Indiana Department of Revenue

Mike Braun, Governor
M. Kevin Gulley, Commissioner

Indiana Government Center
100 N. Senate Ave.
Indianapolis, IN 46204-2253

To: International Fuel Tax Association, Inc.

From: Indiana Department of Revenue – Motor Carrier Services Division

Date: Aug. 13, 2026

Subject: Indiana Gas Tax Holiday and Amended Split Rate for Third Quarter of 2026

The information in this notice supersedes the Indiana Gas Tax Holiday notice dated July 29, 2026.

On June 3, 2026, Governor Mike Braun issued Executive Order 26-13, declaring an energy emergency for all counties of Indiana pursuant to Indiana Code § 14-3-13(c) and (d), and suspending the gasoline use tax established by Indiana Code § 6-2.5-3.5-15 ("Gasoline Use Tax") and the gasoline excise tax established by Ind. Code § 6-6-1.1-201 ("Gasoline Excise Tax") through July 7, 2026.

On July 2, 2026, Governor Braun issued Executive Order 26-16, continuing the energy emergency for an additional 30 days and extending the suspensions of the Gasoline Use Tax and Gasoline Excise Tax to Aug. 6, 2026.

On Aug. 5, 2026, Governor Braun issued Executive Order 26-20, declaring a new energy emergency and suspending the Gasoline Use Tax and Gasoline Excise Tax through Sept. 5, 2026, unless terminated or further extended by order of the Governor. The suspension of the Gasoline Excise Tax is referred to as the "Gas Tax Holiday."

All motor carriers who are licensed with the International Fuel Tax Association (IFTA), traveling in Indiana and purchasing gasoline will see a reduced tax rate from July 1, 2026, through Sept. 5, 2026. The reduced tax rate does not apply to diesel fuel. IFTA tax returns are still required to be filed for the quarters affected by this Gas Tax Holiday. All miles traveled and gasoline purchased must be reported on IFTA tax returns to accurately reflect miles per gallon (MPG) for the period.

Therefore, the split rate for the third quarter of 2026 has been amended. Gasoline and gasohol filers should report all total and taxable miles traveled and tax paid fuel gallons purchased in Indiana for the Gas Tax Holiday. Use the instructions below for reporting activity from July 1, 2026, through Sept. 30, 2026:

> $0.00 will be used for the correct gasoline and gasohol tax rate for July 1, 2026 – Sept. 5, 2026
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> $0.37 will be used for the correct gasoline and gasohol tax rate for Sept. 6, 2026 – Sept. 30, 2026

Motor carriers must maintain all mileage and fuel records during this Gas Tax Holiday to support filed IFTA tax returns. For questions, call Motor Carrier Services Division at 317-615-7200, option 1, Monday through Friday, 8 a.m. to 4:30 p.m. ET.

Sincerely,

Indiana Department of Revenue
Motor Carrier Services Division
7811 Milhouse Rd.
Indianapolis, IN 46241