

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT: Tony Fulton, Tax Commissioner 402-471-5604

Motor Fuels Tax Rate Set for January 1 through June 30, 2019

DECEMBER 21, 2018 (LINCOLN, NEB.) – The Nebraska motor fuels tax rate for January 1 through June 30, 2019, will be 29.6 cents per gallon, up from 28.0 cents per gallon. The components of the future and current rates include wholesale, variable, and fixed rates.

	Future (Jan. 1 – June 30, 2019)	Current (July 1 – Dec. 31, 2018)
Wholesale Tax	10.7 cents per gallon	9.7 cents per gallon
Variable Tax	2.6 cents per gallon	3.5 cents per gallon
Fixed Tax	16.3 cents per gallon	14.8 cents per gallon

The wholesale tax rate is set depending on the wholesale price of fuel. The variable rate is adjusted to comply with legislative appropriations for Transportation. The fixed rate will increase annually through FY 2019 as a result of LB 610.

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

<u>Statistical information</u> regarding motor fuels tax receipts can be found on the Nebraska Department of Revenue's (Department) 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.

<u>Current and historical</u> motor fuels tax rates per gallon can also be found on the Department'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.

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