

STATE OF FLORIDA

DEPARTMENT OF REVENUE OFFICE OF THE EXECUTIVE DIRECTOR

ORDER OF EMERGENCY WAIVER/DEVIATION (ORDER) # 26-33-DOR-001 (General Tax Administration)

WHEREAS, on February 9, 2026, Governor DeSantis issued Executive Order Number 26-33 ("EO 26-33") and declared a state of emergency for the entire State of Florida in response to hazardous conditions impacting Florida's agricultural industry; and

WHEREAS, EO 26-33 authorizes each State agency to suspend any regulatory statute, including the authority to suspend statute and rule, if strict compliance would prevent, hinder or delay necessary action in coping with the emergency; and

WHEREAS, EO 26-33 found that the relaxation of restrictions on commercial vehicles was necessary to address the agricultural emergency; and

WHEREAS, on October 5, 2026, President Donald J. Trump signed an Executive Order to temporarily allow off-road "dyed" diesel fuel for highway use; and

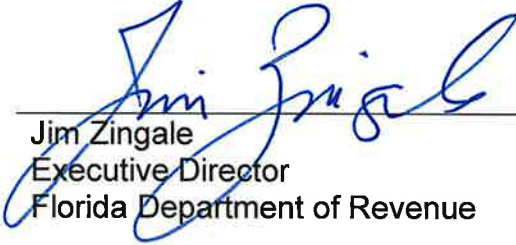
WHEREAS, on October 6, 2026, Governor DeSantis issued Executive Order 26-201 ("EO 26-201") which renewed and amended EO 26-33 by authorizing the Executive Director of the Department of Revenue ("Department") to waive restrictions on the purchase and use of dyed diesel fuel in Chapter 206, Florida Statutes, and taxation thereof, to the extent necessary to permit additional purchases and uses for farming and agricultural activities by farmers or their employees and for the transportation of agricultural commodities, including transportation on public highways; and

WHEREAS, EO 26-201 further authorizes the Department to suspend enforcement activities, including imposition of penalties, that are not consistent with EO 26-201.

NOW, THEREFORE, I, Jim Zingale, as Executive Director of the Department, pursuant to EO 26-201, authorize the following:

1. In addition to the purposes enumerated in section 206.874(3)(a), Florida Statutes, dyed diesel fuel may be purchased and used for the following purposes:
 - a. In the conduct of farming or agricultural activities by a farmer, as defined in section 212.02(28), Florida Statutes, or an employee of the farmer; or
 - b. In the transportation of agricultural commodities, as defined in section 212.02(27), Florida Statutes, including travel associated with the pickup, delivery, or return from the transportation of such commodities.

2. The additional authorized uses described in paragraph 1 do not include personal, recreational, or other commercial activities unrelated to farming, agriculture, or the transportation of agricultural commodities.
3. In accordance with EO 26-201, enforcement activities by the Department, including the imposition of penalties, are suspended for the authorized uses described in paragraph 1.
4. If a new Executive Order issued by the Governor or a supplemental order issued by the State Coordinating Officer addresses any issue covered by this Order, the Executive Order or supplemental order supersedes this Order to the extent authorized by law.
5. This Order takes effect immediately, applies throughout the State of Florida, and shall remain in effect until the expiration or rescission of EO 26-33.



Jim Zingale
Executive Director
Florida Department of Revenue

10/06/2026
Date Approved

The original emergency waiver/exercise of authority document is filed with the Agency Clerk in the Department's Office of the General Counsel.