

CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES 1925 thru 1992

CENTS PER GALLON TAX

FY-Avg	Effective Date	Fixed Fuel Tax			Variable		Total Fuel Tax		
		Gasohol	Gasoline	Diesel	Percent	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¢

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	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¢
22.3	April 1, 1990	9.5¢	12.5¢	12.5¢	14.2%	10.3¢	19.8¢	22.8¢	22.8¢
	July 1, 1990	9.5¢	12.5¢	12.5¢	13.8%	9.4¢	18.9¢	21.9¢	21.9¢
	July 10, 1990 ⁽¹¹⁾	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¢	26.5¢	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¢	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¢
	July 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.1¢	21.6¢	23.6¢	23.6¢
	October 1, 1992	10.5¢	12.5¢	12.5¢	16.4%	11.5¢	22.0¢	24.0¢	24.0¢

(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.

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Controller Division / Budget Office

29-Jul-19

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