

5/10/2005

ADDITIVES

Additives or fuel expanders such as methanol, benzine, benzol, naphtha, kerosene and any other volatile, flammable, or combustible liquid suitable for use as a motor fuel are subject to the Nebraska fuel tax when they are added to motor fuels or placed directly into the supply tank of a licensed motor vehicle. The receipt(s) should be reported when the additive is blended with the fuel. The schedule product code should be identical to the product code of the fuel into which the additive was placed. This will provide for the calculation of the applicable fuel tax and the Nebraska Release Remedial Action Fee (PRF).

Additives are not subject to tax and are not required to be reported when placed directly into the supply tank of a motor vehicle in quantities of one quart or less.