

# PRARA NEWS

ESTABLISHED 1937

January 2025



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## ADVERTISING RATES

Full page	\$900
1/2 page	\$600
1/4 page	\$450
1/8 page	\$330
Insert (one mailing)	\$100

### EMERGENCY SPILL KIT

**\$39.95**

**Kit contains:**

- 5lb. Lite Dry**
- 2 48" socks**
- 8 absorbent pads**
- 2 pair gloves**
- 2 hazardous waste bags**



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# PRESIDENT'S PAGE

**BY: KEVIN FORSYTHE**

## Cars of the future?

The share of electric and hybrid vehicle sales in the United States increased again in the third quarter of 2024 (3Q24), reaching a record. Combined sales of hybrid vehicles, plug-in hybrid electric vehicles, and battery electric vehicles (BEVs) increased from 19.1% of total new light-duty vehicle (LDV) sales in the United States in 2Q24 to 19.6% in 3Q24, according to estimates from Wards Intelligence.

This increase in the electric and hybrid vehicle market share was driven primarily by hybrid electric vehicle sales. BEV sales decreased, with the share dropping from 7.4% of the U.S. LDV market in 2Q24 to 7.0% in 3Q24. The share of hybrid vehicle sales increased, with hybrid vehicles making up 10.8% of the U.S. LDV market in 3Q24, a record.

BEVs continued to be popular in the luxury vehicle segment, accounting for 35.8% of U.S. LDV luxury sales in 3Q24. However, luxury BEVs as a share of total BEV sales have been decreasing as sales outside the luxury market have increased, falling to the lowest share since 2Q17. Still, 70.7% of BEVs sold in the United States during 3Q24 were luxury vehicles, while 10.3% of the hybrid vehicles sold were luxury. According to Cox Automotive, the average transaction price for a new BEV before accounting for any consumer or government incentives was \$56,351 at the end of 3Q24, about 16% higher than the overall industry average price.

Tesla still holds the number one spot in the U.S. BEV market, although at 48.8%, its market share was less than 50% for a second consecutive quarter this year. Tesla's Model Y and Model 3 continue to drive sales, and the recently released Tesla Cybertruck was a driving factor in Tesla's increase in sales in 3Q24, outselling all its large truck competitors (Rivian R1S, Rivian R1T, Ford F150 Lightning, Chevy Silverado EV, Hummer EV, and GMC Sierra EV). Ford continued to hold the second-largest share of the BEV market, although that share shrunk to 6.9% in 3Q24 from 7.94% in 2Q24. Sales shifted to other manufacturers such as Chevrolet, driven by sales of the newly introduced Equinox model and the continued success of the Blazer model. Chevrolet replaced Hyundai as the manufacturer with the third-largest share of the BEV market in 3Q24, with 5.8% of sales.

EV manufacturers are producing vehicles both domestically and globally. According to estimates from Wards Intelligence, 78.9% of total BEVs sold in the United States in 3Q24 were produced in North America, 7.3% were produced in South Korea, and 5.3% were produced in Germany.

To qualify for the clean vehicle tax credits in the Inflation Reduction Act, manufacturers must comply with domestic content requirements for final assembly, battery components, and critical mineral inputs that extend beyond simply manufacturing in North America. Therefore, not all vehicles classified as manufactured in North America will qualify for this credit. These requirements, while applicable to EV purchases, are less stringent for EV leases. Many EV purchases that do not qualify for the incentives under the clean vehicle tax credit will qualify for the tax credit when leased under the commercial clean vehicle credit, providing consumers with a wider variety of eligible EV models.

**The Bureau of Workers' Compensation Health & Safety Division  
will be offering the following safety webinars in January 2025:**

	<b>Thursday, January 2</b>		<b>Tuesday, January 21</b>
9:30am	Groundskeeping Safety	9:30am	Diversity and Inclusion in the Workplace
11am	Hazard Identification	11am	Dealing with Angry People
1:30pm	Right to Know - Chemical	1:30pm	Bloodborne Pathogens
	<b>Friday, January 3</b>		<b>Wednesday, January 22</b>
9:30am	OSHA - Intro	9:30am	OSHA Injury & Illness Recordkeeping
1:30pm	Personal Protective Equipment - PPE	1:30pm	Ergonomics
	<b>Monday, January 6</b>		<b>Thursday, January 23</b>
9:30am	Snowblower Safety	9:30am	Active Shooter Awareness
1:30pm	Cold Weather Injuries	11am	Snow Shoveling Safety
	<b>Tuesday, January 7</b>	1:30pm	Confined Space General Industry
9:30am	Governor's Award for Safety Excellence - GASER		<b>Friday, January 24</b>
11am	Emergency Action Plans	9:30am	Workplace Safety Committee Certification Renewal
1:30pm	Carbon Monoxide Poisoning	1:30pm	Aggressive Driving & Road Rage
	<b>Wednesday, January 8</b>		<b>Tuesday, January 28</b>
9:30am	Flood Safety	9:30am	Near Miss
1:30pm	Workplace Safety Committee Certification Renewal	11am	Lifting & Material Handling
	<b>Thursday, January 9</b>	1:30pm	Fatigue & Worker Safety
9:30am	Pandemic Preparedness		
11am	Stress & Worker Safety		<b>February 2025</b>
1:30pm	Foot Protection		<b>Tuesday, February 4</b>
	<b>Friday, January 10</b>		9:30am Electrical Safety
9:30am	Machine Guarding		11am Kitchen Safety - Burn & Fire Prevention
1:30pm	Substance Abuse Awareness - Employee		1:30pm Workplace Safety Committee Certification Renewal
	<b>Monday, January 13</b>		1:30pm OVR - Expanding Your Market by Making Your Business & Services Accessible
9:30am	Back Safety & Safe Lifting		<b>Wednesday, February 5</b>
1:30pm	Home Fire Safety		9:30am Bloodborne Pathogens
	<b>Tuesday, January 14</b>		1:30pm First Aid Awareness
9:30am	Workplace Safety Committee Certification Initial		<b>Thursday, February 6</b>
11am	Personal Protective Equipment - PPE		9:30am Arc Flash Safety
1:30pm	Fire Extinguisher Use		11am Fire Extinguisher Use
	<b>Wednesday, January 15</b>		1:30pm Back Injuries - Prevention
9:30am	Lock-out Tag-out - LOTO		<b>Friday, February 7</b>
1:30pm	Hazard Communication		9:30am Governor's Award for Safety Excellence - GASE
	<b>Thursday, January 16</b>		1:30pm Home Fire Safety
9:30am	Lead Awareness & Safety		
11am	Safety Incentive Programs		
1:30pm	Safety Committee Leadership		
	<b>Friday, January 17</b>		
9:30am	Dealing with Difficult Co-Workers		
1:30pm	Risk Management		

To register for any of these events just copy and paste the link into your browser and follow the links:  
<https://www.dli.pa.gov/Businesses/Compensation/WC/safety/paths/calendar/Pages/default.aspx>

*Remember, registration closes the day before the presentation is scheduled to begin.*





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1051 Brinton Road Suite 304  
Pittsburgh, PA 15221  
Phone: (412) 241-2380  
Email: tammy@prara.com**

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## Pennsylvania Approved class A & B Operator Training Registration Form

Class Date: Wednesday, January 15, 2025

Time: Registration: 8:30 am  
Class: 9:00 am to 5:00 pm

Location: PRARA Office

Price: \$250 per person (non-member)  
\$200 per person (member discount)  
**Payments are due by January 8, 2025**

**\*\*Non-refundable payments are required for reservations\*\***

**\*\*LIMITED SEATING IS AVAILABLE\*\***  
*Please register early*

Name: \_\_\_\_\_

Email address: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Number Attending: \_\_\_\_\_

Price Includes A & B Operator Training Binder, Lunch, and Certificate of Completion

Amount \_\_\_\_\_ @ \_\_\_\_\_

Make Check or Money order payable to: PRARA  
1051 Brinton Road  
Suite 304  
Pittsburgh, PA 15221



### 2025 State & Federal Fuel Tax Rates

Earlier this month, the Pennsylvania Department of Revenue published the 2025 Oil Company Franchise Tax and Alternative Fuels Tax Rates.

The 2025 Oil Company Franchise Tax rates will remain at the following amounts:

- Gasoline: 57.6 cents
- Diesel fuel: 74.1 cents

#### 2025 Federal Motor Fuel Excise Tax Rates and Credits

**Superfund Tax:** The Superfund tax was reinstated on crude oil received at refineries and on imported petroleum products, beginning 1/01/23 by the Inflation Reduction Act. The tax rate is the sum of the Hazardous Substance Superfund rate and the Oil Spill Liability Trust Fund financing rate. For calendar years beginning in 2024, the Hazardous Substance Superfund financing rate is adjusted for inflation. For calendar year 2025, the tax rate is \$0.26 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:

Notes	Product	Rate	Cents Per/Gal	Product	Rate	Cents Per/Gal
<p>*This tax is paid by the railroads, NOT by the ultimate vendor.</p> <p>** Marketers pay \$.244 cpg at the rack, user’s rate is \$.219. Ultimate vendor claim is 2.5 cpg. The ultimate vendor is the only party that can make the claim for the 2.5 cpg. Ultimate vendor must have a certificate from the ultimate purchaser verifying the fuel is used for non-commercial aviation. Ultimate vendor must have an IRS 637 UA registration to file claim.</p> <p>***For taxation purposes, one gasoline gallon equivalent (GGE) is equal to 5.75 pounds (lbs.) of propane and 5.66 lbs. of CNG. One diesel gallon equivalence (DGE) is equal to 6.06 lbs. of LNG. (Reference 26 U.S. Code 4041 and 4081).</p>	Gasoline	\$.184	18.4 cpg	Kerosene (clear – for use in non-taxable aviation)	\$.001	1/10 <sup>th</sup> cpg
	Gasoline (removed for alcohol blending)	\$.184	18.4 cpg	Kerosene (clear – for use in commercial aviation not foreign trade)	\$.044	4.4 cpg
	Alcohol (for use in downstream gasoline blending)	\$.184	18.4 cpg	Alternative Fuels – On Highway Use in a Motor Vehicle		
	Aviation Gasoline	\$.194	19.4 cpg	Propane (liquefied propane gas) (gasoline gallon equivalent) ***	\$.183	18.3 cpg
	Heating Oil	\$.001	1/10 <sup>th</sup> cpg	Compressed Natural Gas (CNG) (gasoline gallon equivalent) ***	\$.183	18.3 cpg
	Diesel (clear)	\$.244	24.4 cpg	Liquefied Natural Gas (diesel fuel gallon equivalent) ***	\$.243	24.3 cpg
	Diesel (dyed)	\$.001	1/10 <sup>th</sup> cpg	“P” Series Fuels	\$.184	18.4 cpg
	Diesel (dyed used in trains) *	\$.001	1/10 <sup>th</sup> cpg	Liquefied Fuel (derived from biomass)	\$.244	24.4 cpg
	Diesel (removed for blending with bio-diesel)	\$.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	1/10 <sup>th</sup> cpg			
	Kerosene (clear – non-commercial aviation) **	\$.219	21.9 cpg			

## EPA Grants California Clean Air Act Waivers for EV Mandates

On December 18, the Environmental Protection Agency (EPA) granted two waivers to California under the Clean Air Act. These waivers permit California to enforce more strict emissions standards than those at the federal level. The regulations, endorsed by these waivers, necessitate that by 2026, 35% of automakers' fleet should be zero-emissions vehicles, progressing to 100% by 2035. Also, they allow a ban on the sales of new petrol-operated vehicles by 2035. President-elect Trump vocally vows to topple the "EV mandate" imposed by the Biden Administration and is predicted to retract these waivers instantaneously. Regardless, though a Trump-guided EPA can withdraw the waiver administratively, defending such an action against probable legal challenges from California and potentially other states adhering to Californian standards, could take considerable time.

Clean Air Act Section 177 allows other states to adopt California's motor vehicle emission standards. Section 177 requires states that choose to do so must adopt emission standards identical to the California standards. Currently, 17 states (New York, Massachusetts, Vermont, Maine, Pennsylvania, Connecticut, Rhode Island, Washington, Oregon, New Jersey, Maryland, Delaware, Colorado, Minnesota, Nevada, Virginia, and New Mexico) and the District of Columbia, representing 35.9 percent of all new vehicle sales sold in the U.S., have adopted various aspects of California's vehicle emission standards.

On a related note, on December 16, the US Supreme Court served two notifications concerning legal contests to the EPA's power to provide Clean Air Act waivers to California. In the first case, brought about by states led by Republicans, the Court decided against reviewing a subordinate court's verdict that granted the EPA's waiver provision to California. In contrast, within the second case, initiated by fuel manufacturers, the Court decided to scrutinize the issue of whether plaintiffs possess the authority to contest the waivers. The Court will restrict review to examining if the fuel groups that filed the lawsuit have legitimate grounds for suing. They will not consider the merits of the challenge to EPA's 2013 waiver. However, this approach still marks a significant advancement in the legal procedure and may ultimately compel the Court to consider the core credibility of the case.





# SSDA-AT Legislative Updates

## Additional Summary Language for CTA Court Action

### Brief Summary

The U.S. District Court for the Eastern District of Texas granted a nationwide injunction suspending enforcement of the Corporate Transparency Act (CTA) and its Beneficial Ownership Information (BOI) Reporting Rule. The injunction suspends obligations to file initial BOI reports by Jan. 1, 2025. The court found that the CTA is likely unconstitutional, but an appeal is expected; however, businesses should monitor deadlines and be prepared to file.

### Analysis

On December 3, 2024, the U.S. District Court for the Eastern District of Texas issued a nationwide preliminary injunction temporarily suspending enforcement of the Corporate Transparency Act (CTA) and its Beneficial Ownership Information Reporting Rule. The injunction effectively suspends the requirement under the CTA for reporting companies to disclose their beneficial ownership information (BOI) to the Financial Crimes Enforcement Network (FinCEN). The injunction applies nationwide, providing that all businesses subject to the CTA's reporting requirements are relieved of their CTA filing obligations until further notice. For companies created prior to 2024, the ruling suspends their obligation to submit their initial BOI reports to FinCEN before the Jan. 1, 2025, deadline. For companies created in 2024, this suspends their obligation to report within 90 days of formation.

### *Appeal Likely, Businesses Should Remain Cautious*

Businesses should remain cautious and continue to monitor their reporting obligations. The district court's injunction is preliminary and likely to be appealed and could be reversed or vacated on appeal. If compliance requirements are reinstated, there is no assurance whether or how the prior reporting deadlines may be extended. In view of these developments, it seems likely that FinCEN will take action in response before the end of the year, such as issuing interim guidance or a position statement on the case.

### *Court Ruling*

The court's decision to grant the injunction was based on the court's preliminary assessment that the CTA and the reporting rule is outside of the power granted to Congress and may violate constitutional protections. In his 79-page opinion, Judge Amos Mazzant ruled that the reporting rule "is likely unconstitutional as outside of Congress's power," noting that the law only regulates the "existence" of anonymous corporate entities, not their economic or commercial activity or operations. In granting the injunction, the court determined the injunction should apply nationwide, noting that the CTA and its reporting obligations apply to "approximately 32.6 million existing reporting companies" across the nation. The court determined it could not provide meaningful relief to those affected without enjoining the CTA and reporting rule nationwide.

Specifically, the court ruled that:

The CTA, 31 U.S.C. § 5336, is enjoined

Enforcement of the reporting rule, 31 C.F.R. 1010.380, is enjoined

The compliance deadline is stayed

Neither the CTA nor the reporting rule may be enforced

Therefore, for the time being at least, reporting companies need not comply with the CTA reporting deadlines. The ruling, however, is not a final determination of the CTA's constitutionality; instead, it only temporarily halts enforcement while the case proceeds.

SSDA-AT has long supported efforts to repeal/delay the CTA.

# MEMBER TO MEMBER SERVICES

## ACCOUNTANTS

J.E. Robinson  
Murrysville, PA  
412-423-1093

## ATM

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## COMPLIANCE TESTING

Total Tank Works LLC  
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## PARTS/PETROLEUM EQUIP

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724-285-4258

## IRS Issues Standard Mileage Rates for 2025

The Internal Revenue Service (IRS) issued the optional 2025 standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical, or moving purposes. The mileage rate for automobiles driven for business will increase by 3 cents in 2025, while the mileage rates for vehicles used for other purposes will remain unchanged from 2024. Beginning on January 1, 2025, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 70 cents per mile driven for business use (up 3 cents from 2024).
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces (unchanged from 2024).
- 14 cents per mile driven in service of charitable organizations (unchanged since 2022).

These rates apply to electric and hybrid-electric automobiles, as well as gasoline and diesel-powered vehicles. Notice 2025-5 contains the optional 2025 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the IRS Notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2025 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

# MEMBER TO MEMBER SERVICES

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## USED TIRE PICKUP

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**“Optimism is the faith that leads to achievement. Nothing can be done without hope and confidence.”**  
**Helen Keller**



# Calendar of Events

New Year 's Day

January 1

A&B Operator Training Class

January 15

Martin Luther King, Jr. Day

January 20

## Business Hours:

Monday Closed  
Tuesday 8:30-3:30  
Wednesday 8:30-3:30  
Thursday 8:30-3:30  
Friday Closed

## Contact:

**Phone:** 412-241-2380

**www.prara.com**



Petroleum Retailers & Auto Repair Association  
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