Nebraska Department of REVENUE

news release

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Motor Fuels Tax Rate Set for July 1 through December 31, 2014

LINCOLN – The Nebraska motor fuels tax rate for July 1 through December 31, 2014 will be 26.4 cents per gallon. The tax rate will remain unchanged from its current 26.4 cents per gallon. The July 1 through December 31 tax consists of the following components:

- 1.9 cents per gallon variable tax;
- 10.3 cents per gallon fixed tax; and
- 14.2 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 0.6% for the period July 1 through December 31, 2014. This rate was applied to the base price of fuel purchased by the State in April 2014, establishing the July 1 through December 31, 2014 variable motor fuels tax at 1.9 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 annual revenue. In fiscal year 2012-2013, motor fuels tax receipts totaled over $306 million. Statistical information regarding motor fuels tax receipts can be found on the Nebraska Department of Revenue's (Department) website under Motor Fuels, and statistics.

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 also be found on the Department's website under Motor Fuels, and fuel tax rates. For questions about the 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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