

CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Ethanol	Total Fuel Tax			Ranking
		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel	
	April 1, 1925 ⁽¹⁾		2.0¢								
	March 30, 1929		4.0¢								
	March 25, 1937 ⁽²⁾		5.0¢								
	July 1, 1939 ⁽³⁾		5.0¢								
	May 27, 1947 ⁽⁴⁾		5.0¢								
	May 11, 1953		6.0¢	6.0¢							
	January 1, 1954 ⁽⁵⁾		6.0¢	6.0¢							
	September 19, 1957		7.0¢	7.0¢							
	May 6, 1963 ⁽⁶⁾		7.0¢	7.0¢							
	April 1, 1965		7.5¢	7.5¢							
	August 4, 1969 ⁽⁷⁾		7.5¢	7.5¢							
	January 1, 1970		8.5¢	8.5¢							
	January 1, 1973 ⁽⁸⁾	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 ⁽⁹⁾	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 ⁽¹⁰⁾	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¢	
18.4	April 1, 1989	9.5¢	12.5¢	12.5¢	10.4%	6.0¢		15.5¢	18.5¢	18.5¢	
	July 1, 1989	9.5¢	12.5¢	12.5¢	12.9%	9.8¢		19.3¢	22.3¢	22.3¢	
	October 1, 1989	9.5¢	12.5¢	12.5¢	14.2%	9.5¢		19.0¢	22.0¢	22.0¢	2
22.3	April 1, 1990	9.5¢	12.5¢	12.5¢	14.2%	10.3¢		19.8¢	22.8¢	22.8¢	2
	July 1, 1990	9.5¢	12.5¢	12.5¢	13.8%	9.4¢		18.9¢	21.9¢	21.9¢	4
	July 10, 1990 ⁽¹¹⁾	10.5¢	12.5¢	12.5¢	13.8%	9.4¢		19.9¢	21.9¢	21.9¢	4
	October 1, 1990	10.5¢	12.5¢	12.5¢	13.8%	8.9¢		19.4¢	21.4¢	21.4¢	6
	January 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	14.0¢		24.5¢	26.5¢	26.5¢	1
23.4	April 1, 1991	10.5¢	12.5¢	12.5¢	13.8%	11.4¢		21.9¢	23.9¢	23.9¢	3
	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¢	23.8¢	23.8¢	
23.2	April 1, 1992	10.5¢	12.5¢	12.5¢	15.4%	9.2¢		19.7¢	21.7¢	21.7¢	11
	July 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.1¢		21.6¢	23.6¢	23.6¢	4
	October 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.5¢		22.0¢	24.0¢	24.0¢	4
	January 1, 1993 ⁽¹²⁾	12.5¢	12.5¢	12.5¢	16.4%	12.1¢		24.6¢	24.6¢	24.6¢	4

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		Gasohol	Gasoline	Diesel	Percent	Cents	Cents	Gasohol	Gasoline	Diesel	
23.7	April 1, 1993	12.5¢	12.5¢	12.5¢	16.4%	10.2¢		22.7¢	22.7¢	22.7¢	9
	July 1, 1993 ⁽¹³⁾	12.5¢	12.5¢	12.5¢	15.6%	10.8¢	1.0¢	24.3¢	24.3¢	24.3¢	6
	October 1, 1993	12.5¢	12.5¢	12.5¢	17.6%	10.5¢	0.8¢	23.8¢	23.8¢	23.8¢	8
	January 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	12.5¢	1.0¢	26.0¢	26.0¢	26.0¢	3
24.4	April 1, 1994	12.5¢	12.5¢	12.5¢	17.6%	10.0¢	0.9¢	23.4¢	23.4¢	23.4¢	9
	July 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	10.4¢	1.0¢	23.9¢	23.9¢	23.9¢	9
	October 1, 1994	12.5¢	12.5¢	12.5¢	17.2%	11.5¢	0.8¢	24.8¢	24.8¢	24.8¢	7
	January 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.7¢	1.0¢	24.2¢	24.2¢	24.2¢	7
24.2	April 1, 1995	12.5¢	12.5¢	12.5¢	17.2%	10.6¢	0.9¢	24.0¢	24.0¢	24.0¢	6
	July 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	12.2¢	1.0¢	25.7¢	25.7¢	25.7¢	4
	October 1, 1995	12.5¢	12.5¢	12.5¢	18.7%	11.3¢	1.0¢	24.8¢	24.8¢	24.8¢	6
	January 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	11.6¢	1.0¢	25.1¢	25.1¢	25.1¢	6
25.3	April 1, 1996	12.5¢	12.5¢	12.5¢	18.7%	12.5¢	0.7¢	25.7¢	25.7¢	25.7¢	5
	July 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.9¢	1.0¢	26.4¢	26.4¢	26.4¢	5
	October 1, 1996	12.5¢	12.5¢	12.5¢	16.6%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢	7
	January 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	12.1¢	0.7¢	25.3¢	25.3¢	25.3¢	7
25.5	April 1, 1997	12.5¢	12.5¢	12.5¢	14.5%	11.7¢	0.7¢	24.9¢	24.9¢	24.9¢	8
	July 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.8¢	0.5¢	24.8¢	24.8¢	24.8¢	8
	October 1, 1997	12.5¢	12.5¢	12.5¢	16.2%	11.5¢	0.5¢	24.5¢	24.5¢	24.5¢	9
	January 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	11.6¢	0.5¢	24.6¢	24.6¢	24.6¢	10
24.2	April 1, 1998	12.5¢	12.5¢	12.5¢	16.2%	9.8¢	0.5¢	22.8¢	22.8¢	22.8¢	17
	July 1, 1998	12.5¢	12.5¢	12.5¢	18.3%	11.0¢	See Footnote (14)	23.5¢	23.5¢	23.5¢	14
23.2	January 1, 1999	12.5¢	12.5¢	12.5¢	18.3%	10.3¢		22.8¢	22.8¢	22.8¢	13
	July 1, 1999	12.5¢	12.5¢	12.5¢	18.6%	11.6¢		24.1¢	24.1¢	24.1¢	9
24.0	January 1, 2000	12.5¢	12.5¢	12.5¢	15.2%	11.4¢		23.9¢	23.9¢	23.9¢	12
	July 1, 2000	12.5¢	12.5¢	12.5¢	12.9%	11.4¢		23.9¢	23.9¢	23.9¢	11
23.9	January 1, 2001	12.5¢	12.5¢	12.5¢	10.2%	11.4¢		23.9¢	23.9¢	23.9¢	12
	July 1, 2001	12.5¢	12.5¢	12.5¢	11.5%	12.0¢		24.5¢	24.5¢	24.5¢	9 Tied
24.5	January 1, 2002	12.5¢	12.5¢	12.5¢	13.8%	12.0¢		24.5¢	24.5¢	24.5¢	9 Tied
	July 1, 2002	12.5¢	12.5¢	12.5¢	13.5%	12.0¢		24.5¢	24.5¢	24.5¢	9 Tied
24.5	January 1, 2003	12.5¢	12.5¢	12.5¢	11.7%	12.1¢		24.6¢	24.6¢	24.6¢	9
	July 1, 2003	12.5¢	12.5¢	12.5¢	12.2%	12.1¢		24.6¢	24.6¢	24.6¢	9

Current Federal Tax	13.2¢	18.4¢	24.4¢
Total Tax	37.7¢	42.9¢	48.9¢

- (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

Max	26.5¢	January 1991
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