NOZZLE & WRENCH

WMDACAR

VOLUME 24 / ISSUE 5
JUNE 2025

AN OFFICIAL PUBLICATION OF THE WASHINGTON DC, MARYLAND & DELAWARE SERVICE STATION & AUTOMOTIVE REPAIR ASSOCIATION

INSIDE THIS ISSUE:

KIRK'S CORNER

July 1, Changes in Maryland, District of Columbia – Delaware Undecided

By Kirk McCauley, Director Of Member Relations & Government Affairs

July 1, changes coming
Montgomery County, minimum wage increase

- 51 or more employees **+.50 = $17.65**
- 11-50 employees **+ .50 = $16.00**
- 10 or less employees **+.50 = $15.50**

Maryland Gas and Diesel Tax

- Gas, minus .0010 = **$.4600**
- Diesel, minus .0010 = **$.4675**

Tax Guidance - Motor Fuel Tax Information - Taxpayer Services

Maryland Budget bill HB0350/HB0352
Raised taxes and fees on new tires, Weights & Measures, IT/Data services, MVA fees and much more. Here is a link to "Summary of Budget Bill," Summary turns 421 pages into a readable 40 Pages. Conference Committee Summary on HB 350 and HB 352.

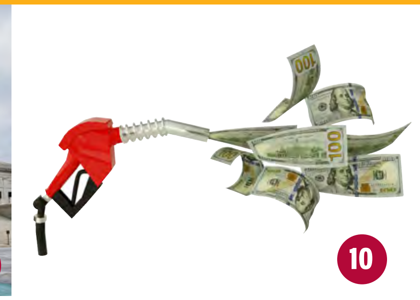
DC Minimum Wage
Up $.45 to $17.95 for all non-tipped wage employees, city council has delayed increase in tipped wages.

As of this writing I have not been able to access new posters for MOCO & DC change in wages, which are required to be posted. Will send out both when available.

New MD Law Requires THC Products to Meet State Standards for Labeling and Packaging

During the 2025 Legislative Session, the Maryland General Assembly passed Senate Bill 214 (CH0058) and House Bill 12 (CH0057) which empowers the Alcohol, Tobacco, and Cannabis Commission (ATCC) to address the wide range of intoxicating THC products sold outside of Maryland's licensed cannabis system.

Continues on page 4



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2025 CALENDAR

JUNE 10	**7TH ANNUAL GOLF OUTING** at Renditions
SEPT. 29	**MAFCAS 2025** at Maryland Live

ADVERTISERS' INDEX

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Heat stress regulations took effect in Maryland September of 2024. Mostly these regulations affect outside workers and workers who work in non-climate controlled areas.

Continued from cover page

Starting July1,2025, all THC products intended for human consumption or inhalation must meet the same packaging, labeling, and manufacturing standards required of products sold by licensed dispensaries regulated by the Maryland Cannabis Administration (MCA).

These new laws do not change Washington County judge's injunction, saying retailers that were selling THC products before May 3, 2023**,** can continue to do so, until merits of case are ruled on (no ruling so far)..**New laws do change the way the product must be labeled and packaged. There is no grace period, as of July 1, 2025, all retail products must meet new requirements. Three information links below with examples. Fines will be heavy for non-compliance. Products that do not meet new standards must be off the shelf.**

Important Updates on SB 214/ HB 12 - Cannabis - Sale and Distribution - Tetrahydrocannabinol Offenses

MD-THC-Regulations.pdf and THC Compliance Standards | ATCC

Effective May 1, 2025, new and renewed licenses and permits will be emailed to the address on file. The license and permit certificates have been enhanced to take advantage of the convenience and efficiency of this new method .Make sure ATCC has your correct email. Not just for licenses but for changes and regulations they send out.

Faster, Easier Licensing – Make Sure Your Email Is Up to Date

Swipe Fee Vote

They say the only thing guaranteed in life is taxes and death. Whoever made that statement obviously lived before the time of Credit Cards! Visa and Master Card look like a military parade with marchers in lockstep and kicking high. When one goes up you cannot blink, and their rates are the same with fees kicking high. Fees are up 82% since 2020, according to NACS.

So we don't have to say death, taxes and credit card swipe fees let's all go to So we don't have to say death, taxes and credit card swipe fees let's all go to National Association of Convenience Stores | Potential Swipe Fee Vote Soon and take Two minutes of your time to send your senator a message to support (say yes) to the **Marshall-Durbin Amendment. The amendment would require credit cards issued by largest** U.S. banks have at least two unaffiliated payment networks, this would insure Competition in transaction routing. Put your name, full address, and your email in and hit send. I said 2 minutes and old fat fingers did it in 45 seconds. No fuss, easy and potentially with high end rewards, it pops up with your senators that were contacted and a letter sent to them.

WMDA/CAR is a member of NACS, and our convenience stores, bayed stations and repair shops will all benefit from using this easy, convenient way to advocate change and lower swipe fees to benefit all.

Lottery Changes

Maryland Lottery agents will be able to sell subscription vouchers at their terminals HB618, as of July 1, 2025. Agent will receive commission rate same as any lottery transaction. SLGCA must also pay a licensed agent the commission rate under current law for the renewal of a subscription that was originally funded by a voucher sold by the licensed agent and is renewed before the subscription's expiration for a period of 24 months from the date of the first renewal.

I talked to lottery, and they are working on software, informational material and all the items it takes to launch this change. SLGCA will be able to sell subscriptions online and agents will be able to sell vouchers used to purchase subscriptions. Currently Lottery subscriptions must be written up by player and sent snail mail. Currently subscriptions players can play four games, Mega Millions, Powerball, Multi-Match, and Cash4Life. That lineup of games will remain the same for players to subscribe to, only change is now they can use a computer or mobile device.

SLGCA is required to report back to Maryland General Assembly by December 1, 2026. They will want to know how much if any this increased participation and how many dollars it brought in to state.

Maryland Heat Stress Regulations

Heat stress regulations took effect in Maryland September of 2024. Mostly these regulations affect outside workers and workers who work in non-climate controlled areas. Regulation also requires you have a plan, and education of employees.

This Regulation from Maryland Department of Labor and comes under Maryland Occupational Safety and Health (MOSH) Regulation specifies heat index, which is a combination of actual temperature and humidity and has a laundry list of requirements

when heat index hits 80 degrees or higher. Thats most of the summer in Maryland.

This next paragraph is from MOSH; I am taking it to mean if you are in this category, you are exempt from having a plan? I have reached out to MOSH to clarify and confirm but have not received a response yet.

Exemptions: Employees who are incidentally exposed to a heat index at or above 80 degrees Fahrenheit for less than 15 minutes per hour are exempt from the standard. Emergency operations and essential services are exempt. The exemption also applies to work areas in buildings, structures, and vehicles that have a mechanical ventilation system or fan that maintains the heat index below 80 degrees.

Heat Stress - Summary of Key Requirements

Maryland heat standard requirements - Search

mosh-heatstresshipmodelprogram.pdf

Delaware I – Lottery – Tobacco Tax – Tracking 4 Bills

The Delaware State Lottery Office sent letters to lottery retailers informing them of the upcoming launch of the state's I-Lottery program. The letter goes on to describe and requests retailers' participation in their I-Lottery Retailer Incentive Program. Lottery office says they can do this by regulation; we are questioning that authority to do so. DE Legislation is in recess until the 10 and June is last day of session.

Governor Matt Meyer says he will seek a 50 cent increase in tobacco tax on cigarettes and then House Speaker Melissa Minor Brown introduces House Bill 215. that would raise tobacco, OTP, and ESD tax as follows

- Increasing the cigarette tax from $2.10 to $3.60 per pack.
- Raising the tax on other tobacco products from 30% to 45% of the wholesale price.
- Increasing the moist snuff tax from $0.92 to $1.23 per ounce.
- Expanding the vapor product tax from $0.05 to $0.25 per milliliter.

The bill would also make changes to Delaware's tobacco licensing system, including:

- Increasing fees for wholesalers and affixing agents from $200 to $400.
- Increasing fees for retailers from $50 to $100.
- Increasing Vending Machine fees from $15 to $30 per machine.
- Increasing the replacement fee for lost or defaced licenses from $10 to $20

We will oppose HB 215 as we have the governor proposed increase.

- SB 77 ESD Product Directory – Only products on state directory could be sold at retail – WMDA will support
- SB 89 Credit Card Surcharges – Controls amount of surcharge for using Credit Card – WMDA will oppose
- HB 92 Repeal of Advanced Clean Cars II Program and adopts the Delaware Low Emissions Program thereby terminating the Electric Vehicle Mandate.

Session comes back on June 10th and runs until June 30th, all the above bills are still in committee. WMDA will support the repeal of this program

District of Columbia – All is Quiet, do not disturb sign is up.

Recent Supreme Court Decisions

Brought to you by Lynott, Lynott & Parsons, P.A.

The Court distinguished between three kinds of actions a president may take.

In this month's article, I have summarized three significant recent decisions by the United States Supreme Court:

1. In *Trump v. United States,* 603 U.S. 593 (2024), the Court addressed the question of presidential immunity from criminal prosecution. The case involved the first prosecution in the Nation's history of a former President for actions taken during his Presidency. The original indictment alleged that after losing the 2020 election, then President Trump conspired to overturn it by spreading false claims of election fraud to interfere with the election results. Trump's lawyers moved to dismiss the case on the grounds of presidential immunity, and the federal district court denied that motion. The Supreme Court granted *certiorari,* and issued its decision on July 1, 2024.

In its 6-3 decision, the Court held that a former president is entitled to presumptive, and possibly absolute, immunity from prosecution for all "official" acts. The Court distinguished between three kinds of actions a president may take. First, actions taken as a part of the president's "core" constitutional authority, which arise from the Constitution, are protected by absolute immunity. Second, official acts that are taken as part of being president, but not invoking core constitutional powers, are given "presumptive" immunity. Third, when the president is acting in an "unofficial" capacity, there is no immunity, and as for these acts, the Court stated that "[t]he President is not above the law." As for the specific actions in the indictment against Trump, the Court decided only that the discussions between Trump and the Acting Attorney General at the time were "within his exclusive constitutional authority" and therefore "absolutely immune from prosecution." As for the other actions in the indictments, the Court did not make a ruling, and remanded those questions back to the district court.

2. In *Bondi v. VanDerStok* (604 U.S. ___ 2025), the court upheld a 2022 rule by the Bureau of Alcohol, Tobacco and Firearms (ATF) interpreting Gun Control Act of 1968 (and its requirements including licensing and background checks) to apply to untraceable firearms assembled from kits, commonly known as "ghost guns." In November 2023, the Fifth Circuit had ruled that the ATF had exceeded its authority in interpreting the Gun Control Act, finding that the Act did not apply to parts of weapons. In a 7-2 decision issued on March 26, 2025, the Court upheld the ATF rule, holding that weapons parts kits are firearms within the meaning of the Gun Control Act, and affirming the ATF's authority to regulate them. The court pointed out the "profound changes in how guns are made and sold" since the Act was adopted and the increase in crime involving ghost guns in recent years. The ruling represents a legal victory for gun control advocates, as the regulation of ghost guns has been found to be consistent with the Gun Control Act of 1968.

3. In *FDA v. Wages and White Lion Investments, L.L.C.* (604 U.S. ____ 2025), the court upheld the authority of the Food and Drug Administration (FDA) to regulate flavored e-cigarettes or "vapes." These products have surged in popularity

during the past 20 years, offering existing smokers a potentially safer alternative to traditional cigarettes, but they carry their own health risks. In addition, the variety of flavors— which include fruit, candy, and dessert flavors—appeals to nonsmokers, and especially younger persons.

The Family Smoking Prevention and Tobacco Control Act of 2009 (TCA) gave the FDA broad authority to regulate tobacco products. Although the TCA barred the FDA from banning all tobacco products, it prohibited a manufacturer from marketing any "new tobacco product" without FDA approval. In 2016, in response to the rising youth demand for flavored e-cigarettes, the FDA classified e-cigarettes as "tobacco products." As a result, manufacturers of e-cigarette products had to comply with the TCA's approval process to sell their products.

Two manufacturers of flavored nicotine liquids for refillable e-cigarettes submitted applications to the FDA in September 2020. Pursuant to the then applicable FDA requirements, their applications included existing studies on e-cigarettes and detailed marketing plans to restrict youth access. However, in August 2021, FDA announced new requirements for studies specific to flavored products. Shortly thereafter, FDA denied the applications, based on a lack of evidence that their flavored products would benefit adult users enough to outweigh risks to youth. The manufacturers challenged this decision, arguing that FDA had changed its requirements without notice and refused to consider their marketing plans.

In its unanimous ruling issued on April 2, 2025, the court held that the FDA did not act arbitrarily and capriciously in denying the applications to market flavored e-cigarette products. The court found that the FDA complied with its legal authority under the TCA and acted consistently with its earlier guidance. The statute allows the FDA to require either "well-controlled investigations" or other "valid scientific evidence" showing a new tobacco product is "appropriate for the protection of the public health." The FDA was authorized to require manufacturers to submit scientifically rigorous and product-specific evidence, and there was evidence to support the FDA's finding that they failed to do so. As to the question about whether the FDA committed error by disregarding the marketing plans that it had previously described as "critical," the court found that the lower appellate court incorrectly interpreted the relevant harmless-error standard too narrowly, so the case was remanded to the lower court to decide the harmless error question. ■

How Wirtgen Won Their Patent Infringement Case Over Caterpillar

Most of us know about Deere & Co., the company behind the big John Deere vehicles. But fewer know about the name of the Deere & Co. subsidiary, Wirtgen Group. Despite this, they are a leading company in road construction and road construction technology. They have an emphasis on sustainability and innovation that makes them stand out — especially when it comes to their cold milling machines. So when Caterpillar Equipment & Solutions started using a road milling technology similar to the patented IP that Wirtgen had, they took action. Last February, that action paid off: in a jury verdict that awarded $12.9 million in damages to Wirtgen.

Let's take a closer look at the case in today's blog.

...when Caterpillar Equipment & Solutions started using a road milling technology similar to the patented IP that Wirtgen had, they took action.

Wirtgen's Cold Milling Machines

Road milling, or cold milling, is the practice of removing the top layer of asphalt from a road so that the road can be repaved. Though this is generally a tricky process that involves expensive, bulky machinery, Wirtgen created smaller cold milling machines that could work with widths as small as 1 1/6 foot or as large as 14.42 feet. Their machines also offer a larger than average number of milling drums, allowing them to meet a wide range of milling demands. This allows roads to be milled in a more efficient, cost-effective way.

The Case

In 2017, Wirtgen sued Caterpillar for infringement of six of their patents, all to do with the technology behind their cold milling machines. The case was heard in Delaware courts before a jury. Caterpillar argued that their machines did not infringe upon Wirtgen's patents, and in fact, countersued that Wirtgen had infringed upon their patents.

But with little proof behind this, Caterpillar's countersuit was dismissed. Ultimately, the jury sided with Wirtgen, agreeing that Caterpillar had infringed on 5 out of the 6 patents in question. Caterpillar was ordered to pay Wirtgen $12.9 million in damages as a result.

What To Learn From This Case

One thing that sticks out about Wirtgen's case is that they had multiple patents protecting aspects of their cold milling machines. This sort of thoroughness is part of what allowed them to protect their intellectual property in court. Rather than simply patenting one key feature or a larger portion of the machines, they patented whatever could be patented. Doing so allowed their cold milling machines to remain unique and their business to stay at the head of the road construction technology industry.

At Garcia-Zamor, we can take care of all of your patent needs for you. We will fill out the paperwork and go through the process of filing all applicable patents. That way, when someone tries to take credit for your work, you're protected by IP law.

Contact Garcia-Zamor today to learn more about how we can help you defend your intellectual property rights!

Exhibitor Registration Open

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WMDACAR PRESENTS MAFCAS

Mid-Atlantic Fuel, Convenience & Auto Repair Show

If You are in the Fuel, Convenience Store or Repair Business, MAFCAS is for YOU!

KEYNOTE SPEAKER: FMR. GOVERNOR LARRY HOGAN

SEPTEMBER 29, 2025

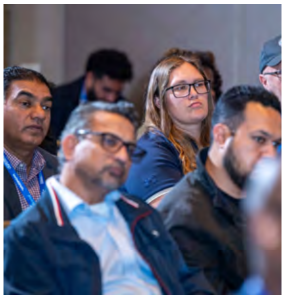
MAFCAS TRADESHOW & AWARDS DINNER
MARYLAND LIVE CASINO & HOTEL

Join us Monday, September 29, 2025 at Maryland Live Casino & Hotel for the Mid-Atlantic Fuel, Convenience & Auto Repair Show (MAFCAS)—the must-attend event for professionals in fuel, convenience store, and auto repair.

FREE Admission to the MAFCAS Tradeshow and Legislative & Industry Issues Forum. Ask your questions directly to key agencies and leaders from MDE, ATCC, W&M, the Comptroller's Office, WMDA/CAR legal team, the Maryland Lottery, SSDA-AT, and more!

Cap off the day with a Cocktail Hour at 6 PM, followed by the Awards Dinner & Entertainment (tickets required for evening events). Keynote Speaker at Dinner, Fmr. Governor Larry Hogan.

This event will sell out, get your ticket or better yet, purchase a table and bring your whole crew. Register Today to Attend!



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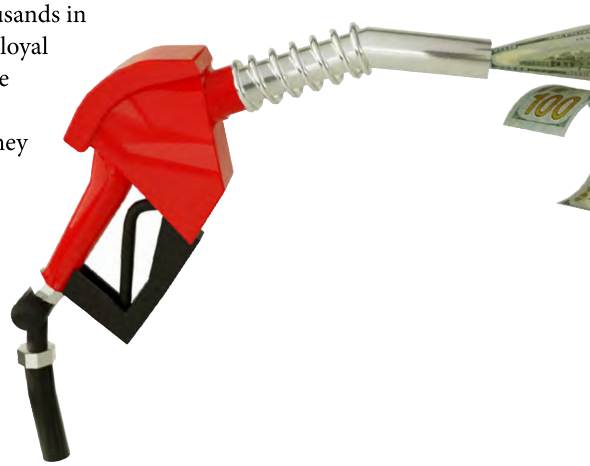
The Silent Thief: How Poor Calibration and Flow Rates Are Costing You Money

Brought to you by Tim Jancius, Spigler Petroleum Equipment, LLC

When most fuel site owners think about profit loss, they point to credit card fees, theft, or fluctuating gas prices. But there's a silent thief lurking in plain sight — and it's hiding in your fuel dispensers. Poor calibration and inconsistent flow rates don't just cause occasional headaches. They can drain thousands in lost revenue, create compliance risks, and even push loyal customers to your competitor's lot. As a Local Service provider, we've seen how quickly "minor" dispenser issues turn into major profit leaks — and how easy they are to fix with the right strategy.



Slow Flow = Lost Sales

If your dispensers are running slow, you're moving fewer gallons per hour, especially during peak times. That means longer lines, more frustrated drivers, and fewer in-store purchases. Most customers won't wait. They'll leave and find a station that values their time.

Pro Tip: Routine nozzle and filter maintenance, along with internal flow testing, keeps throughput where it should be. Your customers might not notice what's working, but they'll definitely notice when it's not.

Out-of-Spec Calibration: A Two-Way Threat

If your meter readings are off—even by a small percentage-you're either giving away fuel or overcharging customers. Both scenarios cost you.

- Under-dispensing can lead to customer complaints, state inspection failures, and brand damage.
- Over-dispensing adds up to lost revenue every single day.

Pro Tip: Regular calibration checks aligned with Maryland weights and measures standards ensure accuracy and peace of mind.

Brand Audits Are Getting Stricter

Major fuel brands have tightened performance expectations at the dispenser. Poorly performing equipment can hurt your mystery shop scores, trigger brand compliance penalties, or jeopardize your contract standing.

Pro Tip: A proactive maintenance plan and performance log show your brand partner you take quality seriously.

You Can't Manage What You Don't Measure

Many dealers don't realize they have an issue until it's too late. If you aren't tracking your average gallons per minute (GPM), dispenser uptime, and meter drift, you're flying blind.

Pro Tip: Ask your service provider to include flow rate benchmarks and performance snapshots during regular site visits. The data doesn't lie.

Preventive Maintenance Pays for Itself

Just like your car runs better with regular oil changes, your dispensers perform best when serviced on schedule. Replacing filters, inspecting seals, calibrating meters, and testing flow rates can prevent downtime, failed inspections, and reputation damage.

Pro Tip: Build a seasonal PM checklist and have your forecourt equipment reviewed at least twice a year, especially before summer and winter travel spikes.

Final Thoughts

Fuel site operators can't afford to ignore what they can't see. Poor calibration and flow issues aren't just equipment problems — they're business problems. And they're entirely preventable. If you're unsure when your last calibration check was, or if your forecourt isn't flowing like it used to, it may be time for a professional review. The cost of inaction is quiet, but steady. And steady loss is still loss.

When you're ready to stop the silent thief, give us a call. We offer monthly and annual inspection programs to help ensure your business is protected, including meter calibration, filter replacements, flow rate testing, and a wide range of preventative maintenance services tailored to your site.

Let's keep your dispensers running efficiently, your compliance in check, and your profits where they belong — in your pocket. ■

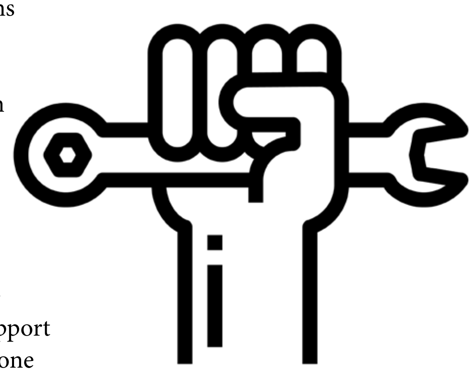
LEGISLATIVE UPDATE

Congressional Update: SSDA-AT Backs Vehicle Choice & Right to Repair

By Roy Littlefield IV

As Congress moves through the heart of its 2025 legislative calendar, two critical issues with direct consequences for the automotive aftermarket and small businesses are drawing bipartisan attention: the nationwide Right to Repair movement and federal efforts to preserve vehicle choice amid growing electric vehicle (EV) mandates.

At the center of the Right to Repair discussion is the Right to Equitable and Professional Auto Industry Repair (REPAIR) Act (H.R. 1566). Reintroduced in the House with strong bipartisan support, this legislation would guarantee independent repairers and consumers access to the tools, parts, and diagnostic data needed to repair and maintain modern vehicles. The increasing complexity of today's cars—especially those equipped with advanced driver assistance systems (ADAS) and telematics—has created a significant access gap between OEMs and independent businesses. Without legislative action, thousands of small auto repair shops across the country risk being left behind as vehicle manufacturers consolidate control over repair technologies.



The REPAIR Act responds directly to these concerns by mandating that automakers provide the same level of information and access to independent repairers as they do to their franchised dealerships. This legislation is widely supported by groups such as the Auto Care Association and SSDA-AT, and it echoes voter sentiment shown in Massachusetts, where more than 75% of voters approved a statewide Right to Repair law in 2020. It also aligns with broader concerns over consumer choice, economic competition, and the affordability of vehicle ownership. With committee support and growing bipartisan momentum, the bill stands as one of the most important policy efforts for protecting small business interests in the auto sector this year.

Equally significant is the growing legislative push to protect vehicle choice for American consumers and businesses. Two bills—S. 996 in the Senate and H.R. 1435 in the House—have been introduced under the title "Preserving Choice in Vehicle Purchases Act." These measures seek to prevent states, particularly California, from enforcing policies that would effectively ban the sale of internal combustion engine (ICE) vehicles. California's plan to phase out new gas-powered vehicle sales by 2035

Without legislative action, thousands of small auto repair shops across the country risk being left behind as vehicle manufacturers consolidate control over repair technologies.

has sparked national debate, as it would force automakers and consumers to conform to one state's stringent environmental rules, regardless of local market needs or infrastructure readiness.

Supporters of the federal bills argue that the decision of what kind of vehicle to drive—whether it's electric, hybrid, or gas-powered—should remain with the consumer, not dictated by regulatory mandates. They stress that a one-size-fits-all approach overlooks the practical realities facing rural drivers, commercial fleets, small repair shops, and communities with limited EV charging infrastructure. The legislation would block the Environmental Protection Agency (EPA) from granting waivers that allow California and other states to enforce bans on certain vehicle types, thereby preserving national standards and protecting consumer freedom.

These efforts come at a time when the federal government continues to subsidize EV adoption through tax credits and emissions regulations, despite growing concerns about the readiness of the electric grid, the environmental impact of battery production, and supply chain stability for rare minerals. By reinforcing the principle of consumer choice, S. 996 and H.R. 1435 aim to create a more balanced and inclusive approach to transportation policy—one that supports innovation without sidelining traditional vehicle technologies or the businesses that support them.

For the automotive aftermarket, these two legislative priorities—Right to Repair and preserving vehicle choice—are closely intertwined. Both seek to ensure that consumers and small businesses retain control over how vehicles are maintained, repaired, and purchased. As Congress continues its work, SSDA-AT is closely monitoring developments and advocating for common-sense solutions that uphold competition, protect small businesses, and ensure all Americans—regardless of zip code—have access to affordable, serviceable, and reliable transportation.

These bills represent an opportunity to restore fairness and transparency to the automotive industry. Now is the time for our members to stay engaged, contact their lawmakers, and make their voices heard. The outcome of these debates will shape the future of vehicle ownership, repair, and freedom of choice for years to come. ■

EDITORIAL

Death Should Not Be a Taxable Event

By Roy Littlefield III

In 1789, Benjamin Franklin famously wrote, "In this world, nothing is certain except death and taxes." Unfortunately, in the years since, Congress has taken that observation quite literally—creating a tax that combines both. The federal estate tax was first introduced in 1797 to fund military spending and, despite being marketed as a temporary measure, has repeatedly returned until it became a permanent fixture in 1916. More than a century later, the estate tax continues to punish American families and small businesses during their most vulnerable moments.

Over the past two decades, momentum to repeal the estate tax has grown significantly. In 2001, Nobel Prize-winning economist Milton Friedman authored an open letter calling for its repeal, joined by more than 275 economists. Since then, over 850 economists, including five Nobel laureates, have signed onto this letter, warning that the estate tax represents multiple layers of taxation on the same assets. Individuals are taxed when they earn income, again when they invest and grow that wealth, and once more when they pass those assets on to their children. This "triple taxation" undermines the very foundation of generational opportunity and economic sustainability.

The toll is especially brutal on family-owned businesses that are the backbone of our industry and economy.

The toll is especially brutal on family-owned businesses that are the backbone of our industry and economy. These businesses often find themselves "asset-rich but cash-poor." They may own valuable property or inventory, but lack the liquid capital to pay a 40% estate tax upon the owner's death. Too often, families are forced to sell off pieces of their businesses, lay off employees, or shut down entirely just to meet IRS demands—right in the middle of mourning a loved one.

This is why SSDA-AT strongly supports the full and permanent repeal of the federal estate tax. Our members represent hardworking families who have spent generations building businesses that serve their communities, employ local workers, and contribute to the economy. They should not be punished for their success or forced to break apart what they've built just to satisfy an outdated and ineffective tax.

The economic damage is clear. A 2012 Joint Economic Committee study found that the estate tax has cost the U.S. over $1 trillion in lost capital stock since its inception. Less capital means fewer investments, slower innovation,

and fewer jobs. In short, this tax stifles the very entrepreneurship and family stability that America depends on.

And for all its destructive power, the estate tax contributes virtually nothing to the federal budget. In 2025, it's projected to generate just 0.57% of total federal revenue—less than a single day's worth of government operations. Meanwhile, compliance costs are sky-high. Small business owners must hire estate attorneys, accountants, and financial planners—costs that only add to the burden of keeping the business in the family. As economist Stephen Moore recently concluded, every dollar the estate tax raises destroys five dollars in economic activity.

Fortunately, there is growing political will to act. President Trump, Vice President J.D. Vance, House Speaker Mike Johnson, Ways and Means Chairman Jason Smith, and Senate Finance Committee Chairman Mike Crapo have all expressed support for eliminating the estate tax. With Congress preparing a reconciliation bill this summer, now is the time to include permanent repeal.

At SSDA-AT, we believe that death should not be a taxable event. Repealing the estate tax isn't just a policy change; it's a moral and economic necessity.

The estate tax is unfair, inefficient, and outdated. It penalizes American families at their weakest moment and threatens the future of family-owned businesses. It's time for Congress to end it—once and for all. ■

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NOW ACCEPTING NOMINATIONS FOR THE

CSC AWARDS 2025

CUSTOMER SERVICE CONTEST

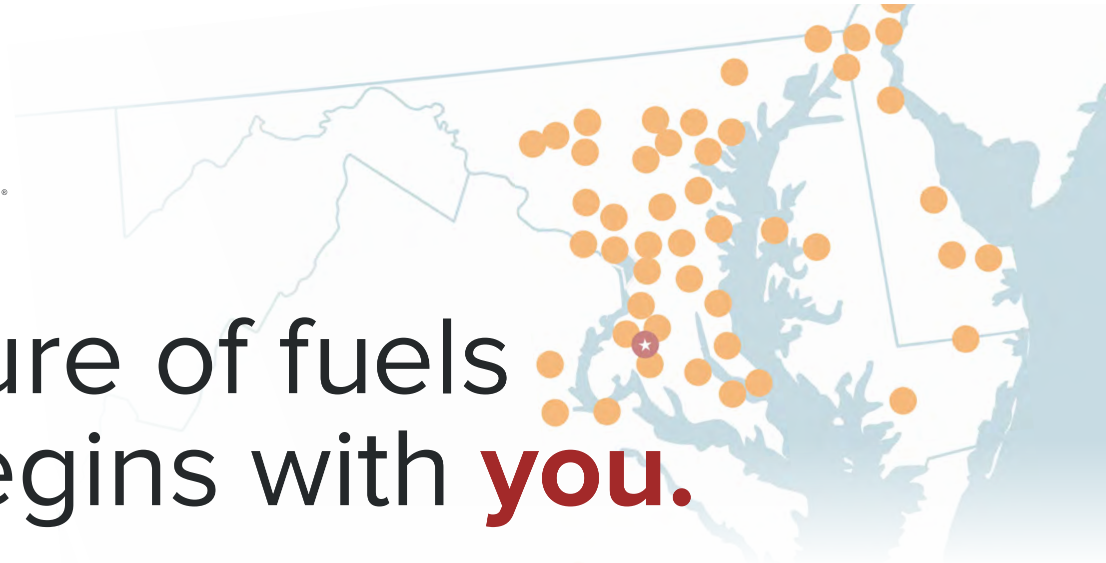
Send in your nominations by **June 20, 2025**

Include Owners Name, Business Name, address and phone
to kmccauley@wmda.net

Nominations can be sent in by all Service/Gas stations, Convenience Stores and Auto Repair Shops in MD, D.C. Delaware and Northern VA

Awards ceremony on Monday, September 29 at Maryland Live!

Wills Group



The future of fuels retail begins with **you.**

With nearly 100 years of experience in the industry, the Wills Group is one of the most trusted fuels network partners, with nearly 300 locations across the Mid-Atlantic region.

Why work with the Wills Group:

We aim to be the preferred choice, working in partnership with our customers to offer superior value.

Key benefits:

Custom solutions

Partner approach for best value

Industry-leading fuel brands

Lowest fuel prices

Flexible credit and EFT terms

No hidden fees

Three ways to work with us:

Self Service

- Best and lowest fuel cost
- Guaranteed fuel supply
- Upfront delivery costs with negotiated rates

Flexible Growth

- All Self Service benefits
- Site upgrade assistance
- Cash grant options

Wills Advantage

- All Self Service & Flexible Growth benefits
- Management of fuel system upgrades
- Splash In ECO Car Wash franchise opportunity

Fuels network brands and companies:

Exxon™

SMO MOTOR FUELS