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## CHANGES IN LOCAL SALES AND USE TAX RATES

LINCOLN – Tax Commissioner Doug Ewald announced today, that effective January 1, 2010:

- The cities of **Scribner** and **Stromsburg** will impose a new local sales and use tax at the rate of 1.5%;
- The village of **Gresham** will increase its tax rate from 0.5% to 1.5%; and
- The city of **Osceola** will increase its tax rate from 1.0% to 1.5%.

The Nebraska Department of Revenue (Department) has provided written notice of these changes to retailers in the affected cities and to all other sales tax permitholders. Information listing the cities and the one county (Dakota) with a local sales and use tax is also being updated and distributed.

Retailers making taxable sales in a city or the one county with a local sales tax, must collect BOTH the state and local sales taxes. Local sales tax receipts are reported to the Department along with state sales tax receipts, and are then distributed by the Department to the communities for which they are collected. If sales tax is not collected on a taxable sale by the seller at the time of purchase, the buyer is responsible for paying the appropriate consumer's use tax directly to the Department.

Local sales and use tax rates can be set at 0.5%, 1.0%, or 1.5%.

On January 1, 2010:

- Two cities and one county will have a 0.5% sales and use tax rate;
- 110 cities will have a 1.0% sales and use tax rate; and
- 72 cities will have a 1.5% sales and use tax rate.

For detailed information about sales and use tax, including rates, forms, information guides, revenue rulings, and frequently asked questions, please visit [www.revenue.ne.gov](http://www.revenue.ne.gov).

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APPROVED:



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