



INDIANA DEPARTMENT OF REVENUE

Mike Braun, Governor
M. Kevin Gulley, Commissioner

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

To: IFTA, Inc.
From: State of Indiana Department of Revenue – Motor Carrier Services Division
Date: 4/15/26
Subject: Indiana Executive Order 26-09: Declaration of Energy Emergency and Waiver of Gas Sales Tax

Executive Order 26-09 effective April 7, 2026 for 30 days regarding gas tax suspension, does not relieve Motor Carriers' obligation to report fuel and distance on their IFTA quarterly tax return.

The temporary suspension of Indiana's gasoline sales tax by Indiana Governor Mike Braun will not affect the reporting or collection of taxes under the International Fuel Tax Agreement (IFTA). The gasoline tax will be suspended from April 8, 2026, through May 8, 2026, with the executive order allowing for extensions if necessary.

The suspended tax is a state sales/use tax applied to retail gasoline transactions and is separate from Indiana's per-gallon motor fuel taxes that are reported through IFTA. Because IFTA reporting is based on the motor fuel excise tax rate, the governor's suspension has no impact on IFTA tax liabilities, reporting requirements, or revenue distributions among member jurisdictions.

RANDAL L. BOONE
EXECUTIVE DIRECTOR
MOTOR CARRIER SERVICES
INDIANA DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES PHONE: 317-615-7200

STATE OF INDIANA

EXECUTIVE DEPARTMENT INDIANAPOLIS

EXECUTIVE ORDER 26-09

FOR: DECLARATION OF ENERGY EMERGENCY AND WAIVER OF GAS SALES TAX

TO ALL WHOM THESE PRESENTS MAY COME, GREETINGS.

WHEREAS, the ongoing war with the leading state sponsor of terrorism, the Islamic Republic of Iran, has threatened the global supply of oil;

WHEREAS, between 20% and 25% of the world's crude oil production is shipped through the Strait of Hormuz;

WHEREAS, Iran has continued its state-sponsored terrorism and is threatening commercial shipping through the Strait of Hormuz leading to shipping delays and backlogs;

WHEREAS, on April 7, 2026, President Trump announced a ceasefire with Iran that includes reopening the Strait of Hormuz;

WHEREAS, despite the ceasefire, it will take time before shipping is fully restored and Hoosiers receive the peace dividend benefits from this historic action by President Trump to protect American interests;

WHEREAS, under Ind. Code § 10-14-3-13, the governor may suspend and modify transportation related requirements, including state pollution control standards and requirements affecting or affected by the use of energy, standards or requirements relating to air or water quality control, and the provisions of any state statute regulating transportation or the orders or rules of any state agency if strict compliance with any of the provisions would prevent, hinder, or delay necessary action in coping with the energy emergency; and

WHEREAS, the Indiana Gasoline Use Tax functions as a sales tax on gasoline for consumers; and

WHEREAS, the Indiana Gasoline Use Tax Established by Ind. Code § 6-2.5-3.5-15 is a state statute regulating transportation.

NOW, THEREFORE, I, MIKE BRAUN, by virtue of the authority vested in me as the Governor of the State of Indiana, do hereby order the following:

1. An energy emergency is declared for all counties in Indiana pursuant to Ind. Code § 10-14-3-13(b). This emergency shall be effective from the date of this order through April May 8, 2026, unless it is terminated or further extended by order of the Governor.
2. Indiana Code chapter 6-2.5-3.5 establishing the Gasoline Use Tax Established is suspended for transactions taking place during the duration of the energy emergency, and the Gasoline Use Tax shall not be collected by the Indiana Department of Revenue.
3. In 30 days, I will reevaluate the continued need for this energy emergency based on the circumstances in the Middle East.



IN TESTIMONY WHEREOF,
I, Mike Braun, have hereunto set my hand
and caused to be affixed the Great Seal of
the State of Indiana on this 8th day of April,
2026.

Mike Braun

Mike Braun
Governor of Indiana

DIEGO MORALES

ATTEST: Diego Morales
Secretary of State