



BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

DAVID GERREGANO
COMMISSIONER

TO: International Fuel Tax Association, Inc.

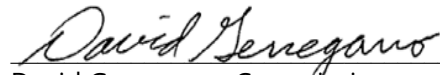
FROM: David Gerregano, Commissioner of the Tennessee Department of Revenue

RE: Suspension of Dyed Diesel Restrictions on Agricultural Economy

DATE: October 8, 2026

Due to historic increases in the cost of diesel fuel, Tennessee's agricultural and forestry sectors are experiencing significant economic challenges. Many Tennessee producers and timber operators hold untaxed, dyed diesel in on-farm or on-site storage but are generally prohibited from using such fuel in a motor vehicle licensed for operation on Tennessee roadways. As these industries are the largest drivers of Tennessee's economy and the use of diesel fuel is indispensable in their operations, the Governor's Office has directed the Department of Revenue to suspend enforcement of Tennessee's dyed diesel restrictions on the State's agricultural economy through the end of October, as specifically described below:

Pursuant to Governor Lee's directive, enforcement of dyed diesel restrictions on persons engaged in agricultural or forestry operations, while that person is using a vehicle on Tennessee highways in connection with the harvesting and hauling of crops, livestock, timber, and other forest products and the transportation of farm and forestry supplies and equipment, is suspended through October 31, 2026.



David Gerregano, Commissioner
Tennessee Department of Revenue