NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Nebraska Tax Rate Chronologies
Table 4 — County Lodging Tax*

County	Effective Date	Rate
Adams	01/01/2012	3 %
	01/01/1981	2
Antelope	10/01/2007	4
Blaine	07/01/2026	0
	01/01/2008	2
Boone	07/01/2006	2
Box Butte	04/01/2011	0
	01/01/2006	4
	10/01/1989	2
Brown	04/01/2015	4
	01/01/1990	2
Buffalo	01/01/2008	4
	08/01/1980	2
Burt	04/01/2016	2
Butler	07/01/2008	4
Cass	01/01/2004	4
	10/01/1997	2
	07/01/1994	1
Cedar	04/01/2007	3
Chase	07/01/1990	2
Cherry	04/01/2006	4
	07/01/1986	2
Cheyenne	01/01/2005	4
	04/01/1983	2
Clay	01/01/2007	4
Colfax	01/01/1997	2
Cuming	07/01/2015	4
	01/01/2008	2
Custer	01/01/2005	4
	04/01/1982	2
Dakota	01/01/2004	4
	07/01/1991	2
Dawes	07/01/2014	4
	08/01/1980	2
Dawson	01/01/2004	4
	10/01/1982	2
Deuel	07/01/2006	4
	07/01/1993	2
Dixon	01/01/2008	4
	01/01/2006	2
Dodge	10/01/2005	4
	01/01/1987	2
Douglas	10/01/1989	4
	08/01/1980	2
Dundy	07/01/2013	4
Fillmore	07/01/2006	4
	10/01/1995	2
Frontier	07/01/2000	2
Furnas	07/01/2008	4
	04/01/2002	2
Gage	04/01/2004	4 %
	04/01/1986	2
Garden	04/01/2009	4
	01/01/2006	2
Garfield	01/01/2004	4
	01/01/1988	2
Grant	01/01/2015	4
Hall	10/01/2005	4
	08/01/1980	2
Hamilton	01/01/1995	2
Harlan	10/01/1987	2
Hayes	01/01/2014	4
Hitchcock	10/01/2013	4
Holt	04/01/2011	4
	01/01/1986	2
Hooker	07/01/2006	4
Howard	07/01/2006	4
	07/01/2001	2
Jefferson	07/01/1993	2
	01/01/1990	1
Johnson	01/01/2015	4
	04/01/1997	2
Kearney	07/01/1996	2
	07/01/1984	0
	04/01/1984	2
Keith	10/01/2004	4
	08/01/1980	2
Kimball	07/01/2006	4
	07/01/1990	2
	10/01/1982	1
	08/01/1980	2
Knox	10/01/2017	4
	01/01/2004	3
	07/01/1989	1
Lancaster	07/01/2005	4
	08/01/1980	2
Lincoln	10/01/2008	4
	08/01/1980	2
Loup	07/01/2006	4
Madison	01/01/2004	4
	01/01/1982	2
Merrick	01/01/1993	2
Morrill	10/01/1982	2
Nance	10/01/2003	2
Nemaha	10/01/2007	4
	10/01/1990	2
Nuckolls	04/01/1997	2
Otoe	07/01/1997	2
	10/01/1986	1.5
Pawnee	07/01/2006	4 %
	07/01/1992	2
Phelps	01/01/2010	4
	01/01/1984	2
Pierce	07/01/2007	4
	07/01/2000	2
Platte	01/01/2015	4
	01/01/2006	2
	07/01/2005	4
	07/01/1982	2
Red Willow	01/01/2013	4
	07/01/1992	2
	04/01/1982	1
Richardson	01/01/2006	4
	01/01/2002	2
Rock	04/01/2008	4
	07/01/2002	2
Saline	10/01/2011	4
	01/01/2001	1
Sarpy	04/01/2009	4
	10/01/2008	2.5
	01/01/2004	4
	08/01/1980	2
Saunders	07/01/2005	4
	07/01/1999	2
Scotts Bluff	04/01/2004	4
	01/01/1981	2
Seward	01/01/2014	4
	04/01/1989	2
Sheridan	01/01/2015	4
	07/01/1982	2
Sherman	07/01/2006	4
Sioux	07/01/2014	4
	10/01/1985	2
Thayer	04/01/2008	3
	04/01/1997	2
Thomas	01/01/2010	4
	01/01/2005	2
Thurston	04/01/2014	4
Valley	07/01/2005	4
	04/01/1997	2
Washington	04/01/1985	2
Wayne	07/01/1999	2
Webster	04/01/2017	4
	07/01/1983	2
York	10/01/2005	4
	08/01/1980	2

*There is a 1% state lodging tax that is in addition to the county lodging tax. The state rate became effective on July 19, 1980.