



**Announcing the WPMAEXPO  
Ladies Luncheon Speaker**

## **JULIA LANDAUER**

Julia Landauer is a **two-time champion racecar driver**, motivational speaker, and entrepreneur. From breaking records on the track to inspiring audiences worldwide, Julia harnesses lessons from the high-speed world of motorsports to deliver actionable strategies for leadership, resilience, and innovation.

**This is a separate ticketed event.**

**Get your ticket today!**



**Purchase your Ladies Luncheon  
Ticket Here**



**2026 Scholarship Applications are Now Open!**

We encourage eligible students to apply for these amazing awards, including:

- **Four \$10,000 scholarships to students of Marketer Member companies.**
- **One \$6,000 scholarship to a student from an Associate Member company.**

For eligibility and to apply online click the link below:

[www.wpma.com/scholarship](http://www.wpma.com/scholarship)

**Application deadline March 20.**

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



**EMA Requests Speedier Federal Motor Fuel Excise Tax Claim Processing**

EMA is receiving reports from energy marketers that they are once again experiencing delays in the processing of federal motor fuel excise tax (FET) ultimate vendor claims for sales of clear, tax excluded diesel fuel to state and local governments.

In response, EMA sent a letter today to Acting IRS Commissioner Scott Bessent expressing concern over the delays and asking for a return to timely processing as soon as possible. EMA emphasized that many small business energy marketer operations could be disrupted if the delays are not resolved quickly.

[\*\*Click Here to Read the Letter\*\*](#)

**2026 Federal Motor Fuel Excise Tax Rates and Credits -- WHAT'S NEW?**

Superfund Tax: The Superfund tax was reinstated on crude oil received at refineries and on imported petroleum products, beginning on January 1, 2023, by the Inflation Reduction Act. Until December 31, 2025, the Superfund tax rate is the sum of the Hazardous Substance Superfund rate and the Oil Spill Liability Trust Fund financing rate. **The Oil Spill Liability Trust Fund tax expires on December 31, 2025, and has not been renewed by Congress. Unless legislation is enacted in 2026, only the Hazardous Substance Superfund tax will be payable to the IRS.**

For calendar years beginning in 2024, the Hazardous Substance Superfund financing rate is adjusted for inflation. For calendar year 2026, the Hazardous Substance Superfund tax rate is \$0.18 cents per barrel.

The Superfund tax is paid by refiners and crude oil and finished product importers. While no party below the terminal rack is liable for the Superfund tax, refiners and importers pass the fee down as a cost folded into the wholesale rack price of petroleum products — not as a tax. Marketers are not required to break this fee out as a “tax” on their invoices or contract bids. Note that the Superfund rate is not refundable to any party along the petroleum refining and distribution chain. Marketers with questions should consult with their suppliers.

Highway Trust Tax: The Federal government collects revenue for the Highway Trust Fund primarily from excise taxes on motor fuels. Federal taxes include excises taxes of 18.3 cents per gallon on gasoline and 24.3 cents per gallon on diesel fuel, plus a Leaking Underground Storage Tank (LUST) tax of 0.1 cents per gallon on both fuels. The Table below includes the excise taxes collected from this program, including the total 18.4 cents per gallon tax on gasoline and the 24.4 cents per gallon tax on diesel fuel.

Lust Tax: The LUST tax applied to motor fuels is non-refundable, for which tax-exempt parties are required to pay the .001 cents per gallon. The Table below includes rates for the .001 cents per gallon non-refundable LUST tax imposed on both dyed and clear liquid fuel:

Product	Rate	Cents Per/Gal
Gasoline	\$.184	18.4 cpg
Gasoline (removed for alcohol blending)	\$.184	18.4 cpg
Alcohol (for use in downstream gasoline blending)	\$.184	18.4 cpg
Aviation Gasoline	\$.194	19.4 cpg
Heating Oil	\$.001	1/10 <sup>th</sup> cpg
Diesel (clear)	\$.244	24.4 cpg
Diesel (dyed)	\$.001	1/10 <sup>th</sup> cpg
Diesel (dyed used in trains) *	\$.001	1/10 <sup>th</sup> cpg
Diesel (removed for blending with biodiesel)	\$.244	24.4 cpg
Diesel (used in certain intercity and local buses)	\$.017	17.0 cpg
Biodiesel (removed for blending with diesel)	\$.244	24.4 cpg
Kerosene (clear)	\$.244	24.4 cpg
Kerosene (dyed)	\$.001	1/10 <sup>th</sup> cpg
Kerosene (clear - non-commercial aviation) **	\$.219	21.9 cpg
Kerosene (clear - for use in non-taxable aviation)	\$.001	1/10 <sup>th</sup> cpg
Kerosene (clear - for use in commercial aviation not foreign trade)	\$.044	4.4 cpg
<b>Alternative Fuels - On Highway Use in a Motor Vehicle</b>		
Propane (liquefied propane gas) (gasoline gallon equivalent) ***	\$.183	18.3 cpg
Compressed Natural Gas (CNG) (gasoline gallon equivalent) ***	\$.183	18.3 cpg
Liquefied Natural Gas (diesel fuel gallon equivalent) ***	\$.243	24.3 cpg
"P" Series Fuels	\$.184	18.4 cpg
Liquefied Fuel (derived from biomass)	\$.244	24.4 cpg

## Notes

\*This tax is paid by the railroads, NOT by the ultimate vendor.

\*\* Marketers pay \$.244 cpg at the rack, user's rate is \$.219. Ultimate vendor claim is 2.5 cpg. The ultimate vendor is the only party that can make the claim for the 2.5 cpg. Ultimate vendor must have a certificate from the ultimate purchaser verifying the fuel is used for non-commercial aviation. Ultimate vendor must have an IRS 637 UA registration to file claim.

\*\*\*For taxation purposes, one gasoline gallon equivalent (GGE) is equal to 5.75 pounds (lbs.) of propane and 5.66 lbs. of CNG. One diesel gallon equivalence (DGE) is equal to 6.06 lbs. of LNG. (Reference 26 **U.S. Code** 4041 and 4081).

### **Inside the Beltway Update**

Late Thursday, Congress closed out the 1st Session of the 119th Congress concluding an active, but partisan, year in Washington. This week was particularly active on the executive front where President Trump issued a flurry of executive orders. Meanwhile, the House of Representatives maintained an active floor schedule heading into the holiday recess, advancing permitting reform legislation and advancing out of committee the American Water Stewardship Act and the Aviation Supply Chain Safety and Security Digitization Act. This weeks' Senate activity was highlighted by passage of the National Defense Authorization Act and confirmation of a massive package of nearly 100 Trump nominees.

On December 18, the Trump Administration issued an executive order directing the rescheduling of marijuana from Schedule I (which is reserved for the most dangerous substances such as heroin) to the less restrictive Schedule III. The order does not legalize marijuana nationwide and does not take immediate effect; instead, it instructs the Department of Health and Human Services and the Drug Enforcement Administration to restart a formal rulemaking process that has been stalled since January. Administration officials argue the move will unlock significant research opportunities currently unavailable under federal law. The action revives a review process initiated under President Biden in 2022 but stalled amid legal challenges and agency delays. Politically, the decision has exposed divisions within the GOP. While Democrats broadly support rescheduling, and some Republicans - including former Speaker John Boehner and Rep. James Comer - have endorsed easing restrictions to support veterans and medical research, many House Republicans oppose the move, citing public-safety concerns and potential risks to young Americans. Additional information, and opportunities for public comment, will be released in the coming months.

On the Senate side, Senator Marsha Blackburn (R-TN) introduced the Consumer Relief and Opportunities for Producers Act (CROP Act) (S. 3297), which would temporarily reinstate the \$1-per-gallon "40A" Biodiesel Blenders' Tax Credit for six months, through May 31, 2026. The bill would allow taxpayers to elect between the Biodiesel Tax Credit and the Section 45Z Clean Fuel Production Credit. More than three years after enactment, the industry continues to await Treasury's proposed regulations implementing the 45Z credit - a delay that has created ongoing complexity, uncertainty, and repeated revisions for biofuel producers.

Separately, the Merchants Payments Coalition (MPC), joined by member trade associations including EMA, urged the Federal Reserve **in a letter** to reject banks' latest request to abandon the agency's proposal to reduce debit card "swipe" fees charged by large financial institutions. MPC called on the Fed to move forward with adopting the long-pending fee reduction.

Finally, H.R. 4776, the SPEED Act, passed the House by a vote of 221-196 after a group of Republican opponents, initially concerned about offshore wind provisions, ultimately supported a procedural vote. The bill aims to accelerate infrastructure and energy projects by streamlining the National Environmental Policy Act (NEPA), imposing firm agency deadlines, narrowing environmental reviews to non-speculative impacts, and allowing targeted exemptions. Supporters, including House Natural Resources Committee Chairman Bruce Westerman (R-AR), argue the legislation delivers commonsense upgrades that reduce red tape and lower costs. Environmental groups and Democratic opponents counter that the bill weakens environmental protections, limits public participation, and curtails judicial oversight by restricting courts' ability to halt projects even when violations occur. Following House passage, lawmakers remain cautious about how the legislation may be altered as it moves to the Senate.

### **Minimum Wage Rates increase in 22 States in 2026**

In 2026, 22 states, and several major localities, will raise their minimum wage rates. The Table below includes the wage increases for the states that have announced their 2026 wage hikes. Note that some states make annual adjustment for inflation but have not announced rate changes yet, and that local jurisdictions are also set to increase their minimum wage rates at the beginning of next year. Marketers are advised to consult with their payroll services to determine if there are any minimum changes with their local jurisdictions. or tipped employees.

State	Wage Rate / Hourly (effective January 1, 2026, unless otherwise noted)
Alaska	\$14.00
Arizona	\$15.25 (Separate rates for Flagstaff and Tucson)
California	\$16.90 (Separate rate for Oakland, San Diego, San Jose and West Hollywood)
Colorado	\$15.15 (Separate rates for Denver and Boulder)
Connecticut	\$16.94
Florida	\$15.00 (effective September 30, 2026)
Hawaii	\$16.00
Maine	\$15.10 (Separate rate for Portland)
Maryland	Prince George's County rate TBD
Michigan	\$13.73
Minnesota	\$11.41 (Separate rates for Minneapolis, St. Paul, and small businesses)
Missouri	\$15.00
Montana	\$10.85
Nebraska	\$15.00
New Jersey	\$15.92 (Separate rate for seasonal employees)
New York	\$17.00 (NYC and Downstate) \$16.00 (Rest of State)
Ohio	\$11.00 (effective January 1, 2026) (separate rate for employers with gross receipts less than \$405,000 per year)
Rhode Island	\$16.00
South Dakota	\$11.85
Vermont	\$14.42
Virginia	\$12.77
Washington	\$17.13 (Separate rate for Seattle)

Federal minimum wage rate remains at \$7.25 per hour for nontipped employees and \$2.13 per hour for tipped employees (with a maximum tip credit of \$5.12)

### Weekend Reads

[Ford shows the consequences of whiplash politics](#)

[US EPA anticipates finalizing biofuel regulations in the first quarter of 2026](#)

[EIA Sees 2.2 Million Barrel Per Day Glut in 2025](#)

[TEI Report: New Report: Driving Insight: A Five-Year Synthesis of Combustion Emissions Research](#)

[Credit Card 'Swipe' Fees Could Cost Consumers \\$20 Billion Or More During 2025 Holiday Season](#)

[BP Announces New CEO](#)

### Federated Insurance: It's Your Life

#### Why is Succession Planning Important for Family Businesses?

Family-owned businesses are a vital part of the American economy. These businesses employ nearly 46% of the U.S. workforce, totaling over 59 million employees.<sup>1</sup> Despite their economic impact and deep community roots, many family businesses face a silent threat: lack of succession planning.



[Succession planning](#) is a critical yet often overlooked element of long-term business sustainability. Recent studies reveal the following:

- Nearly two-thirds of family businesses don't have a documented succession plan.<sup>2</sup>
- Only 30% survive into the second generation, 12% into the third, and just 3% make it to the fourth.<sup>3</sup>
- Around 70% of small businesses listed for sale never find a buyer, often leading to closure.<sup>4</sup>

The cost of doing nothing is steep — not just financially, but emotionally and culturally. Without a clear plan, transitions can lead to:

- Internal family conflict.
- Loss of [legacy](#) and community trust.
- Business disruption or failure.

Succession planning isn't only about naming a successor. It's about preserving the values, relationships, and stability that make family businesses unique. Whether through preparing the next generation, exploring employee ownership, or planning for a sale, there are options to ensure a smooth transition to the next generation.

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 262.719.7750 for any additional information or risk management questions.

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

---



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

**WPMA NEWS MAGAZINE 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 below to register



WPMAEXPO [Registration](#)

### **PLEASE NOTE UPCOMING DATES FOR EVENTS**

February 17-19, 2026 WPMAEXPO - MGM Grand - Las Vegas, NV  
April 23-24, 2026 ECAN (Nevada) Big Dogs, Red Rock Resort, Las Vegas, NV  
June 2-3, 2026 MPMCSA (Montana) Convention, Fairmont Resort, Fairmont, MT  
June 15-17, 2026 WOMA (Washington) Convention, Suncadia Resort, Cle Elum, WA  
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



### **2026 WPMAEXPO KEYNOTE SPEAKER**

#### **TIM TEBOW**

Tim Tebow knows what it takes to lead with purpose under pressure. From championship locker rooms to the boardroom, he challenges leaders and teams to rethink success—not by what they achieve, but by the impact they create.

# THANK YOU **WPMA EXPO 2026** TOP SPONSORS

our October 13, 2023



## 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 do you decorate a snowman's birthday cake? With lots of icing.

# CLASSIFIED ADS

## FOR SALE:

2007 Kenworth T800 with Polar tanks.  
Approximately 775,000 miles.  
Local deliveries, no long haul.  
\$99,999.00  
Call (208) 765-2266



*© 2025 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](mailto:kimw@wpma.com) Thanks.

---