



FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
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Motor Fuels Tax Rate Set for January 1 through June 30, 2023

December 23, 2022 (LINCOLN, NEB.) – The Nebraska motor fuels tax rate for January 1 through June 30, 2023, will be 29.0 cents per gallon, up from the current 24.8 cents per gallon. The components of the future and current rates include wholesale, variable, and fixed rates.

| | Future (Jan. 1 – June 30, 2023) | Current (July 1 – Dec. 30, 2022) |
|--------------------|--|---|
| Wholesale Tax Rate | 10.5 cents per gallon | 9.5 cents per gallon |
| Variable Tax Rate | 2.2 cents per gallon | (1.0) cents per gallon |
| Fixed Tax Rate | 16.3 cents per gallon | 16.3 cents per gallon |
| Total | 29.0 cents per gallon | 24.8 cents per gallon |

The wholesale tax rate is set depending on the wholesale price of fuel. The variable tax rate is set to meet legislative appropriations. The fixed tax rate is set by statute.

Questions regarding the calculation of the variable percentage rate may be directed to the Nebraska Department of Transportation at 402-479-4512.

[Statistical information](#) regarding motor fuels tax receipts can be found on the Nebraska Department of Revenue's (DOR) website under Motor Fuels, and Statistics.

The petroleum release remedial action fee is not included in the state motor fuels tax and remains unchanged at 0.9 cents per gallon on motor vehicle fuels and 0.3 cents per gallon on diesel fuels.

[Current and historical](#) motor fuels tax rates per gallon can also be found on DOR's website under Motor Fuels, and Fuel Tax Rates. For questions about the motor fuels tax, please contact Motor Fuels Taxpayer Assistance at 800-554-FUEL (800-554-3835) or 402-471-5730.

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