



FOR IMMEDIATE RELEASE

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Changes in Local Sales and Use Tax Rates Effective October 1, 2024, and Two New Good Life Districts

Nebraska Department of Revenue (DOR) Tax Commissioner James R. Kamm announced that effective on **October 1, 2024**, the following changes in local sales and use tax rates will be effective:

- **Adams** will impose a new 1% rate;
- **Grafton** and **Kenesaw** will each impose a new 1.5% rate;
- **Lyons** will increase its rate from 1.5% to 2%; and
- **Mullen** and **Nelson** will each increase their rate from 1% to 1.5%.

The local rate changes are on DOR's website at revenue.nebraska.gov under the Sales and Use Tax link. Retailers are reminded to regularly check the Sales Tax Rate Finder and the Rates and Boundaries files posted on DOR's website to ensure they are using the correct tax rates based on the street address entered.

With the recent approval by the Nebraska Department of Economic Development of two additional Good Life Districts (GLD), the **state** sales tax rate of 2.75% will be effective on **October 1, 2024**, on taxable transactions occurring within these GLDs that are also located within the city boundaries. The two newest GLDs are located in Grand Island and Bellevue. They are named "Operation Grand Island Goodlife" and "La Belle Vue Good Life District".

The two previously approved GLDs are "Avenue One Good Life District" located within Omaha, and "Nebraska Crossing Village District", located in and around the Gretna area. On April 1, 2024 the state sales tax rate of 2.75% became effective in these two GLDs. Taxable transactions occurring within a GLD but not within a city's boundaries are subject to the 5.5% state sales tax rate.

The [Sales Tax Rate Finder](#) found on DOR's website has maps that show the boundaries of the four GLDs that have been approved.

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