

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
James R. Kamm, Tax Commissioner
402-471-5605

New Rates and Boundary File has been posted with Good Life Districts - Effective April 1, 2024

FEBRUARY 26, 2024 (LINCOLN, NEB.) – The Nebraska Department of Revenue (DOR) has posted a new Rates and Boundary file that includes the two Good Life Districts (GLD) that have been approved by the Nebraska Department of Economic Development. The GLD are special taxing jurisdictions within Nebraska where taxable transactions occurring within the GLD are subject to a state sales and use tax rate of 2.75% and any applicable local sales and use tax.

The two approved GLDs are “GLD – Avenue One” (Code Number GL801) and “GLD – Nebraska Crossing Village District” (Code Number GL802).

For taxable transactions in GLD - Avenue One, which is entirely located within Omaha, the state tax rate is 2.75% and Omaha’s local tax rate is 1.5%, for a total rate of 4.25% effective April 1, 2024.

Portions of GLD - Nebraska Crossing Village District are located inside Gretna’s city boundaries. These locations are subject to the state tax rate of 2.75% and Gretna’s local tax rate of 2%, for a total rate of 4.75%. The Nebraska Crossing Mall is inside the GLD – Nebraska Crossing Village District. Those locations outside of Gretna’s boundaries that are within GLD – Nebraska Crossing Village District, are only subject to the 2.75% state tax rate as of April 1, 2024.

The [Rates and Boundaries](#) file is now posted on DOR’s website. The Rates and Boundaries file is a comma separated values list of addresses in Nebraska and the applicable tax rates. The [Sales Tax Rate Finder](#) on the DOR website will be updated on April 1, 2024, to identify the addresses within each GLD.

The DOR is updating the sales and use tax forms and NebFile to reflect the tax rate changes for the GLD areas. Retailers that do not have any taxable transactions within a GLD will not need to change the way they are currently filing their sales tax forms.

###