



EXECUTIVE ORDER
14435

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EMERGENCY TAX RELIEF ON DIESEL FUEL

By the authority vested in me as President by the Constitution and the laws of the United States of America, it is hereby ordered:

Section 1. Purpose and Policy. Farmers and truckers are essential to the American way of life. Restricted global diesel supply has led to rising prices, and these key industries have been particularly hard hit. While my Administration has already undertaken historic efforts to ensure fuel affordability for our citizens, it is clear that further temporary relief is necessary.

To that end, today I am directing the Secretary of the Treasury (Secretary) to use his authority to defer certain diesel fuel tax payment obligations and to provide penalty relief to the extent permitted by law. I am also directing the Secretary of Agriculture and the Secretary of Transportation to facilitate implementation of this policy. This targeted action will put money directly in the pocket of American farmers, truckers, and workers, to support their vital service to our Nation.

Sec. 2. Deferring Certain Payments of Excise Tax Liability and Providing Penalty Relief. (a) Within 5 days of the date of this order, the Secretary, in consultation with the Secretary of War, as appropriate, shall determine whether relief is authorized under 26 U.S.C. 7508A, including whether a qualifying event has occurred and which taxpayers have been affected by that event. If the Secretary makes those determinations, the Secretary shall, to the extent authorized by law, defer payment

by those taxpayers of the taxes imposed by 26 U.S.C.

4041(a)(1)(A) or by 26 U.S.C. 4041(b)(1)(B) and that are incurred during the period of October 5, 2026, through December 31, 2026.

(b) Amounts deferred pursuant to the Secretary's exercise of authority described in subsection (a) of this section shall, to the extent authorized by law, be deferred without any penalties, interest, additional amount, or addition to the tax.

(c) Within 5 days of the date of this order, the Secretary shall direct the Internal Revenue Service to announce that it will not impose a penalty under 26 U.S.C. 6715 (a)(1) or 26 U.S.C. 6715 (a)(2), when dyed diesel fuel is sold for use or used on the highway during the period of October 5, 2026, through December 31, 2026. The announcement shall also address relief from penalties for failure to make semimonthly deposits of that tax.

Sec. 3. Implementing Guidance. The Secretary shall issue guidance implementing this order. The guidance shall identify the specific relief being granted and any conditions on such relief; the legal basis for relief, covered taxpayers, persons, locations, acts, liabilities, and deadlines; the beginning and ending dates of each applicable period; the date by which postponed taxes must be paid.

Sec. 4. Tax Forgiveness. The Secretary shall explore avenues, including legislation, to eliminate the obligation to pay the amounts deferred pursuant to the Secretary's exercise of authority described in section 2 of this order.

Sec. 5. Prioritizing Fuel Compliance Resources. The Secretary shall assess how the Internal Revenue Service should allocate resources to inspections of vehicle fuel tanks and fuel

sampling during the period of any relief provided under section 2 of this order, and shall publicly announce that determination.

Sec. 6. Maintaining Safety and Efficiency on America's Highways. The Secretary of Transportation, acting through the Administrator of the Federal Motor Carrier Safety Administration (Administrator), shall:

(a) engage with State governments, relevant industry leadership as determined by the Administrator, and relevant labor organizations as determined by the Administrator to encourage safe and expedient coordination between the Federal Government and these various stakeholders in furtherance of the policies of this order; and

(b) continue all compliance enforcement measures, including audits, inspections, and monitoring programs, as provided for by law.

Sec. 7. Promoting Diesel Access for Farmers. The Secretary of Agriculture shall further the priorities of this order, including by:

(a) coordinating with agricultural cooperatives, rural fuel distributors, farm supply organizations, and other agricultural stakeholders, as determined by the Secretary of Agriculture, to ensure adequate distribution of dyed diesel for their use in high-demand areas; and

(b) encouraging corresponding State action to further the policies of this order.

Sec. 8. Engaging State Governments. The Director of the White House Office of Intergovernmental Affairs shall engage with States to further the policies of this order, taking appropriate action to encourage States to adopt policies that correspond to the Secretary's exercise of authority described in section 2 of this order, in accordance with applicable law.

Sec. 9. General Provisions. (a) Nothing in this order shall be construed to impair or otherwise affect:

- (i) the authority granted by law to an executive department or agency, or the head thereof; or
- (ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

(d) The costs for publication of this order shall be borne by the Department of Agriculture.

THE WHITE HOUSE,

October 5, 2026.

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