

## Nebraska Liquid Fuel Carriers

### Overview

Any person transporting motor fuels or aircraft fuels in a transport vehicle into, within, or out of Nebraska must obtain a liquid fuel carriers license. A copy of the license must be carried in the transport vehicle whenever motor fuels or aircraft fuels are carried in this state. In addition, a copy of the bill of lading, manifest, bill of sale, purchase order, sales invoice, delivery ticket, or similar documentation must be carried in the transport vehicle at all times when transporting motor fuels or aircraft fuels in Nebraska.

This documentation must include the following information:

- ❖ Date;
- ❖ Type of fuel;
- ❖ Amount of fuel;
- ❖ Where and from whom the fuel was obtained;
- ❖ Destination state or delivery location;
- ❖ Name and address of the owner of the fuel; and
- ❖ Name and address of the consignee or purchaser.

A license is not required for persons transporting motor fuels or aircraft fuels within Nebraska for their own agricultural, quarrying, industrial, or other nonhighway use; nor is it required for the transportation of leaded racing fuels, propane, or compressed natural gas, regardless of its ownership or use.

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*This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.*

*This guidance document may change with updated information or added examples. DOR recommends you do not print this document. Instead, sign up for the subscription service at [revenue.nebraska.gov/motor-fuels](https://revenue.nebraska.gov/motor-fuels) to get updates on your topics of interest.*

### Terms

**Aircraft Fuels.** Aircraft fuels include aviation gasoline and jet fuel.

**Diverted Load.** A diverted load occurs whenever the bill of lading indicates a destination state other than the state to which the fuel was delivered.

**Motor Fuels.** For purposes of the carrier program, motor fuels include gasoline, ethanol, gasohol, undyed diesel, dyed diesel, and biodiesel.

**Transport Vehicle.** Transport vehicle includes any automobile, truck, trailer, vehicle, or other means of transportation using the highway for the transportation of motor fuels or aircraft fuels into, within, or out of the State of Nebraska.

## How to Obtain a License

Licenses are obtained by submitting a completed [Nebraska Motor Fuels License Application, Form 20MF](#), to DOR. The license is continuous until cancelled and is not transferable.

## General Information

**Diversion Permits.** A diversion permit must be obtained whenever the bill of lading indicates a destination state other than the state to which the fuel was delivered. A diversion permit is obtained by registering the diverted load with Trac III Systems. To register, go to [fueltrac.us](http://fueltrac.us) and login to the diversion reporting system. If you do not already have a Trac III account, select “Become A Member” or “Join Today” and follow the prompts. If you have any questions regarding the use of the system, please contact Trac III Systems directly.

A diversion permit is **not** required when a carrier obtains fuel from their own bulk fuel storage facility located in Nebraska (other than a pipeline terminal), exits Nebraska, and returns with all or any portion of the fuel remaining. In these cases, sufficient documentation must be maintained in the vehicle documenting that the fuel was obtained from a bulk fuel storage facility in Nebraska.

Failure to obtain the required diversion permit may result in an administrative penalty of \$1,000 for each violation.

**Reports.** No returns are required to be filed.

**Suspension or Revocation of a License.** DOR may suspend or revoke the license for the following reasons:

- ❖ Filing any false reports, statements, or affidavits;
- ❖ Failure to remain in compliance with the requirements of the Nebraska Department of Agriculture regarding weights and measures; or
- ❖ Delivering motor fuels or aircraft fuels into Nebraska when the unaltered original bill of lading, manifest, or bill of sale, indicates a destination state other than Nebraska, without first obtaining a Diversion Registration Number issued by Trac III Systems.

**Vehicle Markings.** All transport vehicles used to transport motor fuels or aircraft fuels are required to be marked in accordance with federal regulations.

**Taxpayer Records.** All liquid fuel carriers must keep adequate records for a period of at least three years. The records must substantiate all movement of motor fuels and aircraft fuels by the carrier into, within, or out of Nebraska.

Records may include, but are not limited to: pipeline tickets; trip data sheets; invoices; worksheets; and general ledgers.

## Resource List

- ❖ [Motor Fuels Tax Laws General Information Guide](#)
- ❖ [Regulations for Nebraska Fuels Tax](#)

[revenue.nebraska.gov/motor-fuels](http://revenue.nebraska.gov/motor-fuels)

800-554-3835 or 402-471-5730

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