FLORIDA Department of Revenue

Tax Information Publication **TIP**

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The Department of Revenue originally published TIP #26B05-03 on October 7, 2026. The TIP has been revised to include a list of approved commodities covered by the Emergency Road Use Permit letter.

Dyed Diesel for Agricultural Use

Pursuant to the Governor's Executive Order 26-201 and the Department of Revenue's (Department) Order of Emergency Waiver/Deviation **#26-33-DOR-001**, beginning October 6, 2026, dyed diesel fuel may be purchased and used for the following purposes:

1. In the conduct of farming and agricultural activities by a farmer, as defined in section 212.02(28), Florida Statutes (F.S.), or an employee of the farmer; or
2. In the transportation of agricultural commodities, including on public highways, as defined in section 212.02(27), F.S. This includes travel associated with the pickup, delivery, or return from the transportation of such commodities.

The authorized uses do not include personal, recreational, or other commercial activities unrelated to farming, agriculture, or the transportation of agricultural commodities.

The following items have been identified as agricultural food commodities by the Commissioner of Agriculture and approved by the Secretary of Transportation in **Department of Transportation Enforcement Bulletin 2026-015**:

- Animal feed and feed ingredients
- Animal supplements
- Apiculture/apiculture hive bodies
- Aquaculture products
- Avocados
- Bell peppers
- Blueberries
- Broccoli
- Cabbage
- Carrots
- Cattle
- Celery
- Citrus
- Corn
- Cotton
- Cucumbers
- Eggplant
- Eggs and egg products
- Equine
- Fertilizer, compost, and agrichemicals
- Goats
- Green beans
- Hay
- Lettuce
- Milk and milk products
- Nursery crops
- Peanuts
- Peppers
- Potatoes
- Poultry
- Radishes
- Seafood
- Seed
- Sheep
- Silviculture and forestry products
- Sod/turfgrass
- Squash
- Strawberries
- Sugar and sugarcane
- Sweet corn
- Swine
- Tobacco
- Tomatoes
- Watermelons
- Wild caught seafood
- Wood chips
- Other specialty fruit and vegetable crops
- Any other item associated with agriculture production

In accordance with Executive Order 26-201 and the Department's Order of Emergency Waiver/Deviation #26-33-DOR-001, enforcement activities by the Department, including imposition of penalties, are suspended for the authorized uses of dyed diesel for the period covered by those orders.

The authorized uses are in addition to, and do not replace, the permissible uses already enumerated in section 206.874(3), F.S.

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

For forms and other information, visit the Department's website at **floridarevenue.com** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

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