



Indiana Department of Revenue

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Departmental Notice #45

Subject: Suspension of the Gasoline Use Tax Effective from April 8, 2026, through May 8, 2026

Publication Date: April 2026

Effective Date: April 8, 2026

Reference(s): IC 6-2.5-3.5; IC 10-14-3-13

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Summary of Changes

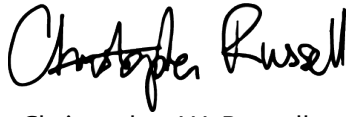
On April 8, 2026, Governor Mike Braun, issued Executive Order 26-09, which declared an energy emergency to deal with the increasingly high prices charged for gasoline in Indiana. The Governor suspended, effective immediately, the gasoline use tax on motor fuel, relying on the Energy Emergency Statute found at IC 10-14-3-13. The suspension is scheduled to end on May 8, 2026, although the Executive Order states that the continued need for this suspension will be reevaluated during this time.

This suspension will entail various temporary changes, both for the Department and for distributors and retailers of gasoline. Gasoline use tax is imposed when a distributor, refiner, or terminal operator sells gasoline for delivery to a retail merchant. A retail merchant then includes that amount in the price that they sell at the pump. Unlike sales tax imposed under IC 6-2.5, the gasoline use tax is not a retail level tax.

Instructions for the temporary changes have been issued through INTIME to licensed distributors. Additional information and instructions are found on the gasoline use tax page on the department's website: in.gov/dor/i-am-a/business-corp/gasoline-use-tax/.

This notice will be updated should the suspension be extended. Additional information on filing and instructions will be updated on the gasoline use tax page on the department's website above. [Sales Tax Information Bulletin #83](http://in.gov/dor/files/reference/sib83.pdf) (in.gov/dor/files/reference/sib83.pdf), which provides the department's guidance on gasoline use tax, should also be referenced.

Additionally, the current gasoline use tax rate can be found in Department Notice #2 (in.gov/dor/files/reference/dn02.pdf). The rate will continue to be updated regardless of whether a suspension remains in effect.

A handwritten signature in black ink that reads "Christopher Russell". The signature is written in a cursive style with a large initial "C" and "R".

Christopher W. Russell
General Counsel
Indiana Department of Revenue