

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
	April 1, 1925 <sup>(1)</sup>		2.0¢							
	March 30, 1929		4.0¢							
	March 25, 1937 <sup>(2)</sup>		5.0¢							
	July 1, 1939 <sup>(3)</sup>		5.0¢							
	May 27, 1947 <sup>(4)</sup>		5.0¢							
	May 11, 1953		6.0¢	6.0¢						
	January 1, 1954 <sup>(5)</sup>		6.0¢	6.0¢						
	September 19, 1957		7.0¢	7.0¢						
	May 6, 1963 <sup>(6)</sup>		7.0¢	7.0¢						
	April 1, 1965		7.5¢	7.5¢						
	August 4, 1969 <sup>(7)</sup>		7.5¢	7.5¢						
	January 1, 1970		8.5¢	8.5¢						
	January 1, 1973 <sup>(8)</sup>	5.5¢	8.5¢	8.5¢						
	August 1, 1977	4.5¢	9.5¢	9.5¢						
	June 1, 1979	5.5¢	10.5¢	10.5¢						
	October 1, 1980 <sup>(9)</sup>	6.5¢	11.5¢	11.5¢	2.0%	1.8¢		8.3¢	13.3¢	13.3¢
	November 1, 1980	6.5¢	11.5¢	11.5¢	2.0%	2.1¢		8.6¢	13.6¢	13.6¢
	April 1, 1981	6.5¢	11.5¢	11.5¢	2.0%	2.2¢		8.7¢	13.7¢	13.7¢
13.6	May 1, 1981	6.5¢	11.5¢	11.5¢	2.0%	2.4¢		8.9¢	13.9¢	13.9¢
13.9	April 1, 1982	6.5¢	11.5¢	11.5¢	2.0%	2.2¢		8.7¢	13.7¢	13.7¢
	July 1, 1982	6.5¢	11.5¢	11.5¢	2.2%	2.2¢		8.7¢	13.7¢	13.7¢
	October 1, 1982	6.5¢	11.5¢	11.5¢	2.2%	2.5¢		9.0¢	14.0¢	14.0¢
	January 1, 1983	6.5¢	11.5¢	11.5¢	2.2%	2.4¢		8.9¢	13.9¢	13.9¢
13.8	April 1, 1983	6.5¢	11.5¢	11.5¢	2.2%	2.2¢		8.7¢	13.7¢	13.7¢
	July 1, 1983	6.5¢	11.5¢	11.5¢	4.0%	3.8¢		10.3¢	15.3¢	15.3¢
	October 1, 1983	6.5¢	11.5¢	11.5¢	4.0%	4.0¢		10.5¢	15.5¢	15.5¢
	January 1, 1984	6.5¢	11.5¢	11.5¢	4.0%	3.9¢		10.4¢	15.4¢	15.4¢
15.4	April 1, 1984	6.5¢	11.5¢	11.5¢	4.0%	3.7¢		10.2¢	15.2¢	15.2¢
	July 1, 1984	6.5¢	11.5¢	11.5¢	3.7%	3.4¢		9.9¢	14.9¢	14.9¢
	October 1, 1984	6.5¢	11.5¢	11.5¢	3.7%	3.2¢		9.7¢	14.7¢	14.7¢
	January 1, 1985	6.5¢	11.5¢	11.5¢	3.7%	3.4¢		9.9¢	14.9¢	14.9¢
14.8	April 1, 1985	6.5¢	11.5¢	11.5¢	3.7%	3.0¢		9.5¢	14.5¢	14.5¢
	July 1, 1985	8.5¢	11.5¢	11.5¢	5.3%	4.9¢		13.4¢	16.4¢	16.4¢
	October 1, 1985 <sup>(10)</sup>	9.5¢	12.5¢	12.5¢	5.3%	4.9¢		14.4¢	17.4¢	17.4¢
	January 1, 1986	9.5¢	12.5¢	12.5¢	5.3%	4.7¢		14.2¢	17.2¢	17.2¢
16.9	April 1, 1986	9.5¢	12.5¢	12.5¢	5.3%	4.2¢		13.7¢	16.7¢	16.7¢
	July 1, 1986	9.5¢	12.5¢	12.5¢	11.6%	6.5¢		16.0¢	19.0¢	19.0¢
	October 1, 1986	9.5¢	12.5¢	12.5¢	11.6%	4.6¢		14.1¢	17.1¢	17.1¢
	January 1, 1987	9.5¢	12.5¢	12.5¢	11.6%	5.7¢		15.2¢	18.2¢	18.2¢
18.3	April 1, 1987	9.5¢	12.5¢	12.5¢	11.6%	6.5¢		16.0¢	19.0¢	19.0¢
	July 1, 1987	9.5¢	12.5¢	12.5¢	8.8%	5.1¢		14.6¢	17.6¢	17.6¢
	October 1, 1987	9.5¢	12.5¢	12.5¢	8.8%	5.4¢		14.9¢	17.9¢	17.9¢
	January 1, 1988	9.5¢	12.5¢	12.5¢	8.8%	5.8¢		15.3¢	18.3¢	18.3¢
17.8	April 1, 1988	9.5¢	12.5¢	12.5¢	8.8%	4.8¢		14.3¢	17.3¢	17.3¢
	July 1, 1988	9.5¢	12.5¢	12.5¢	10.4%	6.2¢		15.7¢	18.7¢	18.7¢
	October 1, 1988	9.5¢	12.5¢	12.5¢	10.4%	5.8¢		15.3¢	18.3¢	18.3¢
	January 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	5.7¢		15.2¢	18.2¢	18.2¢

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
18.4	April 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	6.0¢		15.5¢	<b>18.5¢</b>	18.5¢
	July 1, 1989	9.5¢	12.5¢	12.5¢	12.9%	9.8¢		19.3¢	<b>22.3¢</b>	22.3¢
	October 1, 1989	9.5¢	12.5¢	12.5¢	14.2%	9.5¢		19.0¢	22.0¢	22.0¢
22.3	April 1, 1990	9.5¢	12.5¢	12.5¢	14.2%	10.3¢		19.8¢	<b>22.8¢</b>	22.8¢
	July 1, 1990	9.5¢	12.5¢	12.5¢	13.8%	9.4¢		18.9¢	21.9¢	21.9¢
	July 10, 1990 <sup>(11)</sup>	10.5¢	12.5¢	12.5¢	13.8%	9.4¢		19.9¢	21.9¢	21.9¢
	October 1, 1990	10.5¢	12.5¢	12.5¢	13.8%	8.9¢		19.4¢	21.4¢	21.4¢
	January 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	14.0¢		24.5¢	<b>26.5¢</b>	26.5¢
23.4	April 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	11.4¢		21.9¢	23.9¢	23.9¢
	July 1, 1991	10.5¢	12.5¢	12.5¢	15.4%	11.2¢		21.7¢	23.7¢	23.7¢
	October 1, 1991	10.5¢	12.5¢	12.5¢	15.4%	10.9¢		21.4¢	23.4¢	23.4¢
	January 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	11.3¢		21.8¢	<b>23.8¢</b>	23.8¢
23.2	April 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	9.2¢		19.7¢	21.7¢	21.7¢
	July 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.1¢		21.6¢	<b>23.6¢</b>	23.6¢
	October 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.5¢		22.0¢	<b>24.0¢</b>	24.0¢
	January 1, 1993 <sup>(12)</sup>	12.5¢	12.5¢	12.5¢	16.4%	12.1¢		24.6¢	<b>24.6¢</b>	24.6¢
23.7	April 1, 1993	12.5¢	12.5¢	12.5¢	16.4%	10.2¢		22.7¢	22.7¢	22.7¢
	July 1, 1993 <sup>(13)</sup>	12.5¢	12.5¢	12.5¢	15.6%	10.8¢	1.0¢	24.3¢	<b>24.3¢</b>	24.3¢
	October 1, 1993	12.5¢	12.5¢	12.5¢	17.6%	10.5¢	0.8¢	23.8¢	23.8¢	23.8¢
	January 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	12.5¢	1.0¢	26.0¢	<b>26.0¢</b>	26.0¢
24.4	April 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	10.0¢	0.9¢	23.4¢	23.4¢	23.4¢
	July 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	10.4¢	1.0¢	23.9¢	<b>23.9¢</b>	23.9¢
	October 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	11.5¢	0.8¢	24.8¢	<b>24.8¢</b>	24.8¢
	January 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.7¢	1.0¢	24.2¢	24.2¢	24.2¢
24.2	April 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.6¢	0.9¢	24.0¢	24.0¢	24.0¢
	July 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	12.2¢	1.0¢	25.7¢	<b>25.7¢</b>	25.7¢
	October 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	11.3¢	1.0¢	24.8¢	24.8¢	24.8¢
	January 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	11.6¢	1.0¢	25.1¢	<b>25.1¢</b>	25.1¢
25.3	April 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	12.5¢	0.7¢	25.7¢	<b>25.7¢</b>	25.7¢
	July 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.9¢	1.0¢	26.4¢	<b>26.4¢</b>	26.4¢
	October 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢
	January 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢
25.5	April 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	11.7¢	0.7¢	24.9¢	24.9¢	24.9¢
	July 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.8¢	0.5¢	24.8¢	24.8¢	24.8¢
	October 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.5¢	0.5¢	24.5¢	24.5¢	24.5¢
	January 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	11.6¢	0.5¢	24.6¢	<b>24.6¢</b>	24.6¢
24.2	April 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	9.8¢	0.5¢	22.8¢	22.8¢	22.8¢
	July 1, 1998	12.5¢	12.5¢	12.5¢	18.3%	11.0¢	See Footnote (14)	23.5¢	<b>23.5¢</b>	23.5¢
23.2	January 1, 1999	12.5¢	12.5¢	12.5¢	18.3%	10.3¢		22.8¢	22.8¢	22.8¢
	July 1, 1999	12.5¢	12.5¢	12.5¢	18.6%	11.6¢		24.1¢	<b>24.1¢</b>	24.1¢
24.0	January 1, 2000	12.5¢	12.5¢	12.5¢	15.2%	11.4¢		23.9¢	23.9¢	23.9¢
	July 1, 2000	12.5¢	12.5¢	12.5¢	12.9%	11.4¢		23.9¢	23.9¢	23.9¢
23.9	January 1, 2001	12.5¢	12.5¢	12.5¢	10.2%	11.4¢		23.9¢	23.9¢	23.9¢
	July 1, 2001	12.5¢	12.5¢	12.5¢	11.5%	12.0¢		24.5¢	<b>24.5¢</b>	24.5¢
24.5	January 1, 2002	12.5¢	12.5¢	12.5¢	13.8%	12.0¢		24.5¢	24.5¢	24.5¢
	July 1, 2002	12.5¢	12.5¢	12.5¢	13.5%	12.0¢		24.5¢	24.5¢	24.5¢
24.5	January 1, 2003	12.5¢	12.5¢	12.5¢	11.7%	12.1¢		24.6¢	<b>24.6¢</b>	24.6¢

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
	July 1, 2003	12.5¢	12.5¢	12.5¢	12.2%	12.1¢		24.6¢	24.6¢	24.6¢
24.7	January 1, 2004	12.5¢	12.5¢	12.5¢	11.5%	12.3¢		24.8¢	<b>24.8¢</b>	24.8¢
	July 1, 2004	12.5¢	12.5¢	12.5¢	9.9%	12.3¢		24.8¢	24.8¢	24.8¢
25.1	January 1, 2005	12.5¢	12.5¢	12.5¢	8.1%	12.9¢		25.4¢	<b>25.4¢</b>	25.4¢
	July 1, 2005	12.5¢	12.5¢	12.5¢	7.4%	12.8¢		25.3¢	25.3¢	25.3¢
25.7	January 1, 2006	12.5¢	12.5¢	12.5¢	5.7%	13.6¢		26.1¢	<b>26.1¢</b>	26.1¢
	July 1, 2006	12.5¢	12.5¢	12.5¢	6.5%	14.6¢		27.1¢	<b>27.1¢</b>	27.1¢
27.1	January 1, 2007	12.5¢	12.5¢	12.5¢	7.5%	14.6¢		27.1¢	27.1¢	27.1¢
	July 1, 2007	12.5¢	12.5¢	12.5¢	6.2%	14.5¢		27.0¢	27.0¢	27.0¢
25.0	January 1, 2008	12.5¢	12.5¢	12.5¢	4.2%	10.5¢		23.0¢	23.0¢	23.0¢
24.5	July 1, 2008	12.5¢	12.5¢	12.5¢	5.2%	13.5¢		26.0¢	<b>26.0¢</b>	26.0¢

Nebraska PRAF Tax		0.9¢	0.9¢	0.3¢
Current Federal Tax <sup>(15)</sup>		18.4¢	<b>18.4¢</b>	24.4¢
Total Tax on Fuel		68.3¢	68.3¢	73.7¢

- (1) Motor fuel tax deposited in Gasoline Highway Fund.
- (2) Motor fuel tax 4.5¢ portion deposited in Gasoline Highway Fund and .5¢ in State Assistance Fund.
- (3) Motor fuel tax 4¢ portion deposited in Gasoline Highway Fund and 1¢ portion in State Assistance Fund.
- (4) Motor fuel tax 5¢ total deposited in Gasoline Tax Fund.
- (5) Special fuel tax deposited in Use Fuel Tax Fund.
- (6) Special fuel tax deposited in Gasoline Tax Fund.
- (7) Motor fuel and diesel fuel taxes deposited in Highway Trust Fund.
- (8) Gasohol tax deposited in Highway Trust Fund. Gasohol exemption enabling legislation LB 776 1971 Session amended in LB 1208 1972 session.
- (9) Motor fuel, diesel fuel and gasohol taxes 1¢ portion deposited in City and County Road Fund, Variable excise tax portion deposited in Highway Cash Fund and the remainder deposited in Highway Trust Fund.
- (10) City County Road Fund increased to 2¢
- (11) Gasohol exemption from 3¢ to 2¢ LB1124 1990 Session.
- (12) Gasohol exemption expired.
- (13) Ethanol adjustment deposited in Highway Trust Fund.
- (14) Ethanol adjustment expired June 30, 1998
- (15) The Jobs Creation Act of 2004 eliminated the gasohol blend taxes effective January 1, 2005.  
The alcohol fuel tax credit that was developed to encourage gasohol production is not lost revenue to the Highway Trust Fund.

Controller Division / Budget Office

09-Jul-08

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Max 27.1¢ July 1, 20C

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
	April 1, 1925 <sup>(1)</sup>		2.0¢							
	March 30, 1929		4.0¢							
	March 25, 1937 <sup>(2)</sup>		5.0¢							
	July 1, 1939 <sup>(3)</sup>		5.0¢							
	May 27, 1947 <sup>(4)</sup>		5.0¢							
	May 11, 1953		6.0¢	6.0¢						
	January 1, 1954 <sup>(5)</sup>		6.0¢	6.0¢						
	September 19, 1957		7.0¢	7.0¢						
	May 6, 1963 <sup>(6)</sup>		7.0¢	7.0¢						
	April 1, 1965		7.5¢	7.5¢						
	August 4, 1969 <sup>(7)</sup>		7.5¢	7.5¢						
	January 1, 1970		8.5¢	8.5¢						
	January 1, 1973 <sup>(8)</sup>	5.5¢	8.5¢	8.5¢						
	August 1, 1977	4.5¢	9.5¢	9.5¢						
	June 1, 1979	5.5¢	10.5¢	10.5¢						
	October 1, 1980 <sup>(9)</sup>	6.5¢	11.5¢	11.5¢	2.0%	1.8¢		8.3¢	13.3¢	13.3¢
	November 1, 1980	6.5¢	11.5¢	11.5¢	2.0%	2.1¢		8.6¢	13.6¢	13.6¢
	April 1, 1981	6.5¢	11.5¢	11.5¢	2.0%	2.2¢		8.7¢	13.7¢	13.7¢
13.6	May 1, 1981	6.5¢	11.5¢	11.5¢	2.0%	2.4¢		8.9¢	13.9¢	13.9¢
13.9	April 1, 1982	6.5¢	11.5¢	11.5¢	2.0%	2.2¢		8.7¢	13.7¢	13.7¢
	July 1, 1982	6.5¢	11.5¢	11.5¢	2.2%	2.2¢		8.7¢	13.7¢	13.7¢
	October 1, 1982	6.5¢	11.5¢	11.5¢	2.2%	2.5¢		9.0¢	14.0¢	14.0¢
	January 1, 1983	6.5¢	11.5¢	11.5¢	2.2%	2.4¢		8.9¢	13.9¢	13.9¢
13.8	April 1, 1983	6.5¢	11.5¢	11.5¢	2.2%	2.2¢		8.7¢	13.7¢	13.7¢
	July 1, 1983	6.5¢	11.5¢	11.5¢	4.0%	3.8¢		10.3¢	15.3¢	15.3¢
	October 1, 1983	6.5¢	11.5¢	11.5¢	4.0%	4.0¢		10.5¢	15.5¢	15.5¢
	January 1, 1984	6.5¢	11.5¢	11.5¢	4.0%	3.9¢		10.4¢	15.4¢	15.4¢
15.4	April 1, 1984	6.5¢	11.5¢	11.5¢	4.0%	3.7¢		10.2¢	15.2¢	15.2¢
	July 1, 1984	6.5¢	11.5¢	11.5¢	3.7%	3.4¢		9.9¢	14.9¢	14.9¢
	October 1, 1984	6.5¢	11.5¢	11.5¢	3.7%	3.2¢		9.7¢	14.7¢	14.7¢
	January 1, 1985	6.5¢	11.5¢	11.5¢	3.7%	3.4¢		9.9¢	14.9¢	14.9¢
14.8	April 1, 1985	6.5¢	11.5¢	11.5¢	3.7%	3.0¢		9.5¢	14.5¢	14.5¢
	July 1, 1985	8.5¢	11.5¢	11.5¢	5.3%	4.9¢		13.4¢	16.4¢	16.4¢
	October 1, 1985 <sup>(10)</sup>	9.5¢	12.5¢	12.5¢	5.3%	4.9¢		14.4¢	17.4¢	17.4¢
	January 1, 1986	9.5¢	12.5¢	12.5¢	5.3%	4.7¢		14.2¢	17.2¢	17.2¢
16.9	April 1, 1986	9.5¢	12.5¢	12.5¢	5.3%	4.2¢		13.7¢	16.7¢	16.7¢
	July 1, 1986	9.5¢	12.5¢	12.5¢	11.6%	6.5¢		16.0¢	19.0¢	19.0¢
	October 1, 1986	9.5¢	12.5¢	12.5¢	11.6%	4.6¢		14.1¢	17.1¢	17.1¢
	January 1, 1987	9.5¢	12.5¢	12.5¢	11.6%	5.7¢		15.2¢	18.2¢	18.2¢
18.3	April 1, 1987	9.5¢	12.5¢	12.5¢	11.6%	6.5¢		16.0¢	19.0¢	19.0¢
	July 1, 1987	9.5¢	12.5¢	12.5¢	8.8%	5.1¢		14.6¢	17.6¢	17.6¢
	October 1, 1987	9.5¢	12.5¢	12.5¢	8.8%	5.4¢		14.9¢	17.9¢	17.9¢
	January 1, 1988	9.5¢	12.5¢	12.5¢	8.8%	5.8¢		15.3¢	18.3¢	18.3¢
17.8	April 1, 1988	9.5¢	12.5¢	12.5¢	8.8%	4.8¢		14.3¢	17.3¢	17.3¢
	July 1, 1988	9.5¢	12.5¢	12.5¢	10.4%	6.2¢		15.7¢	18.7¢	18.7¢
	October 1, 1988	9.5¢	12.5¢	12.5¢	10.4%	5.8¢		15.3¢	18.3¢	18.3¢
	January 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	5.7¢		15.2¢	18.2¢	18.2¢

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		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
18.4	April 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	6.0¢		15.5¢	<b>18.5¢</b>	18.5¢
	July 1, 1989	9.5¢	12.5¢	12.5¢	12.9%	9.8¢		19.3¢	<b>22.3¢</b>	22.3¢
	October 1, 1989	9.5¢	12.5¢	12.5¢	14.2%	9.5¢		19.0¢	22.0¢	22.0¢
22.3	April 1, 1990	9.5¢	12.5¢	12.5¢	14.2%	10.3¢		19.8¢	<b>22.8¢</b>	22.8¢
	July 1, 1990	9.5¢	12.5¢	12.5¢	13.8%	9.4¢		18.9¢	21.9¢	21.9¢
	July 10, 1990 <sup>(11)</sup>	10.5¢	12.5¢	12.5¢	13.8%	9.4¢		19.9¢	21.9¢	21.9¢
	October 1, 1990	10.5¢	12.5¢	12.5¢	13.8%	8.9¢		19.4¢	21.4¢	21.4¢
	January 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	14.0¢		24.5¢	<b>26.5¢</b>	26.5¢
23.4	April 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	11.4¢		21.9¢	23.9¢	23.9¢
	July 1, 1991	10.5¢	12.5¢	12.5¢	15.4%	11.2¢		21.7¢	23.7¢	23.7¢
	October 1, 1991	10.5¢	12.5¢	12.5¢	15.4%	10.9¢		21.4¢	23.4¢	23.4¢
	January 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	11.3¢		21.8¢	<b>23.8¢</b>	23.8¢
23.2	April 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	9.2¢		19.7¢	21.7¢	21.7¢
	July 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.1¢		21.6¢	<b>23.6¢</b>	23.6¢
	October 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.5¢		22.0¢	<b>24.0¢</b>	24.0¢
	January 1, 1993 <sup>(12)</sup>	12.5¢	12.5¢	12.5¢	16.4%	12.1¢		24.6¢	<b>24.6¢</b>	24.6¢
23.7	April 1, 1993	12.5¢	12.5¢	12.5¢	16.4%	10.2¢		22.7¢	22.7¢	22.7¢
	July 1, 1993 <sup>(13)</sup>	12.5¢	12.5¢	12.5¢	15.6%	10.8¢	1.0¢	24.3¢	<b>24.3¢</b>	24.3¢
	October 1, 1993	12.5¢	12.5¢	12.5¢	17.6%	10.5¢	0.8¢	23.8¢	23.8¢	23.8¢
	January 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	12.5¢	1.0¢	26.0¢	<b>26.0¢</b>	26.0¢
24.4	April 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	10.0¢	0.9¢	23.4¢	23.4¢	23.4¢
	July 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	10.4¢	1.0¢	23.9¢	<b>23.9¢</b>	23.9¢
	October 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	11.5¢	0.8¢	24.8¢	<b>24.8¢</b>	24.8¢
	January 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.7¢	1.0¢	24.2¢	24.2¢	24.2¢
24.2	April 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.6¢	0.9¢	24.0¢	24.0¢	24.0¢
	July 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	12.2¢	1.0¢	25.7¢	<b>25.7¢</b>	25.7¢
	October 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	11.3¢	1.0¢	24.8¢	24.8¢	24.8¢
	January 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	11.6¢	1.0¢	25.1¢	<b>25.1¢</b>	25.1¢
25.3	April 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	12.5¢	0.7¢	25.7¢	<b>25.7¢</b>	25.7¢
	July 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.9¢	1.0¢	26.4¢	<b>26.4¢</b>	26.4¢
	October 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢
	January 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢
25.5	April 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	11.7¢	0.7¢	24.9¢	24.9¢	24.9¢
	July 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.8¢	0.5¢	24.8¢	24.8¢	24.8¢
	October 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.5¢	0.5¢	24.5¢	24.5¢	24.5¢
	January 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	11.6¢	0.5¢	24.6¢	<b>24.6¢</b>	24.6¢
24.2	April 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	9.8¢	0.5¢	22.8¢	22.8¢	22.8¢
	July 1, 1998	12.5¢	12.5¢	12.5¢	18.3%	11.0¢	See Footnote (14)	23.5¢	<b>23.5¢</b>	23.5¢
23.2	January 1, 1999	12.5¢	12.5¢	12.5¢	18.3%	10.3¢		22.8¢	22.8¢	22.8¢
	July 1, 1999	12.5¢	12.5¢	12.5¢	18.6%	11.6¢		24.1¢	<b>24.1¢</b>	24.1¢
24.0	January 1, 2000	12.5¢	12.5¢	12.5¢	15.2%	11.4¢		23.9¢	23.9¢	23.9¢
	July 1, 2000	12.5¢	12.5¢	12.5¢	12.9%	11.4¢		23.9¢	23.9¢	23.9¢
23.9	January 1, 2001	12.5¢	12.5¢	12.5¢	10.2%	11.4¢		23.9¢	23.9¢	23.9¢
	July 1, 2001	12.5¢	12.5¢	12.5¢	11.5%	12.0¢		24.5¢	<b>24.5¢</b>	24.5¢
24.5	January 1, 2002	12.5¢	12.5¢	12.5¢	13.8%	12.0¢		24.5¢	24.5¢	24.5¢
	July 1, 2002	12.5¢	12.5¢	12.5¢	13.5%	12.0¢		24.5¢	24.5¢	24.5¢
24.5	January 1, 2003	12.5¢	12.5¢	12.5¢	11.7%	12.1¢		24.6¢	<b>24.6¢</b>	24.6¢

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
	July 1, 2003	12.5¢	12.5¢	12.5¢	12.2%	12.1¢		24.6¢	24.6¢	24.6¢
24.7	January 1, 2004	12.5¢	12.5¢	12.5¢	11.5%	12.3¢		24.8¢	<b>24.8¢</b>	24.8¢
	July 1, 2004	12.5¢	12.5¢	12.5¢	9.9%	12.3¢		24.8¢	24.8¢	24.8¢
25.1	January 1, 2005	12.5¢	12.5¢	12.5¢	8.1%	12.9¢		25.4¢	<b>25.4¢</b>	25.4¢
	July 1, 2005	12.5¢	12.5¢	12.5¢	7.4%	12.8¢		25.3¢	25.3¢	25.3¢
25.7	January 1, 2006	12.5¢	12.5¢	12.5¢	5.7%	13.6¢		26.1¢	<b>26.1¢</b>	26.1¢
	July 1, 2006	12.5¢	12.5¢	12.5¢	6.5%	14.6¢		27.1¢	<b>27.1¢</b>	27.1¢
27.1	January 1, 2007	12.5¢	12.5¢	12.5¢	7.5%	14.6¢		27.1¢	27.1¢	27.1¢
	July 1, 2007	12.5¢	12.5¢	12.5¢	6.2%	14.5¢		27.0¢	27.0¢	27.0¢
25.0	January 1, 2008	12.5¢	12.5¢	12.5¢	4.2%	10.5¢		23.0¢	23.0¢	23.0¢
24.5	July 1, 2008	12.5¢	12.5¢	12.5¢	5.2%	13.5¢		26.0¢	<b>26.0¢</b>	26.0¢

Nebraska PRAF Tax		0.9¢	0.9¢	0.3¢
Current Federal Tax <sup>(15)</sup>		18.4¢	<b>18.4¢</b>	24.4¢
Total Tax on Fuel		68.3¢	68.3¢	73.7¢

- (1) Motor fuel tax deposited in Gasoline Highway Fund.
- (2) Motor fuel tax 4.5¢ portion deposited in Gasoline Highway Fund and .5¢ in State Assistance Fund.
- (3) Motor fuel tax 4¢ portion deposited in Gasoline Highway Fund and 1¢ portion in State Assistance Fund.
- (4) Motor fuel tax 5¢ total deposited in Gasoline Tax Fund.
- (5) Special fuel tax deposited in Use Fuel Tax Fund.
- (6) Special fuel tax deposited in Gasoline Tax Fund.
- (7) Motor fuel and diesel fuel taxes deposited in Highway Trust Fund.
- (8) Gasohol tax deposited in Highway Trust Fund. Gasohol exemption enabling legislation LB 776 1971 Session amended in LB 1208 1972 session.
- (9) Motor fuel, diesel fuel and gasohol taxes 1¢ portion deposited in City and County Road Fund, Variable excise tax portion deposited in Highway Cash Fund and the remainder deposited in Highway Trust Fund.
- (10) City County Road Fund increased to 2¢
- (11) Gasohol exemption from 3¢ to 2¢ LB1124 1990 Session.
- (12) Gasohol exemption expired.
- (13) Ethanol adjustment deposited in Highway Trust Fund.
- (14) Ethanol adjustment expired June 30, 1998
- (15) The Jobs Creation Act of 2004 eliminated the gasohol blend taxes effective January 1, 2005.  
The alcohol fuel tax credit that was developed to encourage gasohol production is not lost revenue to the Highway Trust Fund.

Controller Division / Budget Office

09-Jul-08

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Max 27.1¢ July 1, 20C

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
	April 1, 1925 <sup>(1)</sup>		2.0¢							
	March 30, 1929		4.0¢							
	March 25, 1937 <sup>(2)</sup>		5.0¢							
	July 1, 1939 <sup>(3)</sup>		5.0¢							
	May 27, 1947 <sup>(4)</sup>		5.0¢							
	May 11, 1953		6.0¢	6.0¢						
	January 1, 1954 <sup>(5)</sup>		6.0¢	6.0¢						
	September 19, 1957		7.0¢	7.0¢						
	May 6, 1963 <sup>(6)</sup>		7.0¢	7.0¢						
	April 1, 1965		7.5¢	7.5¢						
	August 4, 1969 <sup>(7)</sup>		7.5¢	7.5¢						
	January 1, 1970		8.5¢	8.5¢						
	January 1, 1973 <sup>(8)</sup>	5.5¢	8.5¢	8.5¢						
	August 1, 1977	4.5¢	9.5¢	9.5¢						
	June 1, 1979	5.5¢	10.5¢	10.5¢						
	October 1, 1980 <sup>(9)</sup>	6.5¢	11.5¢	11.5¢	2.0%	1.8¢		8.3¢	<b>13.3¢</b>	13.3¢
	November 1, 1980	6.5¢	11.5¢	11.5¢	2.0%	2.1¢		8.6¢	<b>13.6¢</b>	13.6¢
	April 1, 1981	6.5¢	11.5¢	11.5¢	2.0%	2.2¢		8.7¢	<b>13.7¢</b>	13.7¢
13.6	May 1, 1981	6.5¢	11.5¢	11.5¢	2.0%	2.4¢		8.9¢	<b>13.9¢</b>	13.9¢
13.9	April 1, 1982	6.5¢	11.5¢	11.5¢	2.0%	2.2¢		8.7¢	13.7¢	13.7¢
	July 1, 1982	6.5¢	11.5¢	11.5¢	2.2%	2.2¢		8.7¢	13.7¢	13.7¢
	October 1, 1982	6.5¢	11.5¢	11.5¢	2.2%	2.5¢		9.0¢	<b>14.0¢</b>	14.0¢
	January 1, 1983	6.5¢	11.5¢	11.5¢	2.2%	2.4¢		8.9¢	13.9¢	13.9¢
13.8	April 1, 1983	6.5¢	11.5¢	11.5¢	2.2%	2.2¢		8.7¢	13.7¢	13.7¢
	July 1, 1983	6.5¢	11.5¢	11.5¢	4.0%	3.8¢		10.3¢	<b>15.3¢</b>	15.3¢
	October 1, 1983	6.5¢	11.5¢	11.5¢	4.0%	4.0¢		10.5¢	<b>15.5¢</b>	15.5¢
	January 1, 1984	6.5¢	11.5¢	11.5¢	4.0%	3.9¢		10.4¢	15.4¢	15.4¢
15.4	April 1, 1984	6.5¢	11.5¢	11.5¢	4.0%	3.7¢		10.2¢	15.2¢	15.2¢
	July 1, 1984	6.5¢	11.5¢	11.5¢	3.7%	3.4¢		9.9¢	14.9¢	14.9¢
	October 1, 1984	6.5¢	11.5¢	11.5¢	3.7%	3.2¢		9.7¢	14.7¢	14.7¢
	January 1, 1985	6.5¢	11.5¢	11.5¢	3.7%	3.4¢		9.9¢	<b>14.9¢</b>	14.9¢
14.8	April 1, 1985	6.5¢	11.5¢	11.5¢	3.7%	3.0¢		9.5¢	14.5¢	14.5¢
	July 1, 1985	8.5¢	11.5¢	11.5¢	5.3%	4.9¢		13.4¢	<b>16.4¢</b>	16.4¢
	October 1, 1985 <sup>(10)</sup>	9.5¢	12.5¢	12.5¢	5.3%	4.9¢		14.4¢	<b>17.4¢</b>	17.4¢
	January 1, 1986	9.5¢	12.5¢	12.5¢	5.3%	4.7¢		14.2¢	17.2¢	17.2¢
16.9	April 1, 1986	9.5¢	12.5¢	12.5¢	5.3%	4.2¢		13.7¢	16.7¢	16.7¢
	July 1, 1986	9.5¢	12.5¢	12.5¢	11.6%	6.5¢		16.0¢	<b>19.0¢</b>	19.0¢
	October 1, 1986	9.5¢	12.5¢	12.5¢	11.6%	4.6¢		14.1¢	17.1¢	17.1¢
	January 1, 1987	9.5¢	12.5¢	12.5¢	11.6%	5.7¢		15.2¢	<b>18.2¢</b>	18.2¢
18.3	April 1, 1987	9.5¢	12.5¢	12.5¢	11.6%	6.5¢		16.0¢	<b>19.0¢</b>	19.0¢
	July 1, 1987	9.5¢	12.5¢	12.5¢	8.8%	5.1¢		14.6¢	17.6¢	17.6¢
	October 1, 1987	9.5¢	12.5¢	12.5¢	8.8%	5.4¢		14.9¢	<b>17.9¢</b>	17.9¢
	January 1, 1988	9.5¢	12.5¢	12.5¢	8.8%	5.8¢		15.3¢	<b>18.3¢</b>	18.3¢
17.8	April 1, 1988	9.5¢	12.5¢	12.5¢	8.8%	4.8¢		14.3¢	17.3¢	17.3¢
	July 1, 1988	9.5¢	12.5¢	12.5¢	10.4%	6.2¢		15.7¢	<b>18.7¢</b>	18.7¢
	October 1, 1988	9.5¢	12.5¢	12.5¢	10.4%	5.8¢		15.3¢	18.3¢	18.3¢
	January 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	5.7¢		15.2¢	18.2¢	18.2¢

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
18.4	April 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	6.0¢		15.5¢	<b>18.5¢</b>	18.5¢
	July 1, 1989	9.5¢	12.5¢	12.5¢	12.9%	9.8¢		19.3¢	<b>22.3¢</b>	22.3¢
	October 1, 1989	9.5¢	12.5¢	12.5¢	14.2%	9.5¢		19.0¢	22.0¢	22.0¢
22.3	April 1, 1990	9.5¢	12.5¢	12.5¢	14.2%	10.3¢		19.8¢	<b>22.8¢</b>	22.8¢
	July 1, 1990	9.5¢	12.5¢	12.5¢	13.8%	9.4¢		18.9¢	21.9¢	21.9¢
	July 10, 1990 <sup>(11)</sup>	10.5¢	12.5¢	12.5¢	13.8%	9.4¢		19.9¢	21.9¢	21.9¢
	October 1, 1990	10.5¢	12.5¢	12.5¢	13.8%	8.9¢		19.4¢	21.4¢	21.4¢
	January 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	14.0¢		24.5¢	<b>26.5¢</b>	26.5¢
23.4	April 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	11.4¢		21.9¢	23.9¢	23.9¢
	July 1, 1991	10.5¢	12.5¢	12.5¢	15.4%	11.2¢		21.7¢	23.7¢	23.7¢
	October 1, 1991	10.5¢	12.5¢	12.5¢	15.4%	10.9¢		21.4¢	23.4¢	23.4¢
	January 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	11.3¢		21.8¢	<b>23.8¢</b>	23.8¢
23.2	April 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	9.2¢		19.7¢	21.7¢	21.7¢
	July 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.1¢		21.6¢	<b>23.6¢</b>	23.6¢
	October 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.5¢		22.0¢	<b>24.0¢</b>	24.0¢
	January 1, 1993 <sup>(12)</sup>	12.5¢	12.5¢	12.5¢	16.4%	12.1¢		24.6¢	<b>24.6¢</b>	24.6¢
23.7	April 1, 1993	12.5¢	12.5¢	12.5¢	16.4%	10.2¢		22.7¢	22.7¢	22.7¢
	July 1, 1993 <sup>(13)</sup>	12.5¢	12.5¢	12.5¢	15.6%	10.8¢	1.0¢	24.3¢	<b>24.3¢</b>	24.3¢
	October 1, 1993	12.5¢	12.5¢	12.5¢	17.6%	10.5¢	0.8¢	23.8¢	23.8¢	23.8¢
	January 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	12.5¢	1.0¢	26.0¢	<b>26.0¢</b>	26.0¢
24.4	April 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	10.0¢	0.9¢	23.4¢	23.4¢	23.4¢
	July 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	10.4¢	1.0¢	23.9¢	<b>23.9¢</b>	23.9¢
	October 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	11.5¢	0.8¢	24.8¢	<b>24.8¢</b>	24.8¢
	January 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.7¢	1.0¢	24.2¢	24.2¢	24.2¢
24.2	April 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.6¢	0.9¢	24.0¢	24.0¢	24.0¢
	July 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	12.2¢	1.0¢	25.7¢	<b>25.7¢</b>	25.7¢
	October 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	11.3¢	1.0¢	24.8¢	24.8¢	24.8¢
	January 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	11.6¢	1.0¢	25.1¢	<b>25.1¢</b>	25.1¢
25.3	April 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	12.5¢	0.7¢	25.7¢	<b>25.7¢</b>	25.7¢
	July 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.9¢	1.0¢	26.4¢	<b>26.4¢</b>	26.4¢
	October 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢
	January 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢
25.5	April 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	11.7¢	0.7¢	24.9¢	24.9¢	24.9¢
	July 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.8¢	0.5¢	24.8¢	24.8¢	24.8¢
	October 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.5¢	0.5¢	24.5¢	24.5¢	24.5¢
	January 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	11.6¢	0.5¢	24.6¢	<b>24.6¢</b>	24.6¢
24.2	April 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	9.8¢	0.5¢	22.8¢	22.8¢	22.8¢
	July 1, 1998	12.5¢	12.5¢	12.5¢	18.3%	11.0¢	See Footnote (14)	23.5¢	<b>23.5¢</b>	23.5¢
23.2	January 1, 1999	12.5¢	12.5¢	12.5¢	18.3%	10.3¢		22.8¢	22.8¢	22.8¢
	July 1, 1999	12.5¢	12.5¢	12.5¢	18.6%	11.6¢		24.1¢	<b>24.1¢</b>	24.1¢
24.0	January 1, 2000	12.5¢	12.5¢	12.5¢	15.2%	11.4¢		23.9¢	23.9¢	23.9¢
	July 1, 2000	12.5¢	12.5¢	12.5¢	12.9%	11.4¢		23.9¢	23.9¢	23.9¢
23.9	January 1, 2001	12.5¢	12.5¢	12.5¢	10.2%	11.4¢		23.9¢	23.9¢	23.9¢
	July 1, 2001	12.5¢	12.5¢	12.5¢	11.5%	12.0¢		24.5¢	<b>24.5¢</b>	24.5¢
24.5	January 1, 2002	12.5¢	12.5¢	12.5¢	13.8%	12.0¢		24.5¢	24.5¢	24.5¢
	July 1, 2002	12.5¢	12.5¢	12.5¢	13.5%	12.0¢		24.5¢	24.5¢	24.5¢
24.5	January 1, 2003	12.5¢	12.5¢	12.5¢	11.7%	12.1¢		24.6¢	<b>24.6¢</b>	24.6¢

## CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel
	July 1, 2003	12.5¢	12.5¢	12.5¢	12.2%	12.1¢		24.6¢	24.6¢	24.6¢
24.7	January 1, 2004	12.5¢	12.5¢	12.5¢	11.5%	12.3¢		24.8¢	<b>24.8¢</b>	24.8¢
	July 1, 2004	12.5¢	12.5¢	12.5¢	9.9%	12.3¢		24.8¢	24.8¢	24.8¢
25.1	January 1, 2005	12.5¢	12.5¢	12.5¢	8.1%	12.9¢		25.4¢	<b>25.4¢</b>	25.4¢
	July 1, 2005	12.5¢	12.5¢	12.5¢	7.4%	12.8¢		25.3¢	25.3¢	25.3¢
25.7	January 1, 2006	12.5¢	12.5¢	12.5¢	5.7%	13.6¢		26.1¢	<b>26.1¢</b>	26.1¢
	July 1, 2006	12.5¢	12.5¢	12.5¢	6.5%	14.6¢		27.1¢	<b>27.1¢</b>	27.1¢
27.1	January 1, 2007	12.5¢	12.5¢	12.5¢	7.5%	14.6¢		27.1¢	27.1¢	27.1¢
	July 1, 2007	12.5¢	12.5¢	12.5¢	6.2%	14.5¢		27.0¢	27.0¢	27.0¢
25.0	January 1, 2008	12.5¢	12.5¢	12.5¢	4.2%	10.5¢		23.0¢	23.0¢	23.0¢
24.5	July 1, 2008	12.5¢	12.5¢	12.5¢	5.2%	13.5¢		26.0¢	<b>26.0¢</b>	26.0¢

Nebraska PRAF Tax		0.9¢	0.9¢	0.3¢
Current Federal Tax <sup>(15)</sup>		18.4¢	<b>18.4¢</b>	24.4¢
Total Tax on Fuel		68.3¢	68.3¢	73.7¢

- (1) Motor fuel tax deposited in Gasoline Highway Fund.
- (2) Motor fuel tax 4.5¢ portion deposited in Gasoline Highway Fund and .5¢ in State Assistance Fund.
- (3) Motor fuel tax 4¢ portion deposited in Gasoline Highway Fund and 1¢ portion in State Assistance Fund.
- (4) Motor fuel tax 5¢ total deposited in Gasoline Tax Fund.
- (5) Special fuel tax deposited in Use Fuel Tax Fund.
- (6) Special fuel tax deposited in Gasoline Tax Fund.
- (7) Motor fuel and diesel fuel taxes deposited in Highway Trust Fund.
- (8) Gasohol tax deposited in Highway Trust Fund. Gasohol exemption enabling legislation LB 776 1971 Session amended in LB 1208 1972 session.
- (9) Motor fuel, diesel fuel and gasohol taxes 1¢ portion deposited in City and County Road Fund, Variable excise tax portion deposited in Highway Cash Fund and the remainder deposited in Highway Trust Fund.
- (10) City County Road Fund increased to 2¢
- (11) Gasohol exemption from 3¢ to 2¢ LB1124 1990 Session.
- (12) Gasohol exemption expired.
- (13) Ethanol adjustment deposited in Highway Trust Fund.
- (14) Ethanol adjustment expired June 30, 1998
- (15) The Jobs Creation Act of 2004 eliminated the gasohol blend taxes effective January 1, 2005.  
The alcohol fuel tax credit that was developed to encourage gasohol production is not lost revenue to the Highway Trust Fund.

Controller Division / Budget Office

09-Jul-08

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Max 27.1¢ July 1, 20C