

Refund Rate Tables

The following rates should be used when claiming a refund of fuel tax paid on fuel used by an exempt entity or for a qualified nontaxable use. The refund is claimed on a [Nebraska Non-Ag Use Motor Fuels Tax Refund Claim, Form 84](#), or a [Nebraska Ag Use Motor Fuels Tax Refund Claim, Form 84AG](#).

Purchase Date	Gasoline, Gasohol, Ethanol		Diesel Fuels	
	Use in Unlicensed Equipment (e.g. agricultural, construction)	Federal Govt; Exports	Use in Unlicensed Equipment (e.g. agricultural, construction, refrigeration units)	Federal Govt; Exports
01/01/18→06/30/18	.2615	.284	.274	.284
07/01/17→12/31/17	.2475	.270	.260	.270
01/01/17→06/30/17	.2505	.273	.263	.273
07/01/16→12/31/16	.2355	.258	.248	.258
01/01/16→06/30/16	.2455	.268	.258	.268
07/01/15→12/31/15	.2385	.261	.251	.261
01/01/15→06/30/15	.2335	.256	.246	.256

Refund rate for Petroleum Release Remedial Action Fee:

- Gasoline, Gasohol, Aviation Gasoline and Ethanol is .009
- Diesel and Jet Fuel is .003

Refund rate for Aircraft Fuels:

- Aviation Gasoline is .05
- Jet Fuel is .03