

NEBRASKA

Good Life. Great Journey.

DEPARTMENT OF TRANSPORTATION



December 23, 2024

Jim Pillen, Governor

James Kamm
Tax Commissioner
Nebraska Department of Revenue
PO Box 94818
Lincoln, NE 68509-4818

Dear Commissioner Kamm:

Pursuant to Neb. Rev. Stat. 66-4,144 (R.R.S.2018) the Nebraska Department of Transportation hereby certifies the variable motor and diesel fuels' excise tax rate for Fiscal Year 2025 (January 1, 2025 through June 30, 2025) be set at 0.37%. This rate, when applied to the average price of fuel paid by state government of \$2.377, will result in a variable fuel tax of 0.9¢ per gallon. The total fuel tax will be as follows:

0.9¢ Variable Tax
13.2¢ Wholesale Tax
9.5¢ NDOT Fixed Tax
6.8¢ City / County Fixed Tax
30.4¢ Total Fuel Tax

If you have any questions, please contact Lily Kathee, NDOT Chief Financial Officer, at 402-479-4635 or by email at Lily.Kathee-Harner@nebraska.gov.

Sincerely,

Vicki Kramer
Director

VK/LK/JB

cc: Governor Jim Pillen
Keisha Patent, Director Legislative Fiscal Office
Shelly Glaser, Legislative Fiscal Analyst
Neil Sullivan, State Budget Administrator
Joe Massey, State Budget Analyst
Kenny Zoeller, PRO

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