WPMA weekly update
• Hawaii • Idaho • Montana • Nevada • New Mexico • Oregon • Utah • Washington •

October 30, 2026 Visit us online at wpma.com WP-10-30-26

[redacted]



Thank You for Making UPMRA a Success!

A big thank you to everyone who attended, sponsored, and exhibited at this year's UPMRA Convention! Your participation, support, and enthusiasm are what make this event such a success year after year.

We appreciate the time you took to join us, the sponsors who generously supported the event, and the exhibitors who helped make the trade show a valuable experience for everyone. Most importantly, it was wonderful bringing our industry together to reconnect, share ideas, and strengthen relationships.

Thank you for being part of UPMRA. We appreciate your continued support and look forward to seeing you again next year!

The following information provided by:

EMA-Energy Marketers of America

Inside the Beltway Update

A group of 22 House Republicans led by Rep. August Pfluger (R-TX) sent a letter to House leadership raising concerns about the Renewable Fuel Standard (RFS) language included in the Senate farm bill. The lawmakers noted support for the year-round sale of E15 but called for RFS reforms that align with the House-passed farm bill to protect domestic fuel production. The letter stated that if Congress permits the year-round sale of E15, the farm bill must also include reforms to avoid penalizing increased refinery production, shifting compliance costs between competitors,

distorting domestic fuel markets, or weakening US energy security. This letter highlights tensions between the House and Senate bills that may complicate the passage of the farm bill.

Meanwhile, Agriculture Secretary Brooke Rollins urged all 50 state governors to loosen restrictions on dyed diesel use following President Trump's decision to increase the availability of the fuel. Secretary Rollins called on governors to temporarily suspend penalties for dyed diesel use. She also wrote to the 29 governors who have provided dyed diesel use relief to applaud their efforts and encourage the extension of these policies through December 31.

This week, a federal appeals court upheld a lower court ruling that the Federal Reserve's 21-cent rate for regulated debit card fees was set higher than Congress intended. Under the Fed's 2011 regulations, banks that follow rates set by Visa and Mastercard and have at least $10 billion in assets are allowed to charge up to 21 cents per transaction plus 1 cent for fraud prevention and 0.05% of the transaction amount for fraud loss recovery. The ruling agreed with a 2021 decision that the Fed set the rate too high in the 2011 regulation. In 2023, the Fed proposed lowering the base amount to 14.4 cents and the fraud loss amount to 0.04% while raising the fraud prevention amount to 1.3 cents. However, the proposal has not been finalized.

Additionally, the Environmental Protection Agency (EPA) released a proposed rule to revise methane standards for the oil and gas industry. The proposal would roll back Biden-era requirements for low-producing wellheads that make up most US petroleum operations. According to the EPA, the proposed rule would provide $45 billion in savings and create 1.4 trillion cubic feet of US natural gas through 2050.

Looking ahead, some Republicans have expressed hopes for passing a third reconciliation bill before the end of the year. Rep. Morgan Griffith (R-VA) indicated that a reconciliation package could be a vehicle for hemp regulation legislation and said he is considering adding his Hemp Enforcement, Modernization, and Protection Act (H.R. 7212), which would require the Food and Drug Administration to develop regulations within three years to set limits on intoxicating substances in hemp-derived products. He noted that the bill would likely be combined in the reconciliation package with the Beverage Regulatory Parity Act (H.R. 10079), led by Rep. Beth Van Duyne (R-TX) and Rep. Greg Landsman (D-OH), which would impose a federal excise tax based on the amount of intoxicating THC in a beverage.

Reminder - EMA Regulatory Alert: IRS FAQs Clarify Dyed Diesel Relief: Seller Liability, Form 720, and LUST Tax

On October 23, 2026, the IRS issued 11 Frequently Asked Questions (FAQs) on the temporary federal excise tax relief for dyed diesel sold for use or used on the highway from October 1 through December 31, 2026. The FAQs supplement IR-2026-122 and IR-2026-125 and answer several questions raised by EMA members. EMA appreciates the Administration’s continued engagement with the industry.

Key Clarifications

1. **Seller presumption**. During the relief period, sellers are presumed not to know or have reason to know that dyed diesel is used in a highway vehicle (FAQ 7). For purposes of the temporary relief, this presumption protects sellers from Internal Revenue Code § 4041(a) liability arising solely from a customer's subsequent highway use. It does not constitute forgiveness of the underlying tax.
2. **No Form 720 reporting or recordkeeping**. Covered dyed diesel transactions need not be reported on Form 720, including fourth quarter returns otherwise due February 1, 2027 (January 31 falls on a Sunday), and records need not be kept or later reconstructed solely to substantiate § 4041(a) liability (FAQs 1–3). Filing and recordkeeping for other taxes, exemptions, credits, and refunds continue.
3. **LUST tax**. The $0.001-per-gallon LUST tax still applies when dyed diesel leaves the terminal, but it is not imposed again on later highway sale or use (FAQ 10).
4. **Scope**. The relief covers dyed biodiesel mixtures but not clear diesel or dyed kerosene, and it creates no new obligations for distributors, retailers, purchasers, or end users (FAQs 4, 8, 9).
5. **Dyed-fuel notices.** "Nontaxable use only" notices (signs) required by Treas. Reg. § 48.4082-2 need not be retained during the relief period but must be restored on January 1, 2027 (FAQ 11).
6. **Residual dye.** The IRS is considering a grace period for dye remaining in tanks after December 31, but none has been announced (FAQ 6). EMA members should plan as though ordinary enforcement resumes January 1.
7. **State law**. The federal relief does not affect state fuel taxes or dyed-fuel rules, including for interstate travel (FAQ 5). EMA members should confirm requirements with each state.

Open Questions

The IRS has not eliminated the underlying tax. IR-2026-122 framed the relief as a postponement of payment under § 7508A and said only that the IRS would explore eliminating deferred amounts, so the disposition of any deferred tax and interest remains unresolved. EMA continues to press the White House, Treasury, and the IRS on this issue and the year-end transition.

EMA members should retain ordinary commercial records and copies of the IRS FAQs and related releases. Although FAQs not published in the Internal Revenue Bulletin are not precedential authority, reasonable, good-faith reliance on them may provide protection against penalties for which reasonable cause is a defense.

For questions, contact EMA Regulatory Counsel Jeffrey L. Leiter or Jorge Roman.

This alert is provided for general informational purposes only and does not constitute legal or tax advice.

Reviewing Your Risk Management Culture

Thursday, November 19, 2026, 2:00 PM ET

In this webinar, you will learn about the value of creating and upholding a risk management culture at your business. A strong company culture sets the stage for your business' mission, and a focus on risk management highlights the importance of effective communication and establishing safety policies. Review what risk management looks like for your workplace and find out how to make it a cornerstone of your company's culture.

What you will learn:

- The benefits of strong leadership and setting an example from the top down.
- Why a risk management culture can help shape initiatives, goals, and well-being.
- How culture can shape employee decisions and actions.
- What makes a risk management program effective and how to implement these practices at your workplace.

Anyone can view and join.

Click here to Register Today!

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 507.455.5175 for any additional information or risk management questions.

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

Weekend Reads:

FTC probes whether major US companies charge customers different prices using personal data | Fox Business

Energy on Edge Ahead of USA Midterms | Rigzone

India Diesel Export Boom Set to Ease Global Crunch | Rigzone

Trump Wants More Gas And Diesel Made At Home, And He's Paying $150 Million To Make It Happen



GREAT SPEAKERS - GREAT WPMAEXPO

KEYNOTE SPEAKER



ADAM CAROLLA

CLOSING SPEAKER



JEB BUSH

Former Florida Governor 1999-2007

LADIES LUNCHEON



SARAH WELLS

Olympian

The ***WPMA NEWS*** - The quarterly publication produced by WPMA covering our eight member states.

WPMA NEWS 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 button below to register



WPMAEXPO Registration

PLEASE NOTE UPCOMING DATES FOR EVENTS

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

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: **How many telemarketers does it take to change a light bulb? Only one, but he has to do it while you are eating dinner.**

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.