

I yield the floor.

The PRESIDING OFFICER. The Senator from Iowa.

GOVERNMENT FUNDING

Mr. GRASSLEY. Mr. President, today I want my colleagues to listen to some ideas that I have about tariffs, generally, and where we are on tariffs and where we might be on tariffs in a couple of weeks, depending on what the Secretary of Commerce says, because in a few days, that Secretary is expected to provide the President a report.

This report will detail his Department's findings in the investigation of whether imports of automobiles and auto parts pose a national threat to the United States. Common sense tells me it doesn't. Let me repeat that because I think it is important for us to understand whether the cars that everyday Americans rely on to get to work, to drive their children to schools, to visit their families—whether or not the importation of those automobiles threatens national security.

Now, having said that, you might think that I disagree with the President—and I don't—that we must have fair and enforceable trade agreements that benefit Americans. Sometimes we have to make hard decisions in order to get and have fair and enforceable agreements. I do not agree that we should alienate our allies or jeopardize the health of our economy to achieve the good outcomes of fair and enforceable agreements.

The Tax Foundation has found that a 25-percent tariff on auto imports would amount to roughly a \$73.1 billion tax increase. According to the Center for Automotive Research, a 25-percent tariff on auto imports would also result in the loss of 700,000 jobs and raise the price of an average car by nearly \$7,000.

Dealers would see a decline in annual sales by as many as 2 million vehicles. Consumers would face up to a 10-percent increase in the cost of repairs and replacement parts. In short, raising tariffs on cars and parts would be a huge tax on consumers who buy or service their cars, whether those cars are imported or domestically produced. Make no mistake, Americans will be paying those taxes.

Tariffs are a tax paid at the time of import. Historically, they have been a protectionist tool intended to prop up domestically produced goods by making foreign goods more expensive. Tariffs are not a long-term solution, and nobody wins with the producing of tariffs.

While they may provide short-term protection for domestic industries, they do so at the expense of ordinary consumers and industries increasingly dependent on a complex global supply chain. On the whole, I think this all adds up to damaging the economy. For an administration, including this Senator and most Republicans on this side

of the aisle, who have been crowing about the benefits of the tax bill of late 2017 and the jobs it has created and the good it has done for workers, why would you want to put on a \$73 billion tax increase through tariffs that would undo a lot of good that we say and the President says the tax bill has done. Let me repeat it again. On a whole, this is going to be damaging to the economy.

A 2018 study by the International Monetary Fund reviewed tariff changes across 151 countries between the decades of the 1960s to 2014. The International Monetary Fund found that tariff increases led to less output and less productivity, and, then, you know what happens. There is more unemployment, and when you have more unemployment, you get greater inequality.

The recent U.S. tariff increases have invited tariff retaliation from our trading partners. I know because Iowans are bearing the brunt of this retaliation. Imposing tariffs on auto parts will inevitably invite more retaliation, and we simply can't afford more of that.

The United States must continue to lead the world on trade and economic issues, as we have for at least the period of time since World War II. We have benefitted from one of the most open markets in the world, and we must continue to lead the world by providing a good example. We have led to a better world since World War II, and the results have been these. Several decades ago, 50 percent of the world's population was in poverty. Today, it is less than 10 percent. Recently, in two or three references I have seen, the fact is that right now or next year, as for major middle class status in the various countries around the world and in different ways around the world, half of the world is middle class. President Trump is right to hold our trading partners accountable. So I don't find fault with him there.

We can't take benefits we have received from international trade for granted. International trade has been a tremendous benefit to farmers and businesses in my State of Iowa and across the country. We are better off because we can sell our products around the world.

Our farmers say they don't want aid from the Federal Treasury. They want markets. They want to trade. You develop those markets and you keep those markets. Tariffs and retaliation send a signal to other countries that you might not be a reliable supplier, and they go elsewhere to create relationships that they can depend on. America ought to be able to be depended upon any place in the world from the standpoint of trade.

When you talk about America and Iowa exporting products, these are some of the best products in the world. In this vein, then, I hope the President will heed my call to forego the auto tariffs and instead focus on opening up new markets.

The U.S. auto industry is a major driver of our economy, supporting nearly 10 million American jobs and accounting for 3 percent of the gross domestic product. Without question, any tariffs that are imposed will have a negative effect on the U.S. auto industry and our economy.

Our focus, instead, should be on strengthening our relationships with our allies, while targeting China's harmful trade practices and policies. Tariffs on autos and auto parts will not help us achieve these critical priorities.

TAX POLICY

Mr. GRASSLEY. On another subject, I would like to, as I did yesterday, remind my colleagues about some of the benefits of tax policy. This is speaking about tax policy that I thought would be adopted as part of the upcoming appropriation bill to make sure we don't shut down government.

For several months now, we have been working to extend a set of tax provisions that expired at the end of 2017. Around here we commonly refer to these as "tax extenders." We have also been working to enact bipartisan disaster tax relief to help families and businesses that continue to recover from the disasters that occurred across the country in 2018, and I thought that, too, would be in the bill we are going to vote on later today.

The best and most timely option to advance these provisions is with the government funding deal being worked on this week, but that isn't going to happen. There have been press reports stating that if the extenders aren't part of the funding bill, they are dead, and I reject that conclusion.

Regardless of what happens on the bill to keep the government open, I will continue to fight to get the extenders enacted and to work toward a longer term resolution. Since the House has failed to send us a government funding bill that includes the tax extenders and disaster tax relief provisions, look for me to introduce a bill addressing these tax matters here in the Senate, and I would ask my colleagues on the Finance Committee to join me in that effort.

When these provisions were extended early last year, the tax extenders had been expired for more than a year already. Now we are back in the very same place, with these tax incentives now expired for more than a year, again.

It seems to me that the right thing to do now is to extend these provisions for 2018 and 2019. Some people are saying you ought to do it longer. Why 2 years?

First, we need to provide clarity for taxpayers trying to file their 2018 returns, which are due in just over eight weeks. Even though the year has obviously ended, a repeated extension of many of these provisions has led individuals and businesses to assume that we will do so again.

FEBRUARY 5, 2019.

These business people relied on last year to make business decisions. In other words, people did what we wanted them to do when these provisions were created. We shouldn't retroactively punish them now for making those decisions that we wanted them to make.

Second, we should provide certainty for this year to give room to take a long-term view on all of the tax extenders. I want to stress that I want to find a long-term resolution of these provisions so that we can stop repeated extensions of temporary tax policy, but while we work on that, these extenders are intended to be incentives, and, to be successful, they need to be in effect when individuals and businesses are considering whether to make the investments required to take advantage of these particular tax extenders.

I want to go into more detail on what the tax extenders are. The numbers have changed over time, but there are now currently around 26 temporary tax provisions that expired at the end of 2017. At one time we were dealing with 50 to 55 such tax extenders, so we have reduced the number considerably. What we are dealing with now include provisions incentivizing alternative fuels, electric vehicles, and the construction of energy-efficient homes. These are provisions that incentivize the production of coal on Indian lands, provide an exclusion from income of the discharge of indebtedness on a principal residence, and provide a deduction for tuition and related expenses. Within these 26 provisions there is probably something that is very important to all 100 Senators, whether you are Republican or Democrat.

I want to focus on two of them in particular. The first is the railroad track maintenance credit, otherwise known as the short line credit. This provision provides short line railroads a credit equal to a percentage of the capital they invest to maintain and improve their tracks.

Short line railroads are small business railroads that are vital to keeping rural and small town America connected to the national economy. They are a particularly important part of our transportation system for getting agricultural and other products to market across the country and, hopefully, abroad.

For example, the Iowa Interstate Railroad, which operates between Council Bluffs and Chicago, connects Iowa companies such as the Elite Octane ethanol plant in Atlantic, IA, to the world market.

According to the American Short Line and Regional Rail Association, short line railroads operate more than 47,500 miles of track and make up 29 percent of the freight rail network of our Nation.

In a report prepared by PWC last year, it was noted that the short line industry directly provided more than 17,000 jobs in the United States in 2016 and supported more than 61,000 jobs

overall. This credit has been extended many times since it was first enacted on a temporary basis in 2004. Legislation introduced in the last Congress would have made the short line credit permanent, and the bill had 56 cosponsors in the Senate. The bill is led by Senators CRAPO and WYDEN and has already been reintroduced for this Congress.

Another tax extender that is very important, particularly for Iowa, is the biodiesel tax credit. Generally, this provision provides a tax credit of \$1 per gallon for biodiesel and renewable diesel. This credit helps provide for a more sustainable future by reducing our dependency on fossil fuels and promoting a renewable domestic resource.

Plans for promoting environmental efficiency have been in the news lately, and an extension of the biodiesel tax credit is needed to keep more people working at their jobs in this industry. For example, I have learned that Western Iowa Energy in Wall Lake, IA, has reduced runtime forecasts by 60 percent, consequently running at 40 percent capacity. They are also putting capital improvement projects on hold.

In Wall Lake, this reduction in runtimes means that there are 26 trucks per day that are not operating, and potential layoffs are on the horizon if the tax credit is not extended as soon as possible.

According to the National Biodiesel Board, the U.S. biodiesel industry supports more than 60,000 jobs and generates more than 11 billion in economic impact.

A group of renewable energy stakeholders wrote to congressional leaders last week. Their letter reads in part: "Allowing these tax incentives to lapse has created uncertainty for investors and the industry—"

The PRESIDING OFFICER (Mr. BRAUN). Will the Senator yield?

Mr. GRASSLEY. "jeopardizing the long-term investments necessary for the development of these biofuels."

Mr. President, I ask unanimous consent to have printed in the RECORD letters to Congress regarding tax extenders from biofuel and biodiesel businesses and associations across the United States.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

Hon. NANCY PELOSI,
*Speaker of the House,
Washington, DC.*

Hon. MITCH MCCONNELL,
*Senate Majority Leader,
Washington, DC.*

Hon. RICHARD NEAL,
*Chairman, House Committee on Ways & Means,
Washington, DC.*

Hon. CHARLES GRASSLEY,
*Chairman, Senate Finance Committee,
Washington, DC.*

Hon. KEVIN McCARTHY,
*House Republican Leader,
Washington, DC.*

Hon. CHARLES SCHUMER,
*Senate Democratic Leader,
Washington, DC.*

Hon. KEVIN BRADY,
*Ranking Member, House Committee on Ways &
Means, Washington, DC.*

Hon. RON WYDEN,
*Ranking Member, Senate Finance Committee,
Washington, DC.*

DEAR SPEAKER PELOSI, REPUBLICAN LEADER McCARTHY, MAJORITY LEADER MCCONNELL, DEMOCRATIC LEADER SCHUMER, CHAIRMAN NEAL, RANKING MEMBER McCARTHY, CHAIRMAN GRASSLEY, AND RANKING MEMBER WYDEN: As you continue your negotiations on the final Continuing Resolution Fiscal Year 2019, the advanced and cellulosic biofuels industry urges you to extend a suite of critical advanced biofuels tax incentives—the Second Generation Biofuel Producer Tax Credit, the Special Depreciation Allowance for Second Generation Biofuel Plant Property, the Biodiesel and Renewable Diesel Fuels Credit, and the Alternative Fuel Vehicle Refueling Property.

These tax extenders expired at the end of 2017 after having been extended retroactively in the Bipartisan Budget Act of 2018. Allowing these tax incentives to lapse has created uncertainty for investors and the industry about the availability of these credits; jeopardizing the long-term investments necessary for the development of these biofuels. Availability of these credits are critical as our companies make significant investments to create new agricultural supply chains, build infrastructure for liquid biofuels, and develop innovative new technologies. These credits have enabled our industry to create new jobs, contribute to rural prosperity, and diversify our nation's energy supply. However, the continued delays in extending these credits puts these investments and benefits at risk.

In the interest of job creation, infrastructure development, innovation, and energy security, we respectfully ask Congress to immediately pass a seamless multi-year extension, which includes 2018 retroactively, to ensure companies will be able to account for these credits in this year's tax filings.

We look forward to working with you to achieve this important goal.

Sincerely,

ADVANCED BIOFUELS
BUSINESS COUNCIL,
ALGAE BIOMASS
ORGANIZATION,
BIOTECHNOLOGY
INNOVATION
ORGANIZATION,
GROWTH ENERGY,
NATIONAL BIODIESEL
BOARD,
RENEWABLE FUELS
ASSOCIATION.

FEBRUARY 5, 2019.

Hon. NANCY PELOSI,
Speaker, House of Representatives,
Washington, DC.

Hon. KEVIN McCARTHY,
Republican Leader, House of Representatives,
Washington, DC.

Hon. Richard Neal,
Chairman, House Committee on Ways and
Means, Washington, DC.

Hon. MITCH McCONNELL,
Majority Leader, U.S. Senate,
Washington, DC.

Hon. CHUCK SCHUMER,
Minority Leader, U.S. Senate,
Washington, DC.

Hon. CHUCK GRASSLEY,
Chairman, Senate Committee on Finance,
Washington, DC.

DEAR LEADER McCONNELL, SPEAKER PELOSI, LEADER SCHUMER AND LEADER McCARTHY, AND CHAIRMEN GRASSLEY AND NEAL: On behalf of the entire biodiesel supply chain—including biodiesel producers, feedstock providers, blenders, fuel marketers and consumers—we urge you to maintain and extend the biodiesel blenders' tax credit as soon as possible. In light of Congress's past practice of retroactively extending the tax credit after it lapses, our industry has been compelled since January 1, 2018 to operate on the assumption that the credit would be extended, effectively pricing the credit's value into our costs of doing business. It is essential that the businesses that have priced product artificially low are made whole. In addition, we urge Congress to extend the credit prospectively, thereby augmenting consumer benefits and encouraging additional investment in clean-burning biofuels.

The blenders' credit has worked successfully to build a robust biodiesel and renewable diesel industry in the United States. As a result, the U.S. biodiesel and renewable diesel market has grown from roughly 100 million gallons in 2005 to nearly 2.6 billion gallons in 2017. The tax credit is an important demand stimulus, which improves plant efficiencies, encourages investment in U.S. distribution infrastructure, and supports high-paying jobs throughout the country, all while incentivizing consumption of fuels that significantly reduce greenhouse gas emissions. The biodiesel tax credit lowers the price that truck drivers pay for fuel, and lowers the price that heating oil customers pay to heat their homes.

Extending the biodiesel blenders credit will allow us to continue to provide these economic and environmental benefits.

Unfortunately, the uncertainty caused by the "on-again, off-again" tempo of legislative extensions, including the Bipartisan Budget Act of 2018 which retroactively extended the biodiesel tax incentives through the end of 2017, has somewhat frustrated our sector's ability to anticipate the availability of the incentives and make the necessary investments. This severely disrupts access to capital, as well as the ability to hire and expand.

Since the credit's inception, the market responded as Congress intended. The undersigned trade associations are united in urging Congress to act on a multiyear extension of this successful program and provide our industry long-term certainty as expeditiously as possible.

Sincerely,

Advanced Biofuels Association, American Farm Bureau Federation, American Trucking Associations, National Association of Convenience Stores, National Biodiesel Board, National Renderers Association, NATSO, Representing America's Travel Centers and Truckstops, New England Fuels Insti-

tute, Petroleum Marketers Association of America, Society of Independent Gasoline Marketers of America.

FEBRUARY 11, 2019.

Hon. CHARLES GRASSLEY,
Chairman, Committee on Finance,
U.S. Senate, Washington, DC.

Hon. RICHARD NEAL,
Chairman, Committee on Ways & Means, House
of Representatives, Washington, DC.

Hon. RON WYDEN,
Ranking Member, Committee on Finance,
U.S. Senate, Washington, DC.

Hon. KEVIN BRADY,
Ranking Member, Committee on Ways & Means,
House of Representatives, Washington, DC.

DEAR CHAIRMEN GRASSLEY AND NEAL, AND
RANKING MEMBERS WYDEN AND BRADY: The
undersigned organizations represent users,
retailers, customers, fleet managers, utilities,
and producers of clean alternative
transportation fuels.

We ask your support for including a reinstatement of the \$0.50/gallon alternative fuels tax credit (AFTC) (26 USC 6426(d) and 6427(e)) in a fiscal year 2019 government spending package. The AFTC is a credit of \$0.50 per gasoline gallon equivalent (GGE) of certain transportation fuels, including natural gas, liquefied petroleum gas, P Series Fuels, liquefied hydrogen and others. Extending the AFTC retroactively for 2018 and prospectively for 2019 will allow businesses and customers to continue to deploy cleaner alternative fuel technologies. A full five-year extension of the AFTC would provide business certainty along with a significant contribution to our nation's economic growth. Unfortunately, the credit has currently lapsed as of December 31, 2017 and many fleets, businesses, and manufacturers are unable to plan future investments as they manage current uncertainty. Immediately reinstating the AFTC for 2018 and 2019 is necessary to encouraging further deployment of new, clean transportation technology.

Extending the AFTC will bring significant environmental benefits, improved air quality, and enhance our energy independence by lowering our dependence on foreign oil. Renewal of the AFTC also promotes increased private-sector investment in infrastructure and equipment, which leads to more jobs and economic output.

Thank you for your continued support for the AFTC and for the use of cleaner-burning alternative transportation fuels. We appreciate your consideration of this request.

Sincerely,

NGVAmerica; National Propane Gas Association; American Public Gas Association; Hydrogen Fuel Cell and Energy Association; American Natural Gas; Clean Energy Fuels Corp.; Schwan's Company; Trillium; United Parcel Service; VIA Metropolitan Transit Authority; Waste Management; 1975; 1st Class Real Estate; 21st Century Coop; 3G CNG Corporation; 4th Generation Home Builders, LLC; A&B Propane; A-1 Propane & Services, Inc.; ACE Solid Waste.

Ace-Robbins, Inc.; Acme Propane Gas; Advanced Propane, Inc.; Advantage Propane; Aero Propane Gas, Inc.; Agility Fuel Solutions; AGL Welding Supply Co. Inc.; AgVantage FS; AgWest Commodities LLC; Air & Gas Technologies, Inc.; Airpark; Alabama Propane Gas Association; Alameda County Industries; Algas Inc.; Allaround Propane Inc.; Allgas Inc. of Montgomery; Allied Propane Service; Ameresco; American Biogas Council; American Fueling.

American Natural Gas; American Public Gas Association; AmeriGas; AmeriGas Propane; Amp Americas; Anderson BlueBird Bus Sales of NE; AnywhereEnergy L3C; Apadana Inc.; Apex Gas and Appliance Co.; Apex Trucking Inc.; Applebee Oil & Propane; Ap-

plied LNG; Aria Energy; Armory Advisors; Arrick's Bottle Gas INC; Arrick's Propane; ARRO Autogas; Arrow Disposal Service; Arrowhead LP Gas; Associated Development.

Athens Services; Atlantic City Jitney Association; Atlas Disposal; Atlas Disposal of Utah; Atlas Road Clean Fuels, LLC; ATZ, Inc. dba Doug Fox Parking; Automatic Gas Co.; Auxier Gas, Inc.; Aviation CNG; AVSG LP; Bair Propane LLC; Bakers Propane; Barrett Propane; BayRunner Shuttle; Beaudry Oil & Propane; Bergquist, Inc.; Berico Fuels; Black Hills Energy; Blackburn Propane Service, Inc.; Blackhawk Propane.

Blossman Gas and Alliance Autogas; Blossman Gas, Inc.; Blue Bird Bus Sales of Pittsburgh, Inc.; Blue Diamond Disposal, Inc.; Blue Energy Group; Blue Line Transfer, Inc.; Blue Springs School District; Blue Star Gas; Blue Star Gas SLC Co.; Bluhms Gas Sales; Boehlke Bottled Gas Corp.; Bolinger's Propane Service; Bosseman Energy; Boulden Brothers Propane; Boyertown Oil & Propane; Boye's Gas Service, Inc.; Brooks Gas Co., Inc.; Buatane & Propane Gas Co.; Budget Meter; Building Products Plus LLC.

Burke County BOE Transportation; Buster Brown Propane; Butane Propane News (BPN); C. Blackburn Inc.; C.A.T. Inc.; C3H8 Consulting LLC; Caglia Diversified Management; Caglia Environmental; Calif Renewable Power; Callahan's Gas Inc.; CalMet Services; CalPortland Company; Cans Unlimited (CUI); Cardinal Bus Sales & Service, Inc.; Carlson Home & Auto; Carolina Wholesale Gas Company Inc.; Carson Gas Company; Catalina Composites; Cavagna North America; Cedar Avenue Recycling & Transfer Station.

Cedarburg Police Department; Centennial SD; CenterPoint Energy; Central Butane Gas Co.; Central Energy Co LLC; Central Gas Service; Central Jersey Propane, Inc.; Central Montana Propane; Central Oklahoma Transportation and Parking Authority; Central States Bus Sales, Inc.; Certified Contracting; Champagne's Energy, Inc.; Cherry Energy; Chesapeake Utilities; Chilton Oil Company; Chilton Propane Gas Company; CHS Brandon; CHS Devils Lake; CHS Herman; CHS Inc.

CHS Rochester; Citizen; City of Albuquerque, NM; City of Beverly Hills; City of Columbia, MO; City of Commerce; City of Edmonds; City of Montebello City of Port Washington Police Department; City of Redmond, Washington; Clean Communities of CNY; Clean Energy Fuels Corp.; Clean Fuels Consulting; Clearwater Gas System, FL; Cleburne Propane, LLC; CNG Center; CNG Services of Arizona; CNG Source, Inc.; CNG-One, LLC; CoEnergy Propane.

Cokesbury Transportation; Colorado & New Mexico Propane Gas Associations; Comfurt Gas, Inc.; Community Transportation Association of America; Consolidated Gas; Consolidated Utilities Corp.; Consulting Solutions, LLC; Consumer Oil & Propane, Inc.; Contract Transport Services LLC; Coombs Gas, Inc.; Core-Mark; Core-Mark Carolina; Core-Mark International Tampa Division; Core-Mark International, Inc.

Cornerstone Environmental Group—A Tetra Tech Company; Corporate Green, LLC; Council Rock School District; Country Propane Inc.; Coyne Oil & Propane; CR&R Incorporated; CS Gas Inc.; Cultural Care Au Pair; Cummins Westport Inc.; Cycle World; Cylinder Exchange Service LLC; D and D Gas; D. Fox Consulting; D.F. Richard Energy; Davidson-Macri Sweeping, Inc.; D-B Cartage, Inc.; DCC Propane, LLC.

Dead River Company; Defter Bros. Heating Cooling Energy; DeKalb County Fleet Management; Delco Foods; Delta Liquid Energy; Delta Liquid Energy/ARRO Autogas; DFI Transport LLC; Dick's Sanitation Service, Inc.; Dillon Logistics, Inc.; Dixie Gas & Oil

Corp.; Dixie Land Energy; Dominion Energy; Doonan Truck & Equipment of Wichita, Inc.; E. G. Smith Inc.; E.J. Harrison & Sons, Inc.; Early Dawn Refreshment Services, Inc.; Eastern Propane Inc; ECI; Eco Friendly LLC; Edo Disposal Corporation; EDGE Gathering Virtual Pipelines 2, LLC; EDL.

Edmonston & Associates; Edward Zengel and Son Express Inc.; Ehrhart Energy; EIV Capital, LLC; Electric Motor Shop, Inc.; Emerald Alternative Energy Solutions, Inc.; Enerdyne; Energy Distribution Partners; Energy Technology Training; Energy Vision; Energy's USA Inc.; EnergyUnited Propane, LLC; Enviro Express Inc; Estes Express Lines; Evergreen FS Inc.; EVO CNG; EVO Transportation and Energy; Services, Inc.

Expo Propane/Sal's Propane/Energy Distribution Partners; Express Mondor; Farmers Co-op Oil; Farmers Cooperative Assn; Farmers Union Oil; FCA Transport LLC.; Federal Signal.

Felker Truck and Equipment Inc.; Fend Oil & LP Co., Inc.; Filter Supply; First Alt. Fuel, Inc.; First Coop Association; Fisk Tank Carrier; Flinthills Environmental, LLC; Florida Propane Gas Association; Florida Public Utilities; Florida Transportation Systems, Inc.; Foothill Transit; France Propane Service, Inc.; Franger Gas Co, Inc.

Frank Lamparelli Oil Co., Inc.; Fred Garrison Oil Company; Freedom CNG; Freedom Fuel Equipment, LLC; Freeway Propane; Fresno Chamber of Commerce; Fuel Cell and Hydrogen Energy; Association; Gala Gas Co., Inc.; Garrow Propane; Gateway FS; G-Energy, LLC; Georgia Gas Distributors, Inc.; Gibson's Heating & Plumbing Inc.; Gladstein, Neandross & Associates; Gold Coast Transit District; Golden Empire Transit District; Granite Propane Inc; Great River CNG, LLC; Greens Propane Gas Co. Inc; Greentree Consulting LLC.

Greenwood RRST, LLC; Growmark, Inc.; GS Hydraulic Hose Corp; G's Logistics, Inc.; Guard Construction and Contracting; Corporation; Guntown LP Gas Company; GW Ehrhart Inc; H&M Gas Co.; H&S Bakery Inc.; Hall Oil and Propane, Inc.; Hamilton Utilities; Harris Feeding Company; Heetco Inc.; Hempfield School District; Henry County Schools Transportation; Heritage Propane; Hexagon; High Plains Cooperative; Hisway Partners Inc. DBA.

Hometown Comfort; Hocon Gas, Inc.; Holland Bus Company; Homewood Disposal Service, Inc.; Honeyville Propane Inc.; Hoover Truck & Bus Centers; Houston Distributing Company; Hudson Fire Protection District; Hunt Propane, Inc.; ICOM North America; IGS CNG Services; Illini FS; Independence Fuel Systems, LLC; Independent Propane Co; InduMar Products, Inc.; Indy Propane LLC; Innovative Ag Service.

Iowa Propane Gas Association; J&J Compression, LLC; J. Rayl Transport, Inc.; J.S. West Propane; Jack's Butane Service; Jaycox Construction CNG; JaySan Gas Service, Inc.; JBI; JEB Lease Service Inc.; JG Energy Solutions; JM Reynolds Oil Co., Inc.; Johnson Oil; JR Leonard Construction Co; KALM Transport; Kamps Propane; Kansas City Area Transportation Authority; KB Johnson Oil & Gas Co.; Kentuckiana Cleanfuel, LLC.

Kentucky Propane Gas Association; KI BOIS Area Transit System; Kinetrex Energy; Klemm Tank Lines; Knight Waste Services Ltd; Koppy's Propane, Inc.; L H Dickens & Son Inc.; L&L Enterprises of Waupaca, Inc.; L.G. Jordan Oil Co., Inc.; LA Gas Autogas station; LaFerry's LP Gas Co. Inc.; Lamers Bus Lines, Inc.; Lampton Love Inc.; Landi Renzo USA; Landmark Services Cooperative; Leaf River Ag Service; Lee's Propane Service, Inc.; Lee's Summit RVII Schools; Level Lifestyle; Liberal CNG Coop; Liberty Propane.

Lincoln Liquefied Gas Company; Lindens Propane; Livermore Sanitation Inc.; Locks Mill Propane; Long's Propane Gas LLC; Louisiana Clean Fuels; Louisiana Propane Gas Association; LP Gas Insurance Specialists of America; LPG & NH3 Supply, Inc.; M & B Products, Inc.; M&M Cartage Co Inc.; M. A. Brightbill Body Works, Inc.; MacAllister Transportation; Maschmeier fuels; Mascot Equipment Co; Mbg enterprises; McAbee Trucking, Inc.

McCraw Oil Company, Inc.; McMahan's Bottle Gas; McNeill Oil and Propane Inc; Medstar transportation; MFA Oil Company; Michigan Propane Gas Association; Mid States Propane; Mid Valley Disposal; Midwest Energy Solutions, Inc.; Midwest Roofing & Construction LLC; Mississippi Propane Gas Associations; MN Propane Association; Modern Disposal Services Inc.; Modern Gas Company; Modern Welding Company; Momentum Fuel Technologies; MOR-GAS, INC.; Morongo Basin Transit Authority; Morrissey Consulting, LLC.

Morrow Renewables; Mountain Gas; Moyers Gas Service, Inc.; Mt. Diablo Resource Recovery; MTankCo; MTC Transportation; Municipal Gas Authority of Georgia; Muskogee County Public Transit Authority; Mutual Liquid Gas & Equipment Co., Inc.; MVP Airport Parking; Napa County Recycling & Waste Services, LLC; NASA Services Inc; Nat G CNG Solutions; National Propane Gas Association; National Waste & Recycling Association; Natural Gas Supply LLC; NC Propane Gas Assoc.

Neill Gas Inc.; Nel Hydrogen; Nevada Propane Dealers Association; New Century Farm Service; New Frontier Holdings, LLC; New Jersey Natural Gas; Newport News Public Schools; Newport West LLC; Nexceris; NGV Solutions; NGVAmerica; NICE Bus; NiteHawk Sweepers; NJ Propane Gas Association; Normandy Distributing DBA; AAA Advanced Chem-Dry; North Central Bus and Equipment; North County Transit District.

North Kansas City #74 School District; North Kansas City Schools; North Star Energy LLC; Northern Recycling and Waste Services; Northern Resources Cooperative; Northwest Propane Gas Company; Northwest Transport, Inc.; NOVUS Wood Group; Nutrien Ag Solutions; NW Alliance for Clean Transportation; NW Natural; O'Connor Bus Sales; Ogden Polar; Ohio Fuel Cell Coalition; Ohio Propane Gas Association; Oklahoma Liquefied Gas, Inc.; Oklahoma Propane Gas Association; Oklahoma State University and; Stillwater Community Transit; Oklahoma Transit Association.

Old Dominion Freight Line, Inc.; OLG Propane; OMetro, Inc.; Omnitek Engineering Corporation; Omnitrans; Onboard Dynamics; OnCue; O'Nealgas, Inc.; Orange Avenue Disposal, Inc.; Owens Energy; Pacific Coast Propane; Paladin Propane Partners, LLC; Palm Springs Disposal Services; Palmer Gas & Oil; Palmetto Gas Corp.; Palmetto Propane; Palmetto Propane, Fuels & Ice; Paraco Gas Corporation & Subsidiaries; Parden LP Gas & service Co., Inc.; Pariso Logistics Inc.; Parker Gas Co., Inc.; Paso Robles Country Disposal, Inc.; Paso Robles Roll Off; Paso Robles Waste & Recycle; Payne Oil Company; Pecos Propane, Inc.

PELGAS; Penn Valley Gas; Pennsylvania Propane Gas Association; PepsiCo; Phelps Sungas, Inc.; Philadelphia Gas Works; Phillips Energy; Phoenix Energy Corp; Piece of Mind, LLC; Polk-Burnett Propane; Portage Area Regional Transportation; Authority; Porter Gas Service Inc.; Postal Fleet Services; Prairieland FS, Inc.

Premier Cooperative; Prescott Transit and Executive; Transportation; Presto Tap, LLC; Pro Image Communicarions; Professional Propane Services; ProGas Inc.; Progressive Power, LLC; Propane Autogas LLC; Propane

Education and Research Council Member; Propane Gas Association of New England; Propane Marketers Association of Kansas; Propane People Inc.; PS Logistics FL; PT Risk Management Insurance Services L'; Quantum Fuel Systems LLC; R.D. White and Sons; R.E. Michel Co; Rand Wade OilCo; Ray Murray Inc; RCLegacy Holdings LLC.

Recology CleanScapes; Red Baker Propane Inc.; Reddaway; Redigas Inc.; Redmark Cng Services L.L.C.; ReFuel Energy Partners; Regional Transportation Commission of Southern Nevada; Rego Products; Renergy, Inc.; Renzenberger, Inc; Republic Services, Inc.; Rhoads Energy; Riverside Transit Agency; RNGA Energy Group; Robert H. Hoover & Sons Inc.; ROUSH; ROUSH CleanTech; Ruan Transportation Management Systems; Rush Enterprises; Rutherford Equipment.

Safety, Training, and More LLC; Salem Area Mass Transit District; Salmon River Propane; San Diego Metropolitan Transit System; Sapp Bros Inc.; SchagringGAS; School Lines, Inc.; Schwan's Company; Select Milk Producers, Inc.; Self Heating & Cooling, Inc.; Sentara; Sequoia Gas Company; Sharp Energy; Shaw Propane LLC; Sheehy Mail Contractors Inc.; Shiflett Safety and Support; Shuttle Park Two Inc.; Simple-Fill, Inc.; Slate Spring LP Gas Co., Inc.; South Central FS.

South Central Oil and Propane; South Florida Gas Co.; South Jersey Industries; South San Francisco Scavenger Co Inc.; South West Transit Association; Southwest Transportation Agency; Southwestern Energy Company; Sparq Natural Gas, LLC; Specialized Biogas Services; SporTran; Stanfords Propane Autogas Service Center; Stanfords Propane Gas Conversion Center; Stanfords Propane Gas Appliance Center; Stanford's Propane Gas LLC; Stark Area Regional Transit Authority; Stirk Compressed Natural Gas; Stuck Enterprises, Inc; Suburban Disposal Corp.; Sullivan Propane; Sumter County Board of Education.

Superior Energy Systems; Superior Gas Inc., Notasulga; Superior Gas, Inc.; Superior Plus; Superior Propane Incorporated; Superior Ready Mix; Supervalu/UNFI; Tankfarm LLC; Tarantin Industries; Taylor Gas Company, Inc.; Tech Air dba Scully Propane Service; Tech Air Mid-Atlantic; Ted Johnson Propane Co.; Tennessee Propane Gas Association; Tesei Petroleum, Inc.; Texas Natural Gas Vehicle Alliance; Texas Propane Gas Association; The American Trucking Associations; The Coalition for Renewable Natural Gas (RNG Coalition); The Rural Gas Company.

ThompsonGas, LLC; Thornton's Gas Service; Three Rivers FS Company; Thunder Ridge Transport Inc.; Time Transport, Inc.; TN GAS, LLC; Topo Markets; Torrance Transit System; Town of Berthoud; Transfuels LLC and Capital Fuels, LLC; Transportation Energy Partners; Tri-Gas Company; Trilium; TruStar Energy; Tucker Properties; U.S. Gain; UBCR LLC; United Parcel Service; United Propane Autogas Solutions Group; United Rail Partners, Ltd.

United Truck Body Co, Inc.; Unitrans (ASUCD/City of Davis); USA Hauling & Recycling; USBiogas; USF Holland LLC.; Van Unen Miersma Propane; Vegas Propane Inc.; Veriha Trucking, Inc.; VIA Metropolitan Transit Authority; Viafield; VT Accounting Associates, LLP; Walters Gas Service, Inc.; Warco Inc.; Warco Transportation; Ware Disposal Inc.; Waste Connections Lone Star; Waste Connections of California Inc.dba Greenteam of San Jose; Waste Connections, Inc.; Waste Industries.

Waste Management; Waste Pro; Waste Pro of Florida; Waste Pro of Georgia; Waste Pro USA; Waste Pro USA, Waste Pro of Florida; Waukon Feed Ranch Inc.; WCA Waste Corporation; Webbtown Propane Company; Webster & Garner Inc.; Wells Propane Inc. dba:

