

Nebraska Tax Rate Chronologies

Table 2 — Motor Fuels Tax Rates

Effective Date	AIRCRAFT FUELS		MOTOR FUELS ¹					MVF & AF		DF & CF		Tax Credit ⁵
	Gas ¢/Gallon	Jet ¢/Gallon	Fixed Excise ¢/Gallon ⁸	Variable Excise Tax% ¹	Wholesale ³ ¢/Gallon ²	Wholesale ³ Tax	Total Tax ¢/Gallon	Commission ⁴	Commission ⁴	Commission ⁴	Commission ⁴	Gasoline ¢/Gallon
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	—
July 1, 2016	5.0	3.0	11.8	1.8	2.5	11.5	25.8	5.0	2.5	2.0	.50	—
Jan. 1, 2016	5.0	3.0	11.8	1.4	2.5	12.5	26.8	5.0	2.5	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	5.0	3.0	10.3	0.0	0.0	14.3	24.6	5.0	2.5	2.0	.50	—
July 1, 2012	5.0	3.0	10.3	0.8	2.6	13.3	26.2	5.0	2.5	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	10.3	3.6	7.8	8.7	26.8	5.0	2.5	2.0	.50	—
July 1, 2009	5.0	3.0	10.3	4.1	6.4	9.7	26.4	5.0	2.5	2.0	.50	—
Jan. 1, 2009	5.0	3.0	12.5	5.5	13.9	—	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	5.0	3.0	12.5	6.5	14.6	—	27.1	5.0	2.5	2.0	.50	—
Jan. 1, 2006	5.0	3.0	12.5	5.7	13.6	—	26.1	5.0	2.5	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	5.0	3.0	12.5	12.2	12.1	—	24.6	5.0	2.5	2.0	.50	22.35
Jan. 1, 2003	5.0	3.0	12.5	11.7	12.1	—	24.6	5.0	2.5	2.0	.50	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	—	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	5.0	3.0	12.5	15.2	11.4	—	23.9	4.75	2.25	1.75	.25	21.65
July 1, 1999	5.0	3.0	12.5	18.6	11.6	—	24.1	4.75	2.25	1.75	.25	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	5.0	3.0	12.5	16.2	12.3	—	24.8	4.75	2.25	1.75	.25	22.55
April 1, 1997	5.0	3.0	12.5	14.5	12.4	—	24.9	4.75	2.25	1.75	.25	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	—	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	3.0	12.5	18.7	12.3	—	24.8	4.75	2.25	1.75	.25	22.55
July 1, 1995	5.0	3.0	12.5	18.7	13.2	—	25.7	4.75	2.25	1.75	.25	23.45
April 1, 1995	5.0	3.0	12.5	17.2	11.5	—	24.0	4.75	2.25	1.75	.25	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	5.0	3.0	12.5	17.6	11.3	—	23.8	5.0	2.5	1.75	.25	21.55
Sept. 1, 1993	5.0	3.0	12.5	15.6	11.8	—	24.3	5.0	2.5	1.75	.25	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

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).

² Through 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 (LB 846, 2008 Legislative Session).

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 effective January 1, 1995, because the Motor Vehicles Fuels Cash Bond Fund fell below its minimum statutory limit. Effective July 1, 2002, the Cash Bond Fund reached its minimum statutory limit resulting in the commission rate being restored for all fuel types.

⁵ Beginning January 1, 1993, the gasohol tax credit was the same as the gasoline tax credit. Effective 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, effective 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 is no longer a 2 cents per gallon reduction for gasohol.

⁸ The fixed excise tax was modified under LB 610, 2015 Legislative session as follows:

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