

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
07/01/20→12/31/20	.3095	.332	.322	.332
01/01/20→06/30/20	.2705	.293	.283	.293
07/01/19→12/31/19	.2745	.297	.287	.297
01/01/19→06/30/19	.2735	.296	.286	.296
07/01/18→12/31/18	.2575	.280	.270	.280
01/01/18→06/30/18	.2615	.284	.274	.284
07/01/17→12/31/17	.2475	.270	.260	.270

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