



J. Kevin Stitt
Office of the Governor
State of Oklahoma

October 5, 2026

Via Electronic Delivery

Doug Linehan, Executive Director
Oklahoma Tax Commission
300 North Broadway Avenue
Oklahoma City, Oklahoma 73102

Commissioner Tim Tipton
Oklahoma Department of Public Safety
3600 North Martin Luther King Avenue
Oklahoma City, Oklahoma 73111

The Honorable Kim David, Chairman
Oklahoma Corporation Commission
2401 North Lincoln Boulevard
Oklahoma City, Oklahoma 73105

Re: Enforcement Priorities Regarding Dyed Diesel Fuel

Dear Director Linehan, Commissioner Tipton and Chairman David:

Oklahoma's farmers, ranchers, agricultural, and forestry producers are facing extraordinary increases in diesel fuel costs at one of the most important times of the year. These increased costs directly affect harvesting crops, transporting livestock, agricultural, and timber products, and maintaining Oklahoma's food supply. As Oklahoma enters the heart of harvest season, I believe the State should take reasonable and lawful steps to provide temporary relief to our agricultural and timber community.

Accordingly, for the next 120 days, I am requesting the Oklahoma Tax Commission, the Oklahoma Department of Public Safety, and the Oklahoma Corporation Commission take corresponding action within its jurisdiction, to temporarily adjust enforcement priorities concerning the use of dyed diesel fuel by Oklahoma farmers, ranchers, agricultural, and timber producers.

I am requesting the Oklahoma Tax Commission immediately seek Dyed Diesel Fuel Penalty Relief from the Internal Revenue Service for qualifying Oklahoma users and take all lawful steps available to facilitate the reporting and payment of applicable state taxes during the period of federal relief.

Additionally, during this period, DPS and the Corporation Commission should refrain from initiating inspections, citations, or other enforcement actions based solely upon the presence or use of dyed diesel fuel in highway vehicles.

Oklahoma's agriculture and timber industries are essential to our economy and our way of life. At a time when our producers are confronting extraordinary fuel costs, state government should ensure that its enforcement resources are focused on protecting public safety, rather than unnecessarily burdening producers working to bring their products to market. Thank you for your prompt attention to this matter and for your continued service to the people of Oklahoma.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Kevin Stitt', with a stylized 'S' and 'T'.

J. Kevin Stitt
Governor of Oklahoma

cc:

Zack Taylor, Chairman, Oklahoma Tax Commission

Shelly Paulk, Vice-Chairman, Oklahoma Tax Commission

Daniel J. LaFortune, Secretary, Oklahoma Tax Commission

Brian Bingman, Commissioner, Oklahoma Corporation Commission

Todd Hiett, Commissioner, Oklahoma Corporation Commission