



FOR IMMEDIATE RELEASE

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Motor Fuels Tax Rate Set for January 1 through June 30, 2026

December 23, 2025 (LINCOLN, NEB.) — The Nebraska motor fuels tax rate for January 1 through June 30, 2026, will be 31.8 cents per gallon, unchanged from the current tax per gallon. The components of the future and current rates include wholesale, variable, and fixed rates.

	Future (Jan. 1 – June 30, 2026)	Current (July 1 – Dec. 31, 2025)
Wholesale Tax Rate	11.9 cents per gallon	12.2 cents per gallon
Variable Tax Rate	3.6 cents per gallon	3.3 cents per gallon
Fixed Tax Rate	16.3 cents per gallon	16.3 cents per gallon
Total	31.8 cents per gallon	31.8 cents per gallon

The motor fuel tax rate setting process is established in Nebraska state law. Under Neb. Rev. Stat. § [66-489.02](#), the wholesale tax rate is calculated on the wholesale price of fuel. Pursuant to Neb. Rev. Stat. §§ [66-4,140](#), [66-4,141](#), and [66-4,144](#), the variable rate is set to generate highway revenues consistent with legislative appropriations. For state fiscal year 2026, the legislatively approved Highway Cash Fund appropriation was established by LB 261, as enacted during the 2025 legislative session. The fixed rate is set by statute in Neb. Rev. Stat. §§ [66-489\(1\)](#) and [66-4,145](#).

Questions regarding the calculation of the variable percentage rate may be directed to the Nebraska Department of Transportation at 402-479-4635.

[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.