

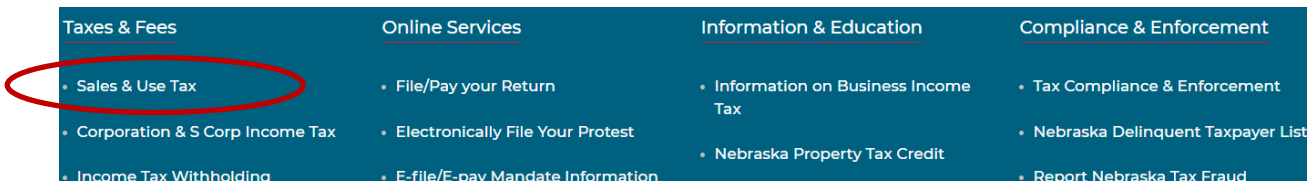
**Verifying  
Current Local Sales and Use Tax Rates  
by County or Municipality**  
on the  
Nebraska Department of Revenue Website  
<https://revenue.nebraska.gov>

**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 down to end of page -



Updated: July 23, 2025

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

# 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 October 1, 2025

Effective July 1, 2025



### Local Sales and Use Tax Rate Changes

For the calendar quarter starting on **July 1, 2025**, the city of **Wilber** will **decrease** its local sales and use tax rate from **1.5% to 1%**.

As a reminder of the upcoming calendar quarter beginning on **April 1, 2025**, the following changes will be made.

- **Rulo, Shickley, and Thedford** will each start a **new** local sales and use tax rate of **1%**.
- **Curtis and Eustis** will each **increase** their current **1% rate to 1.5%**.
- **Friend, Mullen, and Norfolk** will each **increase** their rate from **1.5% to 2%**.

### No Lodging Tax Rate Changes

There are no changes in the lodging tax rates for the calendar quarters beginning on April 1, 2025 or July 1, 2025.

## Municipal Boundary Changes

(updated 06/06/2025)

## Sales and Use Tax Rates and Boundary Files for Downloading

## Frequently Asked Questions



### Local Sales and Use Tax Rates

- **July 1, 2025 -- September 30, 2025**
- **April 1, 2025 -- June 30, 2025**
- **January 1, 2025 -- March 31, 2025**
- **October 1, 2024 -- December 31, 2024**
- **July 1, 2024 -- September 30, 2024**
- **April 1, 2024 -- June 30, 2024**
- **January 1, 2024 -- March 31, 2024**



# Local Sales and Use Tax Rates

Effective July 1, 2025

- **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™
- **Good Life District** Information is at the end of this listing.

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
Adams	1.0%	6.5% (.065)	267-002	00240	Dorchester	1.5%	7.0% (.07)	249-152	13435
Ainsworth	1.5%	7.0% (.07)	52-003	00415	Douglas	1.5%	7.0% (.07)	43-153	13505
Albion	1.5%	7.0% (.07)	81-004	00555	Duncan	1.5%	7.0% (.07)	135-156	13890
Alliance	1.5%	7.0% (.07)	27-008	00905	Eagle	1.0%	6.5% (.065)	23-159	14100
Alma	2.0%	7.5% (.075)	82-009	00975	Edgar	1.0%	6.5% (.065)	102-161	14450
Ansley	1.0%	6.5% (.065)	234-015	01535	Edison	1.0%	6.5% (.065)	228-162	14520
Arapahoe	1.5%	7.0% (.07)	157-016	01780	Elgin	1.0%	6.5% (.065)	142-164	14730
Arcadia	1.0%	6.5% (.065)	192-017	01850	Elm Creek	1.0%	6.5% (.065)	159-167	15360
Arlington	1.5%	7.0% (.07)	206-018	01990	Elmwood	1.5%	7.0% (.07)	105-168	15430
Arnold	1.0%	6.5% (.065)	152-019	02095	Elwood	1.0%	6.5% (.065)	218-170	15570
Ashland	1.5%	7.0% (.07)	50-021	02305	Emerson	1.5%	7.0% (.07)	262-172	15710
Atkinson	1.5%	7.0% (.07)	88-023	02550	Eustis	1.5%	7.0% (.07)	106-176	16165
Auburn	1.0%	6.5% (.065)	57-025	02655	Ewing	1.5%	7.0% (.07)	250-177	16270
Bancroft	1.5%	7.0% (.07)	198-030	03005	Exeter	1.5%	7.0% (.07)	171-178	16340
Bassett	1.5%	7.0% (.07)	99-035	03215	Fairbury	2.0%	7.5% (.075)	36-179	16410
Battle Creek	1.5%	7.0% (.07)	214-036	03250	Fairfield	1.5%	7.0% (.07)	212-180	16445
Bayard	1.0%	6.5% (.065)	44-037	03285	Falls City	2.0%	7.5% (.075)	79-182	16655
Beatrice	2.0%	7.5% (.075)	17-039	03390	Farnam	1.0%	6.5% (.065)	143-183	16725
Beaver City	1.0%	6.5% (.065)	141-040	03495	Fordyce	1.0%	6.5% (.065)	255-187	17110
Beaver Crossing	1.0%	6.5% (.065)	226-041	03530	Fort Calhoun	1.5%	7.0% (.07)	229-188	17145
Beemer	1.5%	7.0% (.07)	199-043	03635	Franklin	1.0%	6.5% (.065)	209-190	17530
Bellevue	1.5%	7.0% (.07)	3-046	03950	Fremont	1.5%	7.0% (.07)	62-191	17670
Bellwood	1.5%	7.0% (.07)	223-047	04020	Friend	2.0%	7.5% (.075)	124-192	17775
Benedict	1.5%	7.0% (.07)	215-049	04195	Fullerton	2.0%	7.5% (.075)	30-193	17810
Benkelman	1.5%	7.0% (.07)	176-050	04230	Geneva	2.0%	7.5% (.075)	136-198	18405
Bennet	1.0%	6.5% (.065)	147-051	04300	Genoa	2.0%	7.5% (.075)	120-199	18475
Bennington	1.5%	7.0% (.07)	42-052	04405	Gering	2.0%	7.5% (.075)	37-200	18580
Bertrand	1.5%	7.0% (.07)	118-053	04615	Gibbon	1.5%	7.0% (.07)	72-201	18615
Big Springs	1.0%	6.5% (.065)	100-055	04895	Gordon	1.5%	7.0% (.07)	8-206	19350
Blair	1.5%	7.0% (.07)	53-057	05350	Gothenburg	1.5%	7.0% (.07)	21-207	19385
Bloomfield	1.0%	6.5% (.065)	83-058	05455	Grafton	1.5%	7.0% (.07)	268-208	19455
Blue Hill	1.5%	7.0% (.07)	71-060	05560	Grand Island	2.0%	7.5% (.075)	34-210	19595
Brainard	1.0%	6.5% (.065)	187-066	06120	Grant	1.0%	6.5% (.065)	200-211	19910
Bridgeport	1.0%	6.5% (.065)	32-068	06295	Greeley	1.5%	7.0% (.07)	230-212	20050
Broken Bow	1.5%	7.0% (.07)	66-072	06610	Greenwood	1.0%	6.5% (.065)	160-213	20190
Brownville	1.0%	6.5% (.065)	191-073	06750	Gresham	1.5%	7.0% (.07)	125-214	20225
Bruning	1.5%	7.0% (.07)	258-075	06820	Gretna	2.0%	7.5% (.075)	161-215	20260
Burwell	1.5%	7.0% (.07)	132-081	07345	Guide Rock	1.5%	7.0% (.07)	126-217	20365
Byron	1.0%	6.5% (.065)	260-084	07555	Hallam	1.0%	6.5% (.065)	263-221	20610
Cairo	1.0%	6.5% (.065)	207-085	07625	Halsey	0.5%	6.0% (.06)	264-222	20680
Callaway	1.0%	6.5% (.065)	216-086	07660	Harrison	1.5%	7.0% (.07)	49-227	21240
Cambridge	2.0%	7.5% (.075)	145-087	07730	Hartington	1.5%	7.0% (.07)	167-228	21275
Cedar Rapids	1.0%	6.5% (.065)	114-092	08220	Harvard	1.0%	6.5% (.065)	162-229	21345
Central City	1.5%	7.0% (.07)	78-094	08535	Hastings	1.5%	7.0% (.07)	33-230	21415
Ceresco	1.5%	7.0% (.07)	25-095	08570	Hay Springs	1.0%	6.5% (.065)	68-231	21730
Chadron	2.0%	7.5% (.075)	13-096	08605	Hebron	1.5%	7.0% (.07)	127-235	21905
Chambers	1.0%	6.5% (.065)	177-097	08675	Hemingford	1.5%	7.0% (.07)	48-236	22045
Chappell	2.0%	7.5% (.075)	12-099	08885	Henderson	1.5%	7.0% (.07)	112-237	22080
Chester	1.0%	6.5% (.065)	178-100	09095	Hickman	1.5%	7.0% (.07)	213-242	22325
Clarks	1.5%	7.0% (.07)	158-101	09165	Hildreth	1.0%	6.5% (.065)	89-243	22430
Clarkson	1.5%	7.0% (.07)	227-102	09200	Holdrege	1.5%	7.0% (.07)	54-245	22640
Clatonia	0.5%	6.0% (.06)	246-103	09270	Hooper	1.0%	6.5% (.065)	144-248	23025
Clay Center	1.5%	7.0% (.07)	188-104	09375	Howells	1.5%	7.0% (.07)	189-251	23340
Clearwater	1.5%	7.0% (.07)	197-105	09445	Hubbard	1.5%	7.0% (.07)	236-252	23375
Coleridge	1.0%	6.5% (.065)	239-108	09865	Hubbell	1.0%	6.5% (.065)	45-253	23410
Columbus	1.5%	7.0% (.07)	60-110	10110	Humboldt	1.5%	7.0% (.07)	259-254	23445
Cordova	1.0%	6.5% (.065)	208-114	10495	Humphrey	2.0%	7.5% (.075)	146-255	23480
Cortland	1.0%	6.5% (.065)	119-116	10635	Hyannis	1.0%	6.5% (.065)	154-257	23655
Cozad	1.5%	7.0% (.07)	26-119	11020	Imperial	1.0%	6.5% (.065)	163-258	23690
Crawford	1.5%	7.0% (.07)	20-122	11195	Jackson	1.5%	7.0% (.07)	164-263	24355
Creighton	1.0%	6.5% (.065)	61-123	11230	Jansen	1.0%	6.5% (.065)	111-264	24530
Crete	2.0%	7.5% (.075)	18-125	11370	Juniata	1.5%	7.0% (.07)	204-268	24950
Crofton	1.5%	7.0% (.07)	179-126	11440	Kearney	1.5%	7.0% (.07)	38-269	25055
Curtis	1.5%	7.0% (.07)	51-129	11825	Kenesaw	1.5%	7.0% (.07)	269-270	25160
Dakota City	1.0%	6.5% (.065)	233-131	12000	Kimball	1.0%	6.5% (.065)	9-273	25475
Dannebrog	1.0%	6.5% (.065)	153-134	12140	Laurel	1.0%	6.5% (.065)	237-276	26350
Davey	1.5%	7.0% (.07)	248-137	12280	LaVista	2.0%	7.5% (.075)	14-274	26385
David City	2.0%	7.5% (.075)	101-138	12315	Lawrence	1.0%	6.5% (.065)	232-277	26420
Daykin	1.0%	6.5% (.065)	180-140	12455	Leigh	1.5%	7.0% (.07)	224-279	26560
Decatur	2.0%	7.5% (.075)	217-141	12525	Lewellen	1.0%	6.5% (.065)	5-281	26805
Deshler	1.0%	6.5% (.065)	243-143	12840	Lexington	1.5%	7.0% (.07)	29-283	26910
DeWeese	1.0%	6.5% (.065)	173-144	12945	Lincoln	1.75%	7.25% (.0725)	2-285	28000

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Updated: July 23, 2025

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



ADDITIONAL INFORMATION ON THE GOOD LIFE DISTRICT

Good Life District (GLD)

What is a Good Life District?

The Good Life Transformational Projects Act (Act) was created by Laws 2023, LB727 and provides for the establishment of special taxing jurisdictions within Nebraska, called Good Life Districts (GLDs). A GLD is established pursuant to Neb. Rev. Stat. §77-4405. To establish a GLD, an application must be approved by the **Department of Economic Development (DED)**. A GLD is a defined area that has a reduced Nebraska (state) sales and use tax rate for purchases within the GLD.

What is the tax rate in a GLD as of July 1, 2024?

Where are the GLDs located in Nebraska?

Maps showing the location and boundaries of the GLDs are in the **Sales Tax Rate Finder** on the Nebraska Department of Revenue's (DOR) website. There is also a **Rates and Boundaries** file, which is a comma separated list by address ranges, which has the correct tax rate and dates the rates are effective. The Rates and Boundaries file is updated quarterly and is on DOR's website. A tax rate can only change on the first day of a calendar quarter.

What is subject to the GLD reduced state sales and use tax rate?

If my business is not located within a GLD but I make deliveries into a GLD, what tax rate do I collect?

Do I need to complete the Section C on Schedule I of Form 10 or the GLD rate box on other forms if I only have transactions outside a GLD or inside a GLD that are outside a city's boundaries?

How do I report sales within a GLD that are also within a city's boundaries??

If my business is located within a GLD but I make shipments/deliveries outside of the GLD or inside a GLD but outside of a city's boundaries, what tax rate do I collect?

If all my sales are within a GLD, how do I report this?

If none of my sales are within a GLD, how do I report this?

How do I show the different GLD rate on the invoice/receipt?

If I file a combined Form 10, how do I report the GLD tax?

My business is located at the Nebraska Crossing Outlet Mall, in Gretna which has a city-imposed occupation tax, what rate do I collect?\_

What if I ship a purchase from one GLD to another GLD, what rate do I collect? How do I report this?

How can I keep current on tax changes?

- End -