

# SECTION T — 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 \$0.009 per gallon on aviation gasoline and motor vehicle fuels, such as gasoline, and \$0.003 per gallon 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 \$10,747,428 for fiscal year 2011-12.

<b>Statutory Reference and Description</b>	<b>Estimated Tax Expenditure Cost (NA = Not Available)</b>
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### EXEMPTIONS

<b>Section <a href="#">66-1510</a></b> Natural gasoline used as a denaturant by a Nebraska ethanol facility.	\$370,000
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### CREDITS

<b>Section <a href="#">66-1521</a></b> Any fee paid on petroleum which was taxed and then exported.	Minimal
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<b>Section <a href="#">66-1521</a></b> Any fee paid on petroleum which was taxed and then sold to a federal agency.	\$8,000
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### DEDUCTIONS

<b>Section <a href="#">66-1521</a></b> Collection fee allowed the Department of Revenue.	\$150,000 <sup>1</sup>
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<sup>1</sup>The collection fee cannot exceed \$150,000 per year. The fee is deposited in the Petroleum Release Remedial Action Collection Fund.

### RECOMMENDATIONS

The Nebraska Department of Revenue has no recommendations.