NEBRASKA
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DEPARTMENT OF REVENUE

Nebraska Tax Rate Chronologies
Table 6 — Prepaid Wireless Surcharge

Effective Date	Douglas County	Remaining 92 Counties
01/01/2026	5.5%	5.9%
01/01/2025	5.5	5.9
01/01/2024	5.5	5.9
01/01/2023	5.5	5.9
01/01/2022	5.4	5.4
01/01/2021	5.4	5.4
01/01/2020	5.4	5.4
01/01/2019	5.3	5.3
01/01/2018	1.0	1.0
01/01/2017	1.0	1.0
01/01/2016	1.0	1.0
01/01/2015	1.0	1.0
01/01/2014	1.0	1.0
01/01/2013	1.0	1.0

The Nebraska Department of Revenue determines the prepaid wireless surcharge for each calendar year. The percentage is obtained by dividing the amount of Enhanced Wireless E-911 and Telecommunication Relay System set through an order authorized by the Nebraska Public Service Commission and in effect as of the preceding July 1 of each year by fifty and rounding to the nearest tenth of one percent.

The Universal Service Fund surcharge percentage was added to the prepaid wireless surcharge computation in 2019. This additional percentage is obtained by multiplying the percent set by the Nebraska Public Service Commission in effect as of the preceding July 1 of each year by one minus the Federal Communications Commission safe harbor percentage for determining the interstate portion of a fixed monthly wireless charge. All three percentages are added together and rounded to the nearest tenth of one percent.

Beginning January 1, 2023 two separate prepaid wireless surcharge rates apply. By statute, the maximum E-911 rate is $0.50 for Douglas County and $0.70 in the remaining 92 counties in Nebraska. Neb. Rev. Stat. § 86-1070. For the calendar year 2026, based on the Nebraska Public Service Commission order, the Wireless Surcharge remains at its current level of $0.50 for Douglas County and $0.70 in the remaining 92 counties in Nebraska.