

SCHOLARSHIP APPLICANTS NEEDED!!!

The time is fast approaching when the WPMA scholarship recipients for 2021 will be selected. **MARCH 1, 2021 IS THE CUT-OFF DATE** for applications to be **E-MAILED IN OR POSTMARKED AND MAILED** to the WPMA office. Usually, there are less than 10 applicants for each WPMA state scholarship and the associate member scholarship, which makes the chances of receiving a scholarship very good. Applicants must be graduating high school seniors, and the son or daughter of a full-time employee of a WPMA member or associate member company. High School seniors who are currently working part-time for a WPMA member company, and have been employed for at least 90 days, may also apply for the scholarship.

Applicant qualification information and submission options are listed on the scholarship application, available at <https://www.wpma.com/pdf/scholarship/Scholarship-Application-eForm06-2020.pdf>. Scholarship applications are also available from the WPMA office by e-mailing kathym@wpma.com and requesting an application.

The WPMA scholarships pay \$500 per semester for up to eight semesters, for a maximum award of \$4,000. **Employers, please remind all of your full-time employees or part-time senior student employees to request or download an application right away, and give our students a chance for some extra financial help with college or vocational training!**

EMLI (PMLI) REGISTRATION IS OPEN NOW

We are excited to announce that registration is open for the Energy Marketers Leadership Institute (EMLI)!

EMLI is new and improved and is designed to make it easier and more affordable for WPMA members to attend. The EMLI programs will be delivered online via Zoom video conference and will include breakout rooms so that the leaders who are attending can interact and learn together.

Special thanks to Lea McCullough for her leadership in working with Meridian to design and deliver the EMLI programs. For more information on how to register go to: <https://emamasters.com/energy-marketers-leadership-institute/>

CONGRESSIONAL UPDATE

Recently, the House and Senate passed budget resolutions, which will allow Democrats to leverage the budget reconciliation process to pass priority legislation, in this case a COVID-relief package, without Republican support. President Biden and the White House voiced preference to move a bipartisan agreement package under "regular order," but maintained that reconciliation remains on the table. Last week, President Biden met with ten Republican Senators to discuss their \$600 billion relief proposal. The White House will continue pursuing parallel strategies of negotiations with Senate Republicans and continuing the budget reconciliation process as necessary.

This week, various House Committees began an approximate two-week process of holding markups to advance reconciliation measures and approve their portion of the Democratic \$1.9 trillion COVID relief proposal. On Wednesday, the House Transportation and Infrastructure Committee finalized their \$96 billion portion on a largely party-line vote, with only three Republicans joining Democrats. Republicans offered 60 amendments, including one to showcase the importance of the Keystone XL pipeline, but all amendments were opposed. Upon each committee advancing their budgets by February 16, the House Budget Committee will incorporate all bills into a large package, which will receive a House floor vote the week of February 22. The legislation will then be delivered to the Senate for approval. Democrats are working under an expedited timeline to finish the reconciliation process before unemployment benefits expire in mid-March.

Minimum wage remains a Democratic priority but faces challenges in the Senate where Senator Joe Manchin (D-WV) opposes an increase to \$15/hour. Sen. Manchin said inclusion of a wage increase would cause him to vote against the overall COVID package, thus preventing Democrats from meeting the 50-vote threshold under reconciliation. Further, the wage increase may not meet certain Senate rules that require reconciliations provisions to be "budgetary in nature." The White House has publicly supported an increase to \$15/hour, and the House Education and Labor Committee's approved portion of the budget reconciliation process included this increase.

While Congressional attention remains COVID relief, Congressional leaders acknowledged the necessity of funding for

America's infrastructure. Apart from President Biden's broad infrastructure package priority, Congress must extend surface transportation reauthorization and the Water Resources Development Act (WRDA) before the programs expire September 30, 2021. To this end, Senate Environment and Public Works Committee Chairman Tom Carper (D-DE) said he plans to pass two major infrastructure bills out of his Committee by June, which many agree will target surface transportation reauthorization and extension of WRDA. Chairman Carper plans to hold an initial surface transportation hearing in February and will simultaneously be soliciting priorities from Committee members.

STUDY SHOWS THAT LAWMAKERS MAY BE UNDERESTIMATING THE COSTS OF ELECTRIFICATION OF VEHICLE TRANSPORTATION

A newly released study by the National Bureau of Economic Research (NBER) entitled "Low Energy: Estimating Electric Vehicle Electricity Use" reveals that, in California, drivers of electric vehicles (EVs) drive less than half that of drivers of gasoline powered cars. While this is significant regarding the trust that consumers have with EVs and range anxiety, it is also significant that the study considered data that goes back to 2014-2017. The analysis was based on a sample of residential meters in the Pacific Gas & Electric service area, based on drivers of at home chargers of EVs, and factoring in estimated out-of-home charging.

It is important to determine why the usage is at half the amount because it is possible that the full costs of electrification are being taken into account. The study points to several possibilities which include:

- EVs may be complementing gas-powered cars instead of replacing them.
- EV buyers to date do not represent the "broader vehicle-owning population."
- A combo of too few public charging stations, "range anxiety" and other aspects of EV ownership.

For more information, click [here](#).

DEMOCRATS UNLIKELY TO APPROVE MAJOR CLIMATE LEGISLATION

As Senate Majority Leader Chuck Schumer (D-NY) vowed to make climate legislation one of the chamber's top priorities and make the entire economy carbon neutral by 2050, seven Democrats joined all Senate Republicans in voting to block a fracking ban in last week's budget resolution "vote-a-rama." Additionally, Senator Joe Manchin (D-WV) and Jon Tester (D-MT) voted with all Senate Republicans in backing the Keystone XL pipeline and the Senate also was split on a carbon tax by a 50 – 50 party line vote. The votes illustrate the political obstacles democrats face to move a potential clean energy standard this Congress. Kevin Book, managing director of research firm ClearView Energy Partners, said for democrats to pass a comprehensive climate bill including a carbon tax, "would probably need at least two to four more seats" from states that aren't producing a bevy of coal, oil or gas."

HOUSE DEMOCRATS RELEASE ENERGY TAX INCENTIVES PROPOSAL

House Democrats released their energy tax incentives proposal known as the Growing Renewable Energy and Efficiency Now Act (GREEN Act, H.R. 7330) which is similar to the energy tax provisions included in the Democrats' infrastructure legislation. The bill includes tax credit extensions and expansions for wind, solar, biodiesel, carbon dioxide capture and storage, and energy efficiency measures for homes and businesses. The GREEN Act would also raise limits on the electric vehicle tax credit as well as charging infrastructure. Click [here](#) for a full summary. Furthermore, Rep. Lloyd Doggett (D-TX), a senior Member of the House Ways and Means Committee, introduced legislation to incentivize EV infrastructure expansion by modifying the alternative fuel refueling property credit (30C). **The Electric Vehicle CHARGE Act** was already approved by the House in the Moving Forward Act (H.R. 2) last year. This bill:

- **Extends the tax credit for installing electric vehicle charging infrastructure for five years.** The alternative fuel vehicle refueling property credit (§30C) provides a 30% tax credit for costs incurred by businesses or municipalities up to a \$30,000 maximum credit per location. For drivers installing a charger at home, the maximum credit is \$1,000, reflecting the lower cost of the level 1 or 2 chargers commonly used in homes. This credit is set to expire in 2021.
- **Expands the credit for publicly accessible electric vehicle charging stations.** For charging stations that hit the cap because they cost more than \$100,000 – common for publicly available DC fast chargers – this legislation would eliminate the cap and provide a 20% credit for costs in excess of \$100,000. This would incentivize technological innovation and building more fast-chargers. To qualify for this expanded credit, the infrastructure must:
 - Be intended for general public use and either accept credit cards as a form of payment or not charge a fee, or
 - Be intended for exclusive use by government or commercial vehicle fleets
- **Provides certainty by providing the credit for property placed in service through 2026.**

Additionally, Senator Bernie Sanders (I-VT), and Representatives Earl Blumenauer (D-OR) and Alexandria Ocasio-Cortez (D-NY) recently introduced legislation that would require President Biden to declare a national climate emergency under

the National Emergencies Act of 1976. The National Climate Emergency Act would also require the president to deliver a report within one year of enactment that details actions taken in response to the national emergency, including investments in large-scale mitigation and resiliency projects and to enable a "racially and socially just transition" to a clean energy economy. The bill is unlikely to become law given the slim democratic majorities in the House and Senate.

IRS ISSUES HEFTY FINES FOR FAILURE TO DISPLAY NONTAXABLE USE DISPENSER LABELS

EMA continues to hear from energy marketers who have received hefty fines for failure to display IRS nontaxable use warning labels on dispensers. The IRS requires all dyed diesel and dyed kerosene dispensers to have a specific label indicating that the fuel is for nontaxable use only. Dispensers supplying undyed, untaxed kerosene sold from a blocked pump must also display an IRS nontaxable use warning label.

The labeling requirement has been in place for diesel dyed diesel dispensers since 1993 and for dyed and clear kerosene dispensers since 1998. IRS field agents continue to enforce the dispenser label requirement in all regions of the country. Under IRS regulations, marketers who fail to post the required labels **are presumed to know the fuel** will not be used for a nontaxable use and responsible for paying the 24.4 cpg federal excise tax on the fuel (the back-up tax). In addition, the IRS will assess a penalty of \$10 per gallon for every gallon of **nontaxable fuel in the storage tank connected to the dispenser** at the time of the violation.

The following IRS labels must be posted on any retail dispenser or other delivery facility (skid tank, consumer dispensers at bulk plants or card locks) where dyed diesel fuel and/or dyed kerosene are dispensed for use by a purchaser/consumer:

“DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE”

or

“DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE.”

In addition, the following label must be posted on all blocked pumps that sell clear, untaxed kerosene:

“UNDYED UNTAXED KEROSENE, NONTAXABLE USE ONLY.”

The labels must be affixed to the dispenser in a conspicuous place within easy sight of the person dispensing the fuel either on the face of the dispenser (on both sides) or on the side of the dispenser just above the nozzle housing. The IRS issues violations for any IRS required label that is missing, faded, ripped or obscured in any from the consumers view. Marketers should frequently inspect dyed diesel fuel, dyed kerosene and clear untaxed kerosene dispensers to ensure the IRS label is properly placed and legible. Labels can be ordered online from most petroleum and c-store supply vendors.

EEMA Staff Contact: Mark S. Morgan, Regulatory Counsel mmorgan@emamerica.org.

WPMA MEMBERS DISCOUNT!

We want to share information about a special promotion for WPMA members - **EMV4WPMA** – from our associate member Sound Payments and its Sound Easy Pump solution. As you may know, the EMV mandate deadline is April 2021, which means if there is a chargeback and the station does not support EMV at the pump, the station owner will take on the liability and be financially responsible. We know how this has been a concern for many due to the high cost to replace your pumps.

The great news is that there are cost-effective options that can easily upgrade your pumps while also providing you with updated features like contactless capabilities. Sound Payments is providing a special discount of 10 percent off hardware between now and April 1, 2021. Sound Payments Sound Easy Pump™ is a semi-integrated, retrofit solution that can easily and cost-effectively enable EMV at the pump in a matter of a couple of hours or even less. It supports contactless via card tap or NFC, QR code scanning, PIN-on-glass, MSR, and EMV chip and PIN. Sound Easy Pump™ is easy to install with only one power cord and eliminates the need to purchase new pumps and close stations for installation. The platform is flexible so it can also easily support future innovations.

Reach out to Sound Payments at petrosales@soundpayments.com or call 844-319-5635 and provide them **EMV4WPMA** for the 10 percent discount. You can also learn more about Sound Easy Pump™ at [soundpayments.com](https://www.soundpayments.com) and join them for a webinar on Feb. 25 at 2 p.m. ET. [Register here.](#)

2021 WPMAEXPO CANCELLED

WPMA regrets to inform you that the 2021 WPMAEXPO has been cancelled. This decision was not an easy one. Due to the latest mandated restrictions in Nevada limiting gatherings as well as concern for the safety of our participants, we are unable to go forward with the convention. We know this is very disappointing for our attendees, exhibitors, sponsors and industry partners.

No other interaction is as effective as face-to-face meetings to create relationships, share ideas, build loyalty, and communicate. Due to the limitations created by virtual interactions we have chosen to focus on bringing you an exceptional face-to-face show in 2022, and not hold the event virtually.

We will be reaching out to those participants already registered for the event to begin the refund process. If you booked your room through the WPMA room block at The Mirage, your room will automatically be cancelled and refunded.

Thank you for your patience and continued participation with WPMA. You are what makes us successful.

WPMA COVID-19 - CRITICAL REFERENCES FOR MEMBERS

Please visit our web site for up-to-date information related to your business and the COVID-19 pandemic. You will find the link on our home page at www.wpma.com.

MEMBERS AND ASSOCIATES - YOU CAN CONTRIBUTE!

WPMA welcomes industry-related articles for publication in the WPMA News magazine. All members and associate members of WPMA are eligible to submit items for publication. Articles will be included as space allows, and no self-promoting articles or editorials will be accepted. WPMA reserves the right to edit and make adaption of such contributions to accommodate the magazine's space and style. Please submit articles or content to Jan Roothoff, WPMA Administration/IT Director at janr@wpma.com, or mail to Jan Roothoff, Western Petroleum Marketers Association, PO Box 571500, Murray, UT 84157-1500. Submissions for the Winter edition of WPMA News magazine are due before November 1st. Later submissions will be considered for the Spring issue.

MARK YOUR CALENDARS FOR UPCOMING EVENTS

CANCELLED February 16-18, 2021 – WPMA Convention & Expo – Mirage Hotel– Las Vegas, NV

March 15, 2021 – Hawaii (HPMA) Golf Tournament – Oahu Country Club – Honolulu, HI

May 6-7, 2021 - Nevada (NPM&CSA) Big Dogs - Red Rock Hotel & Casino - Las Vegas, NV

June 1-2, 2021 - Montana (MPMCSA) Convention -Fairmont Hot Springs Resort - Fairmont, MT

June 21-24, 2021 - Washington (WOMA) Convention - Suncadia Resort - Cle Elum, WA

June 24, 2021 - Utah (UPMRA) Summer Golf Classic - Bountiful Ridge GC - Bountiful, UT

July 17-19, 2021 - Oregon (OFA) Annual Conference - Sunriver Resort - Sunriver, OR

August 4-6, 2021 - Idaho (IPM&CSA) Convention - Sun Valley Resort - Sun Valley, ID

August 23-25, 2021 - New Mexico (NMPMA) Convention - Sandia Resort & Casino - Albuquerque, NM

September 15-17, 2021 - Utah (UPMRA) Convention - Sheraton Park City Hotel - Park City, UT

Be sure to subscribe to all of our social channels for great tips, industry trends, and insider information about association activities and upcoming events!



Petro Pete: “Claustrophobic people are more productive thinking out of the box.”

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If you do not wish to receive information via fax or e-mail, please contact WPMA at: (801) 263-9762, Fax: (801) 262-9413, or e-mail: janr@wpma.com. Thanks.