

**Verifying
Current Local Sales and Use Tax Rates
by County or Municipality**
on the
Nebraska Department of Revenue Website
<https://revenue.nebraska.gov>

To verify if a community is currently or will be subject to a Local Sales Tax:

- Log onto Nebraska Department of Revenue <https://revenue.nebraska.gov>



(Scroll ½ way down screen (middle of page), to) ↓
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Nebraska Sales and Use Tax

The Nebraska state sales and use tax rate is 5.5% (.055).

- + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective April 1, 2024](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective January 1, 2024](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective October 1, 2023](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective July 1, 2023](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective April 1, 2023](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective January 1, 2023](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective October 1, 2022](#)
 - + [Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective July 1, 2022](#)
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Municipal Boundary Changes

(updated 12/28/2023)

Frequently Asked Questions

- + [Sales and Use Tax Rates and Boundary Files for Downloading](#)
 - + [Local Sales and Use Tax Rates](#)
 - + [Sales Tax Rate Cards](#)
 - + [Important Information](#)
 - + [Miscellaneous Information](#)
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-  **January 1, 2024 -- March 31, 2024**
-  **October 1, 2023 -- December 31, 2023**
-  **July 1, 2023 -- September 30, 2023**
-  **April 1, 2023 -- June 30, 2023**
-  **January 1, 2023 -- March 31, 2023**

Local Sales and Use Tax Rates

Effective January 1, 2024

- **Dakota County** imposes a tax rate of **0.5%**. See the County Sales and Use Tax Rate section at the end of this listing.
- **FIPS Code** = Federal Information Processing Standard code used by Streamlined Sales Tax

| City or Village | Local Rate | Total Rate (State + Local) | Local Code | FIPS Code | City or Village | Local Rate | Total Rate (State + Local) | Local Code | FIPS Code |
|-----------------|------------|----------------------------|------------|-----------|-----------------|------------|----------------------------|------------|-----------|
| Ainsworth | 1.5% | 7.0% (.07) | 52-003 | 00415 | David City | 2.0% | 7.5% (.075) | 101-138 | 12315 |
| Albion | 1.5% | 7.0% (.07) | 81-004 | 00555 | Daykin | 1.0% | 6.5% (.065) | 180-140 | 12455 |
| Alliance | 1.5% | 7.0% (.07) | 27-008 | 00905 | Decatur | 2.0% | 7.5% (.075) | 217-141 | 12525 |
| Alma | 2.0% | 7.5% (.075) | 82-009 | 00975 | Deshler | 1.0% | 6.5% (.065) | 243-143 | 12840 |
| Ansley | 1.0% | 6.5% (.065) | 234-015 | 01535 | DeWeese | 1.0% | 6.5% (.065) | 173-144 | 12945 |
| Arapahoe | 1.5% | 7.0% (.07) | 157-016 | 01780 | DeWitt | 1.0% | 6.5% (.065) | 235-145 | 13015 |
| Arcadia | 1.0% | 6.5% (.065) | 192-017 | 01850 | Diller | 1.0% | 6.5% (.065) | 67-147 | 13085 |
| Arlington | 1.5% | 7.0% (.07) | 206-018 | 01990 | Dodge | 1.5% | 7.0% (.07) | 148-150 | 13295 |
| Arnold | 1.0% | 6.5% (.065) | 152-019 | 02095 | Doniphan | 1.0% | 6.5% (.065) | 181-151 | 13365 |
| Ashland | 1.5% | 7.0% (.07) | 50-021 | 02305 | Dorchester | 1.5% | 7.0% (.07) | 249-152 | 13435 |
| Atkinson | 1.5% | 7.0% (.07) | 88-023 | 02550 | Douglas | 1.5% | 7.0% (.07) | 43-153 | 13505 |
| Auburn | 1.0% | 6.5% (.065) | 57-025 | 02655 | Duncan | 1.5% | 7.0% (.07) | 135-156 | 13890 |
| Bancroft | 1.5% | 7.0% (.07) | 198-030 | 03005 | Eagle | 1.0% | 6.5% (.065) | 23-159 | 14100 |
| Bassett | 1.5% | 7.0% (.07) | 99-035 | 03215 | Edgar | 1.0% | 6.5% (.065) | 102-161 | 14450 |
| Battle Creek | 1.5% | 7.0% (.07) | 214-036 | 03250 | Edison | 1.0% | 6.5% (.065) | 228-162 | 14520 |
| Bayard | 1.0% | 6.5% (.065) | 44-037 | 03285 | Elgin | 1.0% | 6.5% (.065) | 142-164 | 14730 |
| Beatrice | 2.0% | 7.5% (.075) | 17-039 | 03390 | Elm Creek | 1.0% | 6.5% (.065) | 159-167 | 15360 |
| Beaver City | 1.0% | 6.5% (.065) | 141-040 | 03495 | Elmwood | 1.5% | 7.0% (.07) | 105-168 | 15430 |
| Beaver Crossing | 1.0% | 6.5% (.065) | 226-041 | 03530 | Elwood | 1.0% | 6.5% (.065) | 218-170 | 15570 |
| Beemer | 1.5% | 7.0% (.07) | 199-043 | 03635 | Emerson | 1.5% | 7.0% (.07) | 262-172 | 15710 |
| Bellevue | 1.5% | 7.0% (.07) | 3-046 | 03950 | Eustis | 1.0% | 6.5% (.065) | 106-176 | 16165 |
| Bellwood | 1.5% | 7.0% (.07) | 223-047 | 04020 | Ewing | 1.5% | 7.0% (.07) | 250-177 | 16270 |
| Benedict | 1.5% | 7.0% (.07) | 215-049 | 04195 | Exeter | 1.5% | 7.0% (.07) | 171-178 | 16340 |
| Benkelman | 1.5% | 7.0% (.07) | 176-050 | 04230 | Fairbury | 2.0% | 7.5% (.075) | 36-179 | 16410 |
| Bennet | 1.0% | 6.5% (.065) | 147-051 | 04300 | Fairfield | 1.5% | 7.0% (.07) | 212-180 | 16445 |
| Bennington | 1.5% | 7.0% (.07) | 42-052 | 04405 | Falls City | 2.0% | 7.5% (.075) | 79-182 | 16655 |
| Bertrand | 1.5% | 7.0% (.07) | 118-053 | 04615 | Farnam | 1.0% | 6.5% (.065) | 143-183 | 16725 |
| Big Springs | 1.0% | 6.5% (.065) | 100-055 | 04895 | Fordyce | 1.0% | 6.5% (.065) | 255-187 | 17110 |
| Blair | 1.5% | 7.0% (.07) | 53-057 | 05350 | Fort Calhoun | 1.5% | 7.0% (.07) | 229-188 | 17145 |
| Bloomfield | 1.0% | 6.5% (.065) | 83-058 | 05455 | Franklin | 1.0% | 6.5% (.065) | 209-190 | 17530 |
| Blue Hill | 1.5% | 7.0% (.07) | 71-060 | 05560 | Fremont | 1.5% | 7.0% (.07) | 62-191 | 17670 |
| Brainard | 1.0% | 6.5% (.065) | 187-066 | 06120 | Friend | 1.5% | 7.0% (.07) | 124-192 | 17775 |
| Bridgeport | 1.0% | 6.5% (.065) | 32-068 | 06295 | Fullerton | 2.0% | 7.5% (.075) | 30-193 | 17810 |
| Broken Bow | 1.5% | 7.0% (.07) | 66-072 | 06610 | Geneva | 2.0% | 7.5% (.075) | 136-198 | 18405 |
| Brownville | 1.0% | 6.5% (.065) | 191-073 | 06750 | Genoa | 2.0% | 7.5% (.075) | 120-199 | 18475 |
| Bruning | 1.5% | 7.0% (.07) | 258-075 | 06820 | Gering | 2.0% | 7.5% (.075) | 37-200 | 18580 |
| Burwell | 1.5% | 7.0% (.07) | 132-081 | 07345 | Gibbon | 1.5% | 7.0% (.07) | 72-201 | 18615 |
| Byron | 1.0% | 6.5% (.065) | 260-084 | 07555 | Gordon | 1.5% | 7.0% (.07) | 8-206 | 19350 |
| Cairo | 1.0% | 6.5% (.065) | 207-085 | 07625 | Gothenburg | 1.5% | 7.0% (.07) | 21-207 | 19385 |
| Callaway | 1.0% | 6.5% (.065) | 216-086 | 07660 | Grand Island | 2.0% | 7.5% (.075) | 34-210 | 19595 |
| Cambridge | 2.0% | 7.5% (.075) | 145-087 | 07730 | Grant | 1.0% | 6.5% (.065) | 200-211 | 19910 |
| Cedar Rapids | 1.0% | 6.5% (.065) | 114-092 | 08220 | Greeley | 1.5% | 7.0% (.07) | 230-212 | 20050 |
| Central City | 1.5% | 7.0% (.07) | 78-094 | 08535 | Greenwood | 1.0% | 6.5% (.065) | 160-213 | 20190 |
| Ceresco | 1.5% | 7.0% (.07) | 25-095 | 08570 | Gresham | 1.5% | 7.0% (.07) | 125-214 | 20225 |
| Chadron | 2.0% | 7.5% (.075) | 13-096 | 08605 | Gretna | 2.0% | 7.5% (.075) | 161-215 | 20260 |

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Updated: February 23, 2024

NDOT Boards- Liaison Services, Accessing website for NE Dept. of Revenue/ Current Local Sales and Use Tax Rates (all municipalities)

| | | | | | | | | | |
|-----------------|-------|---------------|---------|-------|------------------|------|-------------|---------|-------|
| Chambers | 1.0% | 6.5% (.065) | 177-097 | 08675 | Guide Rock | 1.5% | 7.0% (.07) | 126-217 | 20365 |
| Chappell | 2.0% | 7.5% (.075) | 12-099 | 08885 | Hallam | 1.0% | 6.5% (.065) | 263-221 | 20610 |
| Chester | 1.0% | 6.5% (.065) | 178-100 | 09095 | Halsey | 0.5% | 6.0% (.06) | 264-222 | 20680 |
| Clarks | 1.5% | 7.0% (.07) | 158-101 | 09165 | Harrison | 1.5% | 7.0% (.07) | 49-227 | 21240 |
| Clarkson | 1.5% | 7.0% (.07) | 227-102 | 09200 | Hartington | 1.5% | 7.0% (.07) | 167-228 | 21275 |
| Clatonia | 0.5% | 6.0% (.06) | 246-103 | 09270 | Harvard | 1.0% | 6.5% (.065) | 162-229 | 21345 |
| Clay Center | 1.5% | 7.0% (.07) | 188-104 | 09375 | Hastings | 1.5% | 7.0% (.07) | 33-230 | 21415 |
| Clearwater | 1.5% | 7.0% (.07) | 197-105 | 09445 | Hay Springs | 1.0% | 6.5% (.065) | 68-231 | 21730 |
| Coleridge | 1.0% | 6.5% (.065) | 239-108 | 09865 | Hebron | 1.5% | 7.0% (.07) | 127-235 | 21905 |
| Columbus | 1.5% | 7.0% (.07) | 60-110 | 10110 | Hemingford | 1.5% | 7.0% (.07) | 48-236 | 22045 |
| Cordova | 1.0% | 6.5% (.065) | 208-114 | 10495 | Henderson | 1.5% | 7.0% (.07) | 112-237 | 22080 |
| Cortland | 1.0% | 6.5% (.065) | 119-116 | 10635 | Hickman | 1.5% | 7.0% (.07) | 213-242 | 22325 |
| Cozad | 1.5% | 7.0% (.07) | 26-119 | 11020 | Hildreth | 1.0% | 6.5% (.065) | 89-243 | 22430 |
| Crawford | 1.5% | 7.0% (.07) | 20-122 | 11195 | Holdrege | 1.5% | 7.0% (.07) | 54-245 | 22640 |
| Creighton | 1.0% | 6.5% (.065) | 61-123 | 11230 | Hooper | 1.0% | 6.5% (.065) | 144-248 | 23025 |
| Crete | 2.0% | 7.5% (.075) | 18-125 | 11370 | Howells | 1.5% | 7.0% (.07) | 189-251 | 23340 |
| Crofton | 1.0% | 6.5% (.065) | 179-126 | 11440 | Hubbard | 1.5% | 7.0% (.07) | 236-252 | 23375 |
| Curtis | 1.0% | 6.5% (.065) | 51-129 | 11825 | Hubbell | 1.0% | 6.5% (.065) | 45-253 | 23410 |
| Dakota City | 1.0% | 6.5% (.065) | 233-131 | 12000 | Humboldt | 1.5% | 7.0% (.07) | 259-254 | 23445 |
| Dannebrog | 1.0% | 6.5% (.065) | 153-134 | 12140 | Humphrey | 2.0% | 7.5% (.075) | 146-255 | 23480 |
| Davey | 1.5% | 7.0% (.07) | 248-137 | 12280 | Hyannis | 1.0% | 6.5% (.065) | 154-257 | 23655 |
| Imperial | 1.0% | 6.5% (.065) | 163-258 | 23690 | Platte Center | 1.5% | 7.0% (.07) | 211-393 | 39310 |
| Jackson | 1.5% | 7.0% (.07) | 164-263 | 24355 | Plattsmouth | 1.5% | 7.0% (.07) | 121-394 | 39345 |
| Jansen | 1.0% | 6.5% (.065) | 111-264 | 24530 | Pleasanton | 1.0% | 6.5% (.065) | 238-396 | 39450 |
| Juniata | 1.5% | 7.0% (.07) | 204-268 | 24950 | Plymouth | 1.5% | 7.0% (.07) | 47-397 | 39590 |
| Kearney | 1.5% | 7.0% (.07) | 38-269 | 25055 | Ponca | 1.5% | 7.0% (.07) | 194-399 | 39695 |
| Kimball | 1.0% | 6.5% (.065) | 9-273 | 25475 | Ralston | 1.5% | 7.0% (.07) | 151-407 | 40605 |
| Laurel | 1.0% | 6.5% (.065) | 237-276 | 26350 | Randolph | 1.5% | 7.0% (.07) | 190-408 | 40675 |
| LaVista | 2.0% | 7.5% (.075) | 14-274 | 26385 | Ravenna | 1.5% | 7.0% (.07) | 85-409 | 40710 |
| Lawrence | 1.0% | 6.5% (.065) | 232-277 | 26420 | Red Cloud | 1.5% | 7.0% (.07) | 74-411 | 40920 |
| Leigh | 1.5% | 7.0% (.07) | 224-279 | 26560 | Republican City | 1.0% | 6.5% (.065) | 64-412 | 41130 |
| Lewellen | 1.0% | 6.5% (.065) | 5-281 | 26805 | Rising City | 1.0% | 6.5% (.065) | 253-415 | 41480 |
| Lexington | 1.5% | 7.0% (.07) | 29-283 | 26910 | Roca | 1.5% | 7.0% (.07) | 254-418 | 41830 |
| Lincoln | 1.75% | 7.25% (.0725) | 2-285 | 28000 | Rushville | 1.5% | 7.0% (.07) | 11-425 | 42775 |
| Linwood | 1.0% | 6.5% (.065) | 201-287 | 28245 | St. Edward | 1.5% | 7.0% (.07) | 175-452 | 43055 |
| Loomis | 1.0% | 6.5% (.065) | 149-291 | 29085 | St. Paul | 1.5% | 7.0% (.07) | 104-454 | 43265 |
| Louisville | 1.5% | 7.0% (.07) | 107-293 | 29260 | Sargent | 2.0% | 7.5% (.075) | 155-428 | 43685 |
| Loup City | 2.0% | 7.5% (.075) | 90-294 | 29470 | Schuyler | 1.5% | 7.0% (.07) | 75-430 | 44035 |
| Lyons | 1.5% | 7.0% (.07) | 108-298 | 29855 | Scottsbluff | 1.5% | 7.0% (.07) | 22-432 | 44245 |
| Madison | 1.5% | 7.0% (.07) | 113-299 | 30240 | Scribner | 1.5% | 7.0% (.07) | 185-433 | 44280 |
| Malcolm | 1.0% | 6.5% (.065) | 150-302 | 30345 | Seward | 2.0% | 7.5% (.075) | 129-435 | 44420 |
| Manley | 0.5% | 6.0% (.06) | 257-304 | 30415 | Shelby | 1.5% | 7.0% (.07) | 247-436 | 44595 |
| Marquette | 1.5% | 7.0% (.07) | 202-305 | 30730 | Sidney | 2.0% | 7.5% (.075) | 7-441 | 45295 |
| Maywood | 1.5% | 7.0% (.07) | 193-311 | 31325 | Silver Creek | 1.0% | 6.5% (.065) | 116-442 | 45400 |
| McCook | 2.0% | 7.5% (.075) | 103-312 | 29925 | South Sioux City | 1.5% | 7.0% (.07) | 40-446 | 46030 |
| McCool Junction | 1.5% | 7.0% (.07) | 133-313 | 29960 | Spalding | 1.5% | 7.0% (.07) | 256-447 | 46135 |
| Meadow Grove | 1.5% | 7.0% (.07) | 225-317 | 31465 | Spencer | 1.0% | 6.5% (.065) | 109-448 | 46275 |
| Milford | 1.0% | 6.5% (.065) | 63-322 | 32060 | Springfield | 1.5% | 7.0% (.07) | 195-450 | 46520 |
| Milligan | 1.5% | 7.0% (.07) | 251-325 | 32200 | Springview | 1.0% | 6.5% (.065) | 166-451 | 46625 |
| Minden | 2.0% | 7.5% (.075) | 55-327 | 32340 | Stanton | 1.5% | 7.0% (.07) | 219-456 | 46800 |
| Mitchell | 1.5% | 7.0% (.07) | 69-328 | 32410 | Sterling | 1.0% | 6.5% (.065) | 205-462 | 47150 |
| Monroe | 1.5% | 7.0% (.07) | 182-330 | 32585 | Stromsburg | 1.5% | 7.0% (.07) | 186-467 | 47465 |
| Morrill | 1.0% | 6.5% (.065) | 137-332 | 32830 | Stuart | 1.5% | 7.0% (.07) | 110-468 | 47500 |
| Mullen | 1.0% | 6.5% (.065) | 183-334 | 33250 | Superior | 1.5% | 7.0% (.07) | 65-470 | 47815 |
| Murray | 1.0% | 6.5% (.065) | 210-336 | 33425 | Sutherland | 1.5% | 7.0% (.07) | 261-472 | 47920 |
| Nebraska City | 1.5% | 7.0% (.07) | 16-339 | 33705 | Sutton | 1.5% | 7.0% (.07) | 94-473 | 47955 |
| Nehawka | 1.0% | 6.5% (.065) | 240-340 | 33740 | Syracuse | 1.0% | 6.5% (.065) | 122-475 | 48235 |
| Neliah | 1.0% | 6.5% (.065) | 91-341 | 33775 | Tecumseh | 1.5% | 7.0% (.07) | 86-481 | 48480 |
| Nelson | 1.0% | 6.5% (.065) | 80-342 | 33880 | Tekamah | 2.0% | 7.5% (.075) | 87-482 | 48515 |
| Newman Grove | 1.5% | 7.0% (.07) | 98-346 | 34230 | Terrytown | 1.0% | 6.5% (.065) | 24-483 | 48585 |
| Niobrara | 1.0% | 6.5% (.065) | 73-349 | 34370 | Tilden | 1.5% | 7.0% (.07) | 56-487 | 48935 |
| Norfolk | 1.5% | 7.0% (.07) | 15-351 | 34615 | Trenton | 1.5% | 7.0% (.07) | 266-489 | 49145 |
| North Bend | 1.5% | 7.0% (.07) | 92-353 | 34720 | Uehling | 1.0% | 6.5% (.065) | 70-491 | 49425 |
| North Platte | 2.0% | 7.5% (.075) | 4-355 | 35000 | Unadilla | 1.5% | 7.0% (.07) | 244-493 | 49530 |
| Oakland | 1.5% | 7.0% (.07) | 35-358 | 35490 | Upland | 1.5% | 7.0% (.07) | 220-495 | 49880 |
| Oconto | 1.0% | 6.5% (.065) | 172-360 | 35665 | Utica | 1.5% | 7.0% (.07) | 221-496 | 49915 |
| Odell | 1.0% | 6.5% (.065) | 59-362 | 35735 | Valentine | 1.5% | 7.0% (.07) | 156-497 | 49950 |
| Ogallala | 1.5% | 7.0% (.07) | 6-363 | 35980 | Valley | 1.5% | 7.0% (.07) | 41-498 | 50020 |
| Omaha | 1.5% | 7.0% (.07) | 1-365 | 37000 | Verdigre | 1.5% | 7.0% (.07) | 76-502 | 50370 |
| O'Neill | 1.5% | 7.0% (.07) | 39-366 | 37105 | Wahoo | 2.0% | 7.5% (.075) | 95-506 | 50965 |
| Orchard | 1.5% | 7.0% (.07) | 242-368 | 37210 | Wakefield | 1.0% | 6.5% (.065) | 169-507 | 51070 |
| Ord | 1.5% | 7.0% (.07) | 115-369 | 37280 | Waterloo | 2.0% | 7.5% (.075) | 19-512 | 51665 |
| Osceola | 1.5% | 7.0% (.07) | 131-371 | 37525 | Wauneta | 1.0% | 6.5% (.065) | 241-513 | 51700 |
| Oshkosh | 2.0% | 7.5% (.075) | 10-372 | 37560 | Wausa | 1.0% | 6.5% (.065) | 123-514 | 51735 |
| Osmond | 1.5% | 7.0% (.07) | 117-373 | 37595 | Waverly | 1.5% | 7.0% (.07) | 196-515 | 51770 |

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| | | | | | | | | | |
|-------------|------|-------------|---------|-------|--------------------------------------|------|-------------|---------|-------|
| Oxford | 1.5% | 7.0% (.07) | 84-376 | 37910 | Wayne | 1.5% | 7.0% (.07) | 58-516 | 51840 |
| Palmer | 1.5% | 7.0% (.07) | 252-379 | 38160 | Weeping Water | 1.5% | 7.0% (.07) | 140-517 | 52015 |
| Palmyra | 1.0% | 6.5% (.065) | 138-380 | 38190 | West Point | 2.0% | 7.5% (.075) | 184-519 | 52575 |
| Papillion | 2.0% | 7.5% (.075) | 28-382 | 38295 | Wilber | 1.5% | 7.0% (.07) | 96-523 | 52960 |
| Pawnee City | 2.0% | 7.5% (.075) | 168-383 | 38575 | Wisner | 2.0% | 7.5% (.075) | 203-530 | 53450 |
| Paxton | 2.0% | 7.5% (.075) | 128-384 | 38610 | Wood River | 1.5% | 7.0% (.07) | 222-533 | 53660 |
| Pender | 1.5% | 7.0% (.07) | 174-385 | 38750 | Wymore | 1.5% | 7.0% (.07) | 77-534 | 53835 |
| Peru | 1.0% | 6.5% (.065) | 93-386 | 38960 | Wynot | 1.5% | 7.0% (.07) | 265-535 | 53905 |
| Petersburg | 1.0% | 6.5% (.065) | 130-387 | 38995 | York | 2.0% | 7.5% (.075) | 97-536 | 54045 |
| Pierce | 1.0% | 6.5% (.065) | 139-390 | 39100 | County Sales and Use Tax Rate | | | | |
| Pilger | 1.5% | 7.0% (.07) | 231-391 | 39135 | Dakota County ¹ | 0.5% | 6.0% (.06) | 134-922 | 043 |
| Plainview | 1.5% | 7.0% (.07) | 46-392 | 39170 | | | | | |

¹Dakota County rate of 0.5% is only added to the state rate for sales made in Dakota County when the location is outside of a municipality that imposes a local sales and use tax rate.