ND PETROLEUM MARKETERS ASSOCIATION

NDPMA News February 2026

Meet the New NDPMA Chairman Chris Fitterer





NDPMA Culture Champion Ambassador

Valued NDPMA Members:

Mary and I would like to wish all of you a Happy New Year and nothing but prosperity and peace in 2026. Before putting 2025 behind us, I would like to thank all the NDPMA members and sponsors for making this past year another successful venture for NDPMA.

Mary and I appreciate you all so very much when it comes to not only your financial commitment to the work we do, but all for your great support of the NDPMA Convention and Tradeshow as well as the PAC golf outing. These events don't happen without your generosity and commitment. I've said it before and it's worth repeating: I am privileged to work for and with the best businesspeople in all of ND. *Thank you.*

Speaking of the convention, NDPMA nominated a new board chairman at the fall event in Fargo. Chris Fitterer of Fitterer Oil in New England assumes the post. We thank outgoing chairwoman Deanne Svaleson for her three years of service as the Association's leader.

The 2026 Special Legislative Session has concluded. The ND Legislative Assembly met specifically to lay the groundwork for appropriating $199M in Federal funding geared at boosting rural healthcare in ND; however, the battle over free lunch for all K-12 students stole the show with the Senate defeating the bill by a 24-22 vote.

Elsewhere in ND, the DEQ is very close to releasing what should be the final draft on the much anticipated Aboveground Storage Tank program. This has been a work in progress for multiple years. I can't thank enough the ND Tank Fund Advisory Board Members and the NDPMA's AST experts for pushing this plan towards a conclusion NDPMA members will be able to live with moving forward.

The DEQ is also in the process of jumpstarting an enhanced fuel inspection program again. During the 2025 session, NDPMA asked that the state fuel inspection fee paid by marketers be pulled from the state's general fund and be placed into the DEQ budget. The goal with the funds transfer is to give the DEQ the dollars needed to boost its inspection operations when it comes to fuel sampling and proper labeling of dispensers and retail signage.

One final state note of interest, NDPMA would like to thank the Corner Post Travel Center in Watford City for its bulldog mentality when it comes to keeping in the fight to reduce retail swipe fees on debit card transactions.

ND tough is the term I would use to describe Brady Lund and company in this fight. Stay tuned. I'm predicting a victory sometime this year for not only Corner Post, but every retailer in America.

Nationally, EMA continues to do great work on behalf of the nation's liquid fuels industry. You can find articles throughout this newsletter detailing EMA efforts on hazardous material issues to President Trump coming out in favor of the Credit Card Competition Act. The latest twist now has an amendment being offered for introduction to the Cryptocurrency market structure bill.

The Amendment, in fact, would deliver relief to Main Street and its customers faster than the original CCCA because it wouldn't take months for Federal Reserve Board regulation revisions. The credit card industry would simply need to allow competition within six months.

I like to say it's fun to engage in a good political fight when you have the truth on your side. The CCCA is no exception to that rule. I've said it many times when it comes to these DC battles it's always better to enter the fracas with a marathon runner's mindset than that of a sprinter. In it for the long haul.

Mike Rud, President

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Permanent Year-Roud Waiver for E15 Not Included in House passed Spending Package

Current government funding runs through Jan. 30. The package of bills (H.R.7148) the House has passed would fund Defense, Labor-HHS-Education, Transportation-HUD, and Homeland Security programs through the remainder of fiscal 2026. The Senate will need to pass this package when they return to Washington.

House Appropriators have recommended more than $4 billion in the fiscal 2026 for the Low-Income Energy Assistance Program, a $20 million boost over the current enacted level. This increase is a direct rebuke to the Trump administration's efforts, which called for the elimination of the program last spring.

Notably, the spending bill excluded a deal for year-round E15 gasoline sales, opting instead to create a study council. The creation of the E15 Rural Domestic Energy Council in place of immediate year-round E15 legislation has sparked intense frustration among corn growers and biofuel groups, who view the move as a "disgrace" and a delay tactic. The newly formed council, co-chaired by Reps. Randy Feenstra (R-IA) and Stephanie Bice (R-OK), is tasked with investigating E15, refinery capacity, and RFS regulations to submit legislative proposals by February 15, with House consideration expected shortly thereafter. Despite bipartisan support for the E15 bill, the decision to "kick the can down the road" highlights a significant policy divide between supporters of rural energy independence and those concerned about the structural disadvantages facing small refiners.

Last October, EMA's Board of Directors voted to endorse legislation establishing a permanent year-round waiver for E15 sales across the nation. Passing a permanent E15 waiver—via the bipartisan Nationwide Consumer and Fuel Retailer Choice Act (S.593/H.R.1346)—would prevent the emergence of a separate fuel market in Midwestern states that have opted out of the RVP waiver for E10. EMA has voiced concerns that such a "boutique fuel" could disrupt gasoline supplies, drive up costs, and diminish fuel fungibility, ultimately leading to higher prices for consumers.

API Reverses Stance on Year-Round E15 Legislation

The American Petroleum Institute (API) has withdrawn its support for legislation that would allow year-round sales of E15 gasoline, citing evolving conditions in the fuel market.

Earlier this year, the oil industry trade group collaborated with farm-state lawmakers and ethanol producers to back higher renewable fuel blending requirements. In return, they sought limits on a program granting small refiners exemptions from renewable fuel obligations. This effort included support for a December push to authorize E15 sales throughout the year.

In a letter to congressional leaders, API President and CEO Mike Sommers explained that while the group does not oppose year-round E15 sales in isolation, any related legislation must account for recent developments. "Refiners are now navigating shifting federal compliance structures, a patchwork of state mandates, and a biofuels marketplace that is uncertain," Sommers wrote. "Any legislative consideration of year-round E15 should reflect today's realities and not those of prior years."

Among API's key concerns are greater clarity on small refinery exemptions, which the group says create market disruptions and disadvantage refiners that have invested in biofuel compliance. The letter also highlights other priorities, including:

1. Reversals of state opt-outs from summertime E10 requirements;
2. Modifications to clean fuel tax credits 45Z; and
3. Proposed reductions in renewable identification numbers (RINs) for imported fuels.

Historically, corn and ethanol producers have advocated for increased blending mandates and year-round E15 to broaden ethanol markets. Meanwhile, oil refiners have raised concerns about added compliance costs and operational challenges.

The API's position reflects ongoing discussions in the renewable fuels sector as stakeholders address regulatory and market shifts.

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Valued NDPMA and NDRA members:

Over the course of the last few weeks I have continued working with state officials to find some type of resolution in this penny rounding dilemma. In a memo I sent out in late December, I told you it appeared the ND Tax Department would be taking the lead on addressing the issue during the Legislative Special Session. That did not happen.

Recently, the U.S. Department of the Treasury issued a frequently asked questions (FAQ) document to address the implications of halting production of the one-cent coin (penny). This guidance comes as businesses grapple with diminishing supplies of pennies in circulation. https://home.treasury.gov/news/featured-stories/penny-production-cessation-faqs

With penny supplies expected to dwindle over time, the FAQ notes that retailers might round total amounts in cash transactions to the nearest five cents when exact change cannot be provided. This rounding policy applies exclusively to cash payments; card, digital, and electronic transactions will remain calculated to the exact cent.



Additionally, the guidance highlights that most states currently mandate sales tax computation based on the pre-tax amount rounded to the nearest penny. ND and many other states have statutes with pre-tax amount rounding to nearest penny. In my recent visit with State Tax Commissioner Kroshus we discussed this concern at length. He would prefer all ND businesses continue to follow state law. The U.S. Treasury emphasizes any changes to these tax rules fall under state and local authority. The treasury department is exploring further recommendations to assist businesses in regions with varying or intricate rounding requirements.

I can tell you I have reached out to Senators Hoeven and Cramer to gauge the status of the Common Cents Act. There's also a coalition of energy and retail associations urging congressional leaders to swiftly make improvements to the Common Cents Act which would allow businesses to round cash transactions to the nearest nickel. Without a national standard, retailers risk violating state laws requiring exact change.

That's where things stand at this point. Kroshus wants me to keep him posted on any retail stories that begin popping up relating to discontinuance of the penny concerns. He believes the issue can be addressed in the 2027 session, one year from now. If you have questions, please let me know. I will do my best to help you get answers.

Thanks, Mike

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Energy Marketers of America Applauds Trump Administration's Crackdown on Unlawful Smoke Shops Selling Illegal Vapes



Rob Underwood
EMA President

The Energy Marketers of America (EMA), representing thousands of fuel wholesalers, fueling stations and convenience stores, praised President Trump's decisive crackdown on rogue smoke shops selling illegal, unregulated products—restoring fairness to retail and shielding families and kids from harm.

Legitimate retailers watch these unlawful smoke shops set up shop next door, dodging ID checks, taxes, and safety rules while pushing untested junk to minors. For too long, they operated unchecked. Now, Trump's all-of-government blitz—spearheaded by FDA, CBP, and DOJ—is turning the tide, boosting market integrity and public health.

Key wins: HHS and CBP's record seizure of 4.7 million illegal e-cigs worth $86.5 million—mostly from China. FDA-CBP's $34 million Chicago vape haul earlier this year. New York's Operation Vapers' Dozen nailed dozens of illicit vape distributors.

State takedowns crush networks: Louisiana's Operation Vape Out—10 arrests, $1M+ seized. Florida's Operation Smoke Signals—27 busted across 20 stores for sales to kids. North Carolina's Operation Smoke and Mirrors—13 shops shuttered, linked to drugs and trafficking. Orange County, CA cops seized hundreds of pounds of contraband from phony retailers.

Illicit vape imports have become a lucrative enterprise for foreign manufacturers, primarily in China, with products featuring candy flavors and bright packaging aimed at children. In contrast, responsible convenience stores train employees to verify ages, pay all required taxes, and sell only compliant products under state and federal law.

The Administration's coordinated enforcement has renewed confidence among legitimate operators. By seizing millions of illicit vapes and closing unlawful smoke shops, it sends a powerful message: the days of selling illicit vapes are over.

EMA urges continued momentum, including sustained coordination and resources for state and local law enforcement on the front lines. Allocating a portion of federal enforcement funds directly to local agencies will enhance investigations, seizures, and prosecutions.

"Honest retailers—family-run, community-based small businesses—seek only a level playing field. Each shutdown of a rouge smoke shop selling illegal vaping products restores fairness to those who play by the rules. Strict enforcement ultimately protects consumers, shields children, and enables law-abiding businesses to thrive," said EMA President Rob Underwood.



NDPMA Convention October 2025

















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Cryptocurrency Kiosks

In 2025, North Dakota became only the second state in the nation to enact legislation regulating cryptocurrency kiosks and creating important consumer protections to save older North Dakotans from becoming victims of fraud.

In 2023, the FBI received more than 5,500 complaints involving crypto kiosks, and Americans reported over $189 million in stolen funds, including over $6 million from North Dakotans.

ND House Bill 1447 was introduced due to the rise in fraudulent activity involving cryptocurrency kiosks. Cryptocurrency ATMs, also known as “crypto kiosks” or “virtual currency kiosks,” can be found in variety of businesses including convenience stores. There appear to be just over one dozen of these machines in NDPMA retail outlets across the state. Crypto ATMs look like bank ATMs and allow people to conduct legitimate cryptocurrency transactions, such as sending money to digital wallets. Criminals exploit new and emerging technologies to commit fraud.

Beginning August 1, HB 1447 created new consumer protections against fraud. The new law requires:

- Licensing cryptocurrency kiosk operators
- Imposing daily transaction limits
- Posting fraud warning notices on the kiosks
- Providing receipts with relevant transaction information to aid in law enforcement investigations

Each virtual currency kiosk must include a warning written prominently and in bold type, stated in substantially the following form:

WARNING: CONSUMER FRAUD OFTEN STARTS WITH CONTACT FROM A STRANGER WHO IS INITIATING A DISHONEST SCHEME. I UNDERSTAND THAT CRIMINAL ACTIVITY MAY APPEAR IN MANY FORMS, INCLUDING:

(1) Claims of a frozen bank account or credit card

(2) Fraudulent bank transactions.

(3) Claims of identity theft or job offerings in exchange for payments.

(4) Requests for payments to government agencies or companies.

(5) Requests for disaster relief donations or loans.

(6) Offers to purchase tickets for lotteries, sweepstakes, or drawings for vehicles.

(7) Prompts to click on desktop popups, such as virus warnings or communication from alleged familiar merchants.

(8) Communication from someone impersonating a representative of your bank or a law enforcement officer.

(9) IF YOU BELIEVE YOU ARE BEING SCAMMED, CALL A LOCAL LAW ENFORCEMENT OFFICER BEFORE ANY TRANSACTION.

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EMA Applauds Reintroduction of Credit Card Competition Act, Thanks President Trump, and Urges Swift Passage to Ease Burden on Fuel Retailers

EMA welcomed the reintroduction of the Credit Card Competition Act (CCCA) by Senators Roger Marshall (R-KS) Dick Durbin (D-IL) and along with Reps. Lance Gooden (R-TX) and Zoe Lofgren (D-CA) a bipartisan measure aimed at curbing skyrocketing credit card swipe fees that disproportionately impact small business fuel marketers and convenience store operators across the nation. The bill introduction follows President Donald's posted support for the bill today on the X social media platform. EMA thanks the President for his monumental move to endorse passage of the CCCA.

The legislation, which builds on previous efforts to promote competition in the credit card processing market, would require large banks to enable retailers to route transactions over at least two unaffiliated networks - beyond the dominant Visa and Mastercard duopoly. This reform mirrors successful debit card routing rules in place for over a decade and could significantly reduce interchange fees, providing much-needed relief to EMA members who operate on razor-thin margins in a volatile energy market.

"Credit card swipe fees have become one of the largest operating expenses for our members, often exceeding utility costs and cutting deeply into profits that could otherwise support jobs, infrastructure upgrades, and competitive fuel pricing for consumers," said Rob Underwood, President of EMA. "We commend Senators Marshall and Durbin for their leadership in reintroducing this critical bill, and we applaud President Trump's endorsement as a strong signal of support for America's small businesses. It's time to level the playing field and end the unchecked dominance of big banks and card networks that siphon billions from Main Street retailers every year."

EMA members, who represent thousands of independent energy marketers, distributors, and convenience store owners, paid an estimated $15 billion in swipe fees last year alone - fees that continue to rise unchecked. By fostering competition, the Credit Card Competition Act would empower retailers to choose lower-cost processing options without compromising transaction security or consumer rewards programs, ultimately benefiting drivers at the pump through potential savings.

EMA calls on Congress to prioritize and pass this legislation in the 119th session, ensuring that fuel retailers can thrive amid economic pressures like fluctuating energy prices and supply chain disruptions.



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2026 Motor Fuel Excise Tax Rates

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	1/10th cpg
Diesel (clear)	$.244	24.4 cpg
Diesel (dyed)	$.001	1/10th cpg
Diesel (dyed used in trains) *	$.001	1/10th cpg
Diesel (removed for blending with biodiesel)	$.244	24.4 cpg
Diesel (used in certain intercity and local buses)	$0.17	17.0 cpg
Biodiesel (removed for blending with diesel)	$.244	24.4 cpg
Kerosene (clear)	$.244	24.4 cpg
Kerosene (dyed)	$.001	1/10th cpg
Kerosene (clear – non-commercial aviation) **	$.219	21.9 cpg
Kerosene (clear – for use in non-taxable aviation)	$.001	1/10th cpg
Kerosene (clear – for use in commercial aviation not foreign trade)	$.044	4.4 cpg
Alternative Fuels – On Highway Use in a Motor Vehicle		
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

EMA Celebrates Major Regulatory Victory with PHMSA Final Rule on Placarding for Petroleum Distillate Fuels

EMA hailed a significant win for the energy marketing industry following the U.S. Department of Transportation's Pipeline and Hazardous Materials Safety Administration (PHMSA) issuance of a final rule that reinstates a key placarding exception for cargo tank vehicles transporting petroleum distillate fuels. This rule, effective upon publication in the Federal Register, allows energy marketers to display the identification number of the fuel with the lowest flash point transported during the current or previous business day, streamlining operations and reducing unnecessary compliance burdens. The placarding exception also applies to compartmented cargo tanks containing more than one petroleum distillate fuel.

The final rule addresses long-standing EMA advocacy efforts to restore flexibility in hazardous materials regulations (HMR) under 49 CFR 172.336. Previously, a 2015 PHMSA interpretation limited placarding options, forcing marketers to install costly flip or interchangeable systems or adjust load sequencing, which increased inefficiencies, costs, and safety risks for drivers. By reinstating the lowest flash point exception for split loads and alternating straight loads—including gasoline, diesel, heating oil, and ethanol blends up to E10—the rule acknowledges market realities and aligns with emergency response best practices, as all these fuels require similar emergency response in case of incidents.

"This victory is a testament to EMA's persistent advocacy on behalf of our members, who are the backbone of America's energy supply chain," said Rob Underwood, President of EMA. "By allowing placarding based on the lowest flash point over a business day, PHMSA has eliminated outdated barriers that hindered efficient fuel delivery without compromising safety. This change will save our industry millions in compliance costs and enable small businesses to better serve communities across the nation."

The rule is part of PHMSA's broader initiative to eliminate unnecessary regulatory burdens, projecting $145.3 million in annualized cost savings across the transportation sector. Another cost-savings change made by PHMSA under 49 CFR 180.407(a)(7) is to allow the use of video cameras or video optics equipment for cargo tank inspections and tests in lieu of a human going inside the cargo tank.

EMA played a pivotal role throughout this reform by advocating before Congress for a legislative fix, submitting a petition urging the agency to initiate rulemaking, and actively engaging during the regulatory process. EMA provided critical information highlighting the operational realities faced by fuel marketers and underscored the importance of this reform to support efficient and reliable transportation of essential energy resources.

Please note that while PHMSA considered expanding the placarding exception to include E15, the agency ultimately did not include ethanol blends higher than 10% in the scope of the lowest flash point exemption.

Key Compliance Takeaways for EMA Marketers

- The rule will take effect upon publication in the *Federal Register* through a voluntary compliance mechanism. Although it has not yet been published, we estimate the agency will do so within the next 7–10 days. EMA will provide a timely update.
- Split loads (*e.g.*, 4 compartments carrying diesel and 1 carrying gasoline) are subject to the lowest flashpoint exception. *See* the fifth-row exception below.
- Alternating loads (e.g., full gasoline haul followed by a full diesel haul) are also subject to the lowest flashpoint exception. *See* the sixth-row exception below.
- Neither the fifth (split loads) or sixth row (alternating loads) exception applies when fuel blends contain more than 10% of ethanol (E15). There are special rules for E15.



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Packaging:	*When:*	*Then the alternative marking requirement is:*
On the ends of portable tanks, cargo tanks, or tank cars	They have more than one compartment and hazardous materials with different identification numbers are being transported therein	The identification numbers on the sides of the tank are displayed in the same sequence as the compartments containing the materials they identify.
On cargo tanks	They contain only gasoline	The tank is marked "Gasoline" on each side and rear in letters no less than 50 mm (2 inches) high or is placarded in accordance with § 172.542(c).

Packaging:	*When:*	*Then the alternative marking requirement is:*
On cargo tanks	They contain only fuel oil	The cargo tank is marked "Fuel Oil" on each side and rear in letters no less than 50 mm (2 inches) high, or is placarded in accordance with § 172.544(c).
On one end of nurse tanks if that end contains valves, fittings, regulators, or gauges when those appurtenances prevent the markings and placard from being properly placed and visible	They meet the provisions of § 173.315(m) of this subchapter	N/A
On each compartment of compartmented cargo tanks or compartmented tank cars	The cargo tank or tank car contains more than one petroleum distillate fuel	The identification number for the liquid petroleum distillate fuel having the lowest flash point in any one compartment is displayed. However, if a cargo tank or tank car compartment contains gasoline and alcohol fuel blends consisting of more than 10% ethanol the identification number "3475" or "1987," as appropriate, must also be displayed for that compartment.
On cargo tanks (including compartmented cargo tanks)	They transport more than one petroleum distillate fuel in different trips on the previous or current business day	The identification number for the liquid petroleum distillate fuel having the lowest flash point transported in that previous or current business day is displayed. If the cargo tank contains gasoline and alcohol fuel blends consisting of more than 10% ethanol, the identification number, "3475" or "1987," as appropriate, must also be displayed, and the identification numbers "3475" or "1987," may only be displayed if the material is present in the cargo tank during transportation.

The Importance of Donating to NDPMA Political Action Committee - PAC

Political Action Committees (PACs) play a crucial role in the American political landscape. They provide a platform for individuals and organizations to pool their resources and influence the political process.

What are PACs?

PACs are organizations that collect contributions from members and donate them to campaigns for or against candidates, ballot initiatives, or legislation.

Why Donate to PACs?

Amplify Your Voice:

Donations allow you to support candidates and causes that align with your values and beliefs.

Influence Policy:

Contributions to PACs can help elect officials who prioritize your concerns.

Elected officials often rely on PAC support to fund their campaigns, making your donation impactful.

Engagement and Awareness:

Donating to a PAC often comes with opportunities for engagement, such as events, discussions, and networking. This can enhance your understanding of the political process and current issues.

The Impact of Your Donation

PACs can help grassroots organizations gain traction and funding.

Your contributions can help candidates who represent your interests get elected, leading to policy changes.

Well-funded PACs can sway decisions on legislation that affects your community.

***How to Get Involved*?**

Consider a one-time donation or a recurring contribution to support ongoing efforts. Sponsor an event at your association.

Participate in NDPMA golf event or live auction at the convention. These events help fund the PAC in a fun and social atmosphere.

Donating to the PAC is not just a financial contribution; it's an investment in the future of your business. By supporting, you help ensure that your voice is heard in the political arena. Every contribution counts, no matter the size, and collectively, they can lead to significant change.

Consider making a donation today to a PAC.

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www.ndpetroleum.org/ndpma-pac











For 2026, the IRS standard mileage rates increased, with the business rate set at 72.5 cents per mile, a 2.5-cent rise from 2025, while medical and military moving rates slightly decreased to 20.5 cents per mile, and the charitable rate remained at 14 cents per mile, reflecting higher operating costs.

2026 Standard Mileage Rates:

- **Business Use:** 72.5 cents per mile
- **Medical/Moving (Armed Forces/Intelligence Community):** 20.5 cents per mile

Charitable Organizations: 14 cents per mile (statutory rate, unchanged)

Key Takeaways:

- These rates are effective from January 1, 2026, for deducting vehicle expenses.
- The business rate increase reflects rising costs for vehicle operation.

The charitable rate is set by law and doesn't change with other rates.

NDPMA / NDRA PAC Golf Fundraiser

July 30, 2026

Hawktree Golf Club - Bismarck

ND Petroleum Marketers Association

Annual Meeting, Convention & Trade Show

October 25-27, 2026

Delta Hotel by Marriott – Fargo

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Federated Insurance Employment Practices Network HR Question of the Month

Federated Insurance's HR Question of the Month focuses on employment-related practices liability issues. This month's question is: **Job Abandonment**. We've had employees stop showing up to work without notice. At what point does that count as job abandonment, and what are some signs to look for?

There is no single definition of job abandonment; however, job abandonment generally occurs when an employee fails to report to work for a certain number of days without notifying their employer and without indicating an intent to return. Whether job abandonment occurs may depend on an employer's particular job abandonment policy or practices. Job abandonment is distinguishable from other unexplained or unexcused absences as it generally involves an employee's failure to communicate their absence and plan to return to work.

Some examples of job abandonment include but are not limited to:

- Failing to report on the first day of work;
- Not calling or not showing up for consecutive days;
- Failing to return from an approved leave of absence;
- Leaving work mid-shift without notice (for example, failing to return following a meal or rest break); and

Failing to report to work following a relocation or reassignment.

A clearly written job abandonment policy is essential for setting expectations around attendance and handling unexcused absences consistently across the organization. This policy serves as a valuable reference for employers when deciding on disciplinary actions and next steps if an employee fails to report to work. It's helpful to outline key details, such as how many consecutive unexcused absences qualify as job abandonment and the possible consequences, including termination.

It is a best practice to work with legal counsel when drafting such a policy to ensure it meets an employer's needs while remaining legally compliant.

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.

Announcement:

Change in Convention Dates for October 2026

We would like to inform you about an important update regarding the upcoming convention dates for October 2026 at the Delta Hotel in Fargo.

Reasons for Change

Delta Hotel Employee Changeover:

There have been several staff turnovers that affected our coordination efforts. Unfortunately, during the turnovers the lapse in communication between the hotel employees lead to scheduling conflicts and double bookings.

We sincerely apologize for any inconvenience this may cause and appreciate your understanding.

New Dates and Schedule

Sunday, October 25

Trade Show Set Up

Monday, October 26

9:30 Petroleum General Membership Meeting
11:00 Cenex & Marathon Brand Meetings
1:00 Trade Show
5:00 Social & PAC Auction
7:00 Chairman's Reception

Tuesday, October 27

9:00 Inspirational Breakfast
10:00 Educational Seminar



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