

Local Sales and Use Tax Rates

Effective January 1, 2023

- **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	Eustis	1.0%	6.5% (.065)	106-176	16165
Bellevue	1.5%	7.0% (.07)	3-046	03950	Ewing	0.5%	6.0% (.06)	250-177	16270
Bellwood	1.5%	7.0% (.07)	223-047	04020	Exeter	1.5%	7.0% (.07)	171-178	16340
Benedict	1.5%	7.0% (.07)	215-049	04195	Fairbury	2.0%	7.5% (.075)	36-179	16410
Benkelman	1.5%	7.0% (.07)	176-050	04230	Fairfield	1.5%	7.0% (.07)	212-180	16445
Bennet	1.0%	6.5% (.065)	147-051	04300	Falls City	2.0%	7.5% (.075)	79-182	16655
Bennington	1.5%	7.0% (.07)	42-052	04405	Farnam	1.0%	6.5% (.065)	143-183	16725
Bertrand	1.5%	7.0% (.07)	118-053	04615	Fordyce	1.0%	6.5% (.065)	255-187	17110
Big Springs	1.0%	6.5% (.065)	100-055	04895	Fort Calhoun	1.5%	7.0% (.07)	229-188	17145
Blair	1.5%	7.0% (.07)	53-057	05350	Franklin	1.0%	6.5% (.065)	209-190	17530
Bloomfield	1.0%	6.5% (.065)	83-058	05455	Fremont	1.5%	7.0% (.07)	62-191	17670
Blue Hill	1.5%	7.0% (.07)	71-060	05560	Friend	1.5%	7.0% (.07)	124-192	17775
Brainard	1.0%	6.5% (.065)	187-066	06120	Fullerton	2.0%	7.5% (.075)	30-193	17810
Bridgeport	1.0%	6.5% (.065)	32-068	06295	Geneva	2.0%	7.5% (.075)	136-198	18405
Broken Bow	1.5%	7.0% (.07)	66-072	06610	Genoa	1.5%	7.0% (.07)	120-199	18475
Brownville	1.0%	6.5% (.065)	191-073	06750	Gering	2.0%	7.5% (.075)	37-200	18580
Bruning	1.5%	7.0% (.07)	258-075	06820	Gibbon	1.5%	7.0% (.07)	72-201	18615
Burwell	1.5%	7.0% (.07)	132-081	07345	Gordon	1.5%	7.0% (.07)	8-206	19350
Byron	1.0%	6.5% (.065)	260-084	07555	Gothenburg	1.5%	7.0% (.07)	21-207	19385
Cairo	1.0%	6.5% (.065)	207-085	07625	Grand Island	2.0%	7.5% (.075)	34-210	19595
Callaway	1.0%	6.5% (.065)	216-086	07660	Grant	1.0%	6.5% (.065)	200-211	19910
Cambridge	2.0%	7.5% (.075)	145-087	07730	Greeley	1.5%	7.0% (.07)	230-212	20050
Cedar Rapids	1.0%	6.5% (.065)	114-092	08220	Greenwood	1.0%	6.5% (.065)	160-213	20190
Central City	1.5%	7.0% (.07)	78-094	08535	Gresham	1.5%	7.0% (.07)	125-214	20225
Ceresco	1.5%	7.0% (.07)	25-095	08570	Gretna	2.0%	7.5% (.075)	161-215	20260
Chadron	2.0%	7.5% (.075)	13-096	08605	Guide Rock	1.5%	7.0% (.07)	126-217	20365
Chambers	1.0%	6.5% (.065)	177-097	08675	Harrison	1.5%	7.0% (.07)	49-227	21240
Chappell	2.0%	7.5% (.075)	12-099	08885	Hartington	1.5%	7.0% (.07)	167-228	21275
Chester	1.0%	6.5% (.065)	178-100	09095	Harvard	1.0%	6.5% (.065)	162-229	21345
Clarks	1.5%	7.0% (.07)	158-101	09165	Hastings	1.5%	7.0% (.07)	33-230	21415
Clarkson	1.5%	7.0% (.07)	227-102	09200	Hay Springs	1.0%	6.5% (.065)	68-231	21730
Clatonia	0.5%	6.0% (.06)	246-103	09270	Hebron	1.5%	7.0% (.07)	127-235	21905
Clay Center	1.5%	7.0% (.07)	188-104	09375	Hemingford	1.5%	7.0% (.07)	48-236	22045
Clearwater	1.5%	7.0% (.07)	197-105	09445	Henderson	1.5%	7.0% (.07)	112-237	22080
Clearidge	1.0%	6.5% (.065)	239-108	09865	Hickman	1.5%	7.0% (.07)	213-242	22325
Columbus	1.5%	7.0% (.07)	60-110	10110	Hildreth	1.0%	6.5% (.065)	89-243	22430
Cordova	1.0%	6.5% (.065)	208-114	10495	Holdrege	1.5%	7.0% (.07)	54-245	22640
Cortland	1.0%	6.5% (.065)	119-116	10635	Hooper	1.0%	6.5% (.065)	144-248	23025
Cozad	1.5%	7.0% (.07)	26-119	11020	Howells	1.5%	7.0% (.07)	189-251	23340
Crawford	1.5%	7.0% (.07)	20-122	11195	Hubbard	1.5%	7.0% (.07)	236-252	23375
Creighton	1.0%	6.5% (.065)	61-123	11230	Hubbell	1.0%	6.5% (.065)	45-253	23410
Crete	2.0%	7.5% (.075)	18-125	11370	Humboldt	1.5%	7.0% (.07)	259-254	23445
Crofton	1.0%	6.5% (.065)	179-126	11440	Humphrey	2.0%	7.5% (.075)	146-255	23480
Curtis	1.0%	6.5% (.065)	51-129	11825	Hyannis	1.0%	6.5% (.065)	154-257	23655
Dakota City	1.0%	6.5% (.065)	233-131	12000	Imperial	1.0%	6.5% (.065)	163-258	23690
Dannebrog	1.0%	6.5% (.065)	153-134	12140	Jackson	1.5%	7.0% (.07)	164-263	24355
Davey	1.5%	7.0% (.07)	248-137	12280	Jansen	1.0%	6.5% (.065)	111-264	24530

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Juniata	1.5%	7.0% (.07)	204-268	24950	Plattsmouth	1.5%	7.0% (.07)	121-394	39345
Kearney	1.5%	7.0% (.07)	38-269	25055	Pleasanton	1.0%	6.5% (.065)	238-396	39450
Kimball	1.5%	7.0% (.07)	9-273	25475	Plymouth	1.5%	7.0% (.07)	47-397	39590
Laurel	1.0%	6.5% (.065)	237-276	26350	Ponca	1.5%	7.0% (.07)	194-399	39695
LaVista	2.0%	7.5% (.075)	14-274	26385	Ralston	1.5%	7.0% (.07)	151-407	40605
Lawrence	1.0%	6.5% (.065)	232-277	26420	Randolph	1.5%	7.0% (.07)	190-408	40675
Leigh	1.5%	7.0% (.07)	224-279	26560	Ravenna	1.5%	7.0% (.07)	85-409	40710
Lewellen	1.0%	6.5% (.065)	5-281	26805	Red Cloud	1.5%	7.0% (.07)	74-411	40920
Lexington	1.5%	7.0% (.07)	29-283	26910	Republican City	1.0%	6.5% (.065)	64-412	41130
Lincoln	1.75%	7.25% (.0725)	2-285	28000	Rising City	1.0%	6.5% (.065)	253-415	41480
Linwood	1.0%	6.5% (.065)	201-287	28245	Roca	1.5%	7.0% (.07)	254-418	41830
Loomis	1.0%	6.5% (.065)	149-291	29085	Rushville	1.5%	7.0% (.07)	11-425	42775
Louisville	1.5%	7.0% (.07)	107-293	29260	St. Edward	1.5%	7.0% (.07)	175-452	43055
Loup City	2.0%	7.5% (.075)	90-294	29470	St. Paul	1.0%	6.5% (.065)	104-454	43265
Lyons	1.5%	7.0% (.07)	108-298	29855	Sargent	2.0%	7.5% (.075)	155-428	43685
Madison	1.5%	7.0% (.07)	113-299	30240	Schuyler	1.5%	7.0% (.07)	75-430	44035
Malcolm	1.0%	6.5% (.065)	150-302	30345	Scottsbluff	1.5%	7.0% (.07)	22-432	44245
Manley	0.5%	6.0% (.06)	257-304	30415	Scribner	1.5%	7.0% (.07)	185-433	44280
Marquette	1.5%	7.0% (.07)	202-305	30730	Seward	2.0%	7.5% (.075)	129-435	44420
Maywood	1.5%	7.0% (.07)	193-311	31325	Shelby	1.5%	7.0% (.07)	247-436	44595
McCook	1.5%	7.0% (.07)	103-312	29925	Sidney	2.0%	7.5% (.075)	7-441	45295
McCool Junction	1.5%	7.0% (.07)	133-313	29960	Silver Creek	1.0%	6.5% (.065)	116-442	45400
Meadow Grove	1.5%	7.0% (.07)	225-317	31465	South Sioux City	1.5%	7.0% (.07)	40-446	46030
Midford	1.0%	6.5% (.065)	63-322	32060	Spalding	1.5%	7.0% (.07)	256-447	46135
Milligan	1.5%	7.0% (.07)	251-325	32200	Spencer	1.0%	6.5% (.065)	109-448	46275
Minden	2.0%	7.5% (.075)	55-327	32340	Springfield	1.5%	7.0% (.07)	195-450	46520
Mitchell	1.5%	7.0% (.07)	69-328	32410	Springview	1.0%	6.5% (.065)	166-451	46625
Monroe	1.5%	7.0% (.07)	182-330	32585	Stanton	1.5%	7.0% (.07)	219-456	46800
Morrill	1.0%	6.5% (.065)	137-332	32830	Sterling	1.0%	6.5% (.065)	205-462	47150
Mullen	1.0%	6.5% (.065)	183-334	33250	Stromsburg	1.5%	7.0% (.07)	186-467	47465
Murray	1.0%	6.5% (.065)	210-336	33425	Stuart	1.5%	7.0% (.07)	110-468	47500
Nebraska City	2.0%	7.5% (.075)	16-339	33705	Superior	1.5%	7.0% (.07)	65-470	47815
Nehawka	1.0%	6.5% (.065)	240-340	33740	Sutherland	1.5%	7.0% (.07)	261-472	47920
Neligh	1.0%	6.5% (.065)	91-341	33775	Sutton	1.5%	7.0% (.07)	94-473	47955
Nelson	1.0%	6.5% (.065)	80-342	33880	Syracuse	1.0%	6.5% (.065)	122-475	48235
Newman Grove	1.5%	7.0% (.07)	98-346	34230	Tecumseh	1.5%	7.0% (.07)	86-481	48480
Niobrara	1.0%	6.5% (.065)	73-349	34370	Tekamah	2.0%	7.5% (.075)	87-482	48515
Norfolk	1.5%	7.0% (.07)	15-351	34615	Terrytown	1.0%	6.5% (.065)	24-483	48585
North Bend	1.5%	7.0% (.07)	92-353	34720	Tilden	1.5%	7.0% (.07)	56-487	48935
North Platte	1.5%	7.0% (.07)	4-355	35000	Uehling	1.0%	6.5% (.065)	70-491	49425
Oakland	1.5%	7.0% (.07)	35-358	35490	Unadilla	1.5%	7.0% (.07)	244-493	49530
Oconto	1.0%	6.5% (.065)	172-360	35665	Upland	1.5%	7.0% (.07)	220-495	49880
Odell	1.0%	6.5% (.065)	59-362	35735	Utica	1.5%	7.0% (.07)	221-496	49915
Ogallala	1.5%	7.0% (.07)	6-363	35980	Valentine	1.5%	7.0% (.07)	156-497	49950
Omaha	1.5%	7.0% (.07)	1-365	37000	Valley	1.5%	7.0% (.07)	41-498	50020
O'Neill	1.5%	7.0% (.07)	39-366	37105	Verdigre	1.5%	7.0% (.07)	76-502	50370
Orchard	1.5%	7.0% (.07)	242-368	37210	Wahoo	2.0%	7.5% (.075)	95-506	50965
Ord	2.0%	7.5% (.075)	115-369	37280	Wakefield	1.0%	6.5% (.065)	169-507	51070
Osceola	1.5%	7.0% (.07)	131-371	37525	Waterloo	2.0%	7.5% (.075)	19-512	51665
Oshkosh	2.0%	7.5% (.075)	10-372	37560	Wauneta	1.0%	6.5% (.065)	241-513	51700
Osmond	1.5%	7.0% (.07)	117-373	37595	Wausa	1.0%	6.5% (.065)	123-514	51735
Oxford	1.5%	7.0% (.07)	84-376	37910	Waverly	1.5%	7.0% (.07)	196-515	51770
Palmer	1.5%	7.0% (.07)	252-379	38160	Wayne	1.5%	7.0% (.07)	58-516	51840
Palmyra	1.0%	6.5% (.065)	138-380	38190	Weeping Water	1.5%	7.0% (.07)	140-517	52015
Papillion	2.0%	7.5% (.075)	28-382	38295	West Point	2.0%	7.5% (.075)	184-519	52575
Pawnee City	2.0%	7.5% (.075)	168-383	38575	Wilber	1.5%	7.0% (.07)	96-523	52960
Paxton	2.0%	7.5% (.075)	128-384	38610	Wisner	2.0%	7.5% (.075)	203-530	53450
Pender	1.5%	7.0% (.07)	174-385	38750	Wood River	1.5%	7.0% (.07)	222-533	53660
Peru	1.0%	6.5% (.065)	93-386	38960	Wymore	1.5%	7.0% (.07)	77-534	53835
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					
Platte Center	1.5%	7.0% (.07)	211-393	39310					

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.