

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Jim Pillen, Governor

## FOR IMMEDIATE RELEASE

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## Kearney Good Life District is Approved as a Good Life District (GLD). Reminder of Sales Tax Changes in GLDs - Effective October 1, 2025

SEPTEMBER 26, 2025 (LINCOLN, NEB.) — The Kearney Good Life District has been approved by the Department of Economic Development as the final Good Life District in Nebraska. The five GLDs are:

- Avenue One located in Omaha;
- Nebraska Crossing Village District located inside and outside of Gretna's city boundaries;
- Operation Grand Island Goodlife located in Grand Island;
- La Belle Vue located in Bellevue; and
- Kearney Good Life District located in Kearney.

The maps of each GLD can be found on the [Sales Tax Rate Finder](#) on the Department of Revenue's (DOR) website [revenue.nebraska.gov](http://revenue.nebraska.gov).

As a result of the passage of LB 707, effective October 1, 2025, the state sales and use tax rate will return to 5.5% in all GLDs except for certain transactions in GLD Avenue One. Retailers that have Opted-In to be a GLD Avenue One retailer will continue to collect state sales tax and report state use tax at the 2.75% rate on certain transactions physically occurring and completed in that GLD.

Only retailers that are physically located in a GLD can be a GLD retailer. All GLD retailers will need to specifically account for sales physically occurring and completed within the GLD on [Schedule I Section C](#) of the Nebraska and Local Sales and Use Tax Return, Form 10. Identifying the applicable sales within the GLD is important for allocating sales tax for the city's GLD economic development program.

Allocation of sales tax and the lower sales tax rate applicable to Avenue One does not apply to sales of aircraft, all-terrain vehicles, barges, motor vehicles, motorboats, railroad rolling stock, semitrailers, or trailers.

Retailers that are not physically located within a GLD, even if they make deliveries of taxable sales to a location within a GLD, or perform taxable services within a GLD, are no longer required to report these sales on the GLD Section of the Form 10 and will collect state sales tax and report state use tax at the 5.5% rate.

Sign up for updates to GLD changes and other updates by subscribing on the [Subscribe to Notifications](#) link on DORs website.

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