

**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¢ |

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| 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 | | | | |
| 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 ^(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¢ |
| | Nebraska PRAF Tax | | | | | 0.9¢ | | |
| | Current Federal Tax | | | | | 18.4¢ | | |
| | Total Tax on Fuel | | | | | 48.3¢ | | |

(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