

Nebraska and County Lodging Tax Return
• MMPs must first complete the MMP Lodging Tax Worksheet — Breakdown by County

Please Do Not Write In This Space

Nebraska ID Number County Where Hotel is Located
(If incorrect, write correct county name.) Tax Period

Name and Location Address

Name and Mailing Address

Check this box if you have discontinued your business.

1	Gross receipts from charges for hotel occupancies			00
2	Receipts from occupancies furnished for periods of 30 continuous days or longer to the same occupant	2		00
3	Receipts from exempt organizations or exempt governmental units	3		00
4	Hotels enter total amount reported on your behalf by an MMP (see instr.)	4		00
5	Total allowable deductions (total of lines 2 through 4)	5		00
6	Net taxable receipts (line 1 minus line 5)	6		00
7	Nebraska 1% and county % lodging tax (line 6 multiplied by)	7		
8	Collection fee (line 7 multiplied by .025; if the result is \$75 or more, enter \$75)	8		
9	Total Nebraska and county lodging tax due (line 7 minus line 8)	9		
10	Previous balance with applicable interest at % per year and payment received through	10		

Check this box if payment is being made electronically.

11 Balance Due (total of lines 9 and 10). Pay in full with return **11**

Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature _____

Phone Number _____

Signature of Tax Preparer Other Than Permitholder _____ Phone Number _____

Title _____

Date _____

Address _____

Date _____

Email Address _____

Instructions

Hotel means any facility in which the public may, for consideration, obtain sleeping accommodations. It includes any hotel, motel, bed and breakfast, campground, court, tourist house, or inn. The definition of "hotel" encompasses entire homes, rooms, or properties made available to rent by the public for a limited amount of time, such as during a local celebration or event. Hotel does not include any hospital, nursing home, dormitory, or facility regularly used to house students operated by an educational institution. Regulations, information guides, and additional information are available at revenue.nebraska.gov. Multivendor Marketplace Platform (MMP) means a business that acts as an intermediary by facilitating sales between a seller and the purchaser of accommodations such as an online travel company or a website for renting vacation homes.

Who Must File. Every person operating a hotel, including sellers of short-term rentals of homes owned by individuals in Nebraska, must obtain a Nebraska Lodging Tax Permit and file a Nebraska and County Lodging Tax Return, Form 64, for each location. Online Travel Platforms and other MMP companies must also have a Nebraska Lodging Tax Permit. The MMP filer must file and pay the lodging tax on sales they facilitated for all short-term residential homes, hotels, etc. in Nebraska. An MMP is facilitating a sale when it provides the booking details, collects the payments, and remits the taxes owed on the hotel occupancies.

This return is due on or before the 25th day of the month following the tax period indicated above.
Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

All MMPs must file a Form 64 but only an MMP is allowed to submit the MMP Lodging Tax Worksheet – Breakdown by County (Worksheet). That Worksheet requires the MMP to report the lodging tax receipts on behalf of the hotels for those transactions facilitated through its platform, broken out by county.

How to Get Licensed. A Nebraska Lodging Tax Permit is obtained by filing a [Nebraska Tax Application, Form 20](#), with the Nebraska Department of Revenue (DOR). A lodging tax permit is required for each place of business in the state. The doing business as (dba) name and physical location address of each property that is rented for short-term lodging must be provided so the correct county lodging tax rate will be calculated. An MMP must obtain a Lodging Tax Permit to report all lodging tax on sales they facilitate in Nebraska. After issuing your permit, DOR will mail preidentified returns to you for each tax period.

When and Where to File. This return and payment are due the 25th of the month following the tax period covered by the return. The return must be received by DOR or postmarked by the U.S. Postal Service on or before the due date to be considered timely filed. A return is required even if there is no tax due. Mail this return to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818. Retain a copy of this return for your records. Businesses may attach a check or money order for the amount on line 11, made payable to the Nebraska Department of Revenue. Electronic payment options are available at revenue.nebraska.gov. See Online Services/For Businesses.

Preidentified Return. This return should be used only by the permit holder whose name is printed on it. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information. If you are licensed and have not received a return for the tax period, visit our website to print a Form 64.

County Where Hotel is Located. Verify that the county name printed on this return is the county where the hotel is actually located. This is very important because the tax rate is based on the county in which the hotel is located. If an incorrect county is listed, write the correct county name on the return. The only exception to this applies to an MMP that is filing for all lodging sales they facilitated in Nebraska. The MMP must complete the Worksheet with the details of all sales by each county for each tax period.

Penalty and Interest. If the return is not filed by the due date, a penalty will be assessed in the amount of \$25 or 10% of the tax due, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 10 for the time period from the due date until payment is received.

Specific Instructions

Line 1. Enter the gross receipts from charges for hotel occupancies. Gross receipts include any city-imposed [occupation tax](#) on the hotel operator that are passed on to the occupant. Gross receipts also include any amounts charged for additional people, beds, or bedding.

Lines 2 and 3. Enter amounts for each type of exemption. **Note:** Most nonprofit organizations and some governmental units are **not** exempt from paying sales, use, and/or lodging taxes. See Regulations: [1-072, United States Government and Federal Corporations](#); [1-090, Nonprofit Organizations](#); [1-091, Religious Organizations](#); [1-092, Educational Institutions](#); and [1-093, Governmental Units](#) for a specific list of exempt entities. Employees of exempt entities must pay the sales and lodging taxes when they personally pay for accommodations, even if they are reimbursed by the entity. Nonprofit organizations, churches, schools, and governments from other states or countries are not exempt from paying tax unless they have a specific exemption or have been issued a Nebraska Certificate of Exemption.

Line 4. Only operators of hotel properties are to put an entry in this line. Hotel operators must enter the amounts of sales for which lodging taxes were collected and paid by MMPs on your behalf. Do not include the tax amount in this entry. Keep all documentation for this entry. An MMP filer is **not** to enter anything on line 4.

Credit or Debit Card Payments (Charge Card). Any purchases made with a charge card are taxable unless the charge card is one of the cards specifically identified below. Purchases made by exempt organizations or exempt governmental units using any of the cards identified below are considered a "direct payment" from the exempt entity. Purchases made with any other cards are not considered to be paid directly by the exempt entity. Tax must be collected if the exempt entity makes payment via any other charge card, even if a [Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13](#) is provided.

Federal Purchases. Purchases by the U.S. Government or its agencies must be supported with either a federal certificate of exemption or payment with a U.S. Treasury warrant. For purchases made with federal government issued charge cards, see the [Nebraska Sales Tax Guide for Charge Card Purchases by United States \(Federal\) Government Employees](#).

State of Nebraska Purchases. Purchases by the State of Nebraska must be supported with a Form 13, and paid by an electronic direct payment or with a warrant from the State of Nebraska. For purchases made with a state government charge card, see the [Nebraska Sales Tax Guide for Charge Card Purchases by the Nebraska State Government and Its Employees](#).

Exempt Organization, Educational Institution, or Local Nebraska Governmental Unit (Exempt Entity). An exempt entity may make exempt purchases when supported by a Form 13 and payment is made **directly** by the exempt entity. To exempt a purchase using the exempt entity's credit or debit card, a copy of a properly completed Form 13 and a copy of the Exemption Permit for Use of Credit or Debit Cards that matches the credit or debit card used must be provided to the hotel. The exempt entity must submit to DOR an [Exemption Permit Application for Use of Credit or Debit Cards by Sales Tax Exempt Entities, Form 13CCE](#), to obtain an Exemption Permit for Use of Credit or Debit Cards.

Line 7. Compute the Nebraska and county lodging tax by multiplying line 6 by the rate entered on line 7. The rate entered on line 7 includes the 1% Nebraska lodging tax rate plus any county lodging tax rate in effect at the hotel's location. All MMPs must use the specific county lodging tax rate from the Worksheet. All MMPs must carry the total lines from the Worksheet to line 7 on the Form 64.

Line 10. A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by DOR. If the amount entered has already been paid, it should be disregarded when computing the amount to remit on line 11. If the amount due is paid before the due date, interest will be recomputed and credited on your next return. If a credit is shown, it may be applied to current tax liability. If the credit cannot be used in a reasonable amount of time, a written request for a refund should be sent to DOR.

Signatures. This return must be signed by the taxpayer, a partner, member, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with DOR. Any person who is paid for preparing a taxpayer's return must also sign the return as the tax preparer.