

Local Sales and Use Tax Rates

Effective October 1, 2025

- **Dakota County** imposes a tax rate of **0.5%**. See the County Sales and Use Tax Rate section at the end of this listing.
- **FIPS Code** = Federal Information Processing Standard code used by Streamlined Sales Tax™
- **Good Life District Information** is at the end of this listing.

City or Village	Local Rate	Total Rate* (State + Local)	Local Code	FIPS Code	City or Village	Local Rate	Total Rate* (State + Local)	Local Code	FIPS Code
Adams	1.0%	6.5% (.065)	267-002	00240	Dorchester	1.5%	7.0% (.07)	249-152	13435
Ainsworth	1.5%	7.0% (.07)	52-003	00415	Douglas	1.5%	7.0% (.07)	43-153	13505
Albion	1.5%	7.0% (.07)	81-004	00555	Duncan	1.5%	7.0% (.07)	135-156	13890
Alliance	1.5%	7.0% (.07)	27-008	00905	Eagle	1.0%	6.5% (.065)	23-159	14100
Alma	2.0%	7.5% (.075)	82-009	00975	Edgar	1.0%	6.5% (.065)	102-161	14450
Ansley	1.0%	6.5% (.065)	234-015	01535	Edison	1.0%	6.5% (.065)	228-162	14520
Arapahoe	1.5%	7.0% (.07)	157-016	01780	Elgin	1.0%	6.5% (.065)	142-164	14730
Arcadia	1.0%	6.5% (.065)	192-017	01850	Elm Creek	1.0%	6.5% (.065)	159-167	15360
Arlington	1.5%	7.0% (.07)	206-018	01990	Elmwood	1.5%	7.0% (.07)	105-168	15430
Arnold	1.0%	6.5% (.065)	152-019	02095	Elwood	1.0%	6.5% (.065)	218-170	15570
Ashland	1.5%	7.0% (.07)	50-021	02305	Emerson	1.5%	7.0% (.07)	262-172	15710
Atkinson	1.5%	7.0% (.07)	88-023	02550	Eustis	1.5%	7.0% (.07)	106-176	16165
Auburn	1.0%	6.5% (.065)	57-025	02655	Ewing	1.5%	7.0% (.07)	250-177	16270
Bancroft	1.5%	7.0% (.07)	198-030	03005	Exeter	1.5%	7.0% (.07)	171-178	16340
Bassett	1.5%	7.0% (.07)	99-035	03215	Fairbury	2.0%	7.5% (.075)	36-179	16410
Battle Creek	1.5%	7.0% (.07)	214-036	03250	Fairfield	1.5%	7.0% (.07)	212-180	16445
Bayard	1.0%	6.5% (.065)	44-037	03285	Falls City	2.0%	7.5% (.075)	79-182	16655
Beatrice	2.0%	7.5% (.075)	17-039	03390	Farnam	1.0%	6.5% (.065)	143-183	16725
Beaver City	1.0%	6.5% (.065)	141-040	03495	Fordyce	1.0%	6.5% (.065)	255-187	17110
Beaver Crossing	1.0%	6.5% (.065)	226-041	03530	Fort Calhoun	1.5%	7.0% (.07)	229-188	17145
Beemer	1.5%	7.0% (.07)	199-043	03635	Franklin	1.0%	6.5% (.065)	209-190	17530
Bellevue	1.5%	7.0% (.07)	3-046	03950	Fremont	1.5%	7.0% (.07)	62-191	17670
Bellwood	1.5%	7.0% (.07)	223-047	04020	Friend	2.0%	7.5% (.075)	124-192	17775
Benedict	1.5%	7.0% (.07)	215-049	04195	Fullerton	2.0%	7.5% (.075)	30-193	17810
Benkelman	1.5%	7.0% (.07)	176-050	04230	Geneva	2.0%	7.5% (.075)	136-198	18405
Bennet	1.0%	6.5% (.065)	147-051	04300	Genoa	2.0%	7.5% (.075)	120-199	18475
Bennington	1.5%	7.0% (.07)	42-052	04405	Gering	2.0%	7.5% (.075)	37-200	18580
Bertrand	1.5%	7.0% (.07)	118-053	04615	Gibbon	1.5%	7.0% (.07)	72-201	18615
Big Springs	1.0%	6.5% (.065)	100-055	04895	Gordon	1.5%	7.0% (.07)	8-206	19350
Blair	1.5%	7.0% (.07)	53-057	05350	Gothenburg	1.5%	7.0% (.07)	21-207	19385
Bloomfield	1.0%	6.5% (.065)	83-058	05455	Grafton	1.5%	7.0% (.07)	268-208	19455
Blue Hill	1.5%	7.0% (.07)	71-060	05560	Grand Island	2.0%	7.5% (.075)	34-210	19595
Brainard	1.0%	6.5% (.065)	187-066	06120	Grant	1.0%	6.5% (.065)	200-211	19910
Bridgeport	1.0%	6.5% (.065)	32-068	06295	Greeley	1.5%	7.0% (.07)	230-212	20050
Broken Bow	1.5%	7.0% (.07)	66-072	06610	Greenwood	1.0%	6.5% (.065)	160-213	20190
Brownville	1.0%	6.5% (.065)	191-073	06750	Gresham	1.5%	7.0% (.07)	125-214	20225
Bruning	1.5%	7.0% (.07)	258-075	06820	Gretna	2.0%	7.5% (.075)	161-215	20260
Burwell	1.5%	7.0% (.07)	132-081	07345	Guide Rock	1.5%	7.0% (.07)	126-217	20365
Byron	1.0%	6.5% (.065)	260-084	07555	Hallam	1.0%	6.5% (.065)	263-221	20610
Cairo	1.0%	6.5% (.065)	207-085	07625	Halsey	0.5%	6.0% (.06)	264-222	20680
Callaway	1.0%	6.5% (.065)	216-086	07660	Harrison	1.5%	7.0% (.07)	49-227	21240
Cambridge	2.0%	7.5% (.075)	145-087	07730	Hartington	1.5%	7.0% (.07)	167-228	21275
Cedar Rapids	1.0%	6.5% (.065)	114-092	08220	Harvard	1.0%	6.5% (.065)	162-229	21345
Central City	1.5%	7.0% (.07)	78-094	08535	Hastings	1.5%	7.0% (.07)	33-230	21415
Ceresco	1.5%	7.0% (.07)	25-095	08570	Hay Springs	1.0%	6.5% (.065)	68-231	21730
Chadron	2.0%	7.5% (.075)	13-096	08605	Hebron	1.5%	7.0% (.07)	127-235	21905
Chambers	1.0%	6.5% (.065)	177-097	08675	Hemingford	1.5%	7.0% (.07)	48-236	22045
Chappell	2.0%	7.5% (.075)	12-099	08885	Henderson	1.5%	7.0% (.07)	112-237	22080
Chester	1.0%	6.5% (.065)	178-100	09095	Hickman	1.5%	7.0% (.07)	213-242	22325
Clarks	1.5%	7.0% (.07)	158-101	09165	Hildreth	1.0%	6.5% (.065)	89-243	22430
Clarkson	1.5%	7.0% (.07)	227-102	09200	Holdrege	1.5%	7.0% (.07)	54-245	22640
Clatonia	0.5%	6.0% (.06)	246-103	09270	Hooper	1.0%	6.5% (.065)	144-248	23025
Clay Center	1.5%	7.0% (.07)	188-104	09375	Howells	1.5%	7.0% (.07)	189-251	23340
Clearwater	1.5%	7.0% (.07)	197-105	09445	Hubbard	1.5%	7.0% (.07)	236-252	23375
Coleridge	1.0%	6.5% (.065)	239-108	09865	Hubbell	1.0%	6.5% (.065)	45-253	23410
Columbus	1.5%	7.0% (.07)	60-110	10110	Humboldt	1.5%	7.0% (.07)	259-254	23445
Cordova	1.0%	6.5% (.065)	208-114	10495	Humphrey	2.0%	7.5% (.075)	146-255	23480
Cortland	1.0%	6.5% (.065)	119-116	10635	Hyannis	1.0%	6.5% (.065)	154-257	23655
Cozad	1.5%	7.0% (.07)	26-119	11020	Imperial	1.0%	6.5% (.065)	163-258	23690
Crawford	1.5%	7.0% (.07)	20-122	11195	Jackson	1.5%	7.0% (.07)	164-263	24355
Creighton	1.0%	6.5% (.065)	61-123	11230	Jansen	1.0%	6.5% (.065)	111-264	24530
Crete	2.0%	7.5% (.075)	18-125	11370	Juniata	1.5%	7.0% (.07)	204-268	24950
Crofton	1.5%	7.0% (.07)	179-126	11440	Kearney	1.5%	7.0% (.07)	38-269	25055
Curtis	1.5%	7.0% (.07)	51-129	11825	Kenesaw	1.5%	7.0% (.07)	269-270	25160
Dakota City	1.0%	6.5% (.065)	233-131	12000	Kimball	1.0%	6.5% (.065)	9-273	25475
Dannebrog	1.0%	6.5% (.065)	153-134	12140	Laurel	1.0%	6.5% (.065)	237-276	26350
Davey	1.5%	7.0% (.07)	248-137	12280	LaVista	2.0%	7.5% (.075)	14-274	26385
David City	2.0%	7.5% (.075)	101-138	12315	Lawrence	1.0%	6.5% (.065)	232-277	26420
Daykin	1.0%	6.5% (.065)	180-140	12455	Leigh	1.5%	7.0% (.07)	224-279	26560
Decatur	2.0%	7.5% (.075)	217-141	12525	Lewellen	1.0%	6.5% (.065)	5-281	26805
Deshler	1.0%	6.5% (.065)	243-143	12840	Lexington	1.5%	7.0% (.07)	29-283	26910
DeWeese	1.0%	6.5% (.065)	173-144	12945	Lincoln	1.75%	7.25% (.0725)	2-285	28000
DeWitt	1.0%	6.5% (.065)	235-145	13015	Lindsay	1.5%	7.0% (.07)	274-286	28105
Diller	1.0%	6.5% (.065)	67-147	13085	Linwood	1.0%	6.5% (.065)	201-287	28245
Dodge	1.5%	7.0% (.07)	148-150	13295	Loomis	1.0%	6.5% (.065)	149-291	29085
Doniphan	1.0%	6.5% (.065)	181-151	13365	Louisville	1.5%	7.0% (.07)	107-293	29260

City or Village	Local Rate	Total Rate* (State + Local)	Local Code	FIPS Code	City or Village	Local Rate	Total Rate* (State + Local)	Local Code	FIPS Code
Loup City	2.0%	7.5% (.075)	90-294	29470	Shelby	1.5%	7.0% (.07)	247-436	44595
Lyons	2.0%	7.5% (.075)	108-298	29855	Shickley	1.0%	6.5% (.065)	272-438	45085
Madison	1.5%	7.0% (.07)	113-299	30240	Sidney	2.0%	7.5% (.075)	7-441	45295
Malcolm	1.0%	6.5% (.065)	150-302	30345	Silver Creek	1.0%	6.5% (.065)	116-442	45400
Manley	0.5%	6.0% (.06)	257-304	30415	South Sioux City	1.5%	7.0% (.07)	40-446	46030
Marquette	1.5%	7.0% (.07)	202-305	30730	Spalding	1.5%	7.0% (.07)	256-447	46135
Maywood	1.5%	7.0% (.07)	193-311	31325	Spencer	1.0%	6.5% (.065)	109-448	46275
McCook	2.0%	7.5% (.075)	103-312	29925	Springfield	1.5%	7.0% (.07)	195-450	46520
McCool Junction	1.5%	7.0% (.07)	133-313	29960	Springview	1.0%	6.5% (.065)	166-451	46625
Meadow Grove	1.5%	7.0% (.07)	225-317	31465	Stanton	1.5%	7.0% (.07)	219-456	46800
Milford	1.0%	6.5% (.065)	63-322	32060	Sterling	1.0%	6.5% (.065)	205-462	47150
Milligan	1.5%	7.0% (.07)	251-325	32200	Stromsburg	1.5%	7.0% (.07)	186-467	47465
Minatare	1.0%	6.5% (.065)	270-326	32305	Stuart	1.5%	7.0% (.07)	110-468	47500
Minden	2.0%	7.5% (.075)	55-327	32340	Superior	1.5%	7.0% (.07)	65-470	47815
Mitchell	1.5%	7.0% (.07)	69-328	32410	Sutherland	1.5%	7.0% (.07)	261-472	47920
Monroe	1.5%	7.0% (.07)	182-330	32585	Sutton	1.5%	7.0% (.07)	94-473	47955
Morrill	1.0%	6.5% (.065)	137-332	32830	Syracuse	1.0%	6.5% (.065)	122-475	48235
Mullen	2.0%	7.5% (.075)	183-334	33250	Tecumseh	1.5%	7.0% (.07)	86-481	48480
Murray	1.0%	6.5% (.065)	210-336	33425	Tekamah	2.0%	7.5% (.075)	87-482	48515
Nebraska City	1.5%	7.0% (.07)	16-339	33705	Terrytown	1.0%	6.5% (.065)	24-483	48585
Nehawka	1.0%	6.5% (.065)	240-340	33740	Thedford	1.0%	6.5% (.065)	273-485	48760
Neligh	1.0%	6.5% (.065)	91-341	33775	Tilden	1.5%	7.0% (.07)	56-487	48935
Nelson	1.5%	7.0% (.07)	80-342	33880	Trenton	1.5%	7.0% (.07)	266-489	49145
Newman Grove	1.5%	7.0% (.07)	98-346	34230	Uehling	1.0%	6.5% (.065)	70-491	49425
Niobrara	1.0%	6.5% (.065)	73-349	34370	Unadilla	1.5%	7.0% (.07)	244-493	49530
Norfolk	2.0%	7.5% (.075)	15-351	34615	Upland	1.5%	7.0% (.07)	220-495	49880
North Bend	1.5%	7.0% (.07)	92-353	34720	Utica	1.5%	7.0% (.07)	221-496	49915
North Platte	2.0%	7.5% (.075)	4-355	35000	Valentine	1.5%	7.0% (.07)	156-497	49950
Oakland	1.5%	7.0% (.07)	35-358	35490	Valley	1.5%	7.0% (.07)	41-498	50020
Oconto	1.0%	6.5% (.065)	172-360	35665	Verdigre	1.5%	7.0% (.07)	76-502	50370
Odell	1.0%	6.5% (.065)	59-362	35735	Wahoo	2.0%	7.5% (.075)	95-506	50965
Ogallala	1.5%	7.0% (.07)	6-363	35980	Wakefield	1.0%	6.5% (.065)	169-507	51070
Omaha	1.5%	7.0% (.07)	1-365	37000	Waterloo	2.0%	7.5% (.075)	19-512	51665
O'Neill	1.5%	7.0% (.07)	39-366	37105	Wauneta	1.0%	6.5% (.065)	241-513	51700
Orchard	1.5%	7.0% (.07)	242-368	37210	Wausa	1.0%	6.5% (.065)	123-514	51735
Ord	1.5%	7.0% (.07)	115-369	37280	Waverly	1.5%	7.0% (.07)	196-515	51770
Osceola	1.5%	7.0% (.07)	131-371	37525	Wayne	1.5%	7.0% (.07)	58-516	51840
Oshkosh	2.0%	7.5% (.075)	10-372	37560	Weeping Water	1.5%	7.0% (.07)	140-517	52015
Osmond	1.5%	7.0% (.07)	117-373	37595	West Point	2.0%	7.5% (.075)	184-519	52575
Oxford	1.5%	7.0% (.07)	84-376	37910	Wilber	1.0%	6.5% (.065)	96-523	52960
Palmer	1.5%	7.0% (.07)	252-379	38160	Wisner	2.0%	7.5% (.075)	203-530	53450
Palmyra	1.0%	6.5% (.065)	138-380	38190	Wood River	1.5%	7.0% (.07)	222-533	53660
Papillion	2.0%	7.5% (.075)	28-382	38295	Wymore	1.5%	7.0% (.07)	77-534	53835
Pawnee City	2.0%	7.5% (.075)	168-383	38575	Wynot	1.5%	7.0% (.07)	265-535	53905
Paxton	2.0%	7.5% (.075)	128-384	38610	York	2.0%	7.5% (.075)	97-536	54045
Pender	1.5%	7.0% (.07)	174-385	38750					
Peru	1.0%	6.5% (.065)	93-386	38960					
Petersburg	1.0%	6.5% (.065)	130-387	38995					
Pierce	1.0%	6.5% (.065)	139-390	39100					
Pilger	1.5%	7.0% (.07)	231-391	39135					
Plainview	1.5%	7.0% (.07)	46-392	39170					
Platte Center	1.5%	7.0% (.07)	211-393	39310					
Plattsmouth	1.5%	7.0% (.07)	121-394	39345					
Pleasanton	1.0%	6.5% (.065)	238-396	39450					
Plymouth	1.5%	7.0% (.07)	47-397	39590					
Ponca	1.5%	7.0% (.07)	194-399	39695					
Ralston	1.5%	7.0% (.07)	151-407	40605					
Randolph	1.5%	7.0% (.07)	190-408	40675					
Ravenna	1.5%	7.0% (.07)	85-409	40710					
Red Cloud	1.5%	7.0% (.07)	74-411	40920					
Republican City	1.0%	6.5% (.065)	64-412	41130					
Rising City	1.0%	6.5% (.065)	253-415	41480					
Roca	1.5%	7.0% (.07)	254-418	41830					
Rulo	1.0%	6.5% (.065)	271-424	42670					
Rushville	1.5%	7.0% (.07)	11-425	42775					
St. Edward	1.5%	7.0% (.07)	175-452	43055					
St. Paul	1.5%	7.0% (.07)	104-454	43265					
Sargent	2.0%	7.5% (.075)	155-428	43685					
Schuyler	1.5%	7.0% (.07)	75-430	44035					
Scottsbluff	1.5%	7.0% (.07)	22-432	44245					
Scribner	1.5%	7.0% (.07)	185-433	44280					
Seward	2.0%	7.5% (.075)	129-435	44420					

County Sales and Use Tax Rate

Dakota County^{*} 0.5% 6.0% (.06) 134-922 043

Dakota County rate of 0.5% is only added to the state rate for sales made in Dakota County when the location is outside of a municipality that imposes a local sales and use tax rate.

Good Life District State Sales and Use Tax Rate

GLD - Opted-In Avenue One Retailer
 GLD - Avenue One Retailer (Who is not an Opted-In Retailer)
 GLD - Nebraska Crossing Village District and inside Gretna's City Limits
 GLD - Operation Grand Island Goodlife
 GLD - La Belle Vue
 GLD - Kearney Good Life District

State Rate	Code	FIPS Code
2.75% (.0275)	801-801	GL801
5.5% (.055)	601-601	GL601
5.5% (.055)	602-602	GL602
5.5% (.055)	603-603	GL603
5.5% (.055)	604-604	GL604
5.5% (.055)	605-605	GL 605

The state rate is 2.75% for certain taxable transactions subject to sales or use tax made by an Opted-In GLD Avenue One Retailer (GLD 801-801) only. Transactions occurring within GLDs 601-601, 602-602, 603-603, 604-604, and 605-605, are taxed at 5.5%. This column is only showing the state tax rate and not Good Life District totals. Add the local tax rate when a transaction is inside a city imposing a local tax rate. Maps of the Good Life Districts can be found on the [Sales Tax Rate Finder](#).