



THE STATE OF GEORGIA

EXECUTIVE ORDER

BY THE GOVERNOR:

**AMENDING THE STATE OF EMERGENCY FOR
PETROLEUM SUPPLY DISRUPTIONS**

- WHEREAS:** On September 28, 2026, due to ongoing disruptions to global petroleum supply chains, I issued Executive Order No. 09.28.26.01, declaring a State of Emergency for Petroleum Supply Disruptions and suspending the collection of the state motor fuel taxes; and
- WHEREAS:** On October 5, 2026, President Donald J. Trump signed an executive order directing the Secretary of the Treasury to facilitate the use of dyed diesel on highways by providing penalty relief and deferring federal tax obligations; and
- WHEREAS:** Dyed diesel is critical for agricultural and forestry operations, particularly in the fall harvest season, and the State of Georgia should take every action to facilitate the implementation of President Trump's order; and
- WHEREAS:** Code Section 38-3-51 vests the Governor with the power to renew any state of emergency for a period not to exceed thirty (30) days; and
- WHEREAS:** Code Section 38-5-51(d) vests the Governor with the power to suspend any statute prescribing the procedures for conduct of state business or the orders, rules, or regulations of any state agency if strict compliance with any statute, order, rule, or regulation would in any way prevent, hinder, or delay necessary action in coping with the emergency or disaster; and
- WHEREAS:** Code Section 48-2-43 authorizes the State Revenue Commissioner to waive, in whole or in part, the collection of any amount due to the state as a penalty under any revenue law when the Commissioner determines such waiver is reasonable; and

WHEREAS: In consultation with state economic officials, I have determined that the following actions are necessary and appropriate to protect the continued strength of Georgia's economy, particularly the agricultural and timber sectors, and to provide for the health, safety, and welfare of Georgia's residents and visitors.

NOW, THEREFORE, PURSUANT TO CODE SECTION 38-3-51, AND THE AUTHORITY VESTED IN ME AS GOVERNOR OF THE STATE OF GEORGIA, IT IS HEREBY

ORDERED: That the State Revenue Commissioner shall waive the enforcement of the penalties incurred for the selling, delivery, and consumption of dyed fuel oil for highway use set forth in Code Section 48-9-16(e).

IT IS FURTHER

ORDERED: That the State Revenue Commissioner shall issue guidance as necessary to facilitate the implementation of this waiver and of the President's executive order.

IT IS FURTHER

ORDERED: In addition to the provisions of this Order, the terms of Executive Order No. 09.28.26.01 are hereby adopted by reference.

IT IS FURTHER

ORDERED: That the State of Emergency for Petroleum Supply Disruptions declared by Executive Order No. 09.28.26.01 shall be renewed for thirty (30) days from the date of this Order, and shall terminate on November 5, 2026, at 11:59 P.M., unless otherwise renewed or terminated by a subsequent executive order.

IT IS FURTHER

ORDERED: That if one or more of the provisions contained in this Order shall be held to be invalid, in violation of the Georgia Constitution, in violation of Georgia law, or unenforceable in any respect, such invalidity, violation, or unenforceability shall not affect any other provisions of this Order, but, in such case, this Order shall be construed as if such invalid, illegal, or unenforceable provision had never been contained within the Order.

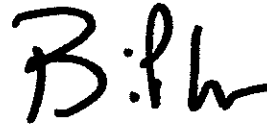
IT IS FURTHER

ORDERED: The Office of the Governor may continue to issue guidance on the scope of this Order as needed through communication media, including social media, without the need for further Executive Orders.

IT IS FURTHER

ORDERED: That all provisions of this Order shall become effective upon signature.

This 6th day of October, 2026.

A handwritten signature in black ink, appearing to read "Bill", is written above a horizontal line.

GOVERNOR