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We also thank all the golfers who joined us for a great day on the course. Your participation helped make the tournament a wonderful opportunity to connect with colleagues, build relationships, and enjoy time together outside the office.

Thank you to everyone who contributed to making this event a success. We appreciate your continued support and look forward to seeing you at future HEMA events!

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The FMCSA Expands National “Non-Emergency” HOS Waiver Fuel Coverage

Following EMA's advocacy, the Federal Motor Carrier Safety Administration (FMCSA) has amended its Hours-of-Service (HOS) waiver for fuel transportation to expand product coverage to include ethanol and denatured ethanol as key motor fuel products. The expansion also covers heating oil under certain split load conditions. The terms, conditions, and restrictions of the waiver did not change.

FMCSA's amended waiver addresses the ethanol products and heating oil request. EMA's additional requests — coverage of propane and jet fuel for agricultural operations were not included in the amendment.

The amended waiver extends HOS relief to cover heating oil when transported as part of a compartmentalized split load, subject to one condition: the volume of heating oil in the split load must not exceed 75% of the total shipment.

While the waiver is in effect, states may not enforce interstate rules that conflict with it for drivers and carriers operating under the waiver. States may adopt matching relief for intrastate operations. The federal waiver does not itself cover intrastate deliveries. Unless a state adopts matching relief, intrastate operations remain subject to that state's hours-of-service rules.

EMA is reviewing the amended waiver and has multiple questions about the modifications, especially the new heating fuel language. Once we have the answers, we will get out a Regulatory Alert

The amended waiver is in effect until December 16, 2026. To read FMCSA's Amended Grant of Waiver, click [here](#).

EMA Regulatory Alert Reminder: IRS Announces Temporary Penalty Relief for Highway Use of Dyed Diesel Fuel

The IRS announced Wednesday evening that it will not impose federal penalties when dyed diesel fuel is sold for highway use or used in diesel-powered vehicles on public highways nationwide. The announcement implements President Trump's October 5, 2026, Executive Order 14435, "Emergency Tax Relief on Diesel Fuel."

The IRS announcement states that its penalty relief is retroactive to October 1, 2026, and remains in effect through December 31, 2026. The October 1 date comes from the IRS announcement; the Executive Order itself specifies an October 5 start date. Forthcoming payment-deferral guidance under Internal Revenue Code § 7508A may track the Executive Order's October 5 date, in which case, fuel sold between October 1 and 4 would be free of penalties but would not be eligible for any payment deferral.

Penalties, Inspections and Recordkeeping

Ordinarily, dyed diesel fuel is exempt from federal excise tax because it is intended for exempt uses, such as farming and in off-highway machinery. Federal law generally imposes tax when dyed diesel is sold for highway use or used in a diesel-powered on-highway vehicle. The retailer that sells dyed diesel for highway use is generally liable for the tax; where the fuel is not purchased at retail, such as fuel drawn from a farm storage tank, the vehicle operator is liable.

During the relief period, the IRS states that it will not impose penalties related to the federal excise tax on dyed diesel fuel sold for highway use or used in highway vehicles. This includes penalties for failure to make required semimonthly tax deposits and failure to maintain adequate records.

The Service also announced that it will suspend its ordinary collection and enforcement procedures during the relief period, that IRS Fuel Compliance Officers will be reassigned to other responsibilities, and that no federal inspections of on-road dyed-fuel use will occur.

Sellers and distributors are not required to investigate or document the ultimate end use of dyed diesel fuel sold during this period. The announcement also states that taxpayers need not maintain records necessary to substantiate their eligibility for this relief. That statement concerns eligibility for this particular relief and should not be read as a general suspension of other business, tax, or recordkeeping obligations.

The Tax Has Not Yet Been Waived

The announcement does *not* eliminate the underlying federal excise tax liability. The IRS anticipates issuing additional guidance addressing postponement of payments under Internal Revenue Code § 7508A for taxes imposed under § 4041; that postponement is not yet in effect. No forgiveness has been granted. The IRS states only that it will explore avenues to eliminate the obligation to pay deferred amounts, and permanent forgiveness will likely require legislation. The announcement also does not address interest on any tax that remains due.

Forthcoming guidance is expected to explain how the relief applies to Form 720, Quarterly Federal Excise Tax Return, and other relevant forms. The fourth-quarter Form 720 is due January 31, 2027. Until additional guidance is issued, marketers should *not* assume that the underlying federal diesel tax has been forgiven or that related payment and filing obligations have been eliminated.

State Taxes and Enforcement

The relief applies only to federal taxes and penalties. It does not prevent states from imposing their own taxes or penalties for highway use of dyed diesel fuel. Although many states have announced similar relief, state requirements vary. EMA members should consult the applicable state agencies regarding the availability and scope of state-level relief.

EPA Requirements and the End of the Relief Period

The IRS relief is not an EPA fuel waiver. Prior IRS dyed-fuel waivers were limited to fuel meeting the 15-ppm sulfur standard, and dyed product sold for highway use should continue to meet the ultra-low sulfur diesel (ULSD) standard. Texas is the exception. EPA's October 5, 2026, emergency waiver suspends the ULSD and Texas Low Emission Diesel (TxLED) requirements for eligible engines through October 24, 2026. Higher-sulfur product must be segregated and carry EPA's misfueling warning.

Federal penalties resume January 1, 2027. Because red dye can remain in vehicle tanks and retail storage for weeks, marketers should plan the transition back to clear product.

What Members Should Consider

Keep records anyway. Although the IRS will not require records to substantiate eligibility for the relief, marketers should continue tracking gallons of dyed diesel sold to highway vehicles, by date and location. If the deferred tax ultimately comes due, those records will be the best defense against an IRS estimate of liability.

Make a deliberate pricing decision. Retailers that do not collect the 24.4-cent federal tax at the pump now may find it difficult to recover from customers later.

Identify who is liable. The announcement does not define "retail." For cardlock sales, bulk deliveries into fleet tanks, and mobile fueling, it may be unclear whether the seller or the operator owes the tax.

Review contracts. Branded supply agreements, fleet card product codes, and insurance policies may restrict or affect the sale of dyed product through highway dispensers.

EMA will continue to monitor Treasury and IRS guidance, particularly regarding payment postponement, potential tax forgiveness, and the treatment of federal excise tax returns and deposits.

[Click here to read the IRS news release.](#)

EMA Regulatory Alert Reminder: EPA Proposes Additional 770 Million RINs for 2026–2027 Under RFS

On Wednesday, EPA proposed increasing Renewable Fuel Standard (RFS) obligations for 2026 and 2027 by a combined 770 million renewable identification numbers (RINs). The increase would account for the amount by which small refinery exemptions (SREs) granted for the 2025 compliance year exceeded EPA's earlier projection. Comments are due by December 4, 2026.

On August 31, 2026, EPA acted on 34 SRE petitions for the 2025 compliance year. It granted 18 full exemptions and 11 partial (50 percent) exemptions, denied three petitions, and found two refineries ineligible. The exemptions totaled 1.76 billion RINs, nearly 80 percent more than the 990 million RINs EPA had projected for 2025 when it finalized the 2026 and 2027 RFS standards in March.

The March rule already reallocated 70 percent of the 2023–2025 exempted obligations, including the projected 2025 exemptions, into the 2026 and 2027 standards. The new proposal addresses only the 770 million RIN difference between projected and actual 2025 exemptions and would reallocate 100 percent of that difference.

The Two Options

EPA is seeking comment on two approaches to reallocating the additional 770 million RINs. The figures below are the SRE reallocation volumes included within each year's standards, not the total annual RFS obligations.

- *Option 1: Split the additional volume equally between 2026 and 2027.* Each year would receive about 385 million additional RINs. The total SRE reallocation volume would increase from 990 million to about 1.38 billion RINs for 2026, and from 1.04 billion to about 1.43 billion RINs for 2027.
- *Option 2: Allocate the entire additional volume to 2027.* The 2026 SRE reallocation volume would remain at 990 million RINs, while the 2027 volume would increase from 1.04 billion to 1.81 billion RINs.

The choice between the two approaches is likely to be contested. Adding obligations to 2026 could draw objections from obligated parties that did not receive exemptions, particularly given the timing of the proposed adjustment. EPA has indicated that the proposed revision may extend the existing March 31, 2027, deadline for 2026 compliance reporting. Biofuel groups, meanwhile, are urging EPA to add the volumes to both years so that the market signal is immediate.

What It Means for EMA Members

RIN markets moved sharply higher following the August 31 announcement, reflecting expectations about future RFS obligations. The proposed reallocation could sustain upward pressure on RIN prices, although the ultimate market effect will depend on the final rule and other supply-and-demand factors.

Marketers without blending capacity may be particularly exposed to RIN-related increases in wholesale fuel costs because they generally have fewer opportunities to generate or acquire RINs through their own blending operations.

What to Watch

Expect a contested rulemaking. Refiners and other obligated parties that did not receive exemptions may challenge the proposed increase on statutory, procedural, and policy grounds, particularly any adjustment to 2026 obligations. Biofuel producers, agricultural groups, and other supporters of the RFS are likely to argue that full reallocation is necessary to preserve renewable fuel demand and the market signal Congress intended the program to provide.

The dispute also underscores the need for Congress to provide clearer direction on how EPA should grant small refinery exemptions and account for exempted obligations when establishing future RFS standards.

EMA will continue to evaluate the proposal and determine whether to submit comments before the December 4, 2026 deadline.

Inside the Beltway Update

Rep. Chris Pappas (D-NH) sent a letter to House and Senate Appropriations Committee leadership that calls for an additional \$3 billion in emergency supplemental appropriations for the Low Income Home Energy Assistance Program (LIHEAP). More than 70 Democrats have signed onto the letter, and Del. James Moylan (R-GU) is the only Republican supporter. The letter argues that additional funding is required for LIHEAP due to rising energy prices across the country.

A group of 39 members of Congress led by Reps. Adrian Smith (R-NE) and Nikki Budzinski (D-IL) sent a letter to Environmental Protection Agency (EPA) Administrator Lee Zeldin and Energy Secretary Chris Wright urging the Trump administration to complete its small refinery exemptions (SRE) reallocations. The letter comes as the EPA announced 34 decisions on SRE petitions in August and stated that it would reallocate the exempted volumes by the end of October. In the letter, lawmakers called for the EPA to propose a supplemental rule by October 16 that aligns the obligated volumes with those announced under the Set 2 rule for Renewable Fuel Standard (RFS) compliance years 2026 and 2027. The EPA appears to be on track to follow through on the SRE reallocation rule, as the rule was delivered to the Office of Management and Budget on October 2. The lawmakers' actions support the expansion of American-made renewable fuels to combat rising gas and diesel prices.

In another attempt to lower energy prices, President Donald Trump temporarily lifted sanctions on Russian diesel. The deal occurred after Russia agreed to make large quantities of fuel available for the US to purchase. However, the move quickly faced bipartisan opposition. A bipartisan group of twelve senators sent a letter to President Trump calling on him to reverse the decision. The letter framed the Russian diesel deal as a betrayal of US allies.

The permitting reform deal also faces new challenges after the Trump administration renewed its battle against an offshore wind project. While Senate Democrats have not withdrawn their support from the bill, the Trump administration's attacks have been a central issue in bipartisan negotiations. As a result, Senate Democrats may begin to push back on the permitting package if the attacks on wind energy persist. Some House Democrats have already argued that the Democratic party should wait until the next Congress to negotiate a new permitting deal.

The Small Business Disaster Preparedness Series October 20, 2026, 1:00 PM Eastern Time

The upcoming session **Ensure Readiness with Smart Insurance Practices** will be held on **October 20, 2026, from 1:00 p.m. – 2:30 p.m. ET**. It will focus on how small businesses can utilize insurance and building codes to better secure their business. This session is part of the **2026 Small Business Disaster Preparedness Series** aimed at sharing critical information and resources for small businesses to successfully navigate disaster recovery situations and build resiliency before, during, and after disasters.

FEMA's National Flood Insurance Program provides flood insurance to property owners, renters, and businesses. The **Insurance Institute for Business and Home Safety (IBHS)** is an independent, 501(c)(3) nonprofit committed to conducting research that leads to real-world solutions for home and business owners.

[Click Here to Register via Zoom](#)

If you would like to submit a question in advance, please email: OB3I@fema.dhs.gov.

HR Question of the Month Policy Updates Question

We want to update a number of our company policies. How should we do this—can we just revise the policies and send them to our employees, or should we also have employees sign an acknowledgment form? What do we do if an employee refuses to sign the acknowledgment form?

Click [here](#) to read the answer.



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PLEASE NOTE UPCOMING DATES FOR EVENTS

October 27-29, 2026 UPMRA (Utah) Convention, Hilton Garden Inn, St. George, UT

December 3, 2026 WOMA Holiday Party, Lucky Strike Bowling, Bellevue, WA

December 9, 2026 OFA Holiday Party, Waverley Country Club, Portland, OR

February 16-18, 2027 WPMAEXPO, MGM Grand, Las Vegas, NV

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