

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 264

Introduced by Fischer, 43.

Read first time January 14, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to the motor fuel tax; to amend section
2 66-489.02, Revised Statutes Cumulative Supplement, 2008;
3 to change fuel tax calculations; to repeal the original
4 section; and to declare an emergency.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 66-489.02, Revised Statutes Cumulative
2 Supplement, 2008, is amended to read:

3 66-489.02 (1) For tax periods beginning on and after
4 July 1, 2009, at the time of filing the return required by
5 section 66-488, the producer, supplier, distributor, wholesaler, or
6 importer shall, in addition to the other taxes provided for by law,
7 pay a tax at the rate of five percent of the average wholesale
8 price of gasoline for the gallons of the motor fuels as shown
9 by the return, except that there shall be no tax on the motor
10 fuels reported if they are otherwise exempted by sections 66-482 to
11 66-4,149.

12 (2) The initial average wholesale price of gasoline to
13 be used to calculate the tax under subsection (1) of this section
14 for tax periods beginning July 1, 2009, shall be two dollars
15 and forty-four cents. The department shall calculate the average
16 wholesale price of gasoline on ~~April~~ October 1, 2009, and on each
17 April 1 and October 1 thereafter. The average wholesale price
18 on April 1 shall apply to returns for the tax periods beginning
19 on and after July 1, and the average wholesale price on October
20 1 shall apply to returns for the tax periods beginning on and
21 after January 1. The average wholesale price shall be determined
22 using data available from the Energy Information Administration
23 of the United States Department of Energy and shall be a single,
24 statewide average wholesale price per gallon of gasoline sold in
25 the state over the previous six-month period, excluding any state

1 or federal excise tax or environmental fees. The change in the
2 average wholesale price between two six-month periods shall be
3 adjusted so that the increase or decrease in the tax provided for
4 in this section or section 66-6,109.02 does not exceed one cent per
5 gallon.

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

12 (a) Sixty-six percent to the Highway Cash Fund for the
13 Department of Roads;

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

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

18 Sec. 2. Original section 66-489.02, Revised Statutes
19 Cumulative Supplement, 2008, is repealed.

20 Sec. 3. Since an emergency exists, this act takes effect
21 when passed and approved according to law.