

## LEGISLATIVE BILL 112

Approved by the Governor May 9, 1985

Introduced by Withem, 14; Hartnett, 45; Lundy, 36

AN ACT relating to oils, fuels, and energy; to amend sections 66-474, 66-477, 66-478, and 66-605.03, Reissue Revised Statutes of Nebraska, 1943; to change the rate of excise tax on certain fuels as prescribed; to harmonize provisions; to provide an operative date; and to repeal the original sections.

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

Section 1. That section 66-474, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-474. (1) The Department of Revenue shall implement, administer, collect, and audit the tax imposed by sections 66-473, 66-477, 66-478, and 66-605.02, and 66-605.03 in an efficient and effective manner. Upon receipt of the cost figures required by section 66-475, the department shall determine the statewide average cost by dividing the total amount paid for motor vehicle fuels and special fuels by the State of Nebraska, excluding any state and federal taxes, by the total number of gallons of motor vehicle fuels and special fuels purchased during the reporting period.

(2) After computing the statewide average cost as required in subsection (1) of this section, the department shall multiply such statewide average cost by the tax rate established pursuant to section 66-476.

(3) In making the computations required by subsections (1) and (2) of this section, gallonage reported shall be rounded to the nearest gallon and total costs shall be rounded to the nearest dollar. All other computations shall be made with three decimal places, except that after all computations have been made the tax per gallon shall be rounded to the nearest one-tenth of one cent.

(4) The tax rate per gallon computed pursuant to this section shall be distributed to all licensed motor vehicle fuel dealers, special fuel dealers, and interstate motor vehicle operators who choose to be subject to sections 66-410.01 to 66-410.05; at least five days prior to the first day of any calendar quarter during which the tax is to be adjusted. Such tax rate shall be utilized in computing the tax due for the period specified by the Tax Commissioner.

~~(5) Until information has been received to determine the statewide average cost pursuant to reports~~

filed under section 66-475, the Tax Commissioner shall assume the statewide average cost to be ninety cents per gallon-

Sec. 2. That section 66-477, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-477. In addition to the tax imposed by sections 66-410 and 66-473, each dealer shall pay an excise tax of two cents ~~additional tax of one cent~~ per gallon on all motor vehicle fuels received, imported, produced, refined, manufactured, blended, or compounded by such dealer within the State of Nebraska.

Sec. 3. That section 66-478, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-478. In addition to the tax imposed by sections 66-428 and 66-473, each dealer shall pay an excise tax of two cents ~~additional tax of one cent~~ per gallon on all motor vehicle fuel or special fuel used in the State of Nebraska.

Sec. 4. That section 66-605.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-605.03. In addition to the tax imposed by sections 66-605 and 66-605.02, each dealer shall pay an excise tax of two cents ~~additional tax of one cent~~ per gallon on all special fuels subject to taxation under section 66-605.

Sec. 5. This act shall become operative for all taxable years commencing on or after October 1, 1985.

Sec. 6. That original sections 66-474, 66-477, 66-478, and 66-605.03, Reissue Revised Statutes of Nebraska, 1943, are repealed.