

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
01/01/23→06/30/23	.2675	.290	.280	.290
07/01/22→12/31/22	.2255	.248	.238	.248
01/01/22→06/30/22	.2255	.248	.238	.248
07/01/21→12/31/21	.2545	.277	.267	.277
01/01/21→06/30/21	.2645	.287	.277	.287
07/01/20→12/31/20	.3095	.332	.322	.332
01/01/20→06/30/20	.2705	.293	.283	.293

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