

# Nebraska Revenue Sources

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### October 2024

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# Nebraska Revenue Sources

## October 2024

### Nebraska Department of Revenue

Source	Income Tax for Individuals, Corporations, and Fiduciaries
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>• For individuals and fiduciaries, the income tax is calculated using a four- bracket, graduated rate schedule based on Nebraska taxable income. The maximum tax rate for income tax imposed on individuals and fiduciaries for taxable years beginning on or after January 1, 2025 is 5.20%. Special exclusions apply to taxation of military retirement, social security benefits, certain research or experimental expenditures, and others. A partnership and small business corporation may make an annual irrevocable election to be subject to Nebraska income tax. For tax years beginning on or after January 1, 2024, electing partnerships and S corporations are required to make estimated tax payments as if they were a corporation. Individuals, corporations and fiduciaries must adjust the federal adjusted gross income or federal taxable income by the amount of the net capital gain/loss from the sale or exchange of gold or silver bullion. Other considerations include an income tax deduction to retired law enforcement officers and retired firefighters for health insurance premiums, an income tax deduction for Federal Civil Service Retirement annuities, and to members of the Nebraska National Guard. The employer tax credit for felon wages went into effect for taxable years on or after January 1, 2023. See Statutory Authority for details.</li> <li>• The third tax bracket rate for individuals and fiduciaries is:             <ul style="list-style-type: none"> <li>▪ 5.01% for taxable years beginning on or after January 1, 2014, and before January 1, 2026;</li> <li>▪ 4.55% for taxable years beginning on or after January 1, 2026, and before January 1, 2027;</li> <li>▪ 3.99% for taxable years beginning on or after January 1, 2027.</li> </ul> </li> <li>• The fourth tax bracket rate for individuals and fiduciaries is:             <ul style="list-style-type: none"> <li>▪ 5.20% for taxable years beginning on or after January 1, 2025, and before January 1, 2026;</li> <li>▪ 4.55% for taxable years beginning on or after January 1, 2026, and before January 1, 2027;</li> <li>▪ 3.99% for taxable years beginning on or after January 1, 2027.</li> </ul> </li> <li>• The corporation income tax rates are:             <ul style="list-style-type: none"> <li>▪ 5.58% on the first \$100,000 of Nebraska taxable income and 5.84% of Nebraska taxable income over \$100,000 for taxable years beginning on or after January 1, 2024, and before January 1, 2025;</li> <li>▪ 5.20% on all Nebraska Taxable Income for taxable years beginning on or after January 1, 2025, and before January 1, 2026;</li> <li>▪ 4.55% on all Nebraska Taxable Income for taxable years beginning on or after January 1, 2026, and before January 1, 2027;</li> <li>▪ 3.99% on all Nebraska Taxable Income for taxable years beginning on or after January 1, 2027.</li> </ul> </li> </ul>

**Due Date**

- For individuals and corporations, Nebraska returns and payments are due on the federal return and payment due dates.
- Estimated payments are due when federal estimated payments are due.
- For fiduciaries, returns and payments are due on or before the 15th day of the fourth month following the close of the taxable year.
- Income tax withholding returns and payments are due on:
  - The last day of the month following the preceding annual or quarterly reporting period; and
  - The 15th day of the month following the preceding monthly reporting period.

<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	Nebraska Revenue Act of 1967
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 77-2715.03, 77-2715.07, 77-2716, 77-2717, 77-2734.02, 77-2727, and 77-2734.01</a>

<b>Source</b>	<b>Sales and Use Tax</b>
<b>Basis and Rate</b>	<p>The state tax rate is 5.5% of the gross receipts from sales of tangible personal property, rentals, utilities, admissions, warranties, lodging, software, digital goods, certain enumerated services, and bundled transactions. The Good Life Transformational Projects Act creates a district that applies a sales tax rate of 2.75% for transactions occurring within an approved good life district located within the city limits. Applications must be filed on or before December 31, 2024 for approval by the Department of Economic Development. Additional local tax rates of 0.5, 1, 1.5, 1.75, or 2% may be approved by local voters, except that cities of the Metropolitan Class and counties may not adopt a local rate greater than 1.5%.</p> <p>Retailers' sales tax collection fee is 3% of the first \$5,000 in sales tax collected and remitted each month up to a maximum of \$150 per month.</p> <p>Additionally, County Treasurers' sales tax commission is different than regular sales tax. County Treasurers receive 3.0% on sales tax up to \$5,000, and for amounts over \$6,000, they receive an additional 0.5%. Currently Dakota County is the only county with county sales tax.</p>
<b>Due Date</b>	Returns and payments are due the 20th day of the month for each preceding monthly, quarterly, or annual reporting period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	<p><b>Property other than vehicles.</b> Except as described below, proceeds are deposited in the General Fund. The proceeds from a sales and use tax rate of one-quarter of one percent are credited 85% to the Highway Trust Fund and 15% to the Highway Allocation Fund.</p> <p><b>All-terrain vehicles, utility-type vehicles, motorboats, and watercraft.</b> The state sales tax proceeds from the sale or lease of all-terrain vehicles, utility-type vehicles, motorboats, and personal watercraft are deposited in the Game and Parks Commission Capital Maintenance Fund.</p>

**Motor vehicles.** The proceeds from a sales and use tax rate of 5% from the sale or lease for periods of more than 31 days of motor vehicles, trailers, and semi-trailers are credited to the Highway Trust Fund and are distributed as follows:

- The Department of Transportation receives 53 $\frac{1}{3}$ %, less \$32,000 per month, which is allocated to the State Aid Bridge Fund; and
- The Highway Allocation Fund receives 46 $\frac{2}{3}$ %, less \$32,000 per month, which is allocated to the State Aid Bridge Fund.

The proceeds from a sales and use tax rate of .5% from the sale or lease for periods of more than 31 days of motor vehicles, trailers, and semi-trailers are credited to the Highway Allocation Fund.

**Aircraft.** Beginning July 1, 2023, the sales and use tax proceeds from the sale or lease of aircraft are credited to the Aeronautics Capital Improvement Fund.

**Local sales tax.** Net local sales tax is distributed monthly to municipalities and counties, less a 3% administrative fee.

- The 3% administrative fee from municipal sales taxes is deposited in the Municipal Equalization Fund.
- The 3% administrative fee from county sales taxes is deposited in the General Fund.

<b>Enacted</b>	Nebraska Revenue Act of 1967
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 13-319, 39-2215, 39-2703, 77-2701.02, 77-27,132, 77-27,142, 77-6403</a>

<b>Source</b>	<b>Financial Institutions Tax</b>
<b>Basis and Rate</b>	For taxable years beginning on or after January 1, 2023 and before January 1, 2024, the tax rate is 44 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.54%. For taxable years beginning on or after January 1, 2024 and before January 1, 2025, the tax rate is 35 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 2.85%. The financial institution rate and limitation will continue to decrease each year since the top corporate rate is set to decrease.

<b>Due Date</b>	Returns and payments are due on or before the 15th day of the third month following the close of the taxable year of the financial institution.
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<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
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<b>Distribution</b>	General Fund
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<b>Enacted</b>	1986
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<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-3802</a>
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<b>Source</b>	<b>Cigarette Tax</b>
<b>Basis and Rate</b>	The cigarette tax rate is 64 cents on packages containing 20 or fewer cigarettes; and 80 cents on packages containing 25 cigarettes. This amounts to 3.2 cents per cigarette.  Stamping agents are allowed a discount of 1.85% on the purchase of cigarette stamps.
<b>Due Date</b>	Returns are due on the 15th day of each month for the preceding monthly period.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** The cigarette tax is distributed as follows:

- General Fund, 49 cents;
- Building Renewal Allocation Fund, 7 cents;
- Department of Health and Human Services Finance and Support Cash Fund, 3 cents;
- Nebraska Outdoor Recreation Development Cash Fund, 1 cent;
- Nebraska Health Care Cash Fund, \$1,250,000;
- Nebraska Public Safety Communication System Cash Fund, \$3,820,000; and
- Miscellaneous Funds, 4 cents.

**Enacted** 1947

**Statutory Authority** [Neb. Rev. Stat. § 77-2602](#)

**Source** **Tobacco Products Tax**

**Basis and Rate** The tax is imposed on the first owner of tobacco products imported, manufactured, or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared and suitable for chewing or smoking. Electronic Nicotine Delivery Systems (ENDS) is also included in tobacco products.

- The tax rate on snuff is 44 cents per ounce and a proportionate tax at the same rate on all fractional parts of an ounce.
- The tax on tobacco products other than snuff and ENDS is 20% of the net invoice price of the tobacco products.
- The tax on ENDS containing three milliliters or less of consumable materials is \$0.05 per milliliter.
- The tax for ENDS containing more than three milliliters of consumable materials is 10% of either (i) the purchase price of such ENDS paid by the first owner or (ii) the price at which the first owner who made, manufactured, or fabricated the ENDS sells the item to others.

The collection fee is 3.0% of the first \$5,000 collected up to a maximum of \$150 per month.

**Due Date** Returns and payments are due on the 10th day of each month for the preceding monthly period.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** All revenue is credited to Tobacco Products Administration Cash Fund except the revenue relating to ENDS is credited to General Fund.

**Enacted** 1987

**Statutory Authority** [Neb. Rev. Stat. § 77-4008](#)

**Source** **Marijuana and Controlled Substances Tax**

**Basis and Rate** The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law.

Tax rates are:

- Marijuana, \$100 per ounce or portion of an ounce;

- Controlled substances by weight, \$150 per gram or portion of a unit; and
- Controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.

**Due Date** The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution**

- 5% of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund.
- Of the remaining proceeds, 50% is returned to the county where the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county.
- All remaining funds, including those that did not originate in a county, are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.

**Enacted** 1990

**Statutory Authority** [Neb. Rev. Stat. § 77-4303](#)

**Source** **Litter Fee**

**Basis and Rate** The fee applies to manufacturers, wholesalers, and retailers with annual gross sales of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of:

- Cigarettes and other tobacco products;
- Cleaning agents;
- Food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises;
- Food for pet consumption;
- Household paper and household paper products; and
- Kitchen supplies.

Manufacturers and wholesalers are required to pay the fee on sales of all the same items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The rate is \$175 per \$1 million (or .000175) of gross sales of products subject to the fee.

**Due Date** Returns and payments are due October 1, for the preceding July 1 to June 30 period.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.

**Enacted** 1979

**Statutory Authority** [Neb. Rev. Stat. § 81-1560.01](#)

**Source** **Tire Fee**

**Basis and Rate** A fee of \$1 per tire is due on each retail sale in Nebraska of a tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously-owned vehicle.

Tires sold specifically for off-road use and recapped or re-grooved tires are not subject to the fee.

<b>Due Date</b>	Returns and payments are due the 25th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Fees are credited to the Waste Reduction & Recycling Incentive Fund.
<b>Enacted</b>	1990
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-15,162</a>

<b>Source</b>	<b>Waste Reduction and Recycling Fee</b>
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<b>Basis and Rate</b>	The fee is \$25 for each Nebraska retail business location with net taxable sales of tangible personal property and sales of motor vehicles, trailers, semitrailers, motorboats, and ATVs-UTVs of \$50,000 or more.
<b>Due Date</b>	Returns and payments are due October 1, for the preceding July 1 to June 30 period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Waste Reduction and Recycling Incentive Fund
<b>Enacted</b>	1990
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-15,163</a>

<b>Source</b>	<b>Lodging Tax</b>
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<b>Basis and Rate</b>	The state tax rate is 1% of the gross receipts from charges for hotel occupancy. Counties may adopt an additional local tax of up to 4%.
<b>Due Date</b>	Returns and payments are due the 25th day of the month for each preceding monthly reporting period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a> . The County Visitors Improvement Fund is administered by the governing body of the county.
<b>Distribution</b>	The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the county for allocation into the County Visitors Promotion Fund or the County Visitors Improvement Fund. A 3% administration fee calculated on county lodging tax that is attributable to the County Visitors Promotion Fund is deposited in the General Fund. The collection fee is 3.0% of the first \$5,000 collected up to a maximum of \$150 per month.
<b>Enacted</b>	1980
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 81-3715, 81-3716</a>

<b>Source</b>	<b>Nameplate Capacity Tax</b>
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<b>Basis and Rate</b>	The nameplate capacity tax replaced personal property taxes imposed on most renewable energy generation infrastructure. <ul style="list-style-type: none"> <li>The tax equals the total nameplate capacity of the commissioned renewable energy generation facility (based on its alternating current capacity) multiplied by a tax rate of \$3,518 per megawatt.</li> <li>No tax is imposed on a renewable energy generation facility owned or operated by a governmental unit or a customer-generator.</li> </ul>
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<b>Due Date</b>	The owner of a renewable energy generation facility must report the nameplate capacity of the facility for the previous calendar year by March 1. All taxes are due on April 1 and must be paid on a quarterly basis on April 1 and each quarter thereafter.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	All proceeds must be paid to the county treasurer of the county where the renewable energy generation facility is located and distributed to the same political subdivisions that property taxes levied on the personal property would have been distributed to, and in the same proportion.
<b>Enacted</b>	2010
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-6203</a>
<b>Source</b>	<b>Pari-Mutuel Wagering Tax</b>
<b>Basis and Rate</b>	The tax is imposed at a rate of 2.5% for amounts wagered at race meets over \$10 million but less than or equal to \$73 million. Amounts in excess of \$73 million are taxed at a rate of 4%.
<b>Due Date</b>	Returns and payments are due the 10th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	All proceeds are deposited in the General Fund.
<b>Enacted</b>	1959
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 2-1208.01</a>
<b>Source</b>	<b>Gambling Tax</b>
<b>Basis and Rate</b>	The tax imposed is 20% of gross gaming revenue.
<b>Due Date</b>	Returns and payments are due the 15th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Racing and Gaming Commission</a>
<b>Distribution</b>	75% of the proceeds is remitted to the State Treasurer to be credited as follows: 2.5% to the Compulsive Gamblers Assistance Fund, 2.5% to the General Fund and 70% to the Property Tax Credit Cash Fund. The remaining 25% of the tax is remitted to the county treasurer of the county in which the licensed racetrack enclosure is located.
<b>Enacted</b>	2020
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 9-1203</a>
<b>Source</b>	<b>Prepaid Wireless Surcharge</b>
<b>Basis and Rate</b>	The surcharge for the period of January 1, 2024 through December 31, 2024 is 5.5% of the sales price of the phone or card in Douglas County and 5.9% of the sales price of the phone or card in the remaining 92 counties.
<b>Due Date</b>	The return and surcharge are due by the 20th day of the month following the reporting period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	All proceeds, less a .5% administrative fee, are deposited in the Enhanced Wireless 911 Fund, Nebraska Telecommunications Relay System Fund, and the Nebraska Telecommunications Universal Service Fund. The administrative fee is deposited into the General Fund.



**Enacted** 2012

**Statutory Authority** [Neb. Rev. Stat. § 86-903](#)

<b>Source</b>	<b>Railroad Excise Tax</b>
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**Basis and Rate** Each railroad transporting freight in the state is levied an excise tax as follows:

- 7.5 cents for each train mile operated in the state; and
- \$100 for each public grade crossing on the line in the state.

**Due Date** A report detailing total train miles operated within the state during the previous calendar year is due March 1. All taxes are due on the date of reporting and delinquent on a quarterly basis on April 1, July 1, October 1, and January 1.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** Grade Crossing Protection Fund

**Enacted** 1979

**Statutory Authority** [Neb. Rev. Stat. § 74-1320](#)

<b>Source</b>	<b>Severance and Conservation Tax</b>
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**Basis and Rate** The severance tax is based on the value of oil and gas severed. The tax rates are 2% for stripper wells, 3% for non-stripper wells, and 3% for natural gas.

The conservation tax rate is 0.7%.

**Due Date** Returns and payments are due the last day of each month for the preceding month in which resources were severed.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** Tax on gas or oil severed from public school lands is deposited in the permanent school fund.

For all other lands:

- 1% of the gross tax receipts is deposited in the Severance Tax Administration Fund;
- Up to \$300,000 may be appropriated to the State Energy Cash Fund;
- Up to \$30,000 may be appropriated to the Public Service Commission for administration of the Municipal Rate Negotiations Revolving Loan Fund; and
- The remainder is deposited in the permanent school fund.

Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

**Enacted** 1955

**Statutory Authority** [Neb. Rev. Stat. §§ 57-703, 57-919](#)

<b>Source</b>	<b>Uranium Severance Tax</b>
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**Basis and Rate** The tax is levied on the value of the uranium severed in Nebraska. The first \$5 million of gross value severed in each year is exempt. The tax rate is 2% of the gross value of the uranium produced each year in excess of \$5 million.

**Due Date** Returns and payments are due the last day of each month for the preceding month in which uranium was severed.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** General Fund

<b>Enacted</b>	1983
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 57-1203</a>
<b>Source</b>	<b>Aircraft Fuels Tax</b>
<b>Basis and Rate</b>	<p>The tax on aviation gasoline is 5 cents per gallon.</p> <p>The tax on aviation jet fuel is 3 cents per gallon.</p> <p>The tax on aircraft fuel used for licensed aircraft schools is refundable.</p>
<b>Due Date</b>	Returns and payments are due on the 20th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Aircraft Fuel Tax Fund, Aeronautics Cash Fund
<b>Enacted</b>	1945
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 3-148</a>
<b>Source</b>	<b>Motor Fuels Tax</b>
<b>Basis and Rate</b>	<p>The motor fuels tax per gallon consists of three parts:</p> <ul style="list-style-type: none"> <li>• A fixed tax of 16.3 cents per gallon;</li> <li>• A wholesale portion of 5% of the average wholesale cost of gasoline in the previous 6-month period; and</li> <li>• A variable portion which is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate.</li> </ul> <p>The variable excise tax rate is reviewed and set semi-annually so that the proceeds of the tax meet the appropriation of the Highway Cash Fund for the construction and maintenance of the state highway system. It is set in increments of 0.01%.</p> <p>For 2024, the combined tax rates total:</p> <ul style="list-style-type: none"> <li>• January through June – 29.1 cents; and</li> <li>• July through December – 29.6 cents.</li> </ul> <p>Beginning January 1, 2028, an excise tax of 3 cents per kilowatt hour will be imposed on the electric energy used to charge the battery of a motor vehicle at a commercial electric vehicle charging station.</p>
<b>Due Date</b>	All returns and payments are due on the 20th day of each month for the preceding month. Returns are required to be filed electronically.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• 9.5 cents per gallon of the fixed portion of the motor fuels tax is deposited into the Highway Cash Fund, and the remaining 6.8 cents per gallon is credited to the Highway Allocation Fund.</li> <li>• The wholesale tax portion is allocated 66% to the Highway Cash Fund and 34% to the Highway Allocation Fund.</li> <li>• Revenue generated by the variable portion of the tax rate and the excise tax on electrical energy is credited to the Highway Cash Fund.</li> <li>• Highway Allocation Fund revenue is distributed 50% to cities and 50% to counties.</li> </ul>
<b>Enacted</b>	1925
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 66-489, 66-489.02, 66-4,105, 66-4,140, 66-4,144, 66-4,145</a>

<b>Source</b>	<b>Petroleum Release Remedial Action Fee</b>
<b>Basis and Rate</b>	The fee is nine-tenths of one cent (\$.009) per gallon on gasoline products including ethanol and gasohol, and three-tenths of one cent (\$.003) per gallon on diesel products.
<b>Due Date</b>	Returns and payments are due on the 20th day of each month for the preceding monthly period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	An amount not exceeding \$150,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.
<b>Enacted</b>	1989
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 66-1521</a>

<b>Source</b>	<b>Charitable Gaming Taxes</b>
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>• The tax on bingo is 3% of gross receipts from each bingo occasion.</li> <li>• The tax on pickle cards is 10% of the definite profit of each pickle card unit sold by a licensed distributor. Definite profit is the gross proceeds of the unit minus the value of all possible winning cards in the unit.</li> <li>• The tax on lotteries and raffles conducted by nonprofit organizations is 2% of the gross proceeds of each lottery or raffle with gross proceeds more than \$15,000.</li> <li>• The tax on county/city lotteries (keno) is 2% of the gross proceeds of each lottery. Gross proceeds do not include any admission costs collected at any location where the lottery/keno is also available to the public free of any admission charge.</li> </ul>
<b>Due Date</b>	<p>For organizations conducting bingo and for counties, cities and villages conducting a lottery, returns and payments are due within 30 days after the close of the preceding calendar quarter.</p> <p>For organizations conducting a lottery or a raffle, returns and payments are due on or before September 30 of each year.</p> <p>For pickle card distributors, returns and payments are due within 30 days after the end of each monthly period.</p>
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Charitable Gaming Division</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• 60% of the tax is deposited into the General Fund.</li> <li>• 40% of the tax is deposited into the Charitable Gaming Operations Fund.</li> <li>• \$100,000 is transferred on or before the last day of the last month of each calendar quarter from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund.</li> <li>• Any money remaining in the Charitable Gaming Operations Fund after the transfer and not used by the Charitable Gaming Division in its administration and enforcement may be transferred to the General Fund and the Compulsive Gamblers Assistance Fund at the direction of the Legislature.</li> </ul>
<b>Enacted</b>	1959 (Bingo), 1978 (County/City Lotteries), 1983 (Pickle Cards), 1986 (Non-profit Lotteries and Raffles)
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 9-239</a> (Bingo), <a href="#">9-344</a> (Pickle cards), <a href="#">9-429</a> (Nonprofit raffles/lotteries), <a href="#">9-648</a> (County/city lotteries)

<b>Source</b>	<b>Mechanical Amusement Devices Tax</b>
<b>Basis and Rate</b>	<p>An occupation tax is imposed on operators and distributor-operators of mechanical amusement devices that are not cash devices, such as coin-operated video games.</p> <p>The occupation tax is \$35 per device placed in operation after January 1 of each year and \$20 per machine placed in operation on or after July 1 of each year.</p>
<b>Due Date</b>	Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed on or before January 1 of each year.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Charitable Gaming Division</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1969
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-3004</a>

<b>Source</b>	<b>Cash Devices Tax</b>
<b>Basis and Rate</b>	<p>An occupation tax is imposed on distributors and distributor-operators of cash devices. The manufacturer or distributor of a machine must apply to the Tax Commissioner for a determination that the device complies with the Mechanical Amusement Device Tax Act, submit a fee of \$500 for each type of device, and provide a report from an approved testing laboratory establishing that the device is a legal cash device. Applicants then must submit an affidavit from the distributor affirming no modifications will occur without further approval by the Tax Commissioner.</p> <p>The occupation tax is \$250 per decal. Each device placed into operation after January 1 requires a current decal. The new decal for a calendar year must be affixed on January 1, not after. Beginning on and after July 1, 2025, a tax of 5% is imposed on the net operating revenue of all cash devices operating in Nebraska.</p> <p>Beginning January 1, 2025, the fee for a distributor license is \$100 per device up to a maximum of \$5,000. The license fee for a manufacturer is \$5,000.</p>
<b>Due Date</b>	Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed prior to January 1 of each year. Distributors must pay income, occupation, and net operating taxes quarterly to be filed January 1, April 1, June 1, and October 1 of each calendar year.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Charitable Gaming Division</a>
<b>Distribution</b>	<p>Application fees and annual decal fees collected shall be remitted to the State Treasurer for credit to the Department of Revenue Enforcement Fund.</p> <p>The net operating revenue taxes are remitted to the State Treasurer to be credited as follows:</p> <ul style="list-style-type: none"> <li>• 20% to the Charitable Gaming Operations Fund for enforcement of the Act and maintenance of the central server;</li> <li>• 2.5% to the Compulsive Gamblers Assistance Fund;</li> <li>• 2.5% to the General Fund;</li> <li>• 10% to the Nebraska Tourism Commission Promotional Cash Fund; and</li> <li>• 40% to the Property Tax Credit Cash Fund;</li> </ul>

- 25% to the county treasurer of the county in which the cash device is located to be distributed as follows:
  - If the cash device is located completely within an unincorporated area of a county, all 25% is distributed to the county in which the cash device is located; or
  - If the cash device is located within the limits of a city or village in such county, half of the 25% is distributed to such county and half of the 25% is distributed to the city or village in which such cash device is located.

<b>Enacted</b>	2019
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 77-3003, 77-3003.01, 77-3012</a>
<b>Source</b>	<b>Property Tax</b>
<b>Basis and Rate</b>	<p>Each county assessor is responsible for valuing all real and personal property in his or her county with the exception of railroads, public service entities, and specific personal property of air carrier and car line companies. The real and personal property value of railroads and public service entities is determined by the Property Tax Administrator.</p> <p>The taxable value of the railroad companies and public service entities is determined by the Property Tax Administrator on a statewide basis and distributed to the counties based on statutory formulas. The county assessor includes this valuation with other property for local taxation.</p> <p>Property tax rates are approved by the county board of equalization for operations of all functions of county government, school districts, cities, etc. The tax rates for these various local governments are determined by dividing the subdivision's annual tax request by the current total taxable value within their boundaries. Property tax rates are expressed per \$100 of taxable value.</p> <p>Property taxes for any specific parcel of real property are determined by multiplying the property's assessed value by the total consolidated tax rate for the tax district in which the property is located. The tax district is comprised of various governing bodies empowered to levy property taxes for services such as county governments, school districts, cities, etc.</p>
<b>Due Date</b>	All real and personal property taxes are due on December 31. Half of the taxes become delinquent on the following May 1, and the second half becomes delinquent on September 1; except in Douglas, Lancaster, and Sarpy counties, where the first half becomes delinquent on April 1, and second half becomes delinquent on August 1.
<b>Administered By</b>	County government and <a href="#">Nebraska Department of Revenue, Property Assessment Division</a>
<b>Distribution</b>	Property taxes are collected by the county treasurers and distributed to the various governing bodies empowered to levy property taxes such as counties, school districts, cities, etc.
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 77-203, 77-204, 77-601, 77-801, 77-1601, 77-1613, 77-1701</a>

Source	<b>Centrally Assessed Air Carriers and Car Line Companies</b>
<b>Basis and Rate</b>	The Property Tax Administrator determines the taxable valuation of the operating personal property of interstate air carrier and car line companies. A portion of the company's assessed value is then allocated to Nebraska based on statutory formulas. The air carrier and car line companies' allocated assessed values then assessed tax by the Property Assessment Division are at the state average tax rate. The state average tax rate is determined on or before January 15, based upon the taxes levied information from the Certificate of Taxes Levied Reports filed by the county assessors.
<b>Due Dates</b>	Air carrier and car line companies are issued their assessment by the Property Assessment Division in January. Taxes are due on January 31. The first half becomes delinquent on March 1, and the second half becomes delinquent on July 1. The Property Assessment Division certifies the tax distributions to the State Treasurer and county treasurers during the first week of April and the first week of August based on statutory formulas.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Property Assessment Division</a>
<b>Distribution</b>	<p>A 3% collection fee for air carrier and car line company taxes collected is retained and credited to the Department of Revenue Property Assessment Division Cash Fund.</p> <p>Air carrier taxes are distributed to the credit of the county's general fund proportionate to the amount the total property taxes levied in the county bears to the total property taxes levied in the state as a whole.</p> <p>Car line company taxes are distributed to the various political subdivisions based on the ratio of railroad taxes levied in the county or subdivision compared to the state's total railroad taxes levied.</p>
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 77-679 through 77-684, 77-1244 through 77-1250</a>

Source	<b>Documentary Stamp Tax</b>
<b>Basis and Rate</b>	<p>The documentary stamp tax is imposed on the grantor of a deed to real property for the privilege of recording any deed transferring beneficial interest in or legal title to real property. Some exemptions apply.</p> <p>The tax is \$2.25 per \$1,000 of value.</p>
<b>Due Date</b>	The tax is paid by the Grantor recording with the Register of Deeds. The Real Estate Transfer Statements are due from the county Register of Deeds on the 15th day of each month for the preceding monthly period.
<b>Administered By</b>	County Registers of Deeds; <a href="#">Nebraska Department of Revenue, Property Assessment Division</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• The Register of Deeds retains \$0.50 from each \$2.25 collected to be placed in the county general fund;</li> <li>• The remainder is remitted to the State Treasurer, who credits \$0.95 to the Affordable Housing Trust Fund;</li> <li>• \$0.25 to the Site and Building Development Fund;</li> <li>• \$0.25 to the Homeless Shelter Assistance Trust Fund; and</li> <li>• \$0.30 to the Behavioral Health Services Fund.</li> </ul>

**Enacted** 1965

**Statutory Authority** [Neb. Rev. Stat. §§ 76-901 through 76-908](#)

## Nebraska Department of Insurance

<b>Source</b>	<b>Insurance Premium Tax</b>
<b>Basis and Rate</b>	<p>For all domestic and foreign companies (except fraternal benefit societies), the tax rate is:</p> <ul style="list-style-type: none"> <li>• 1% of the gross amount of direct writing premiums for business done in Nebraska except;</li> <li>• For captive insurers authorized under the Captive Insurers Act, the rate is: .25% of the gross amount of direct writing premiums received for business transacted in the state; and</li> <li>• .5% for group sickness and accident insurance.</li> </ul>
<b>Due Date</b>	<p>Payments are due annually by March 1.</p> <p>Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The payments must equal 25% of either:</p> <ul style="list-style-type: none"> <li>• The total tax paid for the preceding taxable year; or</li> <li>• 80% of the actual tax due for the current taxable year.</li> </ul>
<b>Administered By</b>	<a href="#">Nebraska Department of Insurance</a>
<b>Distribution</b>	<p>40% of the tax is deposited in the General Fund and 10% in the Mutual Finance Assistance Fund.</p> <p>The remaining 50% is deposited in the Insurance Tax Fund and distributed as follows:</p> <ul style="list-style-type: none"> <li>• 10% to the counties and distributed based on population;</li> <li>• 30% to the Municipal Equalization Fund; and</li> <li>• 60% to school districts through equalization aid under TEEOSA.</li> </ul>
<b>Enacted</b>	1951
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-908</a>
<b>Source</b>	<b>Fire Insurance Tax</b>
<b>Basis and Rate</b>	<p>Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation.</p> <ul style="list-style-type: none"> <li>• Foreign and alien insurance companies pay .75% of the gross direct writing premiums and assessments for business done in Nebraska.</li> <li>• Domestic mutual companies and assessment associations pay .375% of the gross direct writing premiums and assessments for business done in Nebraska.</li> </ul>
<b>Due Date</b>	Payments are due annually by March 1.
<b>Administered By</b>	<a href="#">Nebraska Department of Insurance</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1925
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-523</a>

# Nebraska Department of Motor Vehicles

Source	Motor Vehicle Taxes and Fees
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>• A motor vehicle tax is imposed on motor vehicles registered for operation on the highways of this state. The tax varies depending on the age and value (Manufacturer's Suggested Retail Price) when motor vehicle is registered. The tax ranges from \$25 to \$1,900.</li> <li>• A motor vehicle fee is imposed on motor vehicles registered for operation on the highways of this state. The fee varies depending on the age and value when new of the vehicle registered. The fee ranges from \$5 to \$30.</li> <li>• A registration fee is imposed on motor vehicles registered for operation on the highways of this state. The fee varies depending on the type and weight of the vehicle registered. The fee ranges from \$6 to \$1,140.</li> <li>• In addition to the registration fee, there is a \$2 charge credited to the Department of Motor Vehicles Cash Fund, a 50 cent charge credited to the Nebraska Emergency Medical System, and a \$1.50 charge credited to the State Recreation Road Fund.</li> <li>• There is a plate fee that cannot exceed \$3.50 that is credited to the Highway Trust Fund.</li> <li>• An alternative fuel fee of \$150 is charged on all vehicles powered by an alternative fuel except that the fee is \$75 for a motorcycle or plug-in hybrid electric vehicle.</li> </ul>
<b>Due Date</b>	For motor vehicles, the annual payment due date depends on the vehicle purchase date. For motor carriers, payments are due on January 1.
<b>Administered By</b>	The fees are collected by the county treasurers, remitted to the State Treasurer, and administered by the <a href="#">Department of Motor Vehicles</a> and the <a href="#">Department of Transportation</a> .
<b>Distribution</b>	<p>The motor vehicle fees are credited to the Motor Vehicle Fee Fund.</p> <p>The motor vehicle tax is split between the county treasurers, the Vehicle Title and Registration System Replacement and Maintenance Cash Fund, the local school district, municipality, and county where the vehicle has situs.</p> <p>Various license plate types generate receipts that are credited to a variety of special funds. These include the Highway Trust Fund, the Department of Motor Vehicles Cash Fund, the Nebraska Veteran Cemetery System Operation Fund, the Veterans Employment Program Fund, the Game and Parks Commission Educational Fund, the Native American Scholarship and Leadership Fund, the Historical Society Fund, and the Spirit Plate Proceeds Fund.</p> <p>The alternative fuel fee is credited to the Highway Trust Fund.</p>
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 60-3,104, 60-3,156, 60-3,184, 60-3,187, 60-3,190, 60-3,191</a>



## Nebraska Liquor Control Commission

Source	Alcoholic Beverages Tax
<b>Basis and Rate</b>	The excise tax rates on alcoholic beverages are as follows: <ul style="list-style-type: none"> <li>• Alcohol and spirits is \$3.75 per gallon;</li> <li>• All wine (except for wine produced in farm wineries) and all ‘ready-to-drink cocktails’ are 95 cents per gallon;</li> <li>• Beer is 31 cents per gallon;</li> <li>• Wine produced in farm wineries is 6 cents per gallon; and</li> <li>• Cider is classified as beer if under 8.5% alcohol by volume (ABV) – otherwise it is classified as wine.</li> </ul>
<b>Due Date</b>	Payments are due the 25th day of each month for the preceding month. The Direct Shipper Excise Tax Return, Form 35-7140, is an annual return and is due on or before January 25 of each year for the preceding year.
<b>Administered By</b>	<a href="#">Nebraska Liquor Control Commission</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1935 (Nebraska Liquor Control Act)
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 53-160</a>

## Nebraska Secretary of State

Source	Corporation Occupation Tax
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>• For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$26 for corporations with \$10,000 or less domestic capital stock, to \$23,990 for corporations with over \$100,000,000 of capital stock.</li> <li>• For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$52 for foreign corporations with property valued at \$10,000 or less, to \$30,000 for foreign corporations with over \$20 million of property in Nebraska.</li> <li>• Domestic and foreign corporation occupation taxes are due on a biennial basis and are collected in even-numbered years.</li> </ul>
<b>Due Date</b>	<ul style="list-style-type: none"> <li>• Reports and payments for domestic and foreign corporations are due on March 1 and delinquent on April 15 of each even-numbered year.</li> <li>• Nonprofit biennial reports and payments are due on April 1 and delinquent on June 1 of each odd-numbered year.</li> </ul>
<b>Administered By</b>	<a href="#">Nebraska Secretary of State</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• General Fund.</li> <li>• Nonprofit organizations: two-thirds of the fee reported is applied to the General Fund; and the remainder is applied to the Corporation Cash Fund.</li> </ul>
<b>Enacted</b>	1913
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 21-303, 21-306</a>

<b>Source</b>	<b>Organization and Qualification Fees</b>
<b>Basis and Rate</b>	<p>A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock. The filing fee is as follows:</p> <ul style="list-style-type: none"> <li>• \$3 for filing articles of incorporation and issuing a certificate;</li> <li>• \$2 for filing articles of amendment and issuing a certificate;</li> <li>• \$10 for filing articles of consolidation and issuing a certificate; and</li> <li>• \$5 for filing articles of dissolution.</li> </ul> <p>Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska.</p> <p>A filing fee applies to nonprofit corporations, limited liability companies, and limited liability partnerships.</p> <p>Fees are also charged for filing amendments to the articles of incorporation, filing articles of dissolution, change of registered agent, and other registration documents.</p>
<b>Due Date</b>	<p>For domestic corporations, fees are due at the time of incorporation.</p> <p>For foreign corporations, fees are due at the time of qualification or domestication.</p> <p>For limited liability partnerships, fees are due at the time of organization.</p>
<b>Administered By</b>	<a href="#">Nebraska Secretary of State</a>
<b>Distribution</b>	<p>General Fund except:</p> <ul style="list-style-type: none"> <li>• Two-thirds of domestic and corporate filing fees are credited to General Fund; and</li> <li>• One-third to Corporation Cash Fund.</li> </ul>
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 70-733</a>

<b>Source</b>	<b>Miscellaneous State Taxes and Other Revenues</b>
	<p>In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources.</p> <ul style="list-style-type: none"> <li>• Various business and franchise taxes supply small amounts of revenue to the State General Fund each year.</li> <li>• In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources.</li> <li>• An important source of revenue is interest on the investment of state funds.</li> <li>• The state receives payments through the Master Settlement Agreement (MSA) from tobacco manufacturers. The funds received as a part of the MSA are deposited in the Nebraska Tobacco Settlement Trust Fund.</li> <li>• Ethanol producers are subject to an excise tax of 1.25 cents per gallon of: gasoline, natural gasoline, or any other gasoline component purchased for use as a denaturant; and 2% of the sales of agricultural ethyl alcohol not meeting the American Society for Testing and Materials D4806 standards. This tax revenue is remitted to the State Treasurer for credit to the Agricultural Alcohol Fuel Tax Fund.</li> </ul>