



MIKE DEWINE
GOVERNOR
STATE OF OHIO

Executive Order 2026-05D

Use of Dyed Diesel on Public Highways

WHEREAS, diesel fuel represents a significant operating expense for Ohio's economy and supply chain which is dependent on diesel-powered trucks transporting goods to meet the needs of Ohio's farms, businesses, workers, families, and communities; and

WHEREAS, elevated diesel costs increase the expense of transporting goods which elevates the cost of doing business in Ohio; and

WHEREAS, maintaining a reliable and affordable freight transportation network is essential to Ohio's economic success, agricultural productivity, and manufacturing capabilities; and

WHEREAS, Ohio's agricultural industry depends on continuous access to reasonably priced diesel fuel, both clear diesel for roadway use and dyed diesel for use off roads; and

WHEREAS, it is vital that motor vehicles be able to efficiently transport goods, including agricultural products, on Ohio's highways and public roads; and

WHEREAS, Ohio's trucking industry has a critical role of connecting Ohio's farmers, manufacturers, warehouses, retailers, and consumers; and

WHEREAS, President Trump issued Executive Order 14435 "*Emergency Tax Relief on Diesel Fuel*" on October 5, 2026, to defer certain diesel fuel tax payment obligations and to provide penalty relief to the extent permitted by law, and thereby establishing emergency nationwide relief to put money directly in the pockets of American farmers, truckers, and workers; and

WHEREAS, Executive Order 14435 directed the Secretary of the Treasury to use his authority to defer certain diesel fuel tax payment obligations and to provide penalty relief to the extent permitted by law, and to direct the Internal Revenue Service to announce that it will not impose a penalty when dyed diesel fuel is sold for use or used on the highway during the period through December 31, 2026; and

WHEREAS, pursuant to Executive Order 14435, the Internal Revenue Service announced on October 14, 2026, that, retroactive to October 1, 2026 and through December 31, 2026, it will not impose a penalty when dyed diesel fuel is sold for use or used on highways nationwide, and will also suspend enforcement procedures; and

WHEREAS, Revised Code section 5735.124 generally prohibits the use of dyed diesel fuel for use in the operation of a motor vehicle on the public highways of Ohio and imposes penalties on sellers and consumers who violate the prohibition; and

WHEREAS, the Tax Commissioner, pursuant to Revised Code section 5735.124(D), has the explicit authority to remit or reduce a penalty assessed under Revised Code section 5735.124; and

WHEREAS, the Tax Commissioner is empowered, pursuant to Revised Code Chapters 5703 and 5735, with discretionary authority to investigate and enforce the provisions of Revised Code section 5735.124; and

WHEREAS, Ohio will do its part to implement the President's Executive Order and to ensure our state's enforcement practices align with federal guidance; and

WHEREAS, pursuant to Substitute House Bill 519, Ohio is observing a fuel tax holiday from October 4, 2026 through January 2, 2027, such that there is no need to defer Ohio fuel tax liability for dyed diesel fuel purchased during that period.

NOW THEREFORE, I, Mike DeWine, Governor of the State of Ohio, by virtue of the authority vested in me by the Constitution and the laws of this State do hereby order and direct that the Tax Commissioner use the authority granted under section 5735.124(D) of the Revised Code to waive penalties for the use of dyed diesel fuel on public highways in Ohio through December 31, 2026, and to suspend discretionary enforcement and investigation of Revised Code section 5735.124 during the same period.

Nothing in this Order is intended to interfere with, or be contrary to, any constitutional provision or statutory law. Nothing in this Order is intended to decide, or to direct any court or tribunal concerning any matter pending before it. Nothing in this Order is intended to convey any private right of action on any person for violation of this Executive Order. Nothing in this Order is or should be construed as consent by the State of Ohio, or any of its officers or employees, to be sued in any court including federal court.

I signed this Executive Order on October 21, 2026, in Columbus, Ohio, and it shall take effect immediately and shall remain in effect until December 31, 2026 at 11:59 pm.



A handwritten signature in blue ink that reads "Mike DeWine".

Mike DeWine, Governor

ATTEST:

Frank LaRose, Secretary of State