

LEGISLATIVE BILL 104

Approved by the Governor March 26, 1981

Introduced by Agriculture and Environment Committee,
Schmit, 23, Chpn.; Remmers, 1; Wagner, 41;
Wiitala, 31; R. Maresh, 32; Nichol, 48;
Burrows, 30; R. Peterson, 21

AN ACT to amend sections 66-410, 66-428, and 66-821, Revised Statutes Supplement, 1980, relating to taxation of motor vehicle fuels; to delete an exception; to eliminate a restriction on the adjustment of a rate; to provide an exception; to redefine a term; and to repeal the original sections.

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

Section 1. That section 66-410, Revised Statutes Supplement, 1980, be amended to read as follows:

66-410. At the time of filing the statement, required by section 66-409, such dealer shall, in addition to the tax imposed pursuant to sections 66-473, 66-477, and 66-478 and in addition to the other taxes provided for by law, pay a tax of ten and one half cents per gallon upon all motor vehicle fuels as shown by such statement. Effective January 1, 1978, gasoline sold in Nebraska which contains a minimum of ten per cent blend of an agricultural ethyl alcohol whose purity shall be at least ninety-nine per cent alcohol, excluding denaturant, shall be subject to a state motor fuel tax which is five cents per gallon less than gasoline which does not contain such a blend. ~~except that commencing July 1, 1982, such five-cent-per-gallon reduction shall apply only to such a blend which contains agricultural ethyl alcohol produced in the State of Nebraska by an alcohol plant in operation or under construction prior to July 1, 1982. When the sale in Nebraska of gasoline containing such a blend exceeds twenty million gallons per year, an adjustment in the tax may be considered by the legislature.~~ Such dealers shall remit such tax to the Tax Commissioner.

Sec. 2. That section 66-428, Revised Statutes Supplement, 1980, be amended to read as follows:

66-428. In addition to the tax imposed pursuant to sections 66-473, 66-477, and 66-478, there is hereby levied and imposed an excise tax of ten and one half cents per gallon upon the use of all motor vehicle fuels, as defined by section 66-401, used in this state, and due

the State of Nebraska under the provisions of section 66-410 or Chapter 66, article 6; Provided, that such excise tax after June 1, 1979 shall be five cents per gallon less on motor vehicle fuel containing a minimum of ten per cent blend of agricultural ethyl alcohol whose purity shall be at least ninety-nine per cent alcohol, excluding denaturant, than on motor vehicle fuel which does not contain such a blend, ~~7-except-that-commencing on July 1, 1982, such five-cent-per-gallon reduction shall apply only to such a blend which contains agricultural ethyl alcohol produced in the State of Nebraska by an alcohol plant in operation or under construction prior to July 1, 1982.~~ Users of motor vehicle fuels subject to taxation under this section shall be allowed the same exemptions, deductions, and rights of reimbursement as are authorized and permitted by sections 66-413 and 66-414. For purposes of this section and section 66-429, use shall mean the purchase or consumption of motor vehicle fuels in this state.

Sec. 3. That section 66-821, Revised Statutes Supplement, 1980, be amended to read as follows:

66-821. For purposes of sections 66-821 to 66-824, unless the context otherwise requires:

(1) Gasohol shall mean gasoline which contains a minimum of ten per cent blend of an agricultural ethyl alcohol whose purity shall be at least ninety-nine per cent alcohol, excluding denaturant, ~~of at least one hundred-ninety-proof~~ produced in Nebraska; and

(2) Department shall mean the Department of Roads.

Sec. 4. That original sections 66-410, 66-428, and 66-821, Revised Statutes Supplement, 1980, are repealed.