

November 25, 2020

Visit us online at www.wpma.com

WP-11-25-20

EMA AND UPMRA PARTICIPATE IN CLEAR PATH VIII

Last week, EMA and the Utah Petroleum Marketers and Retailers Association (UPMRA) participated in Clear Path VIII, a national government wide disaster response exercise.

The purpose in such exercises is to enhance policies and procedures, identify areas for collective improvement, and strengthen relationships and cooperation between industry and government energy sector partners in response to catastrophic incidents. Most of all, EMA participates in these events to understand what is needed from our industry, to identify and create solutions for obstacles, and to make certain that the needs of energy marketers are well known among the responders, especially throughout the government departments.

Each national exercise is linked to the National Preparedness Goal's Core Capabilities and is in a different part of the country, with this being a 7.0 magnitude earthquake that ruptures the Wasatch fault one mile from Salt Lake City, Utah, while temperatures were in the 20s°F with five inches of snow on the ground. EMA participated to provide national expertise, while Utah's John Hill served as a state subject matter expert. John has also participated in such exercises in the past, so he was a strong asset which is particularly important since the exercise may also be used as a platform to inform, shape, and prepare the energy sector's participation in future Wasatch Fault Zone exercises. EMA and UPMRA will participate again in December, on the final day of Clear Path VIII, with public affairs personnel from the energy sector and from government partners.

Last week, EMA also participated in a government wide ***Oil and Natural Gas 2020 Storm Season After Action Report*** with our observations related to processes to sustain and opportunities for improvement related to how the Federal, State, Industry and regional energy partners were able to support the energy sector during this year's active storm season. Finally, last Wednesday, EMA served as a presenter in a nationwide oil and natural gas educational webinar for state emergency operation center professionals.

HOW TO CHECK STATUS AND EXPEDITE DELAYED IRS FEDERAL EXCISE MOTOR FUEL EXCISE CLAIMS

The Energy Marketers of America is continuing to hear from marketers that their federal motor fuel excise tax (FET) claims for credits or refunds are experiencing lengthy delays. These include claims by registered ultimate vendors of undyed diesel fuel, undyed kerosene, gasoline, aviation gasoline, and kerosene used in aviation (Form 720, Schedule C; Form 8849, Schedule 2) as well as biodiesel fuel and alternative fuel blender claims (Form 720, Schedule C; Form 8849, Schedule 3). EMA has been in close contact with the IRS concerning the processing delays, emphasizing the extreme burden the delays place on small business energy marketers and the need to eliminate the backlog immediately. In addition, EMA has written letters urging action to the IRS Commissioner and key members of Congress sitting on committees with IRS oversight jurisdiction. EMA has also enlisted the help of the National League of State and Municipal Governments and similar associations representing tax exempt users to pressure the IRS to speed up claims processing.

According to the IRS, the backlog is due to the extension of the deadline for filing (and subsequent processing) of individual income tax returns to July 15th and employee shortages due to COVID-19. The IRS says it is processing the backlog on a first come first serve basis. Claimants who are experiencing delays can inquire about the status of their claims by faxing the following information to the IRS at (855) 386-5121:

- Name, company name
- Taxpayer ID number
- Type of claim filed and covered period
- Return fax number and voice number

The IRS will fax back a status report on the claim, they say. Energy marketers experiencing delays should also contact their members of Congress and request follow up by constituent services staff. Thus far, energy marketer calls to Congress have been the most effective method to expedite payments of claims. Please reach out to EMA Vice President [Sherri Stone](#) for additional assistance.

Finally, the IRS is required to pay interest on the amount of paper claims not paid after 45 days of submission and electronic claims not paid after 20 days. Interest payments are compounded daily at quarterly rates established by the IRS.

GENERAL MOTORS DROPS OUT OF TRUMP LAWSUIT SEEKING TO ROLL BACK AUTO EMISSION RULES

General Motors is abandoning a legal battle between the Trump Administration and California over the state's right to set its own standards for greenhouse gas emissions and fuel economy rules. The move signals a recognition by GM that its electrification and zero emissions strategy is more closely aligned with the priorities of the incoming Biden Administration.

Last year, GM, Fiat Chrysler, Toyota and 10 other automakers sided with the Trump Administration in a lawsuit filed by environmental groups challenging the Administration's plans to roll back emissions and gas mileage standards and strip California's authority to set its own emission standards. Ford, Honda, BMW and Volkswagen sided with California and cut a separate deal with the state to meet a 50-mpg fleetwide standard by 2026 for all vehicles sold nationwide. In recent years, more than a dozen other states have signed on to California's emissions standards for vehicles.

During the campaign, candidate Biden pledged to make major investments in electric vehicles and EV fueling infrastructure through federal financial support to automakers and expanded tax credits for consumers. Now that Biden is president-elect, GM realized that continuing support for the Trump roll-back is no longer a viable way forward. There is no word on whether any of the remaining automakers in the lawsuit plan to follow GM's move.

BIDEN NOMINATES YELLEN: CREATES WHITE HOUSE CLIMATE OFFICE

This week, President-elect Biden announced his national security team leads, Janet Yellen to serve as Secretary of the Treasury, and selected former Secretary of State John Kerry to lead a newly created Special Presidential Envoy for Climate.

President-elect Biden's leadership selections thus far are demonstrative of his whole-of-government approach to climate change. As the "Climate Czar," Kerry will coordinate climate programs across multiple agencies, while leveraging his strong relationships to seek international buy-in to address climate change on a global scale. The White House Envoy for Climate will be housed in the National Security Council (NSC) with a near-term priority of the US rejoining the Paris Climate Accord. In addition, Kerry is expected to oversee Biden Administration efforts related to carbon capture technologies, promoting clean and renewable energy, and messaging climate change as a national security concern.

Biden's climate focus is also represented in his selection of Yellen who, if confirmed, will be the first female Treasury Secretary. Her previous roles as Chair of the Federal Reserve and Council of Economic Advisors prompted positive reaction from the NASDAQ and S&P - jumping hundreds of points Monday and Tuesday. During President Bill Clinton's Administration, Yellen emphasized the economic benefits of the 1997 Kyoto protocol, which mandated greenhouse gas emission restrictions. In recent years, Yellen joined other economists to champion a carbon-fee program, which would provide cash dividends to the American people in exchange for reduced US greenhouse gas emissions.

Biden's selection of Yellen and the creation of a climate focused NSC position provide a view into the President-elect's desired focus during his first year. Nonetheless, his ambitious climate programs will face significant roadblocks in Congress. For example, if President-elect Biden were to pursue a carbon-tax proposal, liberal Democrats may push back to say the approach is not aggressive enough. Likewise, Republicans are unlikely to support a plan that places an excessive economic burden on industry and small businesses. As we look ahead to President-elect Biden's first 100 days, we will remain tuned to future cabinet nominees and closely monitor executive action in areas that could affect energy producers, consumers, and marketers.

EMA JOINS SIGMA AND NACS'S AMICUS BRIEF IN CLIMATE SUIT

Earlier this week, EMA joined an amicus brief in the climate suit BP P.L.C et al. v. Mayor and City Council of Baltimore. In the brief, respondents argue that "The case is part of a second wave of highly-coordinated lawsuits born out of political frustration that Congress and administrations have not adopted specific policies to address climate change. This particular lawsuit seeks to use state tort law to regulate the national production and sale of energy products that have been essential to modern life since the industrial revolution."

In the brief, EMA requested that the Court reverse the judgment that the case be heard at the local level arguing that "trying to turn the production, sale, promotion and use of certain fuels into liability-inducing events undermines the careful balancing of interests that must be done in the political branches when setting national energy policy. Click [here](#) to read the brief.

VACCINES FOR ESSENTIAL CRITICAL INFRASTRUCTURE WORKERS

This week, EMA joined other fuel and retail associations in a letter to the Centers for Disease Control (CDC) urging prioritization for COVID-19 vaccine distribution to essential workers who are part of the critical infrastructure workforce as part of Phase 1-B of a jurisdiction's distribution scheme. Phase 1-B would follow behind only those healthcare personnel who are grouped into Phase 1-A. Click [here](#) to read the letter.

REBEL OIL COMPANY, INC. ACQUIRES TEXMO OIL COMPANY

Las Vegas, Nevada based Rebel Oil Company Inc., a diversified fuel and lubricant marketer, has acquired Texmo Oil Company of Kingman, Arizona.

Founded in 1954, Rebel Oil Company owns and operates a pipeline connected terminal and rail facility in Las Vegas, Nevada. Rebel Oil Company also has six cardlocks and four distribution plants in Nevada, Arizona and California. Texmo Oil Company, a family owned and operated company was founded in 1982. Texmo's mission statement is to provide quality Oil, Industrial Lubricants, Fuels for Aviation, Auto, and Racing vehicles at affordable prices. Texmo takes pride in attention to detail, professionalism, and competitive prices, holding true to small business ideals. "After 40 years of building a house hold name of Texmo by my team and I, in the Tri State Area, we are excited that Rebel Oil Co., recognizes the brand value we have so long worked for, and is going to take Texmo Oil Co. to the next level. My lead concern for our sale is the Texmo employees and their families. Rebel Oil Company has given them a place to call home for years to come." Founder and Owner, Dana Gorra of Texmo Oil Company.

This transaction expands Rebel Oil's footprint in Nevada and Arizona. Texmo Oil Company has spent the last four decades carving out a niche for servicing retail and wholesale customer segments in Arizona and Nevada markets. Texmo Oil Company also offers retail branding services and supply agreements with C-Store customers. The Rebel Oil Kingman brand is focused on construction, mining, industrial, agricultural, and railroad segments. The two brands operating side by side provide a more holistic offering to all customer segments in the Nevada and Arizona markets. This transaction adds ten trucks to Rebel Oil's fleet making a total of sixty trucks. Texmo has a 24hr cardlock and offers fleet access to the GASCARD network.

"Rebel Oil is a third-generation family business. The Rebel family has been a friendly competitor with the Texmo family in Kingman for decades. The two-family businesses agreed this was the best plan of succession for Texmo. Rebel Oil feels this is an opportunity to grow the family business and tell our story. The Texmo brand comes as a valued addition to the Rebel portfolio. Owner and CEO, Dana Cason Teepe of Rebel Oil Company.

FORMER NMPMA MARKETER MEMBER PASSES

Former NMPMA marketer member Michael Stephen Wilson passed away on Wednesday, November 4, 2020, at the age of 75. Michael was born in Salt Lake City, Utah, where he graduated from Granite High School and attended the University of Utah. He married Laura Eve Jorgensen in 1966, and they had six children and eleven beautiful grandchildren. Mike also had a strong love for his dogs.

Mike was the owner of NMPMA marketer member company MTM Inc. in Albuquerque for over fifty years. He was a member of the Optimist Club of Albuquerque and served in the Army National Guard. His generous heart and wonderful sense of humor touched everyone who knew him. He was always ready to crack a joke and loved making people laugh.

Memorial Services were held Tuesday, November 24, 2020, at 11:00 a.m. at the San Victorio Chapel in Albuquerque. Private interment followed. Memorial Donations in his name may be made to the Animal Humane Society of New Mexico, 615 Virginia SE, Albuquerque, NM, 87108.

WPMA COVID-19 - CRITICAL REFERENCES FOR MEMBERS

Please visit our web site for up-to-date information related to your business and the COVID-19 pandemic. You will find the link on our home page at www.wpma.com.

MEMBERS AND ASSOCIATES - YOU CAN CONTRIBUTE!

WPMA welcomes industry-related articles for publication in the WPMA News magazine. All members and associate members of WPMA are eligible to submit items for publication. Articles will be included as space allows, and no self-promoting articles or editorials will be accepted. WPMA reserves the right to edit and make adaption of such contributions to accommodate the magazine's space and style. Please submit articles or content to Jan Roothoff, WPMA Administration/IT Director at janr@wpma.com, or mail to Jan Roothoff, Western Petroleum Marketers Association, PO Box 571500, Murray, UT 84157-1500. Submissions for the Winter edition of WPMA News magazine are due before November 1st. Later submissions will be considered for the Spring issue.

The logo for WPMA EXPO features the letters 'WPMA' in a bold, italicized, green font, followed by the word 'EXPO' in a white, outlined, sans-serif font.

February 16-18, 2021. The Mirage Las Vegas, Nevada.

THANK YOU **WPMA EXPO 2021** TOP SPONSORS

as of November 24, 2020

Presidential



Premier



MARK YOUR CALENDARS FOR UPCOMING EVENTS

February 16-18, 2021 – WPMA Convention & Expo – Mirage Hotel– Las Vegas, NV

March 15, 2021 – Hawaii (HPMA) Golf Tournament – Oahu Country Club – Honolulu, HI

May 6-7, 2021 - Nevada (NPM&CSA) Big Dogs - Red Rock Hotel & Casino - Las Vegas, NV

June 1-2, 2021 - Montana (MPMCSA) Convention -Fairmont Hot Springs Resort - Fairmont, MT

June 21-24, 2021 - Washington (WOMA) Convention - Suncadia Resort - Cle Elum, WA

July 17-19, 2021 - Oregon (OFA) Annual Conference - Sunriver Resort - Sunriver, OR

August 4-6, 2021 - Idaho (IPM&CSA) Convention - Sun Valley Resort - Sun Valley, ID

August 23-25, 2021 - New Mexico (NMPMA) Convention - Sandia Resort & Casino - Albuquerque, NM

September 15-17, 2021 - Utah (UPMRA) Convention - Sheraton Park City Hotel - Park City, UT

WPMA MEMBER SERVICES



Be sure to subscribe to all of our social channels for great tips, industry trends, and insider information about association activities and upcoming events!



Petro Pete: “I don’t procrastinate. I intentionally wait until the last minute because then I will be older and therefore wiser.”

© 2020 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: janr@wpma.com. Thanks.