

Nebraska Tax Rate Chronologies

Table 3 — Cigarette Tax

Effective Date	Tax Rate Per Pack	General Fund Portion	Capital Constr. Projects	Outdoor Rec. Cash Fund ¹	Dept. of HHS Cash Fund ²	Building Renewal Fund	Omaha Facilities Fund ³	Cash Reserve Fund	Miscellaneous Funds
07/01/2016 ⁴	64/80.0¢	49¢	—	1¢	3¢	7¢	—	—	4¢ ^{12, 13}
10/01/2004 ⁴	64/80.0	49	—	1	3	7	—	—	4 ¹²
10/01/2002 ⁴	64/80.0	21	—	1	3	7	—	28¢	4 ¹²
07/01/2001	34/42.50	21	2¢ ⁵	1	3	5	—	—	
07/01/1997	34/42.50	21	—	1	3	7	2¢	—	
07/01/1993	34/42.50	21	9	1	3	—	—	—	
07/01/1991	27/33.75	16	9	1	1	—	—	—	
07/01/1989	27/33.75	16 ⁶	9 ⁷	1	1	—	—	—	
07/01/1988	27/33.75	16	9 ⁷	1	1	—	—	—	
07/01/1987	27/33.75	18	7 ⁸	1	1	—	—	—	
07/01/1986	23/28.75	14	7 ⁸	1	1	—	—	—	
03/01/1986	23/28.75	18	3 ⁹	1	1	—	—	—	
08/01/1984	18/22.50 ⁹	13	3 ⁹	1	1	—	—	—	
07/01/1984	18	13	3 ⁹	1	1	—	—	—	
07/01/1983	18	13	3	1	1	—	—	—	
05/01/1982	18	13	4	1	—	—	—	—	
08/30/1981	14	9	4	1	—	—	—	—	
07/01/1980	13	8	4	1	—	—	—	—	
03/24/1973	13	8	5	—	—	—	—	—	
04/28/1971	13	8	5 ¹⁰	—	—	—	—	—	
07/01/1967	8	8	—	—	—	—	—	—	
04/01/1965	8 ¹¹	6	—	—	—	—	—	—	
06/01/1963	6	6	—	—	—	—	—	—	
09/20/1957	4	4	—	—	—	—	—	—	
07/01/1947	3	3	—	—	—	—	—	—	

¹ Beginning July 1, 1980, 1 cent was deposited in the Nebraska Outdoor Recreation Development Cash Fund.

² For the period July 1, 1983 through June 30, 1991, 1 cent was deposited in the Nebraska Cancer Research Fund for allocation to the Eppley Institute, the Cancer Registry, and research contracts. Beginning July 1, 1993, the legislature increased the cigarette tax rate by 7 cents. Five cents of the increase was deposited in the General Fund. The remaining 2 cents was added to the 1 cent and was allocated through research contracts and grants to the University of Nebraska Medical Center and Creighton University Medical School for cancer research.

³ Beginning July 1, 1989 through July 1, 2009, \$4.5 million was deposited each year to the Municipal Infrastructure Redevelopment Fund.

Beginning July 1, 1993, \$3.75 million was deposited in the Fund. For each fiscal year from July 1, 1994 through Fiscal Year 2008/09, \$3 million was deposited in the Fund.

Beginning July 1, 1995 through July 1, 2001, the equivalent of 2 cents was deposited in the City of Omaha Public Events Facility Fund.

⁴ Beginning October 1, 2002, the tax rate increased to 64 cents per package of cigarettes containing 1 to 20 cigarettes and 80 cents per package containing 25 cigarettes. For a two-year period beginning October 1, 2002 through October 1, 2004, the equivalent of 28 cents of the tax was deposited in the Cash Reserve Fund. The amount deposited into the General Fund is reduced to cover required distributions to the following: Nebraska Outdoor Recreation Development Cash Fund; Health and Human Services Cash Fund; Building Renewal Allocation Fund; Nebraska Public Safety Communication System Cash Fund; and Nebraska Health Care Cash Fund. As a result the General Fund is not fixed at 49 cents and typically does not receive the full 49 cents as the other listed funds receive a fixed dollar amount.

⁵ Beginning July 1, 2001 through June 30, 2008, the equivalent of 2 cents was deposited into the Information Technology Infrastructure Fund.

Nebraska Tax Rate Chronologies

Table 3 — Cigarette Tax (Continued)

⁶ The 16 cents deposited to the General Fund was reduced. Beginning July 1, 1989 through July 1, 2009, \$4.5 million was allocated each year and deposited to the Municipal Infrastructure Redevelopment Fund. This was reduced to \$3 million July 1, 1994.

⁷ From July 1, 1986 through July 1, 1996, the equivalent of 4 cents was deposited in the University Facilities Construction Fund, and from July 1, 1984 through June 30, 1994, \$1,765,153 per year was deposited in the University Buildings Renovation and Land Acquisition Fund, and \$361,222 per year was deposited in the State College Building Renovation and Land Acquisition Fund.

From July 1, 1988 through July 1, 1998, an equivalent 0.5 cent was deposited in the University Facility Improvement Fund, a 1.5 cents equivalent was deposited in the State College Facilities Improvement Fund, and the remainder to Nebraska Capital Construction Fund. From July 1, 1994 through July 1, 1997, \$2,806,270 was deposited in the University Facilities Fund and \$1,205,098 was deposited in the State College Facility Fund.

⁸ From July 1, 1989 through July 1, 1993, \$4.5 million was deposited each year in the Municipal Infrastructure Redevelopment Fund.

Beginning fiscal year July 1, 1993, \$3.75 million was deposited in the Fund. For each fiscal year from July 1, 1994 through Fiscal Year 2008/09, \$3 million was deposited in the Fund.

Beginning July 1, 1995, the equivalent of 2 cents was deposited in the City of Omaha Public Events Facility Fund.

⁹ The Legislature authorized the sale of cigarettes in packages containing 25 cigarettes. The tax remained 0.9 cent per cigarette.

For Fiscal Years 1995/96 and 1996/97, \$4,189,242 was deposited in the Secure Youth Confinement Facility Fund.

¹⁰ A 2.5 cents equivalent was deposited in the University of Nebraska at Lincoln Field House Fund and a 2.5 cents equivalent was deposited in the State Office Building Fund.

¹¹ A 0.6 cent equivalent was deposited in the State Recreation Road Fund, a 0.7 cent equivalent was deposited in the Land and Water Conservation Fund, and a 0.7 cent equivalent was deposited in the State Educational Television Fund.

¹² From July 1, 2001 through June 30, 2016, \$1 million each fiscal year was deposited in the City of the Primary Class Development Fund, and \$1.5 million in the City of the Metropolitan Class Development Fund. Beginning July 1, 2016, \$1,250,000 each fiscal year is deposited in the Nebraska Health Care Cash Fund.

¹³ From July 1, 2009 through June 30, 2016, the equivalent of \$2.57 million was deposited in the Nebraska Public Safety Communication System Cash Fund. Beginning July 1, 2016, \$3,820,000 is deposited in the Nebraska Public Safety Communication System Cash Fund.