MOTOR FUELS TAX SET FOR JANUARY 1 THROUGH JUNE 30, 2012

LINCOLN – Based on the certification of the Director of the Nebraska Department of Roads, the Nebraska Department of Revenue has calculated the motor fuels tax for January 1 through June 30, 2012 to be 26.7 cents per gallon. This is an increase from the current 26.3 cents per gallon. The January 1 through June 30 tax consists of the following components:

- 4.1 cents per gallon variable tax;
- 10.3 cents per gallon fixed tax; and
- 12.3 cents per gallon wholesale tax.

The Director of the Nebraska Department of Roads sets the variable percentage rate at an amount sufficient to ensure adequate funding for highway projects, including maintenance and improvements. This rate was set at 1.3% for the period January 1 through June 30, 2012. This rate was applied to the base price of fuel purchased by the State in October 2011, establishing the January through June 2012 variable motor fuels tax to be 4.1 cents per gallon. Questions regarding the calculation of the variable percentage rate may be directed to the Nebraska Department of Roads at 402-479-4635.

One cent of motor fuels tax results in approximately $12 million of revenue annually. Statistical information regarding the motor fuels tax receipts can be found at www.revenue.ne.gov/fuels/stats.html.

The Petroleum Release Remedial Action Fee is not included in the state motor fuels tax and remains unchanged at 0.9 cents per gallon on motor vehicle fuels and 0.3 cents per gallon on diesel fuels.

Current and historical motor fuels tax rates per gallon can be found at www.revenue.ne.gov/fuels/fuelrate.html. For questions about motor fuels tax, please contact Motor Fuels Taxpayer Assistance at 800-554-FUEL (800-554-3835) or 402-471-5730.

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APPROVED:

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