

Nebraska Tax Rate Chronologies

Table 6 — Prepaid Wireless Surcharge

Effective Date	Surcharge
01/01/2022	5.4%
01/01/2021	5.4
01/01/2020	5.4
01/01/2019	5.3
01/01/2018	1.0
01/01/2017	1.0
01/01/2016	1.0
01/01/2015	1.0
01/01/2014	1.0
01/01/2013	1.1

Beginning January 1, 2013, 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.

[Laws 2012, LB 1091](#)

Beginning January 1, 2019, the Universal Service Fund surcharge percentage was added to the prepaid wireless surcharge computation. 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.

[Law 2018, LB 157](#)