures, functional and folk art, turned bowls and vases, and furniture created from wood from the Ramey Homestead's large black walnut tree.

Woodworkers of varying levels of skill and talent are invited to request wood to use for the exhibit. This is a chance to work with unique wood and to have your woodworking creation displayed in the exhibit.

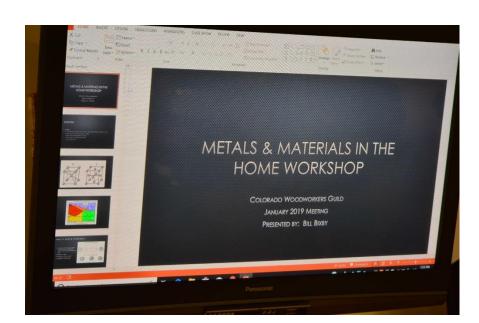
By accepting the black walnut wood from the Ramey Homestead, you agree to submit an entry for consideration by March 3, 2020. The wood is free and there is no cost to submit work for consideration.

Requirements

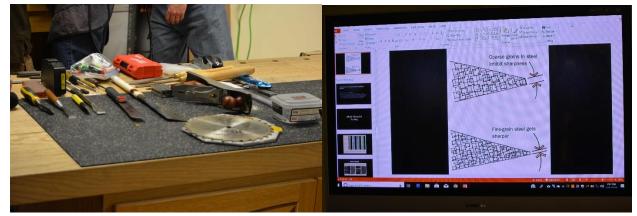
- Be a Colorado resident.
- Submit an application for wood by Feb. 27, 2019.
- Pick up the requested wood on either Thursday, March 14 between 8 a.m.-noon or Tuesday, April 2 between 1-5 p.m. at the Ramey Homestead located west of Longmont.
- Photos of completed works to be considered for exhibit must be submitted by March 3, 2020.
- Selected works will be exhibited and marketed for sale at The Great Frame Up Longmont from Oct. 9 through Nov. 6, 2020.

https://www.bouldercounty.org/open-space/activities/woodworking-exhibit/

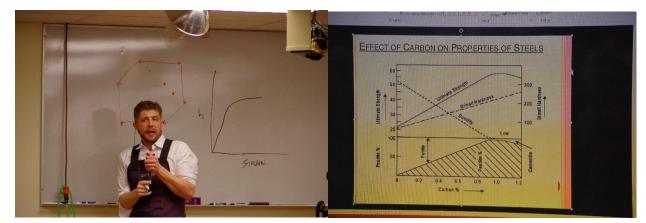
Kevin Loyd Shows & Exhibits



Presentations



Tools subject to Metallurgy & Stress stain diagram.



Effects of carbon on teel properties.



Steel Designations & Heat-treating mild steel.



Heating with a torch & More heating.



Reaching temperature & Quenching.

Thanks to Bill for a very detailed and scientific presentation. We will try and get his notes on the web site for your review.

About Wood

Since 2015, this column has primarily focused on woods of North America (and mostly, but not exclusively, hardwoods). Since the first column, only five "exotic woods" have been covered. For 2019, the column will only cover exotic woods, especially those from Central and South America, Africa, and Southeast Asia/Oceania. The five woods previously covered (not counting Amboyna last month) were Brazilwood, Gabon Ebony, Goncalo Alves, Koa, and Wenge.

In this month, February 2019, we consider **Olive**. In most of the world, **Olive** (in this article, we consider Olea European) is also known as olive, Olivier, and olbaum. **Olive** is from the Oleaceae, the olive family (also related to the Ash and Lilac). There are 6 subspecies of the European olive growing in regions with a Mediterranean-like climate, including Italy, northern Africa, portions of the middle east, California, and regions in South America.

Recall that in previous columns, we have defined the Modulus of Rupture (MOR), the Modulus of Elasticity (MOE), Crush Strength, and Janka Hardness. We will continue to use those terms. Most of the other terms are generally well understood and will not be defined further. If you have questions about other terms or questions about a specific wood, contact wood@coloradowoodworkersguild.org.



Here is a summary of the characteristics of Olive:

Distribution: Regions with Mediterranean-like climates, especially Italy, north Africa, middle east, California and areas in

South America

Tree size: 25-50 ft (8-15 m) tall; 3-5 ft (1.0-1.5 m) trunk diameter

Average Dried Weight: 62 lbs/ft3 (990 kg/m3)

Specific Gravity: (Basic, 12% MC): .72, .99

Modulus of Rupture (MOR): 22,530 lb_f/in² (155.4 MPa)

Modulus of Elasticity (MOE): 2,577,000 lb_f/in² (17.77 GPa)

Crush Strength: 11,180 lb_f/in² (77.1 MPa)

Janka Hardness: 2,700 lb_f (12,010 N)

Shrinkage: Radial, 5.4%; Tangential, 8.8%; Volumetric, 14.4%; T/R Ratio, 1.6

Appearance: heartwood from cream to yellowish brown with darker brown or black streaks; sapwood is gold or

creamy yellow and often striped

Grain/Texture: close grain that can be shallowly interlocked; tangential surfaces slightly figured; fine

uniform texture with moderate natural luster

Stability: prone to check and will warp; shrinkage can be 20% green to oven dry; can have high movement in service

Relative strength: hard, heavy, and strong; resists abrasion

Decay Resistance: moderately durable; little natural resistance to termites; somewhat resistant to fungi;

resistant to impregnation

Workability: difficult to cut, but workable with sharp tools; material should be thoroughly seasoned; turns,

glues and finishes well

Odor: fruity scent to no noticeable odor

Toxicity: reported as a sensitizer, but reactions are uncommon

Potency: low to moderate

Toxicity Source: wood dust

Reaction: eye and skin irritation

Sustainability: not listed in the CITES Appendices or on the IUCN Red List of Threatened Species

Uses: high-end furniture, veneer, turned objects, and small specialty wood items like spoons; makes

excellent, but very expensive flooring; concealed furniture parts

Typical Cost: because it is grown for its fruit, large pieces of lumber are rarely available; prices are high; there

is an east African species (not Russian Olive) that grows taller and can supply larger lumber

Comments: commercially important for its fruit and the oil from the fruit; trees can grow hundreds of years

and can be large (but not tall) and gnarly; not related to the Russian Olive

Sources: Woodworkers Source; The Wood Database; American Hardwoods Information Center; Flynn, James H. and

Charles D. Holder, Editors. *A Guide to Useful Woods of the World, Second Edition*. Forest Products Society, Madison,

Wisconsin, 2001.

If you have questions about a specific wood, don't hesitate to send a note to wood@coloradowoodworkersguild.org.

Lindy Baer

Sponsor's Corner Frank Paxton Lumber Wood of the Month

The featured Wood of the Month for February 2019 from Frank Paxton Lumber are: S3S White Ash planed to 13/16" in random widths and lengths. S#S Select or better Natural Birch planed to 13/16" in random widths and lengths S#S 9/16" Knotty Alder in random widths and lengths, sold by the square foot. As always, call 303-399-6047 for pricing.

Show & Tell January 2019

Our January meeting had a great turnout with a combination of visitors, new members, and returning members. With such a large turnout there were only three submissions to the Show & Tell. For the benefit of the new members and visitors the Show & Tell is open to submissions from everyone so don't hesitate to bring in your work. By sharing what you've been working on it shows others what you are working on and it can inspire others. It also helps other see the great resource of knowledge the guild has within its membership.

First off was Jay Stephens with an offcut of ambrosia maple. Jay had made a countertop for a customer out of this wormy stained maple and had some extra material from the project. The size lent itself to a small shelf and so he did some decorative filling of the holes and finished with Tung oil.



Next up was Mike Seymour with his steady-handed scroll saw work. The train he made from pine while the bathroom caddy was made from thin Baltic birch plywood. Having watched Mike work, he is definitely a well-practiced hand at the scroll saw.



The winner of the night was Theo Crandall with his 30-piece wooden puzzle ball. The project came out of Wood magazine and to start Theo had to make the jig prior to making all the pieces. The puzzle consists of 30 identical pieces and am assured that it can be undone and reassembled. Well done Theo!



Thank you to everyone that brought in their work to share with the rest of the group. Remember that each month the show and tell is one of the staples of the meeting so please continue to bring your pieces and tell the rest of us what you've been doing.

Kevin Loyd Shows & Exhibits

Shows & Exhibits

Gathering of the Guilds – 2019

This year's Gathering of the Guilds will be held at a new location from prior years and new weekend. Instead of being at the Boettcher Mansion on Lookout Mountain the last weekend of April this year it will be at the American Mountaineering Center in Golden. The event will be on Sunday April 14th and runs from 10:00 to 4:00.

The event hosts a wide variety of participants, which like our group is made up of people deeply interested in their craft. In the past they have included bookbinders, printers, various metal workers, potters, calligraphers, weavers, leatherworkers, distillers and more.

The Guild is going to have a table at the Gathering again this year. I will be attending/volunteering the full day of the Gathering but would appreciate the company. If you want to volunteer to help cover the day please let me know. Also, we could use some pieces to display that are either Craftsman, Greene and Greene, or other styles contemporary to these. While this is an event put on by the Arts and Crafts Society the pieces do not need to strictly be in the Arts and Crafts style. If you want to and are willing to display your work, please contact me directly and thank you.

Kevin Loyd Shows & Exhibits

Membership Your \$30.00 dues are due.

CWG Sponsors

Austin Hardwoods of Denver, Inc. 975 W. Mississippi, Denver, CO 80223 Phone: 303-733-1292 Website: <u>www.austinhardwoods.com</u>

Bear Woods Company 6099 228 Street, Langley, BC V2Y 2L3 Canada Phone: 800 565-5066 Fax: 888 599-1118 Website: <u>www.bearwood.com</u>

B & B Rare Woods 871 Brickyard Circle, Unit C4, Golden, CO 80403 Phone: 303-986-2585 Website: <u>www.wood-veneers.com</u>

Bridge City Tool Works

Harvey Industries International DBA Harvey Industries, 10830 Ada Ave, Montclair, CA. 91763 Phone: (800) 253-3332

Website: https://www.bridgecitytools.com/default/

Questions or comments to <u>sales@bridgecitytools.com</u>. Please allow up to 2-4 business days for email and phone call responses.

Two orders per year (to be determined) and must be shipped to one address. 10% discount, when ordered directly from Bridge City Tool Works. Discount does not apply when ordered through dealers

Charlie's 2nd Hand Store, Inc. 2227 Larimer Street Denver, CO 80205 Phone: 303-295-1781

Website: www.usedtoolsplus.com

Denver Woodworking Company 2062 S. Bannock Street, Denver, CO 80223 Phone: 303-733-3130 Website: <u>www.denverwoodworking.com</u>

Mile High Tree Care, Inc. 6010 W. 56th Avenue, Arvada, CO 80002 Phone: 303-292-9393 Website: <u>www.milehightreecare.com</u>

Frank Paxton Lumber Company 4837 Jackson Street, Denver, CO 80216 Phone: 303-399-6047 Website: <u>www.paxtonwood.com/denver.aspx</u>

Rockler Woodworking and Hardware 2553 S. Colorado Blvd, Denver, CO 80222 Phone: 303-782-0588 Website: <u>www.rockler.com/retail/denver-colorado-hardware-store.cfm</u>

Sears Trostel 1500 Riverside Ave, Ft Collins, CO 80527 Phone: 970-482-1928 Website: <u>www.sears-trostel.com</u>

Signature Medallions 4218 Ponce De Leon Drive, La Mesa, CA 91941 Phone: 619-303-2876 Website: <u>www.signaturemedallions.com</u>

TC Woods 5406 County Road 23 Ft. Lupton, CO 80621 Phone: 3-666-8989 Website: <u>www.tcwoods.com</u>

Tool Zone, Inc. 8651 Grant Street, Unit 1A Thornton, CO 80229 Phone: 303-252-8500 Website: <u>www.toolzone.com</u>

Woodcraft of Denver 6770 S. Peoria Street Centennial, CO 80112 Phone: 303-290-0007 Website: http://www.woodcraft.com/stores/store.aspx?id=305

2019 Board Members



Dale Bowlin - President president@coloradowoodworkersguild.org

<u>Tom Mancuso</u> - Vice President vicepresident@coloradowoodworkersguild.org

<u>Donald Prorak</u> - Secretary secretary@coloradowoodworkersguild.org

<u>Chuck Hix</u> - Treasurer treasurer@coloradowoodworkersguild.org

Bob Kleinfeldt Director at Large, Newsletter Editor info@coloradowoodworkersguild.org



Bill Knoll - Audio / Visual Chair

Ed Lawlor – Community Services Chair Lindy Baer - Contributing Editor wood@coloradowoodworkersguild.org Michael Cunningham - Classified Ads Moderator classifiedads@coloradowoodworkersguild.org Dick Dailey - Hospitality & Refreshments Chair hospitality@coloradowoodworkersguild.org Jim Barry - Librarian library@colordowoodworkersguild.org Albert Limiero - Newsletter Publisher newsletter@coloradowoodworkersguild.org

<u>Cary Goltermann</u> - Programs Chair programs@coloradowoodworkersguild.org webmaster@coloradowoodworkersguild.org

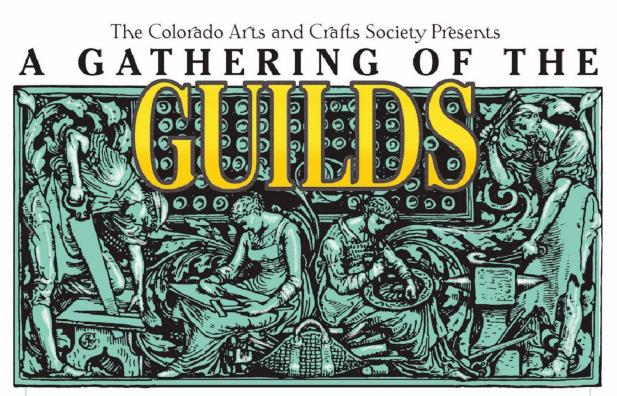
Kevin Loyd - Shows and Exhibits Chair



Christine Benson – Social Media Chair

Help Wanted

Vacant- Publicity and PR Chair Vacant – Newsletter Publisher Vacant – Class / Training Chair Assistance – Community Services Chair Needed- Webmaster - webmaster@coloradowoodworkersguild.org



THE COLORADO ARTS AND CRAFTS SOCIETY'S ARTISANS GUILD FORUM A PRESENTATION OF THE BEST IN COLORADO FINE CRAFTSMANSHIP

SUNDAY, APRIL 14, 2019 AMERICAN MOUNTAINEERING CENTER 710 10TH Street, golden, colorado

10 A.M. TO 4 P.M.

Art | Calligraphy | Ceramics | Distilling | Glass | Home Decor | Illustration Jewelry | Leather | Metal | Paper | Textiles | Woodwork

Information, Demonstrations, Workshops and Presentations

ARTISANS WILL SELL THEIR WARES & GIVE HANDS-ON DEMONSTRATIONS & PRESENTATIONS ABOUT THEIR CRAFT

\$5 GENERAL ADMISSION

MEMBERS OF PARTICIPATING GUILDS ADMITTED FREE



900 Colorow Road Golden, CO 80401 | For more information call 720-497-7632 or visit www.coloarts-crafts.org