



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

STATE OF EMERGENCY FOR PETROLEUM SUPPLY DISRUPTIONS

- WHEREAS:** Global markets remain unstable and are subjecting Georgians to unpredictable price shocks on basic goods and services, including but not limited to gasoline and diesel fuel prices; and
- WHEREAS:** The factors driving these market shifts are inherently unpredictable, and therefore, difficult, if not impossible, for the citizens of our State to budget for, worsening the impact on hardworking Georgians; and
- WHEREAS:** On January 20, 2025, the President of the United States declared a national emergency with respect to energy by Executive Order 14156 pursuant to the National Emergencies Act, 50 U.S.C. § 1601 *et seq.*, and that national emergency has been continued through January 20, 2027; and
- WHEREAS:** On September 16, 2026, the Federal Motor Carrier Safety Administration issued an Hours of Service Waiver for the Transportation of Gasoline and Diesel Fuel to address “the critical need for timely and efficient distribution and delivery of gasoline and diesel fuel and current global supply chain disruptions”; and
- WHEREAS:** It is necessary to take proactive measures to insulate Georgia’s citizens from these petroleum supply disruptions, so that families and small businesses can budget appropriately and better ensure their long-term financial stability; and
- Whereas:** Code Section 45-12-22(a) vests the Governor with the power to suspend the collection of taxes, or any part thereof, due the state until the meeting of the next General Assembly but no longer; and
- WHEREAS:** Code Section 45-12-22(b) vests the Governor with the power to suspend the collection of motor and diesel fuel taxes required by Code Section 48-9-3 during a declared state of emergency, subject to the ratification by the General Assembly at its next meeting; and

WHEREAS: The Governor is vested with the emergency powers cited herein as the Chief Executive of this State; and

WHEREAS: Pursuant to Code Section 38-3-28, “[a]ll orders, rules, and regulations promulgated by the Governor” have the full force and effect of law; and

WHEREAS: Code Section 38-3-51(c)(1) vests the Governor with the power to enforce all laws, rules, and regulations relating to emergency management and to assume direct operational control of all civil forces and helpers in the state; and

WHEREAS: Code Section 38-3-51(c)(4) vests the Governor with the power to perform and exercise such other functions, powers, and duties as may be deemed necessary to promote and secure the safety and protection of the civilian population; and

WHEREAS: Code Section 38-3-51(d) vests the Governor with the power to suspend any statute prescribing the procedures for conduct of state business or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency or disaster; and

WHEREAS: In consultation with state economic officials, I have determined that a state of emergency exists and that the following actions are necessary and appropriate to protect the continued strength of Georgia’s economy and provide for the health, safety, and welfare of Georgia’s residents and visitors.

NOW, THEREFORE, PURSUANT TO CODE SECTIONS 38-3-51, AND THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, IT IS HEREBY

ORDERED: That a State of Emergency exists in the State of Georgia due to petroleum supply disruptions and the resulting volatile prices for everyday goods and services, including, but not limited to, gas and diesel fuel.

IT IS FURTHER

ORDERED: That all resources of the State of Georgia be made available to assist in activities designed to address this emergency.

IT IS FURTHER

ORDERED: That all state and local authorities, as well as public and private entities, shall fully comply with all orders by the Governor as authorized by Georgia law, in furtherance of this Order.

IT IS FURTHER

ORDERED: That, pursuant to Code Section 10-1-393.4, price gouging related to goods and services necessary to respond to this State of Emergency, including motor and diesel fuel, would be detrimental to the social and economic welfare of the citizens of this State and is therefore prohibited.

IT IS FURTHER

ORDERED: That, pursuant to Code Section 45-12-22(b), the collection of motor and diesel fuel taxes required by Code Section 48-9-3 is hereby suspended for the effective dates of this State of Emergency, unless otherwise terminated.

IT IS FURTHER

ORDERED: That no distributor of motor or diesel fuel shall be found in violation of Code Section 48-9-17 for complying with the terms of this Order.

IT IS FURTHER

ORDERED: That, pursuant to 45-12-22(a), the collection of tax required by Code Section 48-8-30 upon the retail purchase, retail sale, rental, storage, use, or consumption of fuel to a contract or common carrier regulated by the United States Surface Transportation Board for use exclusively by such carrier is hereby suspended for the effective dates of this Order.

IT IS FURTHER

ORDERED: That weight, height, and length for any vehicle traveling through the State of Georgia for purposes related to this State of Emergency, which traverses roadways maintained by the State of Georgia, excluding interstates, shall not exceed the following:

- A. A maximum gross vehicle weight for vehicles equipped with five (5) weight-bearing axles, with an outer bridge span of not less than fifty-one (51) feet, shall not exceed a gross vehicle weight of ninety-five thousand (95,000) pounds, a maximum width of ten (10) feet, and an overall length of one hundred

(100) feet. Continuous travel is authorized with the proper escorts.

- B. If the width of said vehicle exceeds eight (8) feet six (6) inches and is traveling after daylight, defined as thirty (30) minutes before sunset to thirty (30) minutes after sunrise, the transporter is required to have a vehicle front and a rear escort/amber light when traveling on a two-lane roadway and a vehicle rear escort when traveling on a four-lane highway. Transporters are responsible for ensuring that they have proper oversize signs, markings, flags, and escorts as defined in the Georgia Department of Transportation Rules and Regulations.

IT IS FURTHER

ORDERED:

That commercial vehicles operating outside the normal weight, height, and length restrictions under the authority of this State of Emergency shall be issued permits by the Georgia Department of Public Safety. Said vehicles shall be subject to any special conditions the Georgia Department of Public Safety may list on applicable permits. Nothing in this Executive Order shall be construed to allow any vehicle to exceed weight limits posted for bridges and like structures, nor shall anything in this Executive Order be construed to relieve compliance with restrictions other than those specified in this Order or from any statute, rule, order, or other legal requirement not specifically waived herein.

Oversize permits may be issued by the Georgia Department of Public Safety, Commercial Vehicle Enforcement, during normal business hours, Monday through Friday by calling 844-837-5500 or through the Georgia Permitting and Routing Optimization System online portal at <https://www.gaprospersmits.com/>.

IT IS FURTHER

ORDERED:

That if one or more of the provisions in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, and, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had never been contained within the Order.

IT IS FURTHER

ORDERED: That no provision of this Order shall limit, infringe, suspend, or supplant any judicial order, judgment, or decree issued pursuant to the laws or constitution of this State or the laws or constitution of the United States, nor shall any person use any provision in this Order as a defense to an action in violation of a judicial order, judgment, or decree by any court created pursuant to the laws or constitution of this State or the laws or Constitution of the United States.

IT IS FURTHER

ORDERED: That this Order does not suspend operation of any state or federal law or regulation, except as specifically described herein.

IT IS FURTHER

ORDERED: The Office of the Governor may continue to issue guidance on the scope of this Order as needed through communication media, including social media, without need for further Executive Orders.

IT IS FURTHER

ORDERED: All provisions of this Order shall become effective on Tuesday, September 29, 2026, and shall be valid for a period of thirty (30) days, expiring Thursday, October 29, 2026, at 11:59 P.M., unless this State of Emergency is renewed by the Governor.

This 28th day of September 2026.


GOVERNOR



**Georgia Motor Fuel Tax
Suspension of Georgia Motor Fuel Taxes
2026 International Fuel Tax Association (IFTA) Return Filing Guidance
September 29, 2026**

Governor Brian P. Kemp has signed a 30-day suspension of the state's excise tax on motor fuel sales into law. All motor carriers who are licensed with the International Fuel Tax Association (IFTA) and traveling in Georgia are exempt from motor fuel excise tax from September 29, 2026, at 12:00 a.m., through October 29, 2026, at 11:59 p.m. This is due to the Executive Order 09.28.26.01.

Motor carriers will be able to purchase qualifying motor fuel tax-free and travel non-taxable miles in the State of Georgia during this suspension period. IFTA returns are still required to be filed for the quarters that include this tax-free period. Please ensure that all fuel purchases are reported on IFTA returns to accurately reflect your miles per gallon (MPG) for the suspension period. Reporting should include both tax-free and tax-paid purchases. As of the effective suspension date of September 29, 2026, through October 29, 2026, all miles traveled in the State of Georgia should be reported as non-IFTA miles.

On the IFTA return, all filers should report all miles traveled and fuel gallons purchased in Georgia for the suspension period as non-taxable miles and non-taxable gallons. Please use the following instructions for reporting activity from 9/29/2026 through 10/29/2026:

- Report all miles traveled in Georgia during suspension period in Total Miles
- Exclude all miles traveled in Georgia during suspension period in Total Taxable Miles
- Report tax-free fuel gallons purchased in Georgia in Total Gallons
- Exclude tax-free fuel gallons purchased in Georgia in Tax-Paid Gallons

It is important for all motor carriers to maintain all mileage and fuel records during this suspension period to support filed IFTA returns.

For additional questions and information, please email the Motor Fuel Unit at motorfuel@dor.ga.gov or contact us at 1-877-423-6711.