

SECTION U

Petroleum Release Remedial Action Fee (PRF)

BASIC PROVISIONS AND TAX BASE

The Nebraska Petroleum Release Remedial Action Act imposes a fee upon the producer, importer, refiner, distributor, wholesaler, or supplier who engages in the sale, distribution, delivery and use of petroleum (motor vehicle fuels, diesel fuels, and aviation fuels) in Nebraska. The fee is nine-tenths of one cent per gallon on aviation gasoline and motor vehicle fuels, such as gasoline, and three-tenths of one cent on jet fuel and diesel fuels, including dyed diesel.

The revenue raised from this fee is placed in the Nebraska Petroleum Release Remedial Action Cash Fund. Revenues for this fund totaled \$11,532,248 for fiscal year 2007-08.

Statutory Reference and Description	Estimated Tax Expenditure Cost NA = Not Available
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EXEMPTIONS

Section 66-1510

Natural gasoline used as a denaturant by a Nebraska ethanol facility. \$262,474

CREDITS

Section 66-1521

Any fee paid on petroleum which was taxed and then exported. \$2,128

Section 66-1521

Any fee paid on petroleum which was taxed and then sold to a federal agency. \$8,993

DEDUCTIONS

Section 66-1521

Collection fee allowed the Department of Revenue. \$28,000*

*The fee shall not exceed \$28,000 for fiscal year 1990-91 or for any subsequent fiscal year. The fee is deposited in the Petroleum Release Remedial Action Cash Fund.

RECOMMENDATIONS

The Nebraska Department of Revenue has no recommendations.