

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, 2023

Updated 12/02/2022

Effective **April 1, 2023**, the village of **Halsey** will start a local sales and use tax rate of 0.5%.

Effective **April 1, 2023**, the village of **Hallam** will start a local sales and use tax rate of 1%.

Effective **April 1, 2023**, the villages of **Emerson** and **Wynot** will each start a local sales and use tax rate of 1.5%.

Effective **April 1, 2023**, the village of **Ewing** and the city of **St. Paul** will each increase their local sales and use tax rate to 1.5%.

Effective **April 1, 2023**, the cities of **Genoa**, **McCook**, and **North Platte** will each increase their local sales and use tax rate to 2%.

Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective January 1, 2023

Updated 09/08/2022

Effective **January 1, 2023**, the village of **Byron** will start a local sales and use tax rate of 1%.

Effective **January 1, 2023**, the village of **Sutherland** will start a local sales and use tax rate of 1.5%.

Effective **January 1, 2023**, the city of **Seward** will increase its local sales and use tax rate from 1.5% to 2%.

Effective **January 1, 2023**, **Gage County** will terminate its 0.5% local sales and use tax rate.

With the termination of Gage County's local sales and use tax, there will only be local sales tax in the other cities and villages within Gage County that impose a local sales and use tax. These cities and villages are **Beatrice** (2%), **Clatonia** (0.5%), **Cortland** (1%), **Odell** (1%), and **Wymore** (1.5%).

Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective October 1, 2022

(updated 06/03/2022)

Effective **October 1, 2022**, the village of **Bruning** and the city of **Humboldt** will start a local sales and use tax rate of 1.5%.

Also effective **October 1, 2022**, the following cities: **Falls City**, **Gering**, and **West Point**, will each increase their local sales tax and use tax from 1.5% to 2%.

Notification to Permitholders of Changes in Local Sales and Use Tax Rates Effective July 1, 2022

Updated 03/03/2022

There are **no changes** to local sales and use tax rates that are effective **July 1, 2022**.





Municipal Boundary Changes (/businesses/sales-and-use-tax/municipal-boundary-changes)

(updated 09/08/2022)









Frequently Asked Questions

(<https://revenue.nebraska.gov/about/frequently-asked-questions/nebraska-sales-and-use-tax-faqs>)

Sales and Use Tax Rates and Boundary Files for Downloading

-  **1st Quarter 2023** (/sites/revenue.nebraska.gov/files/doc/NETaxData_2023Q1.zip)
-  **4th Quarter 2022** (/sites/revenue.nebraska.gov/files/doc/NETaxData_2022Q4_0.zip)
-  **3rd Quarter 2022** (/sites/revenue.nebraska.gov/files/doc/NETaxData_2022Q3.zip)
-  **2nd Quarter 2022**
(/sites/revenue.nebraska.gov/files/doc/business/NETaxData_2022Q2.zip)

Local Sales and Use Tax Rates

-  **January 1, 2023 -- March 31, 2023**
(/sites/revenue.nebraska.gov/files/doc/slstax_rates_1-1-2023.pdf)
-  **October 1, 2022 -- December 31, 2022**
(/sites/revenue.nebraska.gov/files/doc/slstax_rates_10-1-2022_1.pdf)
-  **April 1, 2022 -- September 30, 2022**
(/sites/revenue.nebraska.gov/files/doc/business/slstax_rates_04-1-2022.pdf)
-  **July 1, 2021 -- March 31, 2022**
(/sites/revenue.nebraska.gov/files/doc/business/rates_07-1-2021.pdf)
-  **April 1, 2021 -- June 30, 2021**
(/sites/revenue.nebraska.gov/files/doc/business/rates_04-1-2021.pdf)
-  **January 1, 2021 -- March 31, 2021**
(/sites/revenue.nebraska.gov/files/doc/business/rates_01-1-2021.pdf)
-  **October 1, 2020 -- December 31, 2020**
(/sites/revenue.nebraska.gov/files/doc/business/rates_10-1-2020.pdf)
-  **July 1, 2020 -- September 30, 2020**
(/sites/revenue.nebraska.gov/files/doc/business/rates_07-1-2020.pdf)

-  **April 1, 2020 -- June 30, 2020**
(/sites/revenue.nebraska.gov/files/doc/business/rates_04-1-2020.pdf)
-  **January 1, 2020 -- March 31, 2020**
(/sites/revenue.nebraska.gov/files/doc/business/rates_01-1-2020.pdf)
-  **October 1, 2019 -- December 31, 2019**
(/sites/revenue.nebraska.gov/files/doc/business/rates_10-1-2019.pdf)
-  **July 1, 2019 -- September 30, 2019**
(/sites/revenue.nebraska.gov/files/doc/business/rates_07-1-2019.pdf)
-  **April 1, 2019 -- June 30, 2019**
(/sites/revenue.nebraska.gov/files/doc/business/rates_04-1-2019.pdf)
-  **January 1, 2019 -- March 31, 2019**
(/sites/revenue.nebraska.gov/files/doc/business/rates_01-1-2019.pdf)
-  **October 1, 2018 -- December 31, 2018**
(/sites/revenue.nebraska.gov/files/doc/business/rates_10-1-2018.pdf)
-  **April 1, 2018 through -- September 30, 2018**
(/sites/revenue.nebraska.gov/files/doc/business/rates_04-1-2018.pdf)
-  **October 1, 2017 -- March 31, 2018**
(/sites/revenue.nebraska.gov/files/doc/business/rates_10-1-2017.pdf)
-  **April 1, 2017 -- September 30, 2017**
(/sites/revenue.nebraska.gov/files/doc/business/rates_04-1-2017.pdf)
-  **January 1, 2017 -- March 31, 2017**
(/sites/revenue.nebraska.gov/files/doc/business/rates_01-1-2017.pdf)
-  **October 1, 2016 -- December 31, 2016**
(/sites/revenue.nebraska.gov/files/doc/business/rates_10-1-2016.pdf)
-  **April 1, 2016 -- September 30, 2016**
(/sites/revenue.nebraska.gov/files/doc/business/rates_04-1-2016.pdf)

Sales Tax Rate Cards

-  **5.5%** (/sites/revenue.nebraska.gov/files/doc/tax-forms/5-5per.pdf)
-  **6%** (/sites/revenue.nebraska.gov/files/doc/tax-forms/6per.pdf)
-  **6.5%** (/sites/revenue.nebraska.gov/files/doc/tax-forms/6-5per.pdf)

-  [7% \(/sites/revenue.nebraska.gov/files/doc/tax-forms/7per.pdf\)](/sites/revenue.nebraska.gov/files/doc/tax-forms/7per.pdf)
-  [7.25% \(/sites/revenue.nebraska.gov/files/doc/tax-forms/7-25per.pdf\)](/sites/revenue.nebraska.gov/files/doc/tax-forms/7-25per.pdf)
-  [7.5% \(/sites/revenue.nebraska.gov/files/doc/tax-forms/7-5per.pdf\)](/sites/revenue.nebraska.gov/files/doc/tax-forms/7-5per.pdf)
-  [8% \(/sites/revenue.nebraska.gov/files/doc/tax-forms/8per.pdf\)](/sites/revenue.nebraska.gov/files/doc/tax-forms/8per.pdf)

Important Information

Information for Remote Sellers and Marketplace Facilitators (</businesses/sales-and-use-tax/information-remote-sellers-and-marketplace-facilitators>)

How to Start or Close Your Business (</businesses/starting-business-nebraska>)

Beware of Websites "Selling" Sales Tax Certificates (</businesses/sales-and-use-tax/beware-websites-selling-sales-tax-certificates>)

File Your Nebraska and Local Sales and Use Tax Return, Form 10, Online (<https://ndr-efs.ne.gov/revefs/allPages/login.faces>)

Local Sales and Use Tax Information – What Happens After the Election? (</businesses/sales-and-use-tax/local-sales-and-use-tax-information>)

Mandate Information (</tax-professionals/electronic-payment-and-e-file-mandates>)

Sales Tax Exemptions Chart (</about/information-guides/nebraska-sales-tax-exemptions>)

Streamlined Sales and Use Tax (</businesses/sales-and-use-tax/streamlined-sales-and-use-tax>)

Information for Common or Contract Carrier (</businesses/sales-and-use-tax/nebraska-common-or-contract-carriers>)

Miscellaneous Information

- **Recently Issued Sales Tax Permits (<https://www.nebraska.gov/revenue/sales/sales.cgi>)**



- (<https://www.nebraska.gov/revenue/sales/sales.cgi>) This service allows users to download a list of all new sales tax permits issued by the Nebraska Department of Revenue. The information becomes available each month and includes business name and address and is available in an online report listing or a tab delimited format (\$5.50/download). In order to use the fee services online you must subscribe to **Nebraska.gov** (<http://www.nebraska.gov/subscriber/index.html#>). If you are not a Nebraska.gov subscriber, you can request subscription information online.










- **Direct Payment Permits** (</businesses/sales-and-use-tax/direct-payment-permits>)
- **Distributors' Agreements** (</businesses/sales-and-use-tax/distributors-agreements>)
- **Attention CenturyLink Center, Pinnacle Bank Arena, or Ralston Arena Retailers and Vendors** (</businesses/sales-and-use-tax/attention-retailers-and-vendors-centurylink-center-pinnacle-bank-arena-or-ralston-arena>)
- **Local Sales and Use Tax Regulations** (</about/legal-information/regulations>)
- **Sales Tax Rate Finder** (<https://gis.ne.gov/rev/SalesTaxFinder>)
- **Sales and Use Tax Regulations** (</about/legal-information/regulations>)
- **Revenue Rulings** (</about/legal-information/revenue-rulings-issued-tax-commissioner>)
- **Electronic Payment Options** (</businesses/make-payment-only>)
- **Information for Contractors** (</businesses/information-construction-contractors>)
- **Sales and Use Tax Forms** (</about/forms/sales-and-use-tax-forms>)
- **Information Guide** (</about/information-guides/sales-and-use-tax-information-guides>)

Sales Tax on Services

Frequently Asked Questions (<https://revenue.nebraska.gov/about/frequently-asked-questions/sales-tax-certain-services-faqs>)

Informational Notices:

-  **If you are engaged in providing pest control services** (</sites/revenue.nebraska.gov/files/doc/info/6-397.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-397.pdf>) **If you are engaged in building cleaning and maintenance** (</sites/revenue.nebraska.gov/files/doc/info/6-401.pdf>)

-  (</sites/revenue.nebraska.gov/files/doc/info/6-401.pdf>)If you install or apply tangible personal property (</sites/revenue.nebraska.gov/files/doc/info/6-402.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-402.pdf>)If you are engaged in motor vehicle towing (</sites/revenue.nebraska.gov/files/doc/info/6-394.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-394.pdf>)If you are engaged in motor vehicle painting (</sites/revenue.nebraska.gov/files/doc/info/6-395.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-395.pdf>)If you are engaged in providing security services (</sites/revenue.nebraska.gov/files/doc/info/6-396.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-396.pdf>)If you are engaged in motor vehicle washing and waxing (</sites/revenue.nebraska.gov/files/doc/info/6-400.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-400.pdf>)If you provide animal specialty services (</sites/revenue.nebraska.gov/files/doc/info/6-413.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-413.pdf>)If you are providing detective services (</sites/revenue.nebraska.gov/files/doc/info/6-414.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-414.pdf>)If you provide recreational vehicle (RV) park services (</sites/revenue.nebraska.gov/files/doc/info/6-415.pdf>)
-  (</sites/revenue.nebraska.gov/files/doc/info/6-415.pdf>)If you provide repair or maintenance services (</sites/revenue.nebraska.gov/files/doc/info/6-418.pdf>)

Do I have a collection responsibility in other states?

After *South Dakota v. Wayfair* (https://www.supremecourt.gov/opinions/17pdf/17-494_j4el.pdf), if you are making sales of property or services into other states, you may have an obligation to collect and remit those states' sales taxes. If you are licensed to collect and remit tax in Nebraska, you should continue doing so. You can obtain information on the licensing requirements for other states at: [taxadmin.org](https://www.taxadmin.org/state-tax-agencies) (<https://www.taxadmin.org/state-tax-agencies>). You can register with 23 other states using the Streamlined Sales Tax Registration System (SSTRS) registration form, which is available at: [sstregister.org](https://www.sstregister.org) (<https://www.sstregister.org>).