Nebraska Tax Rate Chronologies Table 2 — Motor Fuels Tax Rates

Table 2 — IVIOLOT Fuels Tax Rales											
	AIRCRAFT FUELS MOTOR FUELS¹									Tax Credit⁵	
Effective Dete	Gas	Jet #Gallen	Fixed Excise ¢/Gallon ⁸			Wholesale ³ Tax	Total Tax ¢/Gallon	MVF & AF Commission⁴		DF & CF	Gasoline
Effective Date	¢/Gallon	¢/Gallon	,	Tax%	¢/Gallon²					Commission ⁴	¢/Gallon
Jan. 1, 2024	5.0¢	3.0¢	16.3¢	0.1%		12.5¢	29.1¢	5.0%	2.5%	2.0% .50%	<u> </u>
July 1, 2023 Jan. 1, 2023	5.0 5.0	3.0 3.0	16.3 16.3	0.4 0.6	1.2 2.2	11.5 10.5	29.0 29.0	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	_
July 1, 2023	5.0	3.0	16.3	(0.3)	(1.0)	9.5	24.8	5.0	2.5	2.0 .50	
Jan. 1, 2022	5.0	3.0	16.3	0.0	0.0	8.5	24.8	5.0	2.5	2.0 .50	
July 1, 2021	5.0	3.0	16.3	1.8	3.9	7.5	27.7	5.0	2.5	2.0 .50	_
Jan. 1, 2021	5.0	3.0	16.3	2.8	3.9	8.5	28.7	5.0	2.5	2.0 .50	
July 1, 2020	5.0	3.0	16.3	6.0	7.4	9.5	33.2	5.0	2.5	2.0 .50	_
_Jan. 1, 2020 July 1, 2019	5.0 5.0	3.0 3.0	16.3 16.3	1.4 1.6	2.8 3.7	10.2 9.7	29.3 29.7	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	
Jan. 1, 2019	5.0	3.0	16.3	1.1	2.6	10.7	29.6	5.0	2.5	2.0 .50	
July 1, 2018	5.0	3.0	14.8	1.6	3.5	9.7	28.0	5.0	2.5	2.0 .50	_
Jan. 1, 2018	5.0	3.0	14.8	2.5	4.9	8.7	28.4	5.0	2.5	2.0 .50	
July 1, 2017	5.0	3.0	13.3	2.4	4.2	9.5	27.0	5.0	2.5	2.0 .50	_
Jan. 1, 2017	5.0	3.0	13.3	2.1	3.5	10.5	27.3	5.0	2.5	2.0 .50	<u> </u>
July 1, 2016 Jan. 1, 2016	5.0 5.0	3.0 3.0	11.8 11.8	1.8 1.4	2.5 2.5	11.5 12.5	25.8 26.8	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	
July 1, 2015	5.0	3.0	10.3	1.2	2.3	13.5	26.1	5.0	2.5	2.0 .50	
Jan. 1, 2015	5.0	3.0	10.3	0.3	0.8	14.5	25.6	5.0	2.5	2.0 .50	
July 1, 2014	5.0	3.0	10.3	0.6	1.9	14.2	26.4	5.0	2.5	2.0 .50	_
Jan. 1, 2014	5.0	3.0	10.3	0.3	0.9	15.2	26.4	5.0	2.5	2.0 .50	
July 1, 2013	5.0	3.0	10.3	0.5	1.6	14.4	26.3	5.0	2.5	2.0 .50	_
_Jan. 1, 2013 July 1, 2012	5.0 5.0	3.0 3.0	10.3 10.3	0.0	0.0 2.6	14.3 13.3	24.6 26.2	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	
Jan. 1, 2012	5.0	3.0	10.3	1.3	4.1	12.3	26.7	5.0	2.5	2.0 .50	
July 1, 2011	5.0	3.0	10.3	1.4	4.7	11.3	26.3	5.0	2.5	2.0 .50	_
Jan. 1, 2011	5.0	3.0	10.3	2.2	5.4	10.7	26.4	5.0	2.5	2.0 .50	
July 1, 2010	5.0	3.0	10.3	3.0	7.1	9.7	27.1	5.0	2.5	2.0 .50	_
Jan. 1, 2010	5.0	3.0 3.0	10.3 10.3	3.6 4.1	7.8	8.7	26.8	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	
July 1, 2009 Jan. 1, 2009	5.0 5.0	3.0	12.5	5.5	6.4 13.9	9.7	26.4 26.4	5.0	2.5	2.0 .50	
July 1, 2008	5.0	3.0	12.5	4.1	13.5	_	26.0	5.0	2.5	2.0 .50	_
Jan. 1, 2008	5.0	3.0	12.5	4.2	10.5		23.0	5.0	2.5	2.0 .50	
July 1, 2007	5.0	3.0	12.5	6.2	14.5	_	27.0	5.0	2.5	2.0 .50	_
Jan. 1, 2007	5.0	3.0	12.5	7.5	14.6		27.1	5.0	2.5	2.0 .50	
July 1, 2006 Jan. 1, 2006	5.0 5.0	3.0 3.0	12.5 12.5	6.5 5.7	14.6 13.6	_	27.1 26.1	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	
July 1, 2005	5.0	3.0	12.5	7.4	12.8		25.3	5.0	2.5	2.0 .50	
Jan. 1, 2005	5.0	3.0	12.5	8.1	12.9		25.4	5.0	2.5	2.0 .50	
July 1, 2004	5.0	3.0	12.5	9.9	12.3		24.8	5.0	2.5	2.0 .50	22.55
Jan. 1, 2004	5.0	3.0	12.5	11.5	12.3		24.8	5.0	2.5	2.0 .50	22.55
July 1, 2003 Jan. 1, 2003	5.0 5.0	3.0 3.0	12.5 12.5	12.2 11.7	12.1 12.1	_	24.6 24.6	5.0 5.0	2.5 2.5	2.0 .50 2.0 .50	22.35 22.35
July 1, 2002	5.0	3.0	12.5	13.5	12.0		24.5	5.0	2.5	2.0 .50	22.25
Jan. 1, 2002	5.0	3.0	12.5	13.8	12.0	_	24.5	4.75	2.25	1.75 .25	22.25
July 1, 2001	5.0	3.0	12.5	11.5	12.0	_	24.5	4.75	2.25	1.75 .25	22.25
Jan. 1, 2001	5.0	3.0	12.5	10.2	11.4	<u> </u>	23.9	4.75	2.25	1.75 .25	21.65
July 1, 2000	5.0	3.0	12.5	12.9	11.4	_	23.9	4.75	2.25	1.75 .25	21.65
Jan. 1, 2000 July 1, 1999	5.0 5.0	3.0 3.0	12.5 12.5	15.2 18.6	11.4 11.6		23.9 24.1	4.75 4.75	2.25 2.25	1.75 .25 1.75 .25	21.65 21.85
Jan. 1, 1999	5.0	3.0	12.5	18.3	10.3		22.8	4.75	2.25	1.75 .25	20.55
July 1, 1998 ⁶	5.0	3.0	12.5	18.3	11.0	_	23.5	4.75	2.25	1.75 .25	21.25
_April 1, 1998	5.0	3.0	12.5	16.2	10.3		22.8	4.75	2.25	1.75 .25	20.55
Jan. 1, 1998	5.0	3.0	12.5	16.2	12.1	_	24.6	4.75	2.25	1.75 .25	22.35
Oct. 1, 1997	5.0	3.0	12.5	16.2	12.0		24.5	4.75	2.25	1.75 .25	22.25
July 1, 1997 April 1, 1997	5.0 5.0	3.0 3.0	12.5 12.5	16.2 14.5	12.3 12.4		24.8 24.9	4.75 4.75	2.25 2.25	1.75 .25 1.75 .25	22.55 22.65
Jan. 1, 1997	5.0	3.0	12.5	14.5	12.8	_	25.3	4.75	2.25	1.75 .25	23.05
Oct. 1, 1996	5.0	3.0	12.5	16.6	12.8		25.3	4.75	2.25	1.75 .25	23.05
July 1, 1996	5.0	3.0	12.5	16.6	13.9	_	26.4	4.75	2.25	1.75 .25	24.15
April 1, 1996	5.0	3.0	12.5	18.7	13.2	<u> </u>	25.7	4.75	2.25	1.75 .25	23.45
Jan. 1, 1996	5.0	3.0	12.5	18.7	12.6	_	25.1	4.75	2.25	1.75 .25	22.85
Oct. 1, 1995	5.0 5.0	3.0	12.5	18.7	12.3		24.8 25.7	4.75	2.25	1.75 .25	22.55
July 1, 1995 April 1, 1995	5.0 5.0	3.0 3.0	12.5 12.5	18.7 17.2	13.2 11.5		25.7 24.0	4.75 4.75	2.25 2.25	1.75 .25 1.75 .25	23.45 21.75
Jan. 1, 1995	5.0	3.0	12.5	17.2	11.7	_	24.2	4.75	2.25	1.75 .25	21.95
Oct. 1, 1994	5.0	3.0	12.5	17.2	12.3		24.8	5.0	2.5	1.75 .25	22.55
July 1, 1994	5.0	3.0	12.5	17.2	11.4	_	23.9	5.0	2.5	1.75 .25	21.65
April 1, 1994	5.0	3.0	12.5	17.6	10.9		23.4	5.0	2.5	1.75 .25	21.15
Jan. 1, 1994	5.0	3.0	12.5	17.6	13.5	_	26.0	5.0	2.5	1.75 .25	23.75
Oct. 1, 1993 Sept. 1,1993	5.0 5.0	3.0 3.0	12.5 12.5	17.6 15.6	11.3 11.8		23.8 24.3	5.0 5.0	2.5 2.5	1.75 .25 1.75 .25	21.55 22.05
July 1, 1993	5.0	3.0	12.5	15.6	11.8		24.3	5.0	2.5	1.75 .25	22.30
April 1, 1993	5.0	3.0	12.5	16.4	10.2	_	22.7	5.0	2.5	1.75 .25	20.70
Jan. 1, 1993 ⁷	5.0	3.0	12.5	16.4	12.1		24.6	5.0	2.5	1.75 .25	22.60

History of years prior to 1993.



Nebraska Tax Rate Chronologies

Table 2 — Motor Fuels Tax Rates (Continued)

- ¹ Motor fuels include motor vehicle fuels (for example, gasoline), diesel fuels, and compressed fuels (for example, propane and CNG).
- ²Through June 30, 1998, the variable rate included an adjustment to offset the amount of motor fuels tax not collected due to the ethanol producer credit.
- ³ Effective July 1, 2009, the components of the tax were changed. The fixed tax was decreased and a wholesale variable component was added. The wholesale tax is 5% of the average wholesale price of gasoline for the previous six-month period.
- ⁴ Commissions are calculated at the first rate on the first \$5,000 tax, and at the second rate on the amount of tax over \$5,000. Different commission rates are applied to motor vehicle fuels (MVF) and aircraft fuels (AF) than are applied to diesel fuels (DF) and compressed fuels (CF). For MVF and AF, the commission rate was reduced January 1, 1995, because the Motor Vehicles Fuels Cash Bond Fund fell below its minimum statutory limit. Beginning July 1, 2002, the Cash Bond Fund reached its minimum statutory limit, so the commission rate was restored for all fuel types.
- ⁵ Beginning January 1, 1993, the gasohol tax credit was the same as the gasoline tax credit. Beginning January 1, 2005, the tax credit program was replaced by direct refund.
- ⁶ The Petroleum Release Remedial Action Fee increased to 0.9 cent per gallon on gasoline and gasohol and 0.3 cent per gallon on other petroleum products. Also, beginning July 1, 1998, motor fuels tax rates are set semiannually.
- ⁷ The shrinkage adjustment was eliminated. The motor vehicle fuels and aircraft fuels commission rates were increased to 5% and 2.5%, and there was no longer a 2 cents per gallon reduction for gasohol.
- 8 The fixed excise tax was increased in 2015 as follows:

January 1, 2016 11.8¢ January 1, 2017 13.3¢ January 1, 2018 14.8¢ January 1, 2019 16.3¢