



Thank You for a Great Day on the Course at the Treasure Valley PAC Fund Golf Tournament

What a fantastic day in Idaho. We are grateful to everyone who joined us for this year's golf tournament and helped make it such a success.

To our participants, thank you for showing up ready to play, connect, and enjoy the day. Your energy and camaraderie are what make this event more than just a round of golf. It is a chance to strengthen relationships and build something meaningful together.

To our sponsors, we truly appreciate your generous support. Your involvement makes events like this possible. We do not take that support lightly, and we are grateful for your continued partnership.

From the first tee to the final putt, the day was filled with great moments, good competition, and even better company. Thank you for being part of it.

REGISTRATION NOW OPEN FOR NMPMA
 New Format



TUESDAY - AUGUST 18

- 3 - 4:30 p.m. BOARD Meeting
- 3 - 7 p.m. REGISTRATION Open
- 5 - 7 p.m. WELCOME Reception
- Evening Open Supplier Hospitality

WEDNESDAY - AUGUST 19

- 8 a.m. GOLF TOURNAMENT at Sandia Golf Course
 Check-in starts at 7 a.m. with breakfast and boxed lunch
 Awards presented at dinner
- 8 a.m. - 4 p.m. Trade Show tabletop set up
- 10 a.m. - 7 p.m. REGISTRATION Open
- 3 - 4 p.m. CLEAN TRANSPORTATION FUELS PROGRAM (CTFP)
 SPEAKER (to be announced)
- 4 - 7 p.m. TRADE SHOW Open with Reception
- 7:30 p.m. DINNER with Entertainment
 Silent Auction
 Golf Awards

Subject to change

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



Inside the Beltway Update

On April 30, the House of Representatives passed the Republican-led farm bill by a vote of 224-200, marking the most significant progress on such legislation since the 2018 reauthorization. While the bill received crucial support from some moderate and rural Democrats, it still faces significant challenges in the Senate due to deep-seated policy disagreements. The path forward remains uncertain, as Democratic leaders aim to delay or reverse the proposed cuts to food assistance programs. House Democrats, including ranking member Angie Craig (D-MN), are looking to the Senate to produce a more bipartisan version that removes what they describe as “poison pills” regarding pesticide and livestock provisions. Senate Agriculture Committee Chair John Boozman (R-AK) has indicated that he expects to strip away controversial elements to meet the 60-vote threshold required for passage, with a goal of moving the legislation forward within weeks rather than months.

Most importantly, due to significant disagreements, a separate plan regarding year-round E15 fuel sales was decoupled from the main bill and will be voted on independently on May 13. This move was intended to placate oil-state lawmakers who had threatened to block the broader package. The farm bill was delayed earlier in the week due to an internal revolt over several contentious policy issues. The central point of contention was the proposal to permit year-round, nationwide sales of E15 fuel. While supported by many farm-state lawmakers, the measure was opposed by small refineries and their allies, who argue that it would leave them vulnerable to compliance costs. A coalition of small and independent refineries wrote to Speaker of the House Mike Johnson (R-LA) to express their strong opposition to the year-round sale of E15. They argue that the amendment would benefit large, integrated oil companies while causing “tremendous economic harm” to smaller, more vulnerable refineries. While the companies state that they do not oppose biofuels, they advocate for balanced RFS reform that would enable year-round E15 sales and provide relief from high RIN prices, which they estimate currently add 35 cents or more per gallon to fuel costs.

Furthermore, a Congressional Budget Office (CBO) estimate found that the E15 plan would add billions of dollars to the federal deficit. This alienated fiscal hawks and undermined efforts to keep the farm bill budget-neutral. Beyond ethanol, the bill faced a significant challenge regarding pesticide preemption language. Other proposed amendments that contributed to the legislative gridlock included changes to SNAP eligibility for hot food, bans on certain animal testing, and the removal of emissions mandates on farm equipment. EMA and a coalition of other major retailer associations strongly oppose proposed restrictions on items like soft drinks or candy, citing \$1.6 billion in upfront compliance costs and significant administrative hurdles. They contend that vague definitions and the constant introduction of new products would make these restrictions impossible to manage at the point of sale, ultimately risking higher prices and reduced food access for SNAP recipients.

Also on April 30, Congress ended a record-breaking 76-day shutdown of the Department of Homeland Security (DHS) by passing a bipartisan bill to restore funding to most of its agencies. This measure, which President Trump is expected to sign, provides full funding through September for the Coast Guard, TSA, Secret Service, FEMA, and the Cybersecurity and Infrastructure Security Agency (CISA). Notably, the legislation excludes funding for immigration enforcement agencies, specifically Immigration and Customs Enforcement (ICE) and Border Patrol. Republicans intend to address those agencies through a separate, party-line package by June 1, using special budget powers to bypass the Senate filibuster.

Reminder - EMA Regulatory Alert: EPA Region 6 Initiates SPCC Enforcement Sweep

EMA learned yesterday that EPA Region 6 has launched a coordinated enforcement sweep targeting Spill Prevention, Control, and Countermeasure (SPCC) compliance at oil-handling facilities across **Arkansas, Louisiana, New Mexico, Oklahoma, and Texas**. The initiative involves announced and unannounced inspections, document requests under the Clean Water Act, and accelerated civil penalty referrals. Petroleum marketers with facilities subject to SPCC anywhere in EPA Region 6 should expect heightened scrutiny in the coming weeks and months.

Background

The sweep is understood to be EPA’s response to public criticism following the August 2025 explosion and fire at the Smitty’s Supply facility in Roseland, Louisiana. That incident, which prompted evacuations and caused significant surface-water impacts, has focused attention on perceived gaps in federal oversight of bulk petroleum storage operations. Subsequent EPA RCRA findings, DOJ civil litigation, and an active EPA/FBI criminal investigation have made the Smitty’s matter a touchstone for more aggressive SPCC enforcement. Although Smitty’s is a lubricant blender, EPA Region 6 inspectors are expected to apply the same heightened posture to *all* above-ground oil storage facilities within the Region—including fuel terminals and bulk plants to demonstrate that agency oversight is, in fact, robust.

Why This Matters to EMA Marketers

Petroleum marketers operate precisely the type of facilities EPA Region 6 is prioritizing: bulk fuel terminals, jobber bulk plants, loading and unloading racks, transport-truck staging areas, and commercial fueling locations with above-ground storage. SPCC penalties are assessed per day, per violation, with statutory maximums currently exceeding \$66,000 per day. EPA inspectors will be looking for a current SPCC Plan, Professional Engineer (PE) certification where required, secondary containment sufficient to hold the largest single container plus precipitation, integrity testing records, employee training documentation, loading/unloading area protections, and timely Plan amendments following facility changes.

Members should also be aware that an SPCC inspection can readily expand into adjacent regulatory areas—UST compliance, Facility Response Plan obligations, EPCRA Tier II reporting, and stormwater permitting—particularly if inspectors observe conditions inconsistent with the facility's current paperwork.

Recommended Member Action Steps

- **Pull and re-read your SPCC Plan.** Confirm it accurately reflects current tank inventory, container locations, transfer points, loading racks, and drainage pathways. Plans more than five years old without documented reviews and technical amendments are red flags to inspectors.
- **Verify PE certification is current.** Tier II facilities (most petroleum marketing bulk plants and terminals) require PE certification of the Plan and any technical amendments. Self-certification is permitted only for qualifying Tier I facilities under 10,000 gallons of aggregate above-ground storage.
- **Walk the facility against the SPCC Plan.** Confirm secondary containment integrity, drainage controls, overflow prevention, loading/unloading area protections, transfer-hose management, and fence and security measures match what the Plan describes. Pay particular attention to dispenser islands, transport offload points, and any recent tank or piping changes.
- **Audit your records.** Tank integrity tests, monthly visual inspections, annual training documentation, and discharge reports must be retrievable on request. Missing or incomplete records are the most common citation in SPCC inspections and the easiest violation for an inspector to document.
- **Brief your facility personnel.** Identify who is authorized to receive an inspector, accompany the walk-through, and produce records. Ensure the designated person knows to contact counsel before providing substantive responses to EPA information requests or signing any inspection-closing documents.
- **Determine whether a Facility Response Plan (FRP) is required.** Substantial-harm facilities must self-certify and submit an FRP. Reassess your status if storage capacity, location, spill history, or proximity to navigable waters has changed—particularly relevant for terminals and larger bulk plants near rivers, bayous, or coastal waters in Region 6.
- **Coordinate with UST compliance.** For sites with both AST and UST systems, ensure SPCC Plan facility diagrams, release-response procedures, and personnel training are consistent with UST operator training and Class A/B/C designations. Inspectors increasingly cross-check the two programs.

Temporary Rule Issued for IRC §6435 Dyed Fuel Refunds

Today, the Treasury Department and the IRS issued a [temporary regulation](#), together with a [notice of proposed rulemaking](#), implementing new Internal Revenue Code §6435. The temporary rule addresses a narrow and specific transaction -- **clear (undyed) diesel fuel or kerosene on which the §4081 federal excise tax has been paid, that is subsequently indelibly dyed at a terminal and removed for a nontaxable use.** Section 6435, created by last year's One Big, Beautiful Bill, establishes a new statutory refund mechanism for the tax paid on that fuel, applicable to eligible dyed fuel removed on or after December 31, 2025.

[Click Here for the EMA Regulatory Alert](#)

Fifth Circuit Vacates EPA's Disapproval of Texas Good Neighbor SIP — A Development Worth Tracking for Fuel Distributors Nationwide

On March 13, 2026, the U.S. Court of Appeals for the Fifth Circuit vacated EPA's 2023 disapproval of Texas's Good Neighbor State Implementation Plan (SIP) under the Clean Air Act, remanding the matter to EPA for reconsideration. While the decision is procedural in nature — and its long-term regulatory consequences remain genuinely uncertain — it is a meaningful development worth tracking. Depending on how EPA responds on remand, it could open the door to regulatory relief for fuel distribution sources in Texas and potentially other states whose SIPs were similarly disapproved.

The Good Neighbor Provision and the Fuel Distribution Chain

The Clean Air Act's Good Neighbor Provision requires each state to ensure its emissions do not significantly contribute to nonattainment or interfere with air quality maintenance in downwind states. When EPA determines a state has failed to meet that obligation, it can disapprove the state's SIP and impose a Federal Implementation Plan (FIP) — a federally mandated set of emission controls that substitutes for the state's own plan.

For the fuel distribution industry, Good Neighbor SIP obligations are not abstract. The emission controls implicated in these plans regulate operations at every level of the supply chain. At bulk terminals and wholesale distribution facilities, SIP controls typically require vapor recovery and collection systems on tank truck loading operations, leak detection and repair programs, and NOx and VOC emission limits tied to throughput. At the retail level, Stage I vapor recovery requirements — governing the transfer of gasoline from delivery trucks to underground storage tanks — remain embedded in many state SIPs, and stations in nonattainment areas can face enhanced equipment standards and periodic compliance obligations.

In February 2023, EPA disapproved SIPs submitted by 21 states across every region of the country, concluding they failed to meet Good Neighbor obligations for the 2015 ozone standard. Those disapprovals were the legal predicate for EPA's Good Neighbor Plan FIP, which would have imposed significant NOx emission reductions on industrial sources in disapproved states, including fuel terminals and combustion sources in the petroleum distribution chain.

Courts Opinion

The Fifth Circuit's vacatur is grounded in a narrow but important procedural problem. In its appellate briefing, EPA represented to the court that post-submission modeling data — the "2016v3" dataset published after Texas filed its SIP — was merely corroborative and not the actual basis for the disapproval. The court initially accepted that representation. However, EPA's own January 30, 2026 proposed rule directly contradicted that position, acknowledging that the 2016v3 modeling was in fact integral to the disapproval of Texas and 20 other states. Faced with that admission, the court withdrew its prior opinion and vacated the disapproval, concluding it could no longer be confident EPA had evaluated Texas's SIP on its own merits rather than against a post-hoc modeling standard the state never had a fair opportunity to address.

Importantly, the court did not resolve the deeper statutory question of whether EPA's 0.70 ppb screening threshold — representing 1% of the 2015 ozone NAAQS — is a lawful interpretation of the phrase "contribute significantly." With EPA actively reconsidering that threshold in its January 2026 proposed rule, the court deferred that question to the remand process.

The outcome on remand will depend heavily on which screening threshold EPA ultimately adopts and how it handles post-submission data going forward. If EPA shifts to a more permissive threshold — the January 2026 proposed rule floats 1 ppb and even 5% as alternatives — Texas's SIP contributions, which its own modeling showed were between 0.71% and 1.21% to Colorado receptors, could fall below the screen entirely, resulting in approval without additional controls. But that is a possibility, not a certainty.

More broadly, the answer to such a legal question will matter considerably for which states face Good Neighbor obligations going forward. Accordingly, it's possible that more litigation from environmental groups and even states can be on the horizon. Additionally, the court clearly noted that EPA has full authority and wide discretion to evaluate SIPs under a defensible methodology.

A Regulatory Development Worth Monitoring

In the near term, sources covered by the Good Neighbor Plan face no active federal NOx control mandates. The Supreme Court's nationwide stay in *Ohio v. EPA* (2024) halted enforcement pending D.C. Circuit review, and the current EPA has since placed all related litigation in abeyance while it actively reconsiders the rule. EPA's January 2026 proposed rule — which would approve eight states' SIPs outright and signals a broader rollback — suggests the regulatory trajectory is moving in a favorable direction for the industry.

That said, the picture is not without uncertainty. The remand process for Texas and other states remains ongoing, and any final rule EPA issues on reconsideration is likely to face legal challenge. The durability of any regulatory relief will ultimately depend on how those challenges fare.

EMA will continue to monitor these developments and keep members informed as the picture becomes clearer.

EMA Submits Strong Comments Backing DOL's Proposed Independent Contractor Rule

Energy Marketers of America (EMA) today announced that it has filed formal comments with the Department of Labor strongly endorsing the proposed rule to rescind the 2024 independent contractor regulation and reinstate a streamlined, modified version of the 2021 rule. The proposal would apply consistently across the Fair Labor Standards Act, Family and Medical Leave Act, and Migrant and Seasonal Agricultural Worker Protection Act. In its submission, EMA highlighted how independent contractor arrangements remain vital to the daily operations of energy marketing companies nationwide.

"Our members depend on these flexible relationships to handle critical tasks including fuel deliveries, facility maintenance and inspections, construction projects, technology support, and specialized services," the association noted. EMA stressed that straightforward, practical guidance on worker classification is crucial for maintaining proven business practices while meeting all federal labor obligations.

EMA praised the proposal for properly focusing on "economic dependence" as the key test for independent contractor status—asking whether a worker is truly operating their own business or is economically reliant on the employer. The association emphasized that reinstating the 2021 rule's core factors—particularly the degree of control and the opportunity for profit or loss—provides the clarity businesses need to make accurate classification decisions.

"Over the past five years, frequent shifts in the worker classification standard have created confusion, added compliance costs, and created unnecessary risk—especially for small and mid-sized energy marketers," EMA stated. The association called on the Department of Labor to move quickly to finalize the rule and deliver long-overdue stability to the industry.

Bipartisan Bill Introduced to Restore Biodiesel Blenders' Tax Credit

On Tuesday, Rep. Mike Carey (R-OH) introduced the "Biodiesel Tax Credit Extension Act of 2026," bipartisan legislation to restore the Section 40A biodiesel blenders' tax credit at \$1 per gallon through December 31, 2029. Under the bill, eligible taxpayers could choose to claim either the restored blenders' credit or the 45Z Clean Fuel Production Credit, whichever best aligns with their business model. The measure would not apply retroactively.

Energy Marketers of America (EMA) supports the legislation, emphasizing its role in lowering fuel costs for consumers while accelerating the deployment of cleaner-burning renewable fuels across the country.

The \$1-per-gallon biodiesel blenders' tax credit is essential to delivering more affordable, lower-carbon fuel options. The bill enables energy marketers to continue expanding access to BioHeat® fuel blends ranging from B5 to B20 and a practical, incremental pathway toward higher biodiesel adoption alongside next-generation heating technologies.

At a time of sustained energy price volatility and persistent inflationary pressures, the legislation would help stabilize fuel costs for households and businesses that rely on home heating oil, diesel, and related products. It also reinforces continued growth in the renewable fuels sector, including renewable diesel, which is fully compatible with existing fuel infrastructure, including underground storage tanks and conventional heating systems.

The legislation enjoys broad bipartisan support in the House of Representatives. Original cosponsors include:

- Republicans: Reps. Andrew Garbarino (NY), Ashley Hinson (IA), Dusty Johnson (SD), Mike Kelly (PA), Darin LaHood (IL), Tracey Mann (KS), Claudia Tenney (NY), and Mariannette Miller-Meeks (IA)
- Democrats: Reps. Salud Carbajal (CA), Lou Correa (CA), and Jim Costa (CA)

EMA urges Congress to act swiftly to pass the Biodiesel Tax Credit Extension Act of 2026, underscoring the importance of policy certainty to sustain domestic renewable fuel production, support small businesses, and deliver tangible savings to American consumers.

[Update to Cybersecurity Advisory: DOE Threat Memo on Nationwide Cyberattacks Targeting Automatic Tank Gauges \(ATGs\)](#)

On Wednesday, DOE released an advisory on cyber threats to automatic tank gauges (ATGs) and asked that we share the memo with marketers to assist in the prevention of attacks. The DOE Energy Threat Analysis Center (ETAC) Threat Memo on ATG Manipulation by Malicious Cyber Threats is available via EMA. To receive a copy, contact Sherri Stone at ssstone@emamerica.org.

EMA was first alerted to potential attacks on ATGs by the Tennessee Fuel & Convenience Store Association (TFCA) earlier this month. EMA and TFCA subsequently worked with DOE Cybersecurity, Energy Security and Emergency Response (CESER) and DHS Cybersecurity and Infrastructure Security Agency (CISA) to coordinate mitigation efforts and communication.

These types of threats exploit very basic cybersecurity deficiencies, and organizations that have this problem may also have vulnerabilities in other systems/equipment. EMA urges its members to take advantage of the DHS Cybersecurity and Infrastructure Security Agency (CISA) no-cost services to shore up cyber deficiencies at [No-Cost Cybersecurity Services & Tools | CISA](#).

Weekend Reads

[Main Street Privacy Coalition Signs Joint Trade Association Statement on the Introduction of the SECURE Data Act | Main Street Privacy Coalition](#)

[Oil prices fall on report Iran sent response to draft peace agreement | CNBC](#)

[Trump gives the go-ahead for a major new Canada-U.S. oil pipeline | AP](#)

[Union Pacific, Norfolk Southern file revised merger application | FreightWaves](#)

[US oil stocks plummet, country becomes net crude exporter on weekly basis for first time, EIA says | Reuters](#)

[California oil fight tests state's right to push back against Washington during war | PBS](#)

[Most Oil Execs See USA Oil Output Increasing Due to War | Rigzone](#)

Federated Insurance: It's Your Life **Do You Know the Value of Your Business?**

If you were asked today, "What's the value of your business?" would you have a confident answer? For many business owners, determining value can feel overwhelming. There are multiple methods to consider, like book value; adjusted book value; Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA) approaches; sales multiples; or capitalized earnings.

The method that works best for you may depend on your company's unique characteristics. While some businesses are assessed based on assets and liabilities, others are driven by cash flow and profitability. Deciding where to begin is often the hardest part.



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Understanding your business' value is a critical piece of your planning foundation. For many, the business is their largest financial asset. Knowing an estimated value is vital for creating a [buy-sell agreement](#), planning for retirement, preparing an estate plan, or managing ownership transitions in the future.

A clear understanding of value helps reduce uncertainty and can minimize potential disputes between partners or family members. But formal [business valuations](#), while accurate, can be expensive and time consuming.

A Practical Solution

Federated Insurance® offers Value EstimatorSM, a service designed to provide an informal business valuation. It's a practical starting point that helps frame conversations with your attorney, accountant, and trusted advisors. Whether you're considering [business succession](#), estate plans, or an exit strategy, Value Estimator helps you understand what your business might be worth.

Take the Next Step

To learn more about how Value Estimator can support your planning efforts, contact your Federated® [marketing representative](#) or 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. Start building a clearer picture of your business's value today. **Federated is a Partner in EMA's Board of Directors Council.**

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EMA JOURNAL CURRENT ISSUE

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UPMRA [Golf Tournament](#)



OFA Conference [Registration](#)



IPM&CSA Convention [Registration](#)



NMPMA Convention [Registration](#)

PLEASE NOTE UPCOMING DATES FOR EVENTS

May 18, 2026 - HEMA (Hawaii) Golf Tournament, Oahu Country Club, Honolulu, HI
June 2-3, 2026 MPMCSA (Montana) Convention, Fairmont Resort, Fairmont, MT
June 15-17, 2026 WOMA (Washington) Convention, Suncadia Resort, Cle Elum, WA
June 17, 2026 UPMRA (Utah) Golf Tournament, Bountiful Ridge Course, Bountiful, UT
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 WPMAXPO, MGM Grand, Las Vegas, NV

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