

SAVE THE DATE - 2027 WPMAEXPO



Mark your calendar now for next year's WPMAEXPO held at the MGM Grand February 16-18, 2027.

The following information provided by:
EMA-Energy Marketers of America



Inside the Beltway Update

Senate appropriators, including Chair Susan Collins (R-ME) and Ranking Member Patty Murray (D-WA), are opposing the White House's latest attempt to eliminate the Low-Income Home Energy Assistance Program (LIHEAP), a Department of Health and Human Services initiative that helps low-income individuals pay for heating and electricity. Although the administration characterizes the program as "unnecessary" and primarily a benefit to utility companies, lawmakers emphasize its importance amid rising energy costs and increasing financial strain on Americans. Supporting this defense, recent data indicates that average overdue utility balances rose 32 percent between 2022 and 2025, and more than 20 percent of Americans missed at least one utility payment in the past year.

Rep. Kevin Kiley (I-CA) has introduced federal legislation aimed at withholding federal transportation funding from states that maintain gas taxes exceeding 50 cents per gallon. This proposal specifically targets five states: California, Illinois, Washington, Pennsylvania, and Indiana, where gas taxes currently range from 54 to 66 cents per gallon. Rep. Kiley, a former Republican who recently became an independent, framed the bill as a measure to stop states like California, which has the nation's highest gas tax at nearly 71 cents, from "overtaxing their residents". The introduction of this bill comes amid soaring national fuel prices linked to conflict in the Middle East, with California's average gas price reaching \$5.93 per gallon compared to a national average of \$4.16. Under the proposed legislation, affected states would face an 8 percent reduction in funding from two major federal highway formula grant programs: the National Highway Performance Program and the Surface Transportation Block Grant Program. While the bill primarily impacts Democratic-led states, the inclusion of Republican-led Indiana may trigger pushback from conservative lawmakers.

Upcoming surface transportation legislation is considering the implementation of registration fees for electric and hybrid vehicles to help support the Highway Trust Fund. The proposed plan includes a \$250 fee for electric cars and a \$100 fee for hybrid cars, an idea previously championed by Rep. Graves (R-MO) during last year's reconciliation process. While these fees are not expected to fully resolve the fund's looming insolvency, they represent a step toward addressing its financial challenges. Simultaneously, the Federal Highway Administration has announced a significant investment of \$407.7 million to repair 119 bridges in rural communities. This funding is distributed across 12 states, with Iowa, Maine, South Dakota, and West Virginia each receiving \$65 million for these infrastructure repairs.

EMA Regulatory Alert: IRS Responds to EMA: Faster Processing Promised for Federal Motor Fuel Excise Tax Claims

Late last year, energy marketers across the country began reporting renewed delays in the processing of federal motor fuel excise tax (FET) ultimate vendor claims. The claims involve sales of clear, tax-excluded diesel fuel to state and local governments. In response, the Energy Marketers of America (EMA) sent a formal letter to Acting IRS Commissioner Scott Bessent highlighting the issue and urging the agency to restore timely claim processing as quickly as possible. EMA stressed that prolonged delays are putting significant strain on many small business energy marketers, potentially disrupting their day-to-day operations.

The [Internal Revenue Service has now replied](#) directly to EMA's concerns. In its response, the IRS acknowledged that resource constraints were the primary cause of the backlog in processing Form 8849 claims. To address the problem, the agency has already begun reallocating staff from other operations to tackle the excise claim inventory and has implemented several process improvements designed to shorten processing times. **Based on current claim volumes, the IRS expects to clear the backlog and return to normal processing schedules by May.**

As a reminder, EMA has partnered with ThinkTrade's taxexcise.com—an IRS-authorized e-filing service provider and a BBB-accredited company with an A+ rating—to offer members a fast, secure, and compliant way to file federal excise tax returns. Through this partnership, EMA member companies receive a 15% discount on ThinkTrade's e-filing services for IRS Forms 720, 8849, and 2290 via a dedicated landing page.

With more than 20 years of experience helping trucking and energy companies, ThinkTrade has earned a strong reputation for delivering both cost savings and exceptional customer support. Members also gain access to ThinkTrade's dedicated 24/7/365 support team, providing a single point of contact for all e-filing needs.

EMA will continue to monitor the situation closely and keep members updated on any further developments from the IRS.

[CLICK HERE FOR MORE INFORMATION ON ThinkTrade and EMA's LANDING PAGE TO FILE TAXES](#)

EMA Regulatory Alert: IRS Responds to EMA: EMA Submits Comments on IRS Proposed Regulations for Section 45Z Clean Fuel Production Credit

On Monday, EMA submitted formal comments to the Internal Revenue Service (IRS) on the proposed regulations implementing the Section 45Z Clean Fuel Production Credit. EMA strongly supported the IRS's proposed "suitable for use" standard for determining credit eligibility and commended the agency for aligning the definition with longstanding excise-tax principles that are familiar to fuel producers, distributors, and retailers. At the same time, EMA urged the IRS to provide additional clarity by including a specific regulatory example confirming that renewable heating oil applications do not disqualify fuels from generating the Section 45Z credit. EMA further called on the IRS to maintain a broad interpretation of "qualified sales" that reflects the commercial realities of the fuels supply chain.

"EMA marketers distribute over 80 percent of all finished motor and heating fuel products into the U.S. market every day," said Rob Underwood, President of the Energy Marketers of America. "For Section 45Z to achieve its full potential as a driver of low-carbon fuel adoption, the credit must be available across the entire supply chain—not just at the point of production. The IRS's proposed 'suitable for use' standard is a smart, workable approach that promotes investment and market certainty. A simple regulatory example for renewable heating oil would eliminate any lingering doubt and ensure that this important pathway is fully recognized."

Key Points:

1. Strong Support for the "Suitable for Use" Standard

Proposed Treasury regulations defines a fuel as "suitable for use" if it has "practical and commercial fitness for use as a fuel in a highway vehicle or aircraft or may be blended into a fuel mixture that has practical and commercial fitness for use as a fuel in a highway vehicle or aircraft." EMA endorsed this definition because it: Is consistent with decades of established excise-tax guidance; decouples credit eligibility from actual end-use, avoiding an unworkable and unpredictable compliance regime; and maximizes the statute's reach, encouraging a diverse array of low-carbon fuel pathways.

2. Request for Specific Regulatory Example on Renewable Heating Oil

Renewable heating oil—produced by blending conventional No. 2 heating oil with biomass-based diesel (such as biodiesel or renewable diesel derived from used cooking oil, tallow, soybean oil, and other feedstocks)—is chemically and functionally interchangeable with on-road and marine diesel fuels. While the proposed "suitable for use" standard already implies that heating-oil applications do not defeat eligibility, EMA recommended that the IRS add the following illustrative example to the final regulations for maximum clarity. See details in the comments section link below.

3. Broad Construction of "Qualified Sales"

EMA applauded the IRS for removing the earlier "use as a fuel" limitation from the definition of "sold for use in a trade or business." This change recognizes that finished fuels routinely move through multiple commercial hands—producer to terminal operator, terminal to jobber/distributor, distributor to retailer—before reaching the end user. EMA supported the clarification that sales to unrelated persons who subsequently resell the fuel in their own trade or business remain fully eligible for the credit. This approach ensures that independent fuel marketers and distributors—who serve tens of thousands of retail and commercial customers—can participate in the credit regime and help scale clean-fuel adoption nationwide.

The full text of EMA's comments is available by [clicking here](#). EMA plans to participate in the May 28 public hearing in order to finalize a practical, market-oriented guidance under Section 45Z.

EMA Regulatory Compliance Bulletin: Hazardous Materials Training Requirements

Hazardous materials training requirements derive from the Federal Hazardous Materials Transportation Law, 49 U.S.C. § 5101 et seq., which authorizes the Secretary of Transportation to regulate the safe transportation of hazardous materials in commerce. The Pipeline and Hazardous Materials Safety Administration (PHMSA) implements this authority through the

Hazardous Materials Regulations (HMR) at 49 C.F.R. Parts 171–180, with training obligations specifically established under 49 C.F.R. §§ 172.700–172.704.

PHMSA has published a comprehensive set of Frequently Asked Questions (FAQs) clarifying training obligations based on historical letters of interpretation. The FAQs address who must be trained, what training must cover, how often it must occur, and the consequences of non-compliance. EMA members engaged in fuel transportation and distribution should review the following summary.

[CLICK HERE TO READ THE REGULATORY COMPLIANCE BULLETIN](#)

EMA Washington Conference and Day on the Hill – May 13-15, 2026: Please Make Your Hotel Reservation and Register Now

EMA's annual Washington Conference and Day on the Hill will be held in Washington, DC from May 13-15 at [The Mayflower Hotel](#). Our industry continues to have many important legislative and regulatory issues to discuss and the Day on the Hill remains the primary focus of this conference for you to meet with your members of Congress and network with other marketers from across the country!

Hotel reservations will close April 30 at 6:00 pm Eastern or when the room block is sold out. Tuesday night (Sold out), Wednesday night (14 available), and Thursday night (Sold out). If we sell out, please refer to [Additional Hotel Information #3](#).

Registrations must be received by April 30 to be included in our hotel guarantee.

[Click here to Register and Book your Hotel Room for EMA's DC Conference and Day on the Hill](#)

Weekend Reads

[DOI Says USA Energy Production Hit Record Levels in 2025 | Rigzone](#)

[IEA chief: current oil and gas crisis worse than 1973, 1979, 2022 together | MSN](#)

[Oil Market Weighs Early Signs of Potential De-Escalation | Rigzone](#)

[Trump's shipping waiver does not boost oil flows within US; fuel exports soar | Yahoo](#)

**Federated Insurance Risk Management Academy
Complimentary Webinar**



***Buckle Up for the Commercial Vehicle Safety Alliance (CVSA) Roadcheck
Thursday, April 16, 2026, 2:00 PM Eastern Time***

This webinar will provide an overview of the Commercial Vehicle Safety Alliance (CVSA) International Roadcheck, scheduled for May 12–14, 2026. Fleet managers and business owners will learn key information about the largest targeted commercial motor vehicle enforcement program in North America.

The CVSA-led presentation outlines common violations and areas of focus to help you understand what inspectors may look for during this event.

WHAT YOU WILL LEARN

- An overview of the CVSA Roadcheck and its purpose.
- A review of the 2025 focus areas, including tire safety and false records of duty status.
- The most common out-of-service violations found during past inspections.
- The importance of pre-trip inspections, electronics logging device (ELD) usage, and proper documentation.

Click [here](#) to Register Today!

WHO SHOULD ATTEND

- Business Owners/Operators
- Risk Managers
- Operations Managers
- HR Professionals

For additional information or to discuss this in further detail, please contact your [Federated](#) regional representative or EMA's National Account Executive [Jack West](#) at [262.719.7750](tel:262.719.7750) for any additional information or risk management questions.

At Federated Insurance, It's Our Business to Protect Yours®



The **WPMA NEWS** currently serves EIGHT independent petroleum and convenience store associations.

[WPMA NEWS MAGAZINE CURRENT ISSUE](#)

Click [HERE](#) for a previous *WPMA News* issue



EMA JOURNAL - The Official Publication of the Energy Marketers of America

[EMA JOURNAL CURRENT ISSUE](#)

REGISTRATION OPEN

Click on the event below to register



ECAN Big Dogs [Registration](#)



IPM&CSA [Golf Registration](#)



MPMCSA Convention [Registration](#)



WOMA Convention [Registration](#)



OFA Conference [Registration](#)



IPM&CSA Convention [Registration](#)

PLEASE NOTE UPCOMING DATES FOR EVENTS

April 23-24, 2026 ECAN (Nevada) Big Dogs, Red Rock Resort, Las Vegas, NV
April 28, 2026 - IPM&CSA (Idaho) Ridgecrest PAC Golf Tournament, Nampa, ID
June 2-3, 2026 MPMCSA (Montana) Convention, Fairmont Resort, Fairmont, MT
June 15-17, 2026 WOMA (Washington) Convention, Suncadia Resort, Cle Elum, WA
July 12-14, 2026 OFA (Oregon) Conference, Sunriver Resort, Sunriver, OR
Aug 5-7, 2026 IPM&CSA (Idaho) Convention, Coeur d'Alene Resort, Coeur d'Alene, ID
Aug 18-19, 2026 NMPMA (New Mexico) Convention, Sandia Resort, Albuquerque, NM
October 27-29, 2026 UPMRA (Utah) Convention, Hilton Garden Inn, St. George, UT
February 16-18, 2027 WPMAEXPO, MGM Grand, Las Vegas, NV

Member Services



[Federated Insurance](#)



[NPP Discounts](#)



[In Our Backyard](#)

Convenience Stores Against Trafficking



[We Card](#)

Free training and printed materials



[TransForce](#)

Help finding drivers



[Hertz Car Rental](#)

Petro Pete: Why are waterbeds so bouncy? They're filled with spring water.

CLASSIFIED ADS

FOR SALE:

2007 Kenworth T800 with Polar tanks.
Approximately 775,000 miles.
Local deliveries, no long haul.
\$89,999.00
Call (208) 765-2266

Reduced
PRICE



© 2026 Western Petroleum Marketers Association - All rights reserved. No part of this work may be reproduced or copied in any form or by any means - graphic, electronic, or mechanical, including photocopying, recording, or otherwise. The information herein is also intended for the sole purpose of members of the Western Petroleum Marketers Association (WPMA). Any other use is strictly prohibited without the express written consent of the WPMA.

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: kimw@wpma.com Thanks.
