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# TAX BULLETIN

July 7, 2026

## Tax legislation changes effective July 1

The 2026 Indiana General Assembly approved the following tax legislation effective July 1, 2026:

**House Enrolled Act 1406**
These nonprofits are not subject to the $100,000 threshold for nonprofits to collect sales tax, and therefore are not required to collect sales tax:

- Youth organizations listed in 36 U.S.C. 101 et. seq. that have an educational purpose and promotes patriotism and civic involvement
- Youth organizations that are exempt from federal income taxation under IRC Section 501(c)(3) and promote youth shooting sports

**Senate Enrolled Act 243**

- A warrant filed with a county clerk becomes a judgment lien or levy against your property in Indiana and a public record

More tax-related legislation, including Indiana codes, enrolled acts, and effective dates passed by the Indiana General Assembly is available in DOR's 2026 Legislative Synopsis.

## Gas Tax Holiday

On July 2, 2026, Governor Mike Braun updated his energy emergency declaration and extended suspension of the collection of Gas Use Tax and Gasoline Excise Tax. In accordance with that executive order, the Indiana Department of Revenue (DOR) won't collect Gas Use Tax from April 8 through Aug. 6 or Gasoline Excise Tax from May 6 through Aug. 6, 2026.

## New Power of Attorney Revocation Form

DOR has implemented a new form for customers to use if they need to revoke a Power of Attorney permanently or for specific tax period(s) and/or tax type(s). The Revocation of Power of Attorney Form POA-R is available on our website.

Revocation of ePOA will need to be completed via INTIME.

## Preparing for Tax Amnesty 2026

DOR is partnering with United Collection Bureau (UCB) to conduct Tax Amnesty 2026 between July 15 through Sept. 9, 2026. This is a limited-time opportunity for taxpayers to pay past-due, eligible taxes and receive a waiver of related penalties, interest, and collection fees. Eligibility requirements include outstanding tax liabilities for tax periods ending prior to Jan. 1, 2024.

More information for consumers, distributors, and retailers is available on the Gasoline Use Tax webpage.

## Information Bulletins & Departmental Notices

- Departmental Notice 2: Gasoline Use Tax
- Sales Tax Information Bulletin 10: Application of Sales Tax to Nonprofit Organizations
- Income Tax Information Bulletin 127: Modifications for Specified Research Expenditures
- Income Tax Information Bulletin 128:Deductions for Tips, Overtime, and Vehicle Loan Interest
- General Tax Information Bulletin 300: Sales of Compressed Natural Gas (CNG) and Liquefied Natural Gas (LNC)
- General Tax Information Bulletin 305: Motor Carrier Fuel Tax Rate

Quick tips to keep in mind when preparing for amnesty:

- Check the eligibility of any existing liability using DOR's tax amnesty tool, available through INTIME.
- Refer to the Tax Amnesty 2026 webpage for frequently asked questions and additional information, including a video, fact sheets and how to resolve common issues ahead of amnesty.
- Call UCB at 888-782-5985 with amnesty-related questions.

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