

# Nebraska Tax Rate Chronologies

## Table 5 — Local Sales Tax Rates

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Adams	10/01/2024	1.0 %	Bruning	10/01/2022	1.5 %	David City	01/01/2015	2.0 %
Ainsworth	04/01/2008	1.5	Burwell	04/01/2015	1.5		10/01/2010	1.5
	04/01/1993	1.0		01/01/2004	1.0		10/01/2000	1.0
Albion	10/01/2006	1.5	Byron	01/01/2023	1.0	Daykin	04/01/2009	1.0
	07/01/1998	1.0	Cairo	04/01/2013	1.0	Decatur	01/01/2020	2.0
Alliance	04/01/2002	1.5	Callaway	04/01/2015	1.0		04/01/2015	1.0
	07/01/2000	0.0	Cambridge	07/01/2020	2.0	Deshler	01/01/2020	1.0
	04/01/1989	1.0		04/01/2010	1.5	DeWeese	01/01/2009	1.0
Alma	04/01/2013	2.0		04/01/2006	1.0	DeWitt	04/01/2019	1.0
	04/01/2011	1.5	Cedar Rapids	01/01/2002	1.0	Diller	10/01/1996	1.0
	10/01/1998	1.0	Central City	04/01/2017	1.5	Dodge	10/01/2016	1.5
Ansley	04/01/2019	1.0		10/01/1997	1.0		10/01/2006	1.0
Arapahoe	04/01/2022	1.5	Ceresco	10/01/1998	1.5	Doniphan	04/01/2009	1.0
	04/01/2007	1.0		10/01/1996	0.0	Dorchester	10/01/2020	1.5
Arcadia	04/01/2011	1.0		10/01/1988	1.0	Douglas	07/01/1999	1.5
Arlington	04/01/2013	1.5	Chadron	10/01/2015	2.0		07/01/1991	1.0
Arnold	01/01/2007	1.0		04/01/2004	1.5	Duncan	04/01/2015	1.5
Ashland	10/01/2011	1.5		04/01/2001	1.0		04/01/2005	1.0
	10/01/1992	1.0		10/01/1998	1.5	Eagle	01/01/1988	1.0
Atkinson	10/01/2014	1.5		10/01/1992	1.0	Edgar	10/01/2000	1.0
	10/01/2003	1.0		04/01/1989	1.5	Edison	04/01/2017	1.0
	04/01/1999	0.5		10/01/1984	1.0	Elgin	07/01/2005	1.0
Auburn	10/01/2000	1.0	Chambers	04/01/2009	1.0	Elkhorn*	04/01/2004	1.5
	10/01/1998	1.5	Chappell	04/01/2017	2.0		10/01/1989	1.0
	10/01/1993	1.0		04/01/1983	1.0	Elm Creek	04/01/2007	1.0
Aurora	10/01/2012	0.0	Chester	04/01/2009	1.0	Elmwood	01/01/2017	1.5
	10/01/2008	1.0	Clarks	04/01/2020	1.5		04/01/2001	0.5
Bancroft	04/01/2015	1.5		04/01/2007	1.0	Elwood	04/01/2015	1.0
	10/01/2012	1.0	Clarkson	04/01/2017	1.5	Emerson	04/01/2023	1.5
Bassett	04/01/2015	1.5	Clatonia	04/01/2020	0.5	Eustis	04/01/2025	1.5
	10/01/2000	1.0	Clay Center	04/01/2019	1.5		04/01/2001	1.0
Battle Creek	01/01/2015	1.5		10/01/2010	1.0	Ewing	04/01/2023	1.5
Bayard	07/01/1991	1.0	Clearwater	07/01/2012	1.5		10/01/2020	0.5
Beatrice	04/01/2019	2.0	Coleridge	07/01/2019	1.0	Exeter	10/01/2008	1.5
	04/01/1993	1.5	Columbus	04/01/2005	1.5	Fairbury	04/01/2015	2.0
	04/01/1987	1.0		04/01/2003	1.0		04/01/1999	1.5
Beaver City	07/01/2005	1.0		04/01/2001	1.5		10/01/1990	1.0
Beaver Crossing	04/01/2017	1.0		04/01/1995	1.0	Fairfield	04/01/2017	1.5
Beemer	10/01/2012	1.5	Cordova	04/01/2013	1.0		10/01/2014	1.0
Bellevue	04/01/1987	1.5	Cortland	10/01/2002	1.0	Falls City	10/01/2022	2.0
	01/01/1975	1.0	Cozad	10/01/1999	1.5		10/01/2004	1.5
Bellwood	10/01/2016	1.5		01/01/1992	1.0		10/01/1997	1.0
Benedict	04/01/2015	1.5		04/01/1989	0.5	Farnam	07/01/2005	1.0
Benkelman	04/01/2009	1.5	Crawford	04/01/1987	1.5	Fordyce	04/01/2021	1.0
Bennet	10/01/2006	1.0	Creighton	04/01/1995	1.0	Fort Calhoun	04/01/2017	1.5
Bennington	04/01/2013	1.5	Crete	04/01/2017	2.0	Franklin	04/01/2013	1.0
	04/01/1991	1.0		04/01/2011	1.5	Fremont	10/01/1999	1.5
Bertrand	10/01/2020	1.5		04/01/1987	1.0		07/01/1997	1.0
	10/01/2002	1.0	Crofton	04/01/2024	1.5		04/01/1995	0.5
Big Springs	10/01/2000	1.0		04/01/2009	1.0	Friend	04/01/2025	2.0
Blair	04/01/2003	1.5	Curtis	04/01/2025	1.5		04/01/2020	1.5
	10/01/1998	1.0		01/01/2011	1.0		04/01/2003	1.0
	04/01/1996	0.0		01/01/2005	0.5	Fullerton	04/01/2019	2.0
	04/01/1993	0.5		10/01/1999	0.0		04/01/2011	1.5
Bloomfield	10/01/1998	1.0		10/01/1992	1.0		07/01/1989	1.0
Blue Hill	04/01/2017	1.5	Dakota City	04/01/2019	1.0	Gage County	01/01/2023	0.0
	04/01/1997	1.0		01/01/2019	0.5		01/01/2020	0.5
Brainard	10/01/2010	1.0	Dakota County	04/01/2015	0.5	Geneva	04/01/2016	2.0
Bridgeport	10/01/1989	1.0		01/01/2014	0.0		04/01/2005	1.5
Broken Bow	01/01/2007	1.5		01/01/2005	0.5	Genoa	04/01/2023	2.0
	01/01/1996	1.0	Dannebrog	01/01/2007	1.0		01/01/2011	1.5
Brownville	01/01/2011	1.0	Davey	10/01/2020	1.5		10/01/2002	1.0

\*Annexed into Omaha 03/01/2007

(continued on next page)

Rev. 4-2025

## Nebraska Tax Rate Chronologies Table 5 — Local Sales Tax Rates (Continued)

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Gering	10/01/2022	2.0 %	Juniata	01/01/2021	1.5 %	Nelson	10/01/2024	1.50 %
	04/01/2003	1.5		01/01/2013	1.0		04/01/1998	1.0
	10/01/1990	1.0	Kearney	04/01/2006	1.5	Newman Grove	01/01/2000	1.5
Gibbon	04/01/2021	1.5		10/01/1990	1.0	Niobrara	04/01/1997	1.0
	04/01/1997	1.0	Kenesaw	10/01/2024	1.5	Norfolk	04/01/2025	2.0
Gordon	01/01/2021	1.5	Kimball	01/01/2024	1.0		04/01/2018	1.5
	10/01/1982	1.0		10/01/1998	1.5		04/01/2015	2.0
Gothenburg	01/01/1998	1.5		10/01/1982	1.0		01/01/2003	1.5
	01/01/1994	1.0	Laurel	04/01/2019	1.0		04/01/1985	1.0
	04/01/1987	0.5	LaVista	10/01/2014	2.0	North Bend	01/01/2006	1.5
Grafton	10/01/2024	1.5		10/01/1990	1.5		04/01/1999	1.0
Grand Island	04/01/2019	2.0		04/01/1985	1.0	North Platte	04/01/2023	2.0
	10/01/2004	1.5	Lawrence	10/01/2017	1.0		10/01/1990	1.5
	04/01/1990	1.0	Leigh	10/01/2016	1.5		04/01/1979	1.0
Grant	10/01/2012	1.0	Lewellen	10/01/1980	1.0		08/01/1978	0.0
Greeley	01/01/2021	1.5	Lexington	04/01/1995	1.5		10/01/1976	1.0
	04/01/2017	1.0		04/01/1989	1.0	Oakland	04/01/2019	1.5
Greenwood	04/01/2007	1.0	Lincoln	10/01/2019	1.75		04/01/1990	1.0
Gresham	01/01/2010	1.5		10/01/2018	1.5	Oconto	10/01/2008	1.0
	04/01/2003	0.5		10/01/2015	1.75	Odell	10/01/1994	1.0
Gretna	10/01/2020	2.0		07/01/1985	1.5	Ogallala	07/01/1989	1.5
	04/01/2007	1.5		10/01/1972	1.0		10/01/1980	1.0
Guide Rock	04/01/2021	1.5		01/01/1970	0.5	Omaha	07/01/1978	1.5
	04/01/2003	1.0	Linwood	10/01/2012	1.0		10/01/1970	1.0
Hallam	04/01/2023	1.0	Loomis	10/01/2006	1.0		11/01/1969	0.5
Halsey	04/01/2023	0.5	Louisville	10/01/2008	1.5	O'Neill	10/01/2012	1.5
Harrison	04/01/2019	1.5		04/01/2001	1.0		10/01/1990	1.0
	10/01/1992	1.0	Loup City	04/01/2019	2.0	Orchard	10/01/2019	1.5
Hartington	04/01/2021	1.5		01/01/2008	1.5	Ord	07/01/2023	1.5
	10/01/2007	1.0		04/01/1999	1.0		04/01/2019	2.0
Harvard	04/01/2007	1.0	Lyons	10/01/2024	2.0		10/01/2006	1.5
Hastings	04/01/2011	1.5		04/01/2001	1.5		01/01/2002	1.0
	04/01/2007	1.0	Madison	01/01/2005	1.5	Osceola	01/01/2010	1.5
	04/01/2003	1.5		10/01/2001	1.0		10/01/2003	1.0
	10/01/2002	1.0	Malcolm	10/01/2006	1.0	Oshkosh	10/01/2016	2.0
	04/01/1999	1.5	Manley	07/01/2021	0.5		10/01/1995	1.5
	01/01/1990	1.0	Marquette	10/01/2012	1.5		10/01/1982	1.0
Hay Springs	04/01/2008	1.0	Maywood	04/01/2011	1.5	Osmond	04/01/2019	1.5
	04/01/2001	1.5	McCook	04/01/2023	2.0		04/01/2002	1.0
	10/01/1996	1.0		07/01/2008	1.5	Oxford	01/01/2013	1.5
Hebron	07/01/2020	1.5		10/01/2000	1.0		10/01/1998	1.0
	04/01/2003	1.0	McCool Junction	10/01/2004	1.5	Palmer	10/01/2020	1.5
Hemingford	04/01/2003	1.5	Meadow Grove	01/01/2017	1.5	Palmyra	04/01/2005	1.0
	10/01/1992	1.0	Millford	04/01/1995	1.0	Papillion	01/01/2017	2.0
Henderson	10/01/2001	1.5	Milligan	10/01/2020	1.5		04/01/1989	1.5
Hickman	10/01/2014	1.5	Minatare	01/01/2025	1.0	Pawnee City	04/01/2017	2.0
Hildreth	04/01/1999	1.0	Minden	04/01/2015	2.0		10/01/2007	1.5
Holdrege	07/01/2002	1.5		04/01/1993	1.0	Paxton	04/01/2019	2.0
	04/01/1993	1.0	Mitchell	04/01/2004	1.5		04/01/2003	1.0
Hooper	07/01/2005	1.0		10/01/1996	1.0	Pender	04/01/2019	1.5
Howells	04/01/2015	1.5	Monroe	04/01/2009	1.5		01/01/2019	0.0
	10/01/2010	1.0	Morrill	04/01/2005	1.0		01/01/2009	1.0
Hubbard	04/01/2019	1.5	Mullen	04/01/2025	2.0	Peru	04/01/1999	1.0
Hubbell	01/01/1992	1.0		10/01/2024	1.5	Petersburg	07/01/2003	1.0
Humboldt	10/01/2022	1.5		04/01/2009	1.0	Pierce	04/01/2005	1.0
Humphrey	07/01/2021	2.0	Murray	04/01/2013	1.0	Pilger	04/01/2017	1.5
	04/01/2011	1.5	Nebraska City	10/01/2023	1.5	Plainview	04/01/2003	1.5
	07/01/2006	1.0		04/01/2015	2.0		10/01/1992	1.0
Hyannis	01/01/2007	1.0		04/01/1995	1.5	Platte Center	07/01/2013	1.5
Imperial	04/01/2007	1.0		10/01/1986	1.0	Plattsmouth	04/01/2010	1.5
Jackson	04/01/2007	1.5	Nehawka	07/01/2019	1.0		10/01/2002	1.0
Jansen	07/01/2001	1.0	Neligh	04/01/1999	1.0	Pleasanton	04/01/2019	1.0

## Nebraska Tax Rate Chronologies Table 5 — Local Sales Tax Rates (Continued)

Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate	Jurisdiction	Effective Date	Rate
Plymouth	04/01/2011	1.5 %	Shickley	04/01/2025	1.0 %	Valentine	01/01/2007	1.5 %
	10/01/1992	1.0	Sidney	07/01/2013	2.0	Valley	10/01/1990	1.5
Ponca	04/01/2011	1.5		04/01/1989	1.5	Verdigre	04/01/2013	1.5
Ralston	10/01/2006	1.5		10/01/1980	1.0		04/01/1997	1.0
Randolph	10/01/2020	1.5	Silver Creek	01/01/2002	1.0	Wahoo	01/01/2019	2.0
	01/01/2019	2.0	So. Sioux City	01/01/2005	1.5		04/01/2005	1.5
	10/01/2010	1.0		04/01/2000	1.0		04/01/1999	1.0
Ravenna	04/01/2012	1.5		10/01/1993	0.0	Wakefield	10/01/2007	1.0
	10/01/1998	1.0		10/01/1990	1.0	Waterloo	04/01/2013	2.0
Red Cloud	10/01/2009	1.5	Spalding	04/01/2021	1.5		10/01/2007	1.5
	04/01/1997	1.0	Spencer	04/01/2001	1.0		04/01/1987	1.0
Republican City	04/01/1995	1.0	Springfield	04/01/2011	1.5	Wauneta	07/01/2019	1.0
Rising City	10/01/2020	1.0	Springview	04/01/2007	1.0	Wausa	10/01/2002	1.0
Roca	10/01/2020	1.5	Stanton	04/01/2015	1.5	Waverly	10/01/2020	1.5
Rulo	04/01/2025	1.0	Sterling	01/01/2013	1.0		04/01/2011	1.0
Rushville	04/01/2015	1.5	Stromsburg	01/01/2010	1.5	Wayne	04/01/2015	1.5
	10/01/1982	1.0	Stuart	10/01/2018	1.5		10/01/2000	1.0
St. Edward	07/01/2019	1.5		04/01/2001	1.0		10/01/1999	0.0
	01/01/2009	1.0	Superior	10/01/2020	1.5		10/01/1994	1.0
St. Paul	04/01/2023	1.5		04/01/1995	1.0	Weeping Water	01/01/2017	1.5
	10/01/2000	1.0	Sutherland	01/01/2023	1.5		04/01/2005	1.0
Sargent	04/01/2019	2.0	Sutton	04/01/2006	1.5	West Point	10/01/2022	2.0
	04/01/2013	1.5		04/01/1999	1.0		10/01/2012	1.5
	01/01/2007	1.0	Syracuse	10/01/2002	1.0		04/01/2009	1.0
Schuyler	10/01/2007	1.5	Tecumseh	10/01/1998	1.5	Wilber	01/01/2017	1.5
	04/01/1997	1.0	Tekamah	10/01/2018	2.0		04/01/1999	1.0
Scottsbluff	10/01/1995	1.5		10/01/1998	1.5	Wisner	10/01/2018	2.0
	10/01/1987	1.0	Terrytown	01/01/1988	1.0		10/01/2012	1.5
Scribner	01/01/2010	1.5	Theadford	04/01/2025	1.0	Wood River	04/01/2016	1.5
Seward	01/01/2023	2.0	Tilden	10/01/2000	1.5	Wymore	04/01/2006	1.5
	01/01/2014	1.5		04/01/1993	1.0		04/01/1997	1.0
	04/01/2003	1.0	Trenton	07/01/2023	1.5	Wynot	04/01/2023	1.5
Shelby	04/01/2020	1.5	Uehling	10/01/1996	1.0	York	04/01/2015	2.0
Shelton	10/01/2017	0.0	Unadilla	01/01/2020	1.5		04/01/1999	1.5
	10/01/2012	1.0	Upland	04/01/2021	1.5			
	07/01/2012	0.0		04/01/2015	0.5			
	04/01/2007	1.0	Utica	04/01/2015	1.5			