

**CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES
1993 thru Current
CENTS PER GALLON TAX**

FY-Avg	Effective Date	Tax Rates			Revenue Distribution			
		Fixed Fuel Tax (1)	Variable (2)		Wholesale (3)	Total Fuel Tax	Nebraska DOT	Cities / Counties Share 50% each
			Percent	Cents				
	January 1, 1993 ^(C)	12.5¢	16.4%	12.1¢		24.6¢	17.7¢	6.9¢
	April 1, 1993	12.5¢	16.4%	10.2¢		22.7¢	15.8¢	6.9¢
	July 1, 1993	12.5¢	15.6%	10.8¢		23.3¢	16.4¢	6.9¢
	October 1, 1993	12.5¢	17.6%	10.5¢		23.0¢	16.1¢	6.9¢
	January 1, 1994	12.5¢	17.6%	12.5¢		25.0¢	18.1¢	6.9¢
23.5	April 1, 1994	12.5¢	17.6%	10.0¢		22.5¢	15.6¢	6.9¢
	July 1, 1994	12.5¢	17.2%	10.4¢		22.9¢	16.0¢	6.9¢
	October 1, 1994	12.5¢	17.2%	11.5¢		24.0¢	17.1¢	6.9¢
	January 1, 1995	12.5¢	17.2%	10.7¢		23.2¢	16.3¢	6.9¢
23.3	April 1, 1995	12.5¢	17.2%	10.6¢		23.1¢	16.2¢	6.9¢
	July 1, 1995	12.5¢	18.7%	12.2¢		24.7¢	17.8¢	6.9¢
	October 1, 1995	12.5¢	18.7%	11.3¢		23.8¢	16.9¢	6.9¢
	January 1, 1996	12.5¢	18.7%	11.6¢		24.1¢	17.2¢	6.9¢
24.4	April 1, 1996	12.5¢	18.7%	12.5¢		25.0¢	18.1¢	6.9¢
	July 1, 1996	12.5¢	16.6%	12.9¢		25.4¢	18.5¢	6.9¢
	October 1, 1996	12.5¢	16.6%	12.1¢		24.6¢	17.7¢	6.9¢
	January 1, 1997	12.5¢	14.5%	12.1¢		24.6¢	17.7¢	6.9¢
24.7	April 1, 1997	12.5¢	14.5%	11.7¢		24.2¢	17.3¢	6.9¢
	July 1, 1997	12.5¢	16.2%	11.8¢		24.3¢	17.4¢	6.9¢
	October 1, 1997	12.5¢	16.2%	11.5¢		24.0¢	17.1¢	6.9¢
	January 1, 1998	12.5¢	16.2%	11.6¢		24.1¢	17.2¢	6.9¢
23.7	April 1, 1998	12.5¢	16.2%	9.8¢		22.3¢	15.4¢	6.9¢
	July 1, 1998	12.5¢	18.3%	11.0¢		23.5¢	16.6¢	6.9¢
23.2	January 1, 1999	12.5¢	18.3%	10.3¢		22.8¢	15.9¢	6.9¢
	July 1, 1999	12.5¢	18.6%	11.6¢		24.1¢	17.2¢	6.9¢
24.0	January 1, 2000	12.5¢	15.2%	11.4¢		23.9¢	17.0¢	6.9¢
	July 1, 2000	12.5¢	12.9%	11.4¢		23.9¢	17.0¢	6.9¢
23.9	January 1, 2001	12.5¢	10.2%	11.4¢		23.9¢	17.0¢	6.9¢
	July 1, 2001	12.5¢	11.5%	12.0¢		24.5¢	17.6¢	6.9¢
24.5	January 1, 2002	12.5¢	13.8%	12.0¢		24.5¢	17.6¢	6.9¢
	July 1, 2002	12.5¢	13.5%	12.0¢		24.5¢	17.6¢	6.9¢
24.6	January 1, 2003	12.5¢	11.7%	12.1¢		24.6¢	17.7¢	6.9¢
	July 1, 2003	12.5¢	12.2%	12.1¢		24.6¢	17.7¢	6.9¢
24.7	January 1, 2004	12.5¢	11.5%	12.3¢		24.8¢	17.9¢	6.9¢
	July 1, 2004	12.5¢	9.9%	12.3¢		24.8¢	17.9¢	6.9¢
25.1	January 1, 2005	12.5¢	8.1%	12.9¢		25.4¢	18.5¢	6.9¢
	July 1, 2005	12.5¢	7.4%	12.8¢		25.3¢	18.4¢	6.9¢
25.7	January 1, 2006	12.5¢	5.7%	13.6¢		26.1¢	19.2¢	6.9¢
	July 1, 2006	12.5¢	6.5%	14.6¢		27.1¢	20.2¢	6.9¢
27.1	January 1, 2007	12.5¢	7.5%	14.6¢		27.1¢	20.2¢	6.9¢
	July 1, 2007	12.5¢	6.2%	14.5¢		27.0¢	20.1¢	6.9¢
25.0	January 1, 2008	12.5¢	4.2%	10.5¢		23.0¢	16.1¢	6.9¢
	July 1, 2008	12.5¢	4.1%	13.5¢		26.0¢	19.1¢	6.9¢
26.2	January 1, 2009	12.5¢	5.5%	13.9¢		26.4¢	19.5¢	6.9¢
	July 1, 2009 ^(B)	10.3¢	4.1%	6.4¢	9.7¢	26.4¢	20.3¢	6.1¢
26.6	January 1, 2010	10.3¢	3.6%	7.8¢	8.7¢	26.8¢	21.0¢	5.8¢
	July 1, 2010	10.3¢	3.0%	7.1¢	9.7¢	27.1¢	21.0¢	6.1¢
26.8	January 1, 2011	10.3¢	2.2%	5.4¢	10.7¢	26.4¢	20.0¢	6.4¢
	July 1, 2011	10.3¢	1.4%	4.7¢	11.3¢	26.3¢	19.7¢	6.6¢
26.5	January 1, 2012	10.3¢	1.3%	4.1¢	12.3¢	26.7¢	19.7¢	7.0¢

**CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES
1993 thru Current
CENTS PER GALLON TAX**

FY-Avg Effective Date		Tax Rates				Revenue Distribution		
		Fixed Fuel Tax (1)	Variable (2)		Wholesale (3)	Total Fuel Tax	Nebraska DOT	Cities / Counties Share 50% each
			Percent	Cents				
	July 1, 2012	10.3¢	0.8%	2.6¢	13.3¢	26.2¢	18.9¢	7.3¢
25.4	January 1, 2013	10.3¢	0.0%	0.0¢	14.3¢	24.6¢	16.9¢	7.7¢
	July 1, 2013	10.3¢	0.5%	1.6¢	14.4¢	26.3¢	18.6¢	7.7¢
26.4	January 1, 2014	10.3¢	0.3%	0.9¢	15.2¢	26.4¢	18.4¢	8.0¢
	July 1, 2014	10.3¢	0.6%	1.9¢	14.2¢	26.4¢	18.8¢	7.6¢
26.0	January 1, 2015	10.3¢	0.3%	0.8¢	14.5¢	25.6¢	17.9¢	7.7¢
	July 1, 2015	10.3¢	1.2%	2.3¢	13.5¢	26.1¢	18.7¢	7.4¢
26.5	January 1, 2016 ^(A)	11.8¢	1.4%	2.5¢	12.5¢	26.8¢	18.8¢	8.1¢
	July 1, 2016	11.8¢	1.8%	2.5¢	11.5¢	25.8¢	18.1¢	7.7¢
26.6	January 1, 2017 ^(A)	13.3¢	2.1%	3.5¢	10.5¢	27.3¢	18.9¢	8.4¢
	July 1, 2017	13.3¢	2.4%	4.2¢	9.5¢	27.0¢	19.0¢	8.0¢
27.7	January 1, 2018 ^(A)	14.8¢	2.5%	4.9¢	8.7¢	28.4¢	19.6¢	8.8¢
	July 1, 2018	14.8¢	1.6%	3.5¢	9.7¢	28.0¢	18.9¢	9.1¢
28.8	January 1, 2019 ^(A)	16.3¢	1.1%	2.6¢	10.7¢	29.6¢	19.2¢	10.4¢
	July 1, 2019	16.3¢	1.6%	3.7¢	9.7¢	29.7¢	19.6¢	10.1¢
29.5	January 1, 2020	16.3¢	1.4%	2.8¢	10.2¢	29.3¢	19.0¢	10.3¢
	July 1, 2020	16.3¢	6.0%	7.4¢	9.5¢	33.2¢	23.2¢	10.0¢
31.0	January 1, 2021	16.3¢	2.8%	3.9¢	8.5¢	28.7¢	19.0¢	9.7¢
	July 1, 2021	16.3¢	1.8%	3.9¢	7.5¢	27.7¢	18.4¢	9.3¢
26.3	January 1, 2022	16.3¢	0.0%	0.0¢	8.5¢	24.8¢	15.1¢	9.7¢
	July 1, 2022	16.3¢	-0.3%	-1.0¢	9.5¢	24.8¢	14.8¢	10.0¢
26.9	January 1, 2023	16.3¢	0.6%	2.2¢	10.5¢	29.0¢	18.6¢	10.4¢
	July 1, 2023	16.3¢	0.4%	1.2¢	11.5¢	29.0¢	18.3¢	10.7¢
29.1	January 1, 2024	16.3¢	0.1%	0.3¢	12.5¢	29.1¢	18.1¢	11.0¢
	Nebraska PRAF Tax					0.9¢		
	Current Federal Tax					18.4¢		
	Total Tax on Fuel					48.4¢		

(1) Fixed Fuel Tax:

(A) Effective January 1, 2016, the fixed portion increased 1½¢ each January 1, thru 2019. This cumulative 6¢ increase included 2¢ each to Nebraska DOT, cities and counties.

(B) July 1, 2009, the 10.3¢ fixed tax was distributed 7.5¢ to the Nebraska DOT and 2.8¢ to the cities and counties, 50% each.

(C) October 1985 until June 30, 2009 the fixed portion was 12.5¢ to the Nebraska DOT and 2¢ to the cities and counties, 50% each.

(2) The variable tax is distributed 100% to the Nebraska DOT.

(3) The wholesale tax is distributed 66% to the Nebraska DOT and 17% each to the cities and counties.

[Click here for Fuel Tax History 1925-1992.](#)

Controller Division / Budget Office