

NEBRASKA TAX RATE CHRONOLOGIES

Table 2 — Nebraska Motor Fuels Tax Rates

Effective Date	Aircraft Fuel		Gasohol ¢/Gallon	Motor Fuel ⁵ ¢/Gallon	Variable Excise Tax Percent	Excise Tax ¢/Gallon ³	Total Tax		M.F. & A.F. Commission ¹	Tax Credit ⁷	
	Gas ¢/Gallon	Jet ¢/Gallon					Gasohol ¢/Gallon	Motor Fuel ¢/Gallon		Gasoline ¢/Gallon	Gasohol Rate ⁴
Jan. 1, 1993 ²	5.0¢	3.0¢	12.5¢	12.50¢	16.4%	12.1¢	24.6¢	24.6¢	5.0 & 2.5%	22.60¢	22.60%
April 1, 1993	5.0	3.0	12.5	12.5	16.4	10.2	22.7	22.7	5.0 & 2.5	20.70	20.70
July 1, 1993	5.0	3.0	12.5	12.5	15.6	11.8	24.3	24.3	5.0 & 2.5	22.30	22.30
Sept. 1, 1993	5.0	3.0	12.5	12.5	15.6	11.8	24.3	24.3	5.0 & 2.5	22.05	22.05
Oct. 1, 1993	5.0	3.0	12.5	12.5	17.6	11.3	23.8	23.8	5.0 & 2.5	21.55	21.55
Jan. 1, 1994	5.0	3.0	12.5	12.5	17.6	13.5	26.0	26.0	5.0 & 2.5	23.75	23.75
April 1, 1994	5.0	3.0	12.5	12.5	17.6	10.9	23.4	23.4	5.0 & 2.5	21.15	21.15
July 1, 1994	5.0	3.0	12.5	12.5	17.2	11.4	23.9	23.9	5.0 & 2.5	21.65	21.65
Oct. 1, 1994	5.0	3.0	12.5	12.5	17.2	12.3	24.8	24.8	5.0 & 2.5	22.55	22.55
Jan. 1, 1995	5.0	3.0	12.5	12.5	17.2	11.7	24.2	24.2	4.75 & 2.25	21.95	21.95
April 1, 1995	5.0	3.0	12.5	12.5	17.2	11.5	24.0	24.0	4.75 & 2.25	21.75	21.75
July 1, 1995	5.0	3.0	12.5	12.5	18.7	13.2	25.7	25.7	4.75 & 2.25	23.45	23.45
Oct. 1, 1995	5.0	3.0	12.5	12.5	18.7	12.3	24.8	24.8	4.75 & 2.25	22.55	22.55
Jan. 1, 1996	5.0	3.0	12.5	12.5	18.7	12.6	25.1	25.1	4.75 & 2.25	22.85	22.85
April 1, 1996	5.0	3.0	12.5	12.5	18.7	13.2	25.7	25.7	4.75 & 2.25	23.45	23.45
July 1, 1996	5.0	3.0	12.5	12.5	16.6	13.9	26.4	26.4	4.75 & 2.25	24.15	24.15
Oct. 1, 1996	5.0	3.0	12.5	12.5	16.6	12.8	25.3	25.3	4.75 & 2.25	23.05	23.05
Jan. 1, 1997	5.0	3.0	12.5	12.5	14.5	12.8	25.3	25.3	4.75 & 2.25	23.05	23.05
April 1, 1997	5.0	3.0	12.5	12.5	14.5	12.4	24.9	24.9	4.75 & 2.25	22.65	22.65
July 1, 1997	5.0	3.0	12.5	12.5	16.2	12.3	24.8	24.8	4.75 & 2.25	22.55	22.55
Oct. 1, 1997	5.0	3.0	12.5	12.5	16.2	12.0	24.5	24.5	4.75 & 2.25	22.25	22.25
Jan. 1, 1998	5.0	3.0	12.5	12.5	16.2	12.1	24.6	24.6	4.75 & 2.25	22.35	22.35
April 1, 1998	5.0	3.0	12.5	12.5	16.2	10.3	22.8	22.8	4.75 & 2.25	20.55	20.55
July 1, 1998 ⁶	5.0	3.0	12.5	12.5	18.3	11.0	23.5	23.5	4.75 & 2.25	21.25	21.25
Jan. 1, 1999	5.0	3.0	12.5	12.5	18.3	10.3	22.8	22.8	4.75 & 2.25	20.55	20.55
July 1, 1999	5.0	3.0	12.5	12.5	18.6	11.6	24.1	24.1	4.75 & 2.25	21.85	21.85
Jan. 1, 2000	5.0	3.0	12.5	12.5	15.2	11.4	23.9	23.9	4.75 & 2.25	21.65	21.65
July 1, 2000	5.0	3.0	12.5	12.5	12.9	11.4	23.9	23.9	4.75 & 2.25	21.65	21.65
Jan. 1, 2001	5.0	3.0	12.5	12.5	10.2	11.4	23.9	23.9	4.75 & 2.25	21.65	21.65
July 1, 2001	5.0	3.0	12.5	12.5	11.5	12.0	24.5	24.5	4.75 & 2.25	22.25	22.25
Jan. 1, 2002	5.0	3.0	12.5	12.5	13.8	12.0	24.5	24.5	4.75 & 2.25	22.25	22.25
July 1, 2002	5.0	3.0	12.5	12.5	13.5	12.0	24.5	24.5	5.0 & 2.5	22.25	22.25
Jan. 1, 2003	5.0	3.0	12.5	12.5	11.7	12.1	24.6	24.6	5.0 & 2.5	22.35	22.35
July 1, 2003	5.0	3.0	12.5	12.5	12.2	12.1	24.6	24.6	5.0 & 2.5	22.35	22.35
Jan. 1, 2004	5.0	3.0	12.5	12.5	11.5	12.3	24.8	24.8	5.0 & 2.5	22.55	22.55
July 1, 2004	5.0	3.0	12.5	12.5	9.9	12.3	24.8	24.8	5.0 & 2.5	22.55	22.55
Jan. 1, 2005	5.0	3.0	12.5	12.5	8.1	12.9	25.4	25.4	5.0 & 2.5	—	—
July 1, 2005	5.0	3.0	12.5	12.5	7.4	12.8	25.3	25.3	5.0 & 2.5	—	—
Jan. 1, 2006	5.0	3.0	12.5	12.5	5.7	13.6	26.1	26.1	5.0 & 2.5	—	—
July 1, 2006	5.0	3.0	12.5	12.5	6.5	14.6	27.1	27.1	5.0 & 2.5	—	—
Jan. 1, 2007	5.0	3.0	12.5	12.5	7.5	14.6	27.1	27.1	5.0 & 2.5	—	—
July 1, 2007	5.0	3.0	12.5	12.5	6.2	14.5	27.0	27.0	5.0 & 2.5	—	—
Jan. 1, 2008	5.0	3.0	12.5	12.5	4.2	10.5	23.0	23.0	5.0 & 2.5	—	—

¹ The first rate is on the first \$5,000, and the second rate is on the excess over \$5,000. The commission was reduced effective January 1, 1995, because the Motor Vehicles Fuels Cash Bond Fund fell below its minimum statutory limit. The diesel fuel and compressed fuel commission rates were 1.75% and 0.25%. Effective July 1, 2002, the Cash Bond Fund reached its minimum statutory limit resulting in the commissions being restored. The diesel fuel and compressed fuel commission rates are 2% and 0.5%.

² The shrinkage adjustment is eliminated. The motor fuel and aircraft fuel commission rates are increased to 5.0% and 2.5%, and there is no longer a two cent per gallon reduction for gasohol.

³ The variable rate includes an adjustment to offset the amount of motor fuels tax not collected due to the ethanol producer credit.

⁴ Beginning January 1, 1993, the gasohol tax credit is the same as the gasoline tax credit.

⁵ Motor fuel includes motor vehicle fuel (e.g., gasoline), diesel fuel, and compressed fuel (e.g., propane and CNG).

⁶ The petroleum release remedial action fee increased to 0.9 cents per gallon on gasoline and gasohol and 0.3 cents per gallon on other petroleum products. Also, effective July 1, 1998, motor fuels tax rates will be set semiannually (LB 1161, 1998 Legislative Session).

⁷ Effective January 1, 2005, the tax credit program is replaced by direct refund.