

NOZZLE & WRENCH

WMDACAR

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FEBRUARY 2026

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

INSIDE THIS ISSUE:

- >> Training Day
- >> The New Year is Rolling Along: What Did We Get Right, and Where Did We Miss?
- >> Petroleum & Refined Products

...the Maryland Department of Labor to determine and make available online the State annual average wage applicable to the rate of contribution; requiring, beginning in 2027. Would Substantially increase Unemployment insurance to employer close to 50%.

KIRK'S CORNER

Hot List - Priority Bills WMDA/CAR is Tracking



By Kirk McCauley, Director
Of Member Relations &
Government Affairs

wages subtracted from a weekly benefit amount; requiring the Maryland Department of Labor to determine and make available online the State annual average wage applicable to the rate of contribution; requiring, beginning in 2027. Would Substantially increase Unemployment insurance to employer close to 50%.

[SB0344](#) - [SB0303](#) Would require dual pricing for loyalty programs and membership apps

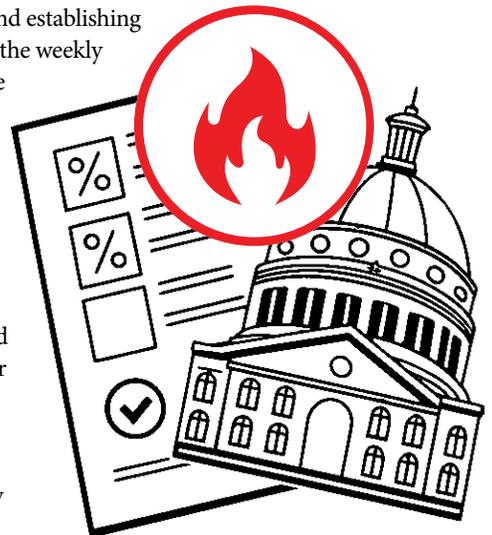
[HB0476](#) - [SB0474](#) Would increase liability insurance by as much as 30%

[SB0708](#) - [HB0371](#) Authorizing the Director of the State Lottery and Gaming Control Agency to issue a license to certain persons to conduct certain lottery courier services in the State, subject to certain requirements and limitations; defining "courier service" as the process of delivering a lottery ticket to a purchaser through the online account of a licensed courier; providing that certain contracts between a licensed courier and a State lottery sales agent are not subject to disclosure under the Public Information Act;

[HB0331](#) - [SB0342](#) Establishing the Maryland Beverage Container Recycling Refund and Litter Reduction Program to increase the reuse and recycling of beverage containers and reduce the litter, pollution, and costs associated with beverage containers; prohibiting a producer from selling, offering for sale, or distributing in or importing into the State a redeemable beverage container unless

[SB0279](#) - [HB0918](#) Authorizing Baltimore City to enact and enforce local laws regulating the sale and distribution of cigarettes, other tobacco products, and electronic smoking devices, subject to certain exceptions.

[HB0188](#) - [SB0003](#) Repealing and establishing the methodology used to calculate the weekly benefit amount; altering the taxable wage base used to determine employer contributions to the Unemployment Insurance Trust Fund and the amount of earned



Continues on page 4

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The Senate Finance Committee is considering SB0279/ HB0918. This bill would authorize the City of Baltimore to enact and enforce local laws regulating the sale and distribution of tobacco products.

Continued from cover page

the producer is registered with the Department of the Environment, pays a certain fee, and is part of a beverage container stewardship organization - 45 pages. Very costly for retailers.

[HB0203](#) Prohibiting employers from requiring, as a condition of employment, employees or prospective employees to enter into training repayment agreements; defining “training repayment agreement” as one that requires an employee to pay an employer or a third party, such as a training provider, a sum of money if the employee voluntarily or involuntarily leaves employment with the employer; and providing that an agreement that constitutes a training repayment agreement is null and void as being against the public policy of the State.

[SB0075](#) Authorizing a food retailer to offer to purchase a Class A license from a Class A license holder under certain circumstances; and authorizing a food retailer to apply to a local licensing board for a Class A license under certain circumstances

Member Alert - Importance High - Local Authority on Sale of Tobacco

The Senate Finance Committee is considering [SB0279/ HB0918](#) This bill would authorize the City of Baltimore to enact and enforce local laws regulating the sale and distribution of tobacco products. This would pave the way for flavor bans and would be contagious and spread to other cities and counties. No matter where your location in Maryland is, this bill matters not to Baltimore City retailers but to all tobacco retailers! Contact committee members now. Now is the time to kill SB279

Talking Points on SB279:

- Allowing local jurisdictions to enact their own policies governing the sale and distribution of tobacco products will lead to inconsistencies and redundancies.
- Compliance costs will skyrocket for retailers.
- Passage paves the way for product and flavor bans which will in turn lead to illicit sales of these regulated products.
- Other jurisdictions - like the District of Columbia and Massachusetts - that enacted flavor and product bans have seen jumps in illegal sales and products. Massachusetts in particular suffered huge revenue losses while neighboring jurisdictions saw their tax receipts skyrocket.

- Giving authority to Baltimore City paves the way for other jurisdictions to assert local control over tobacco sales and distribution. Combined, there are more than 170 counties and municipalities that could be given the authority to create their own set of rules creating a logistical nightmare for compliance and enforcement.

Contact Committee Members: and Ask for a NO VOTE on SB279

[Senator Pam Beidle](#) (Chair)

[Senator Antonio Hayes](#) (Vice Chair and bill sponsor)

[Senator Arthur Ellis](#)

[Senator Dawn Gile](#)

[Senator Steve Hershey](#)

[Senator Carl Jackson](#)

[Senator Ben Kramer](#)

[Senator Clarence Lam](#)

[Senator Johnny Mautz](#)

[Senator Justin Ready](#)

[Senator Alonzo Washington](#)

MAPDA AND WMDA/CAR Legislative luncheon

This legislative luncheon will be held at the Graduate Hotel in Annapolis on March 18, Good opportunity to get up to date on our legislative efforts. MAPDA handles registration and link below. Come see your fellow members and suppliers and get briefed on legislation that matters to you. Hope to see our members in attendance.

Registration is now open for this year’s Legislative Luncheon hosted by MAPDA and WMDA on March 18 in Annapolis at the Graduate Hotel. [Click here](#) to register today!





The Installation of Enhanced Conventional (ECO) Nozzles and Low Permeation Hoses at Gasoline Dispensing Facilities in Maryland

A second stakeholder meeting for new draft regulations under a new chapter COMAR 26.11.47 for the installation of ECO nozzles and low permeation hoses at gasoline dispensing facilities in Maryland will be held on February 11, 2026, from 10:00 a.m. - 12:00 p.m. This meeting will be virtual only. Virtual meeting details are provided below.

A draft regulatory proposal was first presented on October

16, 2025 pertaining to the installation of ECO nozzles and low permeation hoses at all new and existing gasoline dispensing facilities throughout the state of Maryland. In 2016, the Maryland Department of the Environment finalized regulations for the Decommissioning of Stage II Vapor Recovery Systems at gasoline dispensing facilities in Maryland. The installation of ECO nozzles and low permeation hoses adds additional environmental and health benefits to all Marylanders by reducing emissions from these facilities.

The presentation for this meeting can be viewed by clicking [here](#). To view the draft proposed regulations, please click [here](#).

The presentation from the first stakeholder meeting can be found by clicking [here](#). ■

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TRAINING DAY

SAT., FEB. 21, 2026

Training Classes 8:00 am-5:00 pm / Breakfast, lunch & snacks included with fee
Lincoln Tech of Columbia / 9325 Snowden River Parkway, Columbia, MD

Registration: 7:00 a.m. onwards

Breakfast: 7:15 a.m. onwards

Lunch: 11:30 a.m.-1:00 p.m.

WMDA/Car Members: \$249/person*

Non-Members: \$299/person*

ALL-DAY SESSIONS: 8 a.m.-5 p.m.

**1 Combustion, Carbon and Carnage...
Diagnosing Difficult Fuel and Oil
Deposit Related Driveability Concerns**

Presenter: Gary Smith

**2 Pressure Waveform Acquisition and
Analysis, From the Inside Out**

Presenter: Brandon Steckler

MORNING SESSIONS: 8 a.m.-Noon

4 Core Electrical Theory

Presenter: Aris Currie

**5 Taking the Blind Spot Out of
Calibration (8am-11am)**

Presenter: Steve Dawson

6 Skill Development Process

Presenter: Michelle Wood, ATI

AFTERNOON SESSIONS: 1 p.m.-5 p.m.

7 Electrical Class - Intermediate

Presenter: Aris Currie

8 Advanced Sales

Presenter: Michelle Wood, ATI

9 Motor Oil 101

Presenter: Jamie Atkinson

✓ **BREAKFAST** 7:15 a.m.-onwards

✓ **LUNCH** 11:30 a.m.-1:00 p.m.

Attendee 1: _____ ALL DAY # _____ MORNING # _____ AFTERNOON # _____

Attendee 2: _____ ALL DAY # _____ MORNING # _____ AFTERNOON # _____

Attendee 3: _____ ALL DAY # _____ MORNING # _____ AFTERNOON # _____

Attendee 4: _____ ALL DAY # _____ MORNING # _____ AFTERNOON # _____

CONTACT INFORMATION

Contact Person: _____

Company Name: _____

Mailing Address: _____

City/State/Zip: _____

Phone _____ E-mail: _____

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(*Breakfast, Lunch & Snacks included with registration)



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TRAINING DAY 2026 SESSION DESCRIPTIONS

ALL-DAY SESSIONS: 8 a.m.–5 p.m.

1. Combustion, Carbon and Carnage...Diagnosing Difficult Fuel and Oil Deposit Related Driveability Concerns

Presenter: Gary Smith (8 hours)

- This class looks at how fuel and oil depositing play a MAJOR role in getting the diagnosis RIGHT THE FIRST TIME on these modern close tolerance, fast-fuel controlled GDI vehicles.
- Learn the HOW and WHY behind deposit fouling and translate this with your scan and scope data via the BASELINE diagnostic approach.
- This is an eye-opening class for techs, advisors and shop owners alike, and talks about critical knowledge that the OEMs are NOT teaching today...
- Learn how adding this diagnostic strategy to your mix can save time, prevent unnecessary parts replacement, and have LESS DRIVEABILITY COMEBACKS.
- A Must-See class for all shops that work on driveability concerns.

PM session will be fully Hands-on.

For: Technicians, Advisors & Shop Owners

2. Pressure Waveform Acquisition and Analysis, From the Inside Out

Presenter: Brandon Steckler (8 hours)

The course objective is to take the pressure-transducer novice to a whole new level. The goal is for someone with lab scope/engine mechanical-operation knowledge, to gain the ability to capture pressure waveforms (from the intake manifold/tailpipe and in-cylinder) and be able to use the information to make diagnostic-decisions. The course will cover transducer functionality with both absolute transducers as well as delta transducers. It will touch on the benefits and characteristics of both types of transducers and how they can be used to gain an edge. Diagnostic-approach will be carried out using a real world example case study from my own library.

The afternoon portion of this 8 hr class will contain hands-on demonstration leveraging both the absolute and delta transducers. I will demonstrate on a live-vehicle, how to perform the following acquisitions.

- Cranking in-cylinder, intake, and tailpipe capture (Known-good and faulted)
- Misfire identification through tailpipe pulse analysis
- Proper scope set-up and wavform acquisition/storage
- Waveform analysis and annotation
- Misc. Requests from attendees (Q+A)

Attendees leave with confidence to invest in the tooling and to perform pressure testing and analysis to improve accuracy and efficiency.

PM session will be fully Hands-on.

For: Technicians

MORNING SESSIONS: 8 a.m.–Noon

4. Core Electrical Theory

Presenter: Aris Currie, Aris Automotive

Core Electrical Theory

- Fundamental Terms: Defining Voltage (pressure), Amps (volume/flow), and Resistance (restriction).
- Ohm's Law & Watt's Law: Understanding the mathematical relationship between voltage, current, and resistance to predict circuit behavior.
- Circuit Types: Identification and properties of series and parallel circuits, which are the building blocks of vehicle wiring.
- Magnetism & Electromagnetism: Basic principles that allow motors, solenoids, and alternators to function.

Essential Diagnostic Tools

- Digital Multimeter (DMM/DVOM): Hands-on training for measuring voltage, resistance, and continuity safely.
- Test Lights: Proper use of basic test lights for quick power and ground verification.
- Wiring Diagrams: Introduction to reading automotive schematics, identifying symbols, and understanding color codes.

Major Vehicle Systems

- Batteries: Basics of battery chemistry, maintenance, and testing for state of charge and health.
- Starting Systems: Overview of starter motor operation, relays, and solenoids.
- Charging Systems: Basic alternator function and checking for proper charging voltage.
- Circuit Protection: Identifying and testing fuses, fusible links, and circuit breakers.

Shop Safety

- Safety Procedures: Safe handling of electrical components, avoiding short circuits, and proper use of Personal Protective Equipment (PPE).

For: Technicians, Entry Level & up

5. Taking the Blind Spot Out of Calibration (8 a.m.–11 a.m.)

Presenter: Steve Dawson, Hunter Engineering

Whether you are subletting or calibrate in-house, Learn what you need, how to communicate, the real story on space requirements, the risks and liabilities, and how to be profitable. All while ensuring your customers are safe and happy!

For: Techs, Service Advisors and Shop Owners

6. Skill Development Process

Presenter: Michelle Wood, ATI

This training focuses on communication mastery and core shop processes. Advisors learn how to adapt their communication styles, collaborate effectively with technicians, and manage workflow to improve efficiency and customer experience.

For: Service Advisors & Shop Owners



TRAINING DAY 2026 SESSION DESCRIPTIONS

AFTERNOON SESSIONS: 1p.m.–5 p.m.

7. Electrical Class – Intermediate

Presenter: Aris Currie, Aris Automotive

Advanced Diagnostic Testing

- Voltage Drop Mastery: Beyond the definition, students learn how to perform “live” circuit testing on both power and ground sides to find high resistance.
- Intermittent Fault Detection: Strategies for capturing “ghost” electrical issues that only happen occasionally, often using Min/Max peak detect modes on a digital multimeter (DVOM).
- Introduction to Lab Scopes: A rapid overview of setting up an oscilloscope, making connections, and interpreting voltage/current waveforms.

System-Specific Troubleshooting

- Schematic-Based Diagnostics: Intensive practice in using wiring diagrams and color-coding to trace circuits through modules and connectors.
- Relay and Solenoid Testing: Advanced methods to determine the “bias state” of relays and test coil efficiency.
- Network & CAN Bus Basics: A fast-paced update on serial data communication and diagnosing modern vehicle networks.

Component Analysis

- Advanced Sensor Diagnostics: Specific testing procedures for speed sensors, cam/crank correlation, and oxygen sensors.
- Electric Motor Testing: Evaluating the health of window motors, wipers, and other actuators.
- Parasitic Draw: Efficient methods for identifying which module is draining a battery when the vehicle is off.

For: Technicians, B-level & up

8. Advanced Sales

Presenter: Michelle Wood, ATI

Designed to refine sales and customer engagement skills, this class teaches advisors how to overcome objections, maximize repair approvals, and build long-term customer loyalty that extends beyond a single visit.

For: Service Advisors & Shopowners

9. Motor Oils 101 (1p.m.–4p.m.)

Presenter: Jamie Atkinson, Reit Lubricants

Automotive Lubricants update. Discuss new Specifications, fluids & viscosity

For: Techs, Advisors & Shopowners

TRAINING DAY POWERED BY:



2026 UPCOMING EVENTS



FEB. 3-APR. 14

LEGISLATIVE TUESDAYS — via Zoom
(Link will be sent separately)

TBD

GENERAL MEMBERSHIP MEETING (Information coming soon)

JUNE 9

8TH ANNUAL GOLF OUTING at Renditions

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The Power to Use Military Force: The Constitution and the War Powers Act

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

Recent events in this country and abroad have raised questions about the authority of the President and the Congress to authorize the use of military force. The framers of the Constitution divided the power to use military force between Congress and the President, due to a concern about concentrating war-making authority in a single branch of government. Over time, the balance between legislative and executive power has been tested, especially as the United States has become more involved in global conflicts. The allocation of military power is set forth in Article I, Section 8, and Article II of the Constitution, and the War Powers Act of 1973.

Article I, Section 8: Congressional Authority

Article I, Section 8 of the Constitution grants Congress the authority over war and the military. It gives Congress the power to “declare War,” as well as to raise and support armies, provide and maintain a navy, and make rules governing the armed forces. Congress also controls military funding, which serves as a significant check on executive action.

The framers of the Constitution believed that the decision to enter a war should not rest with one person. By requiring congressional approval, they sought to allow for public debate and accountability. James Madison argued that the executive branch is the “most prone” to war, and therefore the power to declare a war should belong to the legislative branch. As a result, Congress holds the constitutional authority to authorize large-scale or sustained military conflicts.



Article II: Presidential Authority as Commander in Chief

Article II of the Constitution names the President as “Commander in Chief of the Army and Navy of the United States.” In this role, the President has authority over the direction and operation of the military once it is deployed. The President can respond quickly to emergencies, direct military strategy, and conduct military operations.

Presidents have often interpreted this power broadly, especially in situations requiring immediate action, such as defending the nation from sudden attacks or protecting U.S. citizens abroad. While Article II does not explicitly grant the President the power to declare war, it has been used to justify limited or short-term military engagements without prior congressional approval.

Conflict Between Articles I and II

The Constitution does not precisely define where congressional authority ends and presidential authority begins, leading to ongoing tension between the two branches.

The framers of the Constitution believed that the decision to enter a war should not rest with one person.



Historically, Congress has formally declared war only five times, yet the United States has engaged in numerous military conflicts without declarations of war, including Korea, Vietnam, and more recent operations in the Middle East.

Presidents have often argued that modern warfare requires swift action that Congress may be too slow to provide. Congress, on the other hand, has sometimes allowed presidents to take the lead, either by passing broad authorizations or by avoiding political responsibility for unpopular conflicts.

The War Powers Act of 1973

In response to concerns about presidential overreach during the Vietnam War, Congress passed the War Powers Act (also known as the War Powers Resolution) in 1973. The law was intended to reassert congressional authority and clarify the process for committing U.S. forces to hostilities.

The War Powers Act requires the President to notify Congress within 48 hours of deploying U.S. armed forces into hostilities or situations where hostilities are likely. It also limits such deployments to 60 days (with a possible 30-day extension) unless Congress declares war or grants authorization for the use of military force.

Despite its intent, the War Powers Act has been controversial. Many presidents have questioned its constitutionality, arguing that it infringes on the President's powers

as Commander in Chief. In practice, presidents often comply with the reporting requirements while denying that the Act legally binds them, claiming that their actions do not constitute "hostilities" as defined by the Act.

Modern Implications and Ongoing Debate

In the modern era, Congress has often used Authorizations for Use of Military Force (AUMFs) instead of formal war declarations. These authorizations can be broad and long-lasting, allowing presidents significant discretion in how and where military force is used. The 2001 AUMF, passed after the September 11 attacks, has been used to justify military actions in multiple countries over many years.

The debate over war powers continues to raise important constitutional questions. Supporters of stronger executive authority argue that national security demands flexibility and speed. Critics warn that unchecked presidential power undermines democratic accountability and the Constitution's system of checks and balances.

Recent Events in Venezuela

The White House has claimed constitutional authority for the recent arrest of Venezuela's President Nicolas Maduro and his spouse in Venezuela under the President's Article II powers. Maduro faced outstanding federal charges in the U.S. dating from 2020 for narco-terrorism and drug trafficking. His capture has been described as a law enforcement

action to execute an existing indictment based upon the President's powers to protect U.S. interests and personnel, and not an act of war. The 1989 Manuel Noriega capture has been cited as a precedent, along with a past Justice Department opinion that allows forcible abduction to enforce U.S. laws abroad. This claim has been disputed, with critics arguing it violated the War Powers Resolution, lacked Congressional approval, and crossed the line into illegal international acts, raising questions about presidential overreach and sovereignty. Critics have also argued that the deaths of numerous persons during the attack show that it went beyond the simple execution of a warrant.

Conclusion

The power to use military force in the United States is intentionally divided among Congress and the President. Article I, Section 8 gives Congress the authority to declare war and fund the military, while Article II makes the President the Commander in Chief responsible for directing military operations. The War Powers Act was designed to clarify and reinforce this balance, though its effectiveness remains debated. Together, these provisions reflect the framers' effort to prevent the abuse of military power while still allowing the nation to defend itself in times of need. As of this writing, it remains to be seen as to whether the recent events in Venezuela and the legality thereof will be tested in the U.S. Court system. ■

The New Year Is Rolling Along: What Did We Get Right, and Where Did We Miss?

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



By Tim Jancius

As we settle into another year, it's a good time to pause and take inventory — not just of numbers on a spreadsheet, but of the decisions we made to protect, modernize, and future-proof our businesses.

Some choices paid off. Others may not age as well as we hoped.

To start the year with a new game plan, we need to understand where we are today and where the industry is heading, so we don't get left behind.

This month, let's start with the heart and soul of your station: your fuel dispensers.

Maybe you've recently upgraded.

Or maybe it still feels like you just installed your EMV-capable Flex 2 dispensers.

So why are people already talking about Flex 6?

Is this just marketing — like a new phone released every year that looks suspiciously like the one already in your pocket?

Not quite.

What Do Flex 2, Flex 4, and Flex 6 Actually Mean?

The terms Flex 2, Flex 4, and Flex 6 aren't cosmetic labels or model refreshes. They refer to the PCI security level the dispenser platform is approved for.

As PCI and EMV security standards continue to advance, the equipment handling cardholder data must advance with them. These aren't optional upgrades — they're tied directly to data security, liability, and compliance.

Here's the big picture:

Flex 2

- Designed around earlier EMV and PCI standards
- Now officially end-of-life
- Parts availability is shrinking
- Service costs are rising
- Trade-in incentives are rapidly disappearing

For operators, this creates a tough reality:

even if the dispenser looks fine, keeping it running is becoming more expensive and riskier every year.

Flex 4

- A solid step forward at the time
 - Meets later PCI standards
 - Many sites still have Flex 4 dispensers in good physical condition
- But Flex 4 was never designed to be the final platform. Security standards don't pause — and neither does technology.



To start the year with a new game plan, we need to understand where we are today and where the industry is heading, so we don't get left behind.



Flex 6

Flex 6 isn't just a higher PCI level. It represents a fundamental platform shift.

With the acquisition of Invenco, Gilbarco Veeder-Root redesigned its dispenser architecture from the ground up:

- Removal of legacy Verifone components
- A modernized, Invenco-based electronics platform
- Built to meet PCI 6 requirements
- Designed to future-protect your investment for years, not just the next compliance cycle

This wasn't about changing the look — it was about changing the foundation.

"I Just Bought New Dispensers... Why Upgrade Again?"

This is the most common (and completely reasonable) question.

But with Flex 2 already out of production and Flex 4 approaching its next technology inflection point, the real question becomes:

Can you afford not to plan your upgrade?

- Rising spare-parts costs
- Longer repair times
- Fewer qualified components
- Reduced trade-in value
- Increased exposure as security standards tighten

Waiting rarely saves money in the long run — it usually just shifts the cost into repairs, downtime, and missed incentives.

A Smarter Way to Think About 2026 and Beyond

If tax season has you looking back and wondering whether you

should have reinvested more into your business last year, you're not alone.

The good news?

You still have options — and planning ahead puts you in control.

Whether that means:

- Phased upgrades
- Flex 6 kits versus full dispenser replacements
- Timing incentives strategically
- Aligning upgrades with broader site improvements

The key is understanding where your equipment stands today and what it will realistically

cost to keep it running tomorrow.

Let's Start the Year With a Real Plan

This industry moves fast — not because manufacturers want it to, but because security, liability, and customer expectations demand it.

If you're unsure where your dispensers fall, what Flex level you're operating at, or how long your current platform can realistically carry you forward, now is the time to have that conversation. ■



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Looking ahead, we expect the cold to persist into at least the first half of February, layering even more heating demand on top of already elevated levels.

Petroleum & Refined Products

The recent cold snap in the Northeast US, particularly the coldest January since 2014 in key areas like Pennsylvania, New Jersey, and parts of the broader Mid-Atlantic region, has lit a fire under distillate demand. [Heating oil](#) and [ULSD](#) consumption exploded as residential and commercial heating needs surged amid sustained sub-normal temperatures.

This demand spike drove regional rack prices for [ULSD](#) to eye-popping levels: basis blew out to around +20 cpg over NYMEX, marking the widest since early 2024 (February levels). The screen itself showed very steep backwardation, reflecting immediate physical tightness and expectations of rapid drawdowns.

On the supply side, the extreme cold triggered multiple unplanned refinery outages across PADD 1 (East Coast) and parts of PADD 2 (Midwest), crimping production rates. Waterborne crude deliveries to regional refiners were further hampered by ice blockages on key waterways, forcing run cuts and exacerbating the shortfall.

Logistics added fuel to the fire: Colonial Pipeline went fully allocated from the Gulf Coast all the way up to New York Harbor, effectively capping incremental supply flows from southern refining centers. This bottleneck locked in the physical premium and made prompt barrels extremely valuable.

Looking ahead, we expect the cold to persist into at least the first half of February, layering even more heating demand on top of already elevated levels. That should keep the market tight in the near term. However, as we move deeper into the month, and assuming any moderation in the pattern, backwardation should flatten out as inventories begin to rebuild and waterborne refined products start landing in the Northeast within the next 1-2 weeks.

Iran and US diplomatic nuclear talks have recently failed on “non-nuclear issues”, while it has been reported that the U.S. has conducted five strikes against multiple Islamic state targets. This has already added ~5-6cpg up front on refined products and \$2 to WTI, currently at \$65.10.

Bottom line: We expect the prompt strength to remain for a couple weeks but watch for the inevitable mean-reversion as February progresses. Weather forecasts and pipeline nominations will dictate the next moves.



Electricity Market Update

[Electricity prices](#) strongly reflected the surge in bitter temperatures and the expectation of a continuation of this trend through February. The 12-month



electricity prices in Ohio increased 19.93% from \$48.08/MWH to \$57.66/MWH and 36-month prices grew at a more moderate 2.13% from \$51.14 to \$52.23. Pennsylvania exhibited stronger trends, as 12-month prices grew 29.04% from \$54.16/MWH to \$69.89/MWH and 36-month prices grew 9.57% from \$57.04/MWH to \$62.50/MWH. PJM day ahead prices peaked at \$2,314.58 on January 27th.

We continue to see market fundamentals that are potentially worrisome for energy buyers:

While [natural gas](#) storage injection levels are 143 Bcf above the 5-year average and 206 Bcf above last year, there is such a thing as too-cold. When temps are below 20 degrees, pipelines become constrained and power generation has to switch to more expensive backup fuel alternatives.

Demand growth forecasts continue to increase, primarily driven by data center construction.

[PJM's](#) Capacity Auction for rates effective 6/1/2027 – 5/31/2028 came in at the FERC imposed cap in all zones with a price of \$333.44/MW-Day.

Winter Storm Fern has demonstrated just how expensive an extreme winter weather event

can be in the current PJM market. Expect this event to be reflected in prices going forward as the increased risk is considered by suppliers.

The wholesale energy markets watch these factors, and changes can push prices up or down on a daily basis. Based on where we stand now, we recommend evaluating these strategies:

While we still recommend locking in your energy price for the next 24 months, it may be worth waiting and aiming for a March or April start date. February is still volatile so expect an additional risk premium if starting in the month. While there's always the potential for prices to move down, given the long-term issues PJM faces, we believe the upside price risk is higher.

Consider a capacity and or transmission passthrough structure. While we now have a capacity rate through 5/31/2028, PLC and or NSPL tag changes on an account level can result in changes to a customer's fixed rate. Passthrough contracts avoid any premium to account for this extra effort/risk.

[Invest in a plan](#) to reduce your [peak demand](#) and overall energy consumption, if you haven't

already. Lowering your associated PLC and or NSPL tag could have substantial price benefits for the following year. ■

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SSDA-AT Signs Letter Urging Treasury to Protect Small Businesses from CTA Risks



By Roy Littlefield IV

Recently, SSDA-AT joined more than 100 trade associations in sending a letter to the Department of the Treasury, urging immediate action to safeguard small business owners from unnecessary privacy and cybersecurity risks stemming from the Corporate Transparency Act (CTA). The CTA, enacted to combat illicit finance, has created unintended burdens for law-abiding domestic businesses, including service station dealers and repair shop operators, whose personal information may now be at risk.

The letter, led by the Main Street Employers Coalition, calls on Treasury to purge the CTA database of beneficial ownership information submitted by domestic entities that are no longer required to file. It also asks Treasury to finalize a rule that formally exempts U.S. businesses from ongoing reporting requirements. For small business owners, this action would provide much-needed certainty and protection against potential misuse of their sensitive information.

As the letter emphasizes, the CTA was originally designed to target international money laundering and terrorism financing—not to warehouse sensitive personal data from millions of law-abiding U.S. business owners. Last year, the Administration narrowed the CTA's scope to apply primarily to foreign entities. That adjustment provided relief to over 32 million domestic businesses previously swept into the reporting regime, but it did not eliminate the risks for those who had already filed.

Prior to the scope correction, roughly 16 million domestic entities complied with the CTA's reporting requirements, submitting sensitive personal information such as names, addresses, and passport or driver's license numbers. That information remains stored in a database managed by the Financial Crimes Enforcement Network (FinCEN), exposing business owners to ongoing cybersecurity threats and potential unauthorized disclosure. For service station and repair shop owners, whose operations often involve local and personal interactions, this creates real concerns about privacy and data security.



...the CTA was originally designed to target international money laundering and terrorism financing—not to warehouse sensitive personal data from millions of law-abiding U.S. business owners.

Even though domestic reporting is no longer required, the risk to previously reported business owners has not disappeared. More than 90 members of Congress have highlighted the lack of legitimate justification for retaining this data, and SSDA-AT's letter echoes those concerns. For small businesses, every day that personal information remains in limbo is another day of potential vulnerability.

The urgency of this request is further underscored by the evolving legal landscape surrounding the CTA. There are now twelve federal cases challenging the law's validity, including two district court rulings declaring the CTA unconstitutional—National Small Business United v. Yellen and Small Business Association of Michigan v. Yellen. While the Eleventh Circuit recently reversed the NSBA ruling, the case is headed to the Supreme Court, and constitutional questions about the CTA remain unresolved.

For Main Street business owners, "trusting the process" is not enough when personal information is at stake. While Treasury's narrowing of the CTA's scope last spring was a positive step, the next critical action is clear: purge the database of sensitive information and finalize the exemption rule. Doing so will give service station dealers, repair shop operators, and other small business owners the confidence to operate without unnecessary cybersecurity or privacy risks.

SSDA-AT continues to advocate for its members on this front, emphasizing that practical, timely action by Treasury is essential to protect the privacy and security of U.S. businesses that pose no threat to national security. By purging the database and finalizing the exemption rule, small business owners can focus on running their operations, serving their communities, and growing their businesses without worrying about their personal information being exposed or misused. ■

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IRS Opens 2026 Tax Filing Season: What Business Owners Should Know



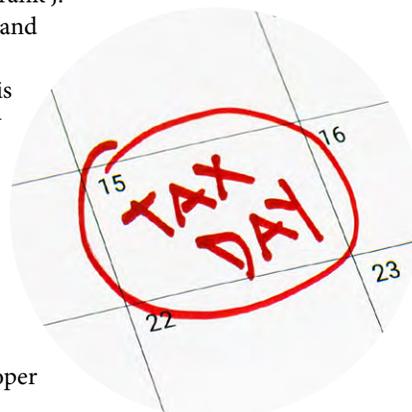
By Roy Littlefield III

The Internal Revenue Service has officially opened the 2026 tax filing season, accepting federal individual income tax returns for tax year 2025. The IRS expects approximately 164 million returns to be filed ahead of the April 15, 2026 deadline. Business owners, including service station dealers and repair shop operators, are encouraged to explore the tools and filing options available on IRS.gov to ensure timely and accurate submissions for themselves and their employees.

IRS Chief Executive Officer Frank J.

Isignano highlighted the advantages of electronic filing and direct deposit, noting these remain the fastest ways to process returns and receive refunds. For businesses, this is particularly important for managing cash flow, especially if owners or employees rely on refunds for personal or business expenses. Programs such as IRS Free File and Free File Fillable Forms help eligible taxpayers prepare their returns at no cost, while VITA and TCE volunteer programs offer free assistance to qualified individuals. Employers should also remind staff to review tips for choosing a reputable tax preparer and avoid “ghost” preparers who may file inaccurate returns or claim improper deductions.

Most refunds are issued within 21 days when taxpayers use direct deposit. Paper checks are being phased out, so employees must provide bank account information to receive refunds directly. Refunds for the Earned Income Tax Credit (EITC) and Additional Child Tax Credit (ACTC) are expected by March 2, 2026, for direct deposit filers who have no issues with their returns. Business owners should keep this timeline in mind when advising employees who



Business owners, including service station dealers and repair shop operators, are encouraged to explore the tools and filing options available on IRS.gov to ensure timely and accurate submissions for themselves and their employees.



rely on these credits to support household or family expenses. Refund status can be tracked using Where's My Refund?, the IRS2Go app, or individual IRS online accounts.

The IRS and Treasury also issued guidance on a new deduction under the One, Big, Beautiful Bill for qualified overtime compensation. For tax years 2025 through 2028, employees may deduct the “half” portion of overtime pay that exceeds their regular rate, as reported on W-2s or 1099s. This is especially relevant for repair shops and service stations that pay overtime to technicians and staff. Employers should ensure payroll reporting aligns with IRS guidance so employees can claim the deduction accurately. Fact Sheet 2026-01 provides additional details for both employees and employers, including differences in reporting requirements between 2025 and subsequent years.

For business owners and managers, it is a good time to encourage staff to file electronically and use direct deposit to speed refunds. Reviewing employee overtime reporting can help prevent errors, and providing guidance on claiming the qualified

overtime deduction may benefit employees and improve workplace satisfaction. Small business owners themselves can also take advantage of IRS Free File options or seek professional tax assistance to navigate more complex deductions and filings.

For more information and resources to file accurate returns, claim new deductions, and avoid delays, visit [IRS.gov](https://www.irs.gov). ■

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