

Table 22 History of Car Line & Air Carrier Taxes Distributed to Counties

Assessment Year ¹	Car Line ²			Air Carrier ³		
	1st Half	2nd Half	Total	1st Half	2nd Half	Total
1994	\$1,398,482.87	\$584,170.36	\$1,982,653.23	\$994,861.87	\$607,750.80	\$1,602,612.67
1995	1,739,756.77	717,368.93	2,457,125.70	715,955.22	578,273.53	1,294,228.75
1996	2,352,958.27	1,010,499.52	3,363,457.79	740,739.01	487,503.22	1,228,242.23
1997	2,362,826.29	1,127,069.25	3,489,895.54	689,987.22	572,655.82	1,262,643.04
1998	2,468,223.48	1,184,931.17	3,653,154.65	513,724.46	363,628.42	877,352.88
1999	3,203,584.81	990,785.13	4,194,369.94	493,794.15	437,831.14	931,625.29
2000	3,212,168.28	1,597,983.57	4,810,151.85	669,866.75	497,664.68	1,167,531.43
2001	3,181,017.30	1,066,424.24	4,247,441.54	976,986.57	989,783.42	1,966,769.99
2002	2,714,994.11	884,730.44	3,599,724.55	578,699.48	966,868.68	1,545,568.16
2003	2,704,070.34	807,854.63	3,511,924.97	1,019,600.09	933,443.99	1,953,044.08
2004	2,102,769.04	583,456.85	2,686,225.89	1,535,476.86	1,038,813.64	2,574,290.50
2005	2,647,522.80	610,883.53	3,258,406.33	1,378,753.98	1,308,883.85	2,687,637.83
2006 Refunds ⁴	2,511,924.97	677,360.63	3,189,285.60	1,285,108.01	1,396,138.52	2,681,246.53 (145,311.21)
2007 Refunds ⁴	3,809,327.39	701,637.37	4,510,964.76	1,186,679.41	904,756.06	2,091,435.47 (64,681.93)
2008 Refunds ⁴	4,194,840.13	1,098,187.10	5,293,027.23	1,102,234.77	952,517.08	2,054,751.85 (37,999.59)
2009 Refunds ⁴	4,182,118.61	2,028,482.12	6,210,600.73	854,852.18	628,970.82	1,483,823.00 (16,310.10)
2010	3,844,299.16	446,911.35	4,291,210.51	949,371.78	674,309.21	1,623,680.99
2011	3,875,701.44	814,860.37	4,690,561.81	630,109.04	538,420.33	1,168,529.37
2012	3,038,135.70	932,008.50	3,970,144.20	569,982.58	441,822.07	1,011,804.65
2013	2,602,128.07	847,576.29	3,449,704.36	947,235.34 ⁵	467,693.63	1,414,928.97
2014	2,642,754.70	724,956.51	3,367,711.21	434,851.62	279,848.03	714,699.65
2015	2,997,187.32	675,443.86	3,672,631.18	316,459.87	153,785.73	470,245.60
2016 ⁶	2,550,092.67	2,158,737.22	4,708,829.89	328,753.93	266,397.05	595,150.98
2017	3,672,870.08	982,172.25	4,655,042.33	456,137.92	256,264.82	712,402.74
2018	3,091,432.40	496,597.44	3,588,029.84	481,162.15	264,621.17	745,783.32
2019	2,334,261.43	873,783.49	3,208,044.92	506,973.90	320,283.14	827,257.04
2020	2,607,875.60	1,041,716.05	3,649,591.65	438,646.11	308,218.36	746,864.47
2021	2,394,669.62	474,904.62	2,869,574.24	476,288.53	211,717.26	688,005.79
2022	2,122,099.28	557,458.19	2,679,557.47	668,421.52	144,930.87	813,352.39
2023	2,437,606.85	295,598.51	2,733,205.36	765,281.77	27,130.30	792,412.07
2024	2,293,420.13	315,830.94	2,609,251.07	698,590.87	67,701.39	766,292.26
2025	7					

¹ Distribution of taxes occurs in the year following the assessment year.

² Car Line taxes are distributed to counties' political subdivisions based upon railroad taxes levied, per Neb. Rev. Stat. § 77-684.

³ Air Carrier taxes are distributed to county's general fund based upon all taxes levied for the county vs. state, per Neb. Rev. Stat. § 77-1250.

⁴ Refunds due to air carrier litigation resulted in counties repaying a portion of air carrier taxes, per order of Tax Equalization and Review Commission in Case Nos. 11SA 001, 11SA 001, 11SA 003, 11SA 004, Atlantic Southeast Airlines, Inc. Appellant vs. Tax Commissioner.

⁵ 2013 air carrier tax included late payments from several prior tax years.

⁶ 2016 2nd half taxes for car line & air carrier includes personal property exempt taxes reimbursed by state, see Table 27 state property tax relief.

⁷ 2025 taxes for car line & air carrier are collected and distributed during 2026, therefore 2025 tax information is not available at this time.