

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

|        |                                | Tax Rates          |              |       | Revenue Distribution |                |                     |                                  |
|--------|--------------------------------|--------------------|--------------|-------|----------------------|----------------|---------------------|----------------------------------|
|        |                                | Fixed Fuel Tax (1) | Variable (2) |       | Wholesale (3)        | Total Fuel Tax | Department of Roads | Cities / Counties Share 50% each |
| FY-Avg | Effective Date                 |                    | Percent      | Cents |                      |                |                     |                                  |
|        | January 1, 1993 <sup>(C)</sup> | 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 <sup>(B)</sup>    | 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¢                             |

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|--------|--------------------------------|--------------------|--------------|-------|---------------|----------------------|---------------------|----------------------------------|
|        |                                | Fixed Fuel Tax (1) | Variable (2) |       | Wholesale (3) | Total Fuel Tax       | Department of Roads | Cities / Counties Share 50% each |
|        |                                |                    | Percent      | Cents |               |                      |                     |                                  |
|        | 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¢                             |
|        | 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 <sup>(A)</sup> | 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¢                             |
|        | Nebraska PRAF Tax              |                    |              |       |               | 0.9¢                 |                     |                                  |
|        | Current Federal Tax            |                    |              |       |               | 18.4¢                |                     |                                  |
|        | Total Tax on Fuel              |                    |              |       |               | 45.1¢                |                     |                                  |

- (1) Fixed Fuel Tax:  
 (A) Effective January 1, 2016, the fixed portion is 11.8¢. NDOR's portion was increased to 8¢ and the cities and counties share to 3.8¢, 50% each.  
 (B) July 1, 2009, the 10.3¢ fixed tax was distributed 7.5¢ to the Department of Roads 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 Department of Roads and 2¢ to the cities and counties, 50% each.  
 (2) The variable tax is distributed 100% to the Department of Roads.  
 (3) The wholesale tax is distributed 66% to the Department of Roads and 17% each to the cities and counties.

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

Controller Division / Budget Office

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