

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 440**

Introduced by Walz, 15.

Read first time January 18, 2019

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the State Aeronautics Act; to amend section
- 2 3-148, Revised Statutes Cumulative Supplement, 2018; to increase a
- 3 tax on aviation jet fuel; to provide an operative date; and to
- 4 repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 3-148, Revised Statutes Cumulative Supplement,  
2 2018, is amended to read:

3           3-148 There is hereby imposed a tax of five cents per gallon upon  
4 aviation gasoline and a tax of ten ~~three~~ cents per gallon upon aviation  
5 jet fuel purchased for and used in aircraft within the State of Nebraska.  
6 Such aircraft tax shall be levied, collected, and refunded in the manner  
7 provided in Chapter 66, article 4, with reference to other motor fuel.  
8 The State Treasurer shall credit the aircraft tax and fees so collected  
9 and remitted to a special fund to be known as the Aircraft Fuel Tax Fund,  
10 which fund shall be distributed as provided in this section. The State  
11 Treasurer shall make all refunds as provided in sections 3-150 and 3-151  
12 from the fund, and the balance of the aircraft tax shall be credited to  
13 the Aeronautics Cash Fund.

14           For purposes of this section, aviation gasoline means fuel used in  
15 aircraft meeting the criteria established for motor vehicle fuel in  
16 section 66-482. The terms aviation fuel and aircraft fuel as used in the  
17 statutes include both aviation gasoline and aviation jet fuel.

18           Sec. 2. This act becomes operative on January 1, 2020.

19           Sec. 3. Original section 3-148, Revised Statutes Cumulative  
20 Supplement, 2018, is repealed.