Local Sales and Use Tax Rates

Effective January 1, 2027

- **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
Adams	1.0%	6.5% (.065)	267-002	00240
Ainsworth	1.5%	7.0% (.07)	52-003	00415
Albion	1.5%	7.0% (.07)	81-004	00555
Alliance	1.5%	7.0% (.07)	27-008	00905
Alma	2.0%	7.5% (.075)	82-009	00975
Ansley	1.0%	6.5% (.065)	234-015	01535
Arapahoe	1.5%	7.0% (.07)	157-016	01780
Arcadia	1.0%	6.5% (.065)	192-017	01850
Arlington	1.5%	7.0% (.07)	206-018	01990
Arnold	1.0%	6.5% (.065)	152-019	02095
Ashland	1.5%	7.0% (.07)	50-021	02305
Atkinson	1.5%	7.0% (.07)	88-023	02550
Auburn	1.0%	6.5% (.065)	57-025	02655
Bancroft	1.5%	7.0% (.07)	198-030	03005
Bassett	1.5%	7.0% (.07)	99-035	03215
Battle Creek	1.5%	7.0% (.07)	214-036	03250
Bayard	1.0%	6.5% (.065)	44-037	03285
Beatrice	2.0%	7.5% (.075)	17-039	03390
Beaver City	1.0%	6.5% (.065)	141-040	03495
Beaver Crossing	1.0%	6.5% (.065)	226-041	03530
Beemer	1.5%	7.0% (.07)	199-043	03635
Bellevue	1.5%	7.0% (.07)	3-046	03950
Bellwood	1.5%	7.0% (.07)	223-047	04020
Benedict	1.5%	7.0% (.07)	215-049	04195
Benkelman	1.5%	7.0% (.07)	176-050	04230
Bennet	1.0%	6.5% (.065)	147-051	04300
Bennington	1.5%	7.0% (.07)	42-052	04405
Bertrand	1.5%	7.0% (.07)	118-053	04615
Big Springs	1.0%	6.5% (.065)	100-055	04895
Blair	1.5%	7.0% (.07)	53-057	05350
Bloomfield	1.0%	6.5% (.065)	83-058	05455
Blue Hill	1.5%	7.0% (.07)	71-060	05560
Brainard	1.0%	6.5% (.065)	187-066	06120
Bridgeport	1.0%	6.5% (.065)	32-068	06295
Broken Bow	1.5%	7.0% (.07)	66-072	06610
Brownville	1.0%	6.5% (.065)	191-073	06750
Bruning	1.5%	7.0% (.07)	258-075	06820
Burwell	1.5%	7.0% (.07)	132-081	07345
Byron	1.0%	6.5% (.065)	260-084	07555
Cairo	1.0%	6.5% (.065)	207-085	07625
Callaway	1.0%	6.5% (.065)	216-086	07660
Cambridge	2.0%	7.5% (.075)	145-087	07730
Cedar Rapids	1.0%	6.5% (.065)	114-092	08220
Central City	1.5%	7.0% (.07)	78-094	08535
Ceresco	1.5%	7.0% (.07)	25-095	08570
Chadron	2.0%	7.5% (.075)	13-096	08605
Chambers	1.0%	6.5% (.065)	177-097	08675
Chappell	2.0%	7.5% (.075)	12-099	08885
Chester	1.0%	6.5% (.065)	178-100	09095
Clarks	1.5%	7.0% (.07)	158-101	09165
Clarkson	1.5%	7.0% (.07)	227-102	09200
Clatonia	0.5%	6.0% (.06)	246-103	09270
Clay Center	1.5%	7.0% (.07)	188-104	09375
Clearwater	1.5%	7.0% (.07)	197-105	09445
Coleridge	1.0%	6.5% (.065)	239-108	09865
Columbus	1.5%	7.0% (.07)	60-110	10110
Cordova	1.0%	6.5% (.065)	208-114	10495
Cortland	1.0%	6.5% (.065)	119-116	10635
Cozad	1.5%	7.0% (.07)	26-119	11020
Crawford	1.5%	7.0% (.07)	20-122	11195
Creighton	1.0%	6.5% (.065)	61-123	11230
Crete	2.0%	7.5% (.075)	18-125	11370
Crofton	1.5%	7.0% (.07)	179-126	11440
Curtis	1.5%	7.0% (.07)	51-129	11825
Dakota City	1.0%	6.5% (.065)	233-131	12000
Dannebrog	1.0%	6.5% (.065)	153-134	12140
Davey	1.5%	7.0% (.07)	248-137	12280
David City	2.0%	7.5% (.075)	101-138	12315
Daykin	1.0%	6.5% (.065)	180-140	12455
Decatur	2.0%	7.5% (.075)	217-141	12525
Deshler	1.0%	6.5% (.065)	243-143	12840
DeWeese	1.0%	6.5% (.065)	173-144	12945
DeWitt	1.0%	6.5% (.065)	235-145	13015
Diller	1.0%	6.5% (.065)	67-147	13085
Dodge	1.5%	7.0% (.07)	148-150	13295
Doniphan	1.0%	6.5% (.065)	181-151	13365
Dorchester	1.5%	7.0% (.07)	249-152	13435
Douglas	1.5%	7.0% (.07)	43-153	13505
Duncan	1.5%	7.0% (.07)	135-156	13890
Eagle	1.5%	7.0% (.07)	23-159	14100
Edgar	1.5%	7.0% (.07)	102-161	14450
Edison	1.0%	6.5% (.065)	228-162	14520
Elgin	1.0%	6.5% (.065)	142-164	14730
Elm Creek	1.5%	7.0% (.07)	159-167	15360
Elmwood	1.5%	7.0% (.07)	105-168	15430
Elwood	1.0%	6.5% (.065)	218-170	15570
Emerson	1.5%	7.0% (.07)	262-172	15710
Eustis	1.5%	7.0% (.07)	106-176	16165
Ewing	1.5%	7.0% (.07)	250-177	16270
Exeter	1.5%	7.0% (.07)	171-178	16340
Fairbury	2.0%	7.5% (.075)	36-179	16410
Fairfield	1.5%	7.0% (.07)	212-180	16445
Falls City	2.0%	7.5% (.075)	79-182	16655
Farnam	1.0%	6.5% (.065)	143-183	16725
Filley	1.0%	6.5% (.065)	275-185	16830
Fordyce	1.0%	6.5% (.065)	255-187	17110
Fort Calhoun	1.5%	7.0% (.07)	229-188	17145
Franklin	1.0%	6.5% (.065)	209-190	17530
Fremont	1.5%	7.0% (.07)	62-191	17670
Friend	2.0%	7.5% (.075)	124-192	17775
Fullerton	2.0%	7.5% (.075)	30-193	17810
Geneva	2.0%	7.5% (.075)	136-198	18405
Genoa	2.0%	7.5% (.075)	120-199	18475
Gering	2.0%	7.5% (.075)	37-200	18580
Gibbon	1.5%	7.0% (.07)	72-201	18615
Gordon	1.5%	7.0% (.07)	8-206	19350
Gothenburg	1.5%	7.0% (.07)	21-207	19385
Grafton	1.5%	7.0% (.07)	268-208	19455
Grand Island	2.0%	7.5% (.075)	34-210	19595
Grant	1.0%	6.5% (.065)	200-211	19910
Greeley	1.5%	7.0% (.07)	230-212	20050
Greenwood	1.0%	6.5% (.065)	160-213	20190
Gresham	1.5%	7.0% (.07)	125-214	20225
Gretna	2.0%	7.5% (.075)	161-215	20260
Guide Rock	1.5%	7.0% (.07)	126-217	20365
Hallam	1.0%	6.5% (.065)	263-221	20610
Halsey	0.5%	6.0% (.06)	264-222	20680
Harrison	1.5%	7.0% (.07)	49-227	21240
Hartington	1.5%	7.0% (.07)	167-228	21275
Harvard	1.0%	6.5% (.065)	162-229	21345
Hastings	1.5%	7.0% (.07)	33-230	21415
Hay Springs	1.5%	7.0% (.07)	68-231	21730
Hebron	1.5%	7.0% (.07)	127-235	21905
Hemingford	1.5%	7.0% (.07)	48-236	22045
Henderson	1.5%	7.0% (.07)	112-237	22080
Hickman	1.5%	7.0% (.07)	213-242	22325
Hildreth	1.0%	6.5% (.065)	89-243	22430
Holdrege	1.5%	7.0% (.07)	54-245	22640
Hooper	1.0%	6.5% (.065)	144-248	23025
Howells	1.5%	7.0% (.07)	189-251	23340
Hubbard	1.5%	7.0% (.07)	236-252	23375
Hubbell	1.0%	6.5% (.065)	45-253	23410
Humboldt	1.5%	7.0% (.07)	259-254	23445
Humphrey	2.0%	7.5 % (.075)	146-255	23480
Hyannis	1.0%	6.5% (.065)	154-257	23655
Imperial	1.0%	6.5% (.065)	163-258	23690
Jackson	1.5%	7.0% (.07)	164-263	24355
Jansen	1.0%	6.5% (.065)	111-264	24530
Juniata	1.5%	7.0% (.07)	204-268	24950
Kearney	1.5%	7.0% (.07)	38-269	25055
Kenesaw	1.5%	7.0% (.07)	269-270	25160
Kimball	1.0%	6.5% (.065)	9-273	25475
Laurel	1.0%	6.5% (.065)	237-276	26350
LaVista	2.0%	7.5% (.075)	14-274	26385
Lawrence	1.0%	6.5% (.065)	232-277	26420
Leigh	1.5%	7.0% (.07)	224-279	26560
Lewellen	1.0%	6.5% (.065)	5-281	26805
Lexington	1.5%	7.0% (.07)	29-283	26910
Lincoln	1.75%	7.25% (.0725)	2-285	28000
Lindsay	1.5%	7.0% (.07)	274-286	28105
Linwood	1.0%	6.5% (.065)	201-287	28245
Loomis	1.0%	6.5% (.065)	149-291	29085

City or Village	Local Rate	Total Rate* (State + Local)	Local Code	FIPS Code
Louisville	1.5%	7.0% (.07)	107-293	29260
Loup City	2.0%	7.5% (.075)	90-294	29470
Lyons	2.0%	7.5% (.075)	108-298	29855
Madison	1.5%	7.0% (.07)	113-299	30240
Malcolm	1.0%	6.5% (.065)	150-302	30345
Manley	0.5%	6.0% (.06)	257-304	30415
Marquette	1.5%	7.0% (.07)	202-305	30730
Maywood	1.5%	7.0% (.07)	193-311	31325
McCook	2.0%	7.5% (.075)	103-312	29925
McCool Junction	1.5%	7.0% (.07)	133-313	29960
Meadow Grove	1.5%	7.0% (.07)	225-317	31465
Milford	1.0%	6.5% (.065)	63-322	32060
Milligan	1.5%	7.0% (.07)	251-325	32200
Minatare	1.0%	6.5% (.065)	270-326	32305
Minden	2.0%	7.5% (.075)	55-327	32340
Mitchell	1.5%	7.0% (.07)	69-328	32410
Monroe	1.5%	7.0% (.07)	182-330	32585
Morrill	1.0%	6.5% (.065)	137-332	32830
Mullen	2.0%	7.5% (.075)	183-334	33250
Murray	1.0%	6.5% (.065)	210-336	33425
Nebraska City	1.5%	7.0% (.07)	16-339	33705
Nehawka	1.0%	6.5% (.065)	240-340	33740
Neligh	1.0%	6.5% (.065)	91-341	33775
Nelson	1.5%	7.0% (.07)	80-342	33880
Newman Grove	1.5%	7.0% (.07)	98-346	34230
Niobrara	1.0%	6.5% (.065)	73-349	34370
Norfolk	2.0%	7.5% (.075)	15-351	34615
North Bend	1.5%	7.0% (.07)	92-353	34720
North Platte	2.0%	7.5% (.075)	4-355	35000
Oakland	1.5%	7.0% (.07)	35-358	35490
Oconto	1.0%	6.5% (.065)	172-360	35665
Odell	1.0%	6.5% (.065)	59-362	35735
Ogallala	1.5%	7.0% (.07)	6-363	35980
Omaha	1.5%	7.0% (.07)	1-365	37000
O'Neill	1.5%	7.0% (.07)	39-366	37105
Orchard	1.5%	7.0% (.07)	242-368	37210
Ord	1.5%	7.0% (.07)	115-369	37280
Osceola	1.5%	7.0% (.07)	131-371	37525
Oshkosh	2.0%	7.5% (.075)	10-372	37560
Osmond	1.5%	7.0% (.07)	117-373	37595
Oxford	1.5%	7.0% (.07)	84-376	37910
Palmer	1.5%	7.0% (.07)	252-379	38160
Palmyra	1.0%	6.5% (.065)	138-380	38190
Papillion	2.0%	7.5% (.075)	28-382	38295
Pawnee City	2.0%	7.5% (.075)	168-383	38575
Paxton	2.0%	7.5% (.075)	128-384	38610
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
Shelby	1.5%	7.0% (.07)	247-436	44595
Shickley	1.0%	6.5% (.065)	272-438	45085
Sidney	2.0%	7.5% (.075)	7-441	45295
Silver Creek	1.0%	6.5% (.065)	116-442	45400
South Sioux City	1.5%	7.0% (.07)	40-446	46030
Spalding	1.5%	7.0% (.07)	256-447	46135
Spencer	1.0%	6.5% (.065)	109-448	46275
Springfield	1.5%	7.0% (.07)	195-450	46520
Springview	1.0%	6.5% (.065)	166-451	46625
Stanton	1.5%	7.0% (.07)	219-456	46800
Sterling	1.0%	6.5% (.065)	205-462	47150
Stromsburg	1.5%	7.0% (.07)	186-467	47465
Stuart	1.5%	7.0% (.07)	110-468	47500
Superior	1.5%	7.0% (.07)	65-470	47815
Sutherland	1.5%	7.0% (.07)	261-472	47920
Sutton	1.5%	7.0% (.07)	94-473	47955
Syracuse	1.0%	6.5% (.065)	122-475	48235
Tecumseh	1.5%	7.0% (.07)	86-481	48480
Tekamah	2.0%	7.5% (.075)	87-482	48515
Terrytown	1.0%	6.5% (.065)	24-483	48585
Thedford	1.0%	6.5% (.065)	273-485	48760
Tilden	1.5%	7.0% (.07)	56-487	48935
Trenton	1.5%	7.0% (.07)	266-489	49145
Uehling	1.0%	6.5% (.065)	70-491	49425
Unadilla	1.5%	7.0% (.07)	244-493	49530
Upland	1.5%	7.0% (.07)	220-495	49880
Utica	1.5%	7.0% (.07)	221-496	49915
Valentine	1.5%	7.0% (.07)	156-497	49950
Valley	1.5%	7.0% (.07)	41-498	50020
Verdigre	1.5%	7.0% (.07)	76-502	50370
Wahoo	2.0%	7.5% (.075)	95-506	50965
Wakefield	1.0%	6.5% (.065)	169-507	51070
Waterloo	2.0%	7.5% (.075)	19-512	51665
Wauneta	1.0%	6.5% (.065)	241-513	51700
Wausa	1.0%	6.5% (.065)	123-514	51735
Waverly	1.5%	7.0% (.07)	196-515	51770
Wayne	1.5%	7.0% (.07)	58-516	51840
Weeping Water	1.5%	7.0% (.07)	140-517	52015
West Point	2.0%	7.5% (.075)	184-519	52575
Wilber	1.5%	7.0% (.07)	96-523	52960
Winside	1.0%	6.5% (.065)	276-528	53380
Wisner	2.0%	7.5% (.075)	203-530	53450
Wood River	1.5%	7.0% (.07)	222-533	53660
Wymore	1.5%	7.0% (.07)	77-534	53835
Wynot	1.5%	7.0% (.07)	265-535	53905
York	2.0%	7.5% (.075)	97-536	54045

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	State Rate	Code	FIPS Code
GLD - Opted-In Avenue One Retailer	2.75% (.0275)	801-801	GL801
GLD - Avenue One Retailer (Who is not an Opted-In Retailer)	5.5% (.055)	601-601	GL601
GLD - Nebraska Crossing Village District and inside Gretna's City Limits	5.5% (.055)	602-602	GL602
GLD - Operation Grand Island Goodlife	5.5% (.055)	603-603	GL603
GLD - La Belle Vue	5.5% (.055)	604-604	GL604
GLD - Kearney Good Life District	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.