

STATE OF INDIANA

EXECUTIVE DEPARTMENT INDIANAPOLIS

EXECUTIVE ORDER _____ 26-20 _____

**FOR: DECLARATION OF ENERGY EMERGENCY AND WAIVER OF GAS
SALES AND EXCISE TAXES**

TO ALL WHOM THESE PRESENTS MAY COME, GREETINGS.

WHEREAS, in recent weeks, the conflict between Russia and Ukraine has escalated into new theaters of war;

WHEREAS, as a result of the expanded conflict, Russia's oil refining in July declined to the lowest level in more than two decades;

WHEREAS, Russia is the world's second-largest exporter of oil and Russia's exports represent approximately 11% of global crude oil;

WHEREAS, these disruptions have triggered realignment of the global oil supply chain, as refiners pivot to meet demand for middle distillates;

WHEREAS, recent Canadian wildfires threaten supply chains Alberta's oil-producing region;

WHEREAS, Indiana refineries depend in large part on crude oil from Canada, with Canada supplying 73% of the Midwest's crude oil;

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;

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

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

WHEREAS, the Indiana Gasoline Excise Tax functions as an excise tax on gasoline for consumers; and

WHEREAS, the Indiana Gasoline Excise Tax established by Ind. Code § 6-6-1.1-201 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 August 7, 2026, through September 5, 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. Indiana Code section 6-6-1.1-201 establishing the Gasoline Excise Tax is suspended for transactions taking place during the duration of the energy emergency, and the Gasoline Excise Tax shall not be collected by the Indiana Department of Revenue.



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 5th day of August, 2026.

Mike Braun

Mike Braun
Governor of Indiana

Diego Morales

ATTEST: Diego Morales
Secretary of State