



States' Biofuels Statutes

STATE OF NEBRASKA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the Nebraska General Assembly.

66-496. Stored fuel; payment of tax; when; reports

(1) No tax shall be collected with respect to motor fuels imported by barge, barge line, or pipeline and stored at a barge, barge line, or pipeline terminal in this state or refined at a refinery in this state and stored thereat until the motor fuels are withdrawn for sale or use in this state or are loaded at the terminal or refinery into transportation equipment for shipment or delivery to a destination in this state. No tax shall be collected with respect to motor fuels manufactured at an ethanol or biodiesel facility in this state nor with respect to motor fuels owned by a producer, but stored at another location in this state, until the motor fuels are withdrawn for sale or use in this state or are loaded at the ethanol or biodiesel facility or other storage into transportation equipment for shipment or delivery to a destination in this state.

(2) When motor fuels are withdrawn or loaded as provided in this section, the producer, supplier, or distributor in this state shall be liable for payment of the motor fuels tax.

(3) The person owning and operating such refinery, barge, barge line terminal, pipeline terminal, or ethanol or biodiesel facility may, at the department's request, make and file such verified reports of operations within the state which may include reporting all motor fuels loaded within this state for delivery in another state and such other information as shall be required by the department.

Credits: Laws 1935, ch. 161, § 1, p. 588; Laws 1935, Sp. Sess., ch. 16, § 1, p. 128; Laws 1937, ch. 148, § 1, p. 567; Laws 1939, ch. 87, § 2, p. 368; Laws 1941, ch. 133, § 1, p. 524; Laws 1943, ch. 138, § 2(5), p. 475; Laws 1943, ch. 141, § 1(5), p. 484; Laws 1955, ch. 248, § 1, p. 783; Laws 1969, ch. 528, § 9, p. 2164; Laws 1973, LB 528, § 7; Laws 1988, LB 1039, § 4; Laws 1991, LB 627, § 23; Laws 1994, LB 1160, § 67; Laws 2004, LB 983, § 16.