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	Nebraska DOT	Cities / Counties Share 50% each
FY-Avg	Effective Date		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¢
	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¢

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FY-Avg	Effective Date		Percent	Cents				
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¢
	July 1, 2024	16.3¢	0.0%	0.0¢	13.3¢	29.6¢	18.3¢	11.3¢
30.0	January 1, 2025	16.3¢	0.37%	0.9¢	13.2¢	30.4¢	19.1¢	11.3¢
	July 1, 2025	16.3¢	1.30%	3.3¢	12.2¢	31.8¢	20.9¢	10.9¢
31.8	January 1, 2026	16.3¢	1.46%	3.6¢	11.9¢	31.8¢	21.0¢	10.8¢
	July 1, 2026	16.3¢	1.40%	4.6¢	10.9¢	31.8¢	21.3¢	10.5¢
	Nebraska PRAF Tax					0.9¢		
	Current Federal Tax					18.4¢		
	Total Tax on Fuel					51.1¢		

(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