

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 941**

Introduced by Wayne, 13.

Read first time January 09, 2018

Committee: Revenue

1 A BILL FOR AN ACT relating to the motor vehicle fuel tax; to amend  
2 section 66-489.02, Revised Statutes Supplement, 2017; to change the  
3 calculation of the tax on the average wholesale price of gasoline as  
4 prescribed; to provide an operative date; to repeal the original  
5 section; and to declare an emergency.  
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 66-489.02, Revised Statutes Supplement, 2017, is  
2 amended to read:

3 66-489.02 (1) For tax periods beginning on and after July 1, 2009,  
4 at the time of filing the return required by section 66-488, the  
5 producer, supplier, distributor, wholesaler, or importer shall, in  
6 addition to the other taxes provided for by law, pay a tax at the rate of  
7 five percent of the average wholesale price of gasoline for the gallons  
8 of the motor fuels as shown by the return, except that there shall be no  
9 tax on the motor fuels reported if they are otherwise exempted by  
10 sections 66-482 to 66-4,149.

11 (2) The minimum average wholesale price of gasoline to be used to  
12 calculate the tax under subsection (1) of this section for tax periods  
13 beginning on and after July 1, 2018, shall be two dollars and forty-four  
14 cents. The department shall calculate the average wholesale price of  
15 gasoline ~~on April 1, 2009, and on each April 1 and October 1~~ and April 1  
16 thereafter. The average wholesale price on ~~October~~ April 1 shall apply to  
17 returns for the tax periods beginning on and after January ~~July~~ 1, and  
18 the average wholesale price on ~~April~~ October 1 shall apply to returns for  
19 the tax periods beginning on and after July ~~January~~ 1. The average  
20 wholesale price shall be determined using data available from the State  
21 Energy Office and shall be an average wholesale price per gallon of  
22 gasoline sold in the state over the previous six-month period, excluding  
23 any state or federal excise tax or environmental fees. The change in the  
24 average wholesale price between two six-month periods shall be adjusted  
25 so that the increase or decrease in the tax provided for in this section  
26 or section 66-6,109.02 does not exceed one cent per gallon.

27 (3) All sums of money received under this section shall be credited  
28 to the Highway Trust Fund. Credits and refunds of such tax allowed to  
29 producers, suppliers, distributors, wholesalers, or importers shall be  
30 paid from the Highway Trust Fund. The balance of the amount credited,  
31 after credits and refunds, shall be allocated as follows:

1           (a) Sixty-six percent to the Highway Cash Fund for the Department of  
2 Transportation;

3           (b) Seventeen percent to the Highway Allocation Fund for allocation  
4 to the various counties for road purposes; and

5           (c) Seventeen percent to the Highway Allocation Fund for allocation  
6 to the various municipalities for street purposes.

7           Sec. 2. This act becomes operative on July 1, 2018.

8           Sec. 3. Original section 66-489.02, Revised Statutes Supplement,  
9 2017, is repealed.

10          Sec. 4. Since an emergency exists, this act takes effect when  
11 passed and approved according to law.