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: Nov. 10, 2026

Subject: Indiana Gas Tax Holiday Extensions Suspend Tax through Dec. 4, 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 and the Gasoline Excise Tax established by Ind. Code § 6-6-1.1-201 through July 7, 2026.

On July 2, 2026, Governor Braun issued Executive Order 26-16, extending the emergency and suspensions of the Gasoline Use Tax and the Gasoline Excise Tax for 30 days, 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 the Gasoline Excise Tax, effective Aug. 7 through Sept. 5, 2026.

On Sept. 3, 2026, Governor Braun issued Executive Order 26-25, extending the suspensions of the Gasoline Use Tax and the Gasoline Excise Tax, effective Sept. 5 to Oct. 5, 2026.

On Sept. 30, 2026, Governor Braun issued Executive Order 26-33, extending the suspensions of the Gasoline Use Tax and the Gasoline Excise Tax, effective Oct. 6 to November 4, 2026.

On Nov. 4, 2026, Governor Braun issued Executive Order 26-35, extending the suspensions of the Gasoline Use Tax and the Gasoline Excise Tax, effective Nov. 5 to Dec. 4, 2026.

All motor carriers who are licensed with the International Fuel Tax Association, Inc. (IFTA), traveling in Indiana and purchasing gasoline and gasohol, will see a split rate for the fourth quarter of 2026 (4Q2026). From Oct. 1 to Dec. 4, 2026, taxpayers will see a reduced tax rate of $0.00 per gallon of gasoline and gasohol. The reduced tax rate does not apply to diesel fuel. From Dec. 5 to Dec. 31, 2026, taxpayers will see the standard rate of $0.37.

IFTA tax returns are still required to be filed for all quarters of 2026. All miles traveled and gasoline and gasohol purchased must be reported on IFTA tax returns to accurately reflect miles per gallon (MPG) for the period.

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