

## LEGISLATIVE BILL 272

Approved by the Governor April 24, 1985

Introduced by Revenue Committee, V. Johnson, 8,  
Chairperson; Landis, 46; Sieck, 24;  
Miller, 37; Rogers, 41; Hartnett, 45;  
Pirsch, 10; Hefner, 19

AN ACT relating to aeronautics; to amend sections 3-148 and 3-149, Reissue Revised Statutes of Nebraska, 1943; to change the tax on aircraft fuel; to change a distribution requirement; to define terms; to harmonize provisions; to eliminate a reimbursement; to provide an operative date; and to repeal the original sections, and also section 3-150.01, Reissue Revised Statutes of Nebraska, 1943.

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

Section 1. That section 3-148, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-148. There is hereby imposed a tax of five cents per gallon upon fuels aviation gasoline and a tax of three cents per gallon upon aviation jet fuel purchased for and used in aircraft within the State of Nebraska. Such aircraft tax shall, the same to be levied, and collected, and refunded refunds made in the manner provided in Chapter 66, article 4, and subsequent amendments and additions thereto, in reference to other motor fuels, save and except that the The State Treasurer shall place the aircraft tax so collected and remitted to him or her in a special fund to be known as the Aircraft Fuel Tax Fund, which shall be distributed as follows: (1) The State Treasurer shall first make all refunds as provided in section 3-150-01, and in sections 3-150, and 3-151, and all refunds as specifically provided in section 66-413, and, until June 30, 1986, credit to the General Fund one per cent of the Aircraft Fuel Tax Fund collected; and (2) the balance of the aircraft tax shall be placed by the State Treasurer in the Department of Aeronautics Cash Fund.

For purposes of this section, aviation gasoline shall mean fuel used in aircraft meeting the criteria established for motor vehicle fuel in subdivision (2) of section 66-401. The terms aviation fuel and aircraft fuel as used in the statutes shall include both aviation gasoline and aviation jet fuel.

Sec. 2. That section 3-149, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

3-149. The dealers defined in Chapter 66, article 4, and subsequent amendments and additions

thereto, shall collect the tax as prescribed in section 3-148 of five cents and keep an account thereof, separately from other fuel tax, and remit the same accordingly to the Tax Commissioner, which department shall deposit the same with the State Treasurer, in the same manner as is provided by law for the collection and remittance of motor vehicle fuels. No other or different tax shall be imposed for fuel bought for and used in aircraft, 7 excepting the five cents per gallon tax as herein set forth, which Such tax shall be used for the purposes set forth in sections 3-101 to 3-154. The penalty for violation of the terms hereof, in reference to the collection and remittance of the tax, shall be the same as set forth for the violation of the law with reference to the motor fuel tax contained in Chapter 66, article 4, and subsequent amendments and additions thereto, and the right of enforcement and the penalties shall be likewise applicable as set forth therein.

Sec. 3. This act shall become operative for all aviation fuel purchased on or after October 1, 1985.

Sec. 4. That original sections 3-148 and 3-149, Reissue Revised Statutes of Nebraska, 1943, and also section 3-150.01, Reissue Revised Statutes of Nebraska, 1943, are repealed.