

## 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
01/01/26→06/30/26	.2955	.318	.308	.318
07/01/25→12/31/25	.2955	.318	.308	.318
01/01/25→06/30/25	.2815	.304	.294	.304
07/01/24→12/31/24	.2735	.296	.286	.296
01/01/24→06/30/24	.2685	.291	.281	.291
07/01/23→12/31/23	.2675	.290	.280	.290
01/01/23→06/30/23	.2675	.290	.280	.290

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