

**NEVADA News - Congratulations MacKenzie Campbell**

Nevada Governor Lombardo names Mackenzie Campbell to the State Board of Agriculture representing the petroleum industry.

Mackenzie, Hunt & Sons, Business Development Specialist is currently a Fueling Nevada board member and in-line to become the association's Vice President in July. Mackenzie is no stranger to the Department of Agriculture where she interned during her sophomore and junior years at University of Nevada, Reno.

Congratulations Mackenzie.

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**Quick Surveys to Enhance EMA Member Services and Revenue**

Rob Underwood and EMA are asking for you, our marketers who are members in the field, to offer feedback by completing two very quick 2 minute surveys. This will help EMA with improving member services and raising non-dues revenue.

Deadline to respond is Friday, May 10th, but we prefer you just do this **right now** before you forget.

**Survey One:**

[CLICK HERE](#) for the Worldpay Survey.

**Survey Two:**

[CLICK HERE](#) for the ThinkTrade Survey.

We need your feedback, so please help by filling out these quick two minute surveys.

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**Two Federated Academy Dates Coming Up:**

April 30-May 2 - 2 1/2-Day Seminar - Owatonna, MN

[Register Here](#)

May 14 - One Day Seminar - Salt Lake City, UT

[Register Here](#)

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



### **IRS Revises Form 720 and Instructions for Quarterly Excise Tax Returns**

The IRS has issued an updated Form 720, Quarterly Excise Tax Return which is used by blenders to pay the federal excise tax on the volume of renewable diesel blended into diesel fuels derived from crude oil. The changes to Form 720 are due to changes inflation adjusted excise tax rates for non-petroleum products such as arrow shafts and transportation by air. Nevertheless, the updated Form 720 must be used by all taxpayers with excise tax liability including biodiesel blenders with an IRS 637 M registration. [The updated Form 720 and Instructions](#) are identified with the revision date (Rev. March 2024) in the upper left-hand corner of both documents. Do not use the previous Form 720 and Instructions with the revision date (Rev. April 2016) for blends created on or after January 1, 2024.

**Important!** The revised Form 720 is also updated to include the inflation adjusted rate for the petroleum Superfund tax. However, below the rack blenders should disregard the Superfund tax rate. The Superfund tax is paid by refiners based on the volume of fuel in a blend derived from crude. The Superfund tax does not apply to the volume of renewable diesel added to crude based diesel fuel. Blenders are not required to pay the Superfund tax.

**Reminder!** The Inflation Reduction Act of 2022 made the following changes to the definition of renewable diesel and the treatment of kerosene, effective for fuel sold or used after 2022.

- Renewable diesel no longer includes fuel derived from biomass that meets the requirements of a Department of Defense specification for military jet fuel or an American Society of Testing Materials (ASTM) specification for aviation turbine fuel.
- Kerosene is no longer treated as diesel fuel for purposes of the renewable diesel mixture credit.
- Butane mixture doesn't qualify for a credit. A mixture of butane (or other gasoline blendstock) and gasoline is a mixture of two taxable fuels. Therefore, it isn't an alternative fuel mixture and doesn't qualify for the section 6426 alternative fuel mixture credit.

### **Inside the Beltway Update**

This was a big week all over Washington, starting with a ruling from the U.S. Court of Appeals for the District of Columbia Circuit dismissing a challenge from refining, biofuel and downstream oil interests including the Energy Marketers of America (EMA) to California's actions to mandate state-wide adoption of EVs. While California is currently able to execute its own standards via an Administration-approved waiver to the Clean Air Act, EMA and other petitioners challenged the waiver on the ground that it exceeded EPA's statutory authority because the Clean Air Act does not authorize EPA to waive preemption for California standards that are aimed at addressing climate change rather than California's unique local pollution problems, and because California had not shown that it needed its EV mandate because there was no evidence that they would have any effect on any climate-change impacts in California. The court ruled that the groups bringing the case lacked the legal standing to challenge the waiver as they failed to demonstrate that automakers would change their production plans or prices if the court vacated EPA's waiver. Former President Trump has promised to revoke the waiver if reelected, something he'd also did in 2019. Litigants can file a petition for a "writ of certiorari," which is a document asking the Supreme Court to review the case. More details to come.

The Judiciary branch wasn't the only one that was busy, with members of Congress busy at work. First, with summer – and road trip season – fast approaching, Senate Majority Whip Dick Durbin (D-IL) and Minority Whip John Thune (R-SD) are requesting the White House once again permit E15 sales. The Administration argues that permitting of E15 helps combat increased gas prices as millions of Americans load up their cars for family trips and, while the Administration has finalized a rule to allow E15 year-round, it does not begin until next year. For the last two years, the White House has issued such summer waivers with the justification that the ongoing war in Ukraine led to a spike in prices, and Sens. Durbin and Thune argue that this is still the case and that it is now even worse with the Israeli-Palestinian conflict.

Separately, in advance of Tax Day on Monday, the House Small Business Committee held a hearing entitled "Tax Day: Exploring the Adverse Effects of High Taxes and Complex Tax Code," which focused on the impacts of the 2017 Tax Cuts and Jobs Act (TCJA), which is set to expire in 2025. As is tradition, the witnesses advocated for a simplification of the tax code, which they argue would make our system more consistently predictable. This is especially critical for small businesses as the inconsistencies lead to burdensome administrative requirements. They also advocated for renewing several of TCJA's more popular measures, including Section 199A which, barring some limitations, allows a 20 percent deduction on qualified business income earned in a pass-through business.

Also, the Senate passed S.J Res. 61, which is a Congressional Review Act resolution that would roll back the Federal Highway Administration's (FHWA) Greenhouse Gas Final Rule. While it passed with bipartisan support in the Senate, it will likely pass the Republican-led House, though the White House has already issued a veto threat, which would likely be the end of the line for such a measure. Still, bicameral passage would be a blow for President Biden as he enters election season.

Finally, the White House Office of Information and Regulatory Affairs (OIRA) has finalized review of the Department of Labor's overtime rule, which means that it could be issued any day. Once effective, the rule would change the regulations surrounding overtime pay and, by all expectations, would raise the minimum salary threshold for overtime-eligible employees to roughly \$60,000. In other words, employees earning less than that would be required to be paid overtime. The rule also amends the provisions around white-collar jobs, so the impact of this rule would likely not be limited to those typically considered overtime eligible.



**DC Conference Welcome Reception Keynote: “Fireside Chat” with Former Speaker of the U.S. House of Representatives, John Boehner (R-OH)**

John Boehner, the 53rd Speaker of the US House of Representatives, joined the Squire Patton Boggs public policy team in 2016. He serves as a strategic advisor, focusing on global business development.

Boehner is set to engage in a "fireside chat" with EMA President Rob Underwood at the Mayflower Hotel on May 15th during the EMA's DC Conference Welcome Reception.

His memoir, "On the House," described as "rollicking" by the Washington Post, reflects his candid style. Boehner led the US House from January 2011 to October 2015, navigating significant legislative challenges and fostering relationships globally. He is respected for seeking common ground without compromising principles and promoting civil discourse. Boehner draws on his small business background in advising clients on domestic and international policy. Prior to politics, he represented Ohio's 8th Congressional District for nearly 25 years, focusing on business-friendly policies and reform initiatives. As House Speaker, Boehner prioritized economic growth and bipartisan cooperation, securing major legislative achievements.

Since joining Squire Patton Boggs, he continues to champion economic growth and job creation while providing strategic advice. Additionally, Boehner serves as Honorary President (US) of the Transatlantic Policy Network since 2019, highlighting his commitment to transatlantic issues.

**EMA Washington Conference and Day on the Hill – May 15-17, 2024:  
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 15-17 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 the earlier of April 23 6:00pm Eastern or when the room block is sold out. EMA Room Block is 96% sold out! Tuesday night sold out on February 16, 2024. Wednesday night has 9 rooms remaining. Thursday night sold out with the increased block on April 8, 2024. Please refer to Additional Hotel Information #3 [here](#).*

**Registrations must be received by April 26 to be included in our hotel guarantee. Final Invitation Reminder was sent on April 8! We would appreciate your registration if you plan to attend!**

**[CLICK HERE FOR INFORMATION ON EMA'S DC CONFERENCE](#)**

**WEEKEND READS**

**[Fewer Americans want to buy an EV — even as Biden pushes for strongest-ever climate change rules | Fox News](#)**

**[Gas Prices Surge To Six-Month High At \\$3.60: Here's Where Prices Are Highest, And Why They Could Keep Climbing | Forbes](#)**

**[Equity investor says oil prices could affect Fed as they decide on rate cuts | Fox Business \(video\)](#)**

**[US FDA issues warning letters to retailers against underage sale of ZYN nicotine pouches](#)**

**[FMCSA has rejected 34% of under-21 truck driver applications | Freight Waves](#)**

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# Two Risk Management Academy Opportunities From Federated

**You're Invited!**  
**2½-DAY RISK MANAGEMENT ACADEMY**

**TUESDAY, APRIL 30 – THURSDAY, MAY 2, 2024**

Federated Insurance  
1929 S Cedar Avenue  
Owatonna, MN 55060

**You're Invited!**  
**ONE-DAY RISK MANAGEMENT ACADEMY**

**TUESDAY, MAY 14, 2024  
9:00 A.M. – 2:00 P.M.**

Marriott University Park  
480 Wakara Way  
Salt Lake City, UT 84108

**REGISTER HERE**

**REGISTER HERE**

**LEARN**  
to help prevent the losses impacting your bottom line.

**CONNECT**  
with industry peers facing similar challenges and insurance professionals committed to helping your business thrive.

**APPLY**  
what you've learned to make a tangible difference at your business.

As a business owner, you know that risk is something to constantly be watching for — risk knows no calendar, sets no appointments, and is always present. As a benefit from your association, Federated Insurance® has the resources to help, and would like to offer you an exclusive invitation to join other business owners at our complimentary, one-day Risk Management Academy.

**KEY AGENDA ITEMS:**

- Developing a risk management culture
- Fire prevention
- Advantages of using Federated DriveSAFE Telematics
- Peer-to-peer discussion
- Business succession
- Employee retention



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

**CLICK HERE FOR THE CURRENT ISSUE OF THE WPMA NEWS MAGAZINE**

Interested in a previous *WPMA News* issue? Click [HERE](#).



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

Check out the EMA Journal anytime online by clicking [here](#).

The EMA Journal **SPRING** issue is now available.

**Feature article, "Meet the New EMA Chair, Brad Bell"**

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# SIGN UP NOW FOR THESE STATE EVENTS!



## Nevada Big Dogs

April 25-26, 2024

Red Rock Resort - Las Vegas, NV

[REGISTER HERE!](#)



## Idaho PAC Golf

April 30, 2024

Ridgecrest Golf Course - Nampa, ID

[REGISTER HERE!](#)

Must register by April 15.



## Montana Convention

June 4-5, 2024

Fairmont Hot Springs - Fairmont, MT

[REGISTER HERE!](#)



## Washington Convention

June 17-19, 2024

Suncadia Lodge - Cle Elum, WA

[REGISTER HERE!](#)



## Oregon Conference

July 14-16, 2024

Sun River Resort - Sun River, OR

[REGISTER HERE!](#)

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### PLEASE NOTE UPCOMING DATES FOR WPMA EVENTS

April 25-26, 2024 - Nevada (NPM&CSA) Big Dogs - Red Rock & Siena Golf Course - Las Vegas, NV

April 30, 2024 - Idaho (IPM&CSA) Boise PAC Golf Tournament- Ridgecrest Golf Course-Nampa, ID

June 4-5, 2024 - Montana (MPMCSA) Convention - Fairmont Hot Springs Resort - Fairmont, MT

June 17-19, 2024 - Washington Energy Convention - Suncadia Lodge - Cle Elum, WA

June 20, 2024 - Utah (UPMRA) PAC Golf Tournament - Thanksgiving Point Golf Course-Lehi, UT

July 14-16, 2024 - Oregon (OFA) Conference - Sunriver Resort - Sunriver, OR

August 7-9, 2024 - Idaho (IPM&CSA) Convention - Coeur d'Alene Resort, Coeur d'Alene, ID

August 20-22, 2024 - New Mexico (MMPMA) Convention - Sandia Resort - Albuquerque, NM

October 1-3, 2024 - Utah (UPMRA) Convention - Hilton Garden Inn - St. George, UT

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## Member Services

### FEDERATED INSURANCE



Federated has helped business owners in a variety of industries get the right insurance coverage to protect their business and employees.

Federated's direct sales approach is also unique in the insurance industry. You are guaranteed the personal touch from Federated's knowledgeable marketing representatives, starting even before you become a client.

[CLICK HERE](#) for more info.

### TRANSFORCE



powered by  
**TransForce**

TransForce is the leading provider of CDL driver solutions. For over 30 years, the company has offered motor carriers the ability to effectively source, recruit and staff new and experienced driver talent.

[CLICK HERE](#) for more info.

### NPP PARTNERS



NPP provides discount pricing for businesses of all sizes. Through the buying power of more than 300,000 NPP members, you can save on brands you use every day. Membership is free.

NPP gives you access to discounts on Verizon products and services as well as savings on services and supplies from Staples.

[CLICK HERE](#) for more info.

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### WE CARD



The Coalition for Responsible Tobacco Retailing offers training and education programs for retailers.

[CLICK HERE](#) for more info.

### HERTZ CAR RENTAL



Unlock exclusive savings when you utilize our member service through Hertz! Enjoy a fantastic 20% discount off the base rate of your rental car simply by using your Hertz Business Rewards CDP number during booking. Whether for business or leisure, elevate your travel experience while saving on your rental with us. Drive with confidence and convenience, all at an unbeatable value.

[CLICK HERE](#) for more info.

### IN OUR BACKYARD



Convenience Stores Against Trafficking (CSAT), CSAT provides training, victim outreach, and public awareness of human trafficking to convenience store partners. As the eyes and ears of our nation's communities, convenience store employees can learn to spot human trafficking, safely report traffickers, and save lives. To learn more, register your stores, or support our work with a donation,

[CLICK HERE](#) for more info.

**Petro Pete:** Did you hear about the guy who stole 50 cartons of hand sanitizer? They couldn't prosecute—his hands were clean.

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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: [kimw@wpma.com](mailto:kimw@wpma.com) Thanks.

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## CLASSIFIED ADS

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### POSITION AVAILABLE:



#### GENERAL MANAGER-HOME HEATING Sound Oil Company-Seattle, WA

Join the largest, full-service home heating oil company in the Puget Sound region. The GM is responsible for all day-to-day operations including staff recruiting and management, maintaining cooperative relationships with the labor force, and ensuring compliance with regulatory agencies. This position requires oversight of the company's finances, credit lines, banking relationships, insurance and to ensure the company is operating in a safe, legal, and responsible manner.

Qualifications: Minimum 10 years business management experience in leadership, staff development, finance, problem solving and conflict resolution.

Qualified candidates submit resumes to: [Marilynj@Soundoil.com](mailto:Marilynj@Soundoil.com)

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2007 Kenworth T800 with Polar tanks.

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