

**79-34,141. Rates of tax per gallon on vehicle fuels.** The tax imposed under this act shall be not less than:

- (1) On motor-vehicle fuels other than E85 fuels, \$.24 per gallon, or fraction thereof;
- (2) on special fuels, \$.26 per gallon, or fraction thereof;
- (3) on LP-gas, \$.23 per gallon, or fraction thereof; and
- (4) on E85 fuels, \$.17 per gallon, or fraction thereof.

**History:** L. 1983, ch. 320, § 11; L. 1985, ch. 329, § 1; L. 1989, ch. 209, § 49; L. 1989, ch. 209, § 50; L. 1989, ch. 209, § 51; L. 1989, ch. 209, § 52; L. 1999, ch. 137, § 36; L. 2002, ch. 201, § 5; L. 2006, ch. 81, § 2; L. 2010, ch. 156, § 36; June 3.