

# Local Sales and Use Tax Rates

## Effective January 1, 2020

- **Dakota County** and **Gage County** each impose a tax rate of **0.5%**. See the County Sales and Use Tax Rates section at the end of this listing for information on how these counties are treated differently. The Total Rate column has an \* for those municipalities in Gage County that have an additional county tax added in the total rate.

- **FIPS Code** = Federal Information Processing Standard code used by Streamlined Sales Tax

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
Ainsworth	1.5%	7.0% (.07)	52-003	00415	Daykin	1.0%	6.5% (.065)	180-140	12455
Albion	1.5%	7.0% (.07)	81-004	00555	Decatur	2.0%	7.5% (.075)	217-141	12525
Alliance	1.5%	7.0% (.07)	27-008	00905	Deshler	1.0%	6.5% (.065)	243-143	12840
Alma	2.0%	7.5% (.075)	82-009	00975	DeWeese	1.0%	6.5% (.065)	173-144	12945
Ansley	1.0%	6.5% (.065)	234-015	01535	DeWitt	1.0%	6.5% (.065)	235-145	13015
Arapahoe	1.0%	6.5% (.065)	157-016	01780	Diller	1.0%	6.5% (.065)	67-147	13085
Arcadia	1.0%	6.5% (.065)	192-017	01850	Dodge	1.5%	7.0% (.07)	148-150	13295
Arlington	1.5%	7.0% (.07)	206-018	01990	Doniphan	1.0%	6.5% (.065)	181-151	13365
Arnold	1.0%	6.5% (.065)	152-019	02095	Douglas	1.5%	7.0% (.07)	43-153	13505
Ashland	1.5%	7.0% (.07)	50-021	02305	Duncan	1.5%	7.0% (.07)	135-156	13890
Atkinson	1.5%	7.0% (.07)	88-023	02550	Eagle	1.0%	6.5% (.065)	23-159	14100
Auburn	1.0%	6.5% (.065)	57-025	02655	Edgar	1.0%	6.5% (.065)	102-161	14450
Bancroft	1.5%	7.0% (.07)	198-030	03005	Edison	1.0%	6.5% (.065)	228-162	14520
Bassett	1.5%	7.0% (.07)	99-035	03215	Elgin	1.0%	6.5% (.065)	142-164	14730
Battle Creek	1.5%	7.0% (.07)	214-036	03250	Elm Creek	1.0%	6.5% (.065)	159-167	15360
Bayard	1.0%	6.5% (.065)	44-037	03285	Elmwood	1.5%	7.0% (.07)	105-168	15430
Beatrice	2.0%	8.0% (.08)*	17-039	03390	Elwood	1.0%	6.5% (.065)	218-170	15570
Beaver City	1.0%	6.5% (.065)	141-040	03495	Eustis	1.0%	6.5% (.065)	106-176	16165
Beaver Crossing	1.0%	6.5% (.065)	226-041	03530	Exeter	1.5%	7.0% (.07)	171-178	16340
Beemer	1.5%	7.0% (.07)	199-043	03635	Fairbury	2.0%	7.5% (.075)	36-179	16410
Bellevue	1.5%	7.0% (.07)	3-046	03950	Fairfield	1.5%	7.0% (.07)	212-180	16445
Bellwood	1.5%	7.0% (.07)	223-047	04020	Falls City	1.5%	7.0% (.07)	79-182	16655
Benedict	1.5%	7.0% (.07)	215-049	04195	Farnam	1.0%	6.5% (.065)	143-183	16725
Benkelman	1.5%	7.0% (.07)	176-050	04230	Fort Calhoun	1.5%	7.0% (.07)	229-188	17145
Bennet	1.0%	6.5% (.065)	147-051	04300	Franklin	1.0%	6.5% (.065)	209-190	17530
Bennington	1.5%	7.0% (.07)	42-052	04405	Fremont	1.5%	7.0% (.07)	62-191	17670
Bertrand	1.0%	6.5% (.065)	118-053	04615	Friend	1.0%	6.5% (.065)	124-192	17775
Big Springs	1.0%	6.5% (.065)	100-055	04895	Fullerton	2.0%	7.5% (.075)	30-193	17810
Blair	1.5%	7.0% (.07)	53-057	05350	Geneva	2.0%	7.5% (.075)	136-198	18405
Bloomfield	1.0%	6.5% (.065)	83-058	05455	Genoa	1.5%	7.0% (.07)	120-199	18475
Blue Hill	1.5%	7.0% (.07)	71-060	05560	Gering	1.5%	7.0% (.07)	37-200	18580
Brainard	1.0%	6.5% (.065)	187-066	06120	Gibbon	1.0%	6.5% (.065)	72-201	18615
Bridgeport	1.0%	6.5% (.065)	32-068	06295	Gordon	1.0%	6.5% (.065)	8-206	19350
Broken Bow	1.5%	7.0% (.07)	66-072	06610	Gothenburg	1.5%	7.0% (.07)	21-207	19385
Brownville	1.0%	6.5% (.065)	191-073	06750	Grand Island	2.0%	7.5% (.075)	34-210	19595
Burwell	1.5%	7.0% (.07)	132-081	07345	Grant	1.0%	6.5% (.065)	200-211	19910
Cairo	1.0%	6.5% (.065)	207-085	07625	Greenley	1.0%	6.5% (.065)	230-212	20050
Callaway	1.0%	6.5% (.065)	216-086	07660	Greenwood	1.0%	6.5% (.065)	160-213	20190
Cambridge	1.5%	7.0% (.07)	145-087	07730	Gresham	1.5%	7.0% (.07)	125-214	20225
Cedar Rapids	1.0%	6.5% (.065)	114-092	08220	Gretna	1.5%	7.0% (.07)	161-215	20260
Central City	1.5%	7.0% (.07)	78-094	08535	Guide Rock	1.0%	6.5% (.065)	126-217	20365
Ceresco	1.5%	7.0% (.07)	25-095	08570	Harrison	1.5%	7.0% (.07)	49-227	21240
Chadron	2.0%	7.5% (.075)	13-096	08605	Hartington	1.0%	6.5% (.065)	167-228	21275
Chambers	1.0%	6.5% (.065)	177-097	08675	Harvard	1.0%	6.5% (.065)	162-229	21345
Chappell	2.0%	7.5% (.075)	12-099	08885	Hastings	1.5%	7.0% (.07)	33-230	21415
Chester	1.0%	6.5% (.065)	178-100	09095	Hay Springs	1.0%	6.5% (.065)	68-231	21730
Clarks	1.0%	6.5% (.065)	158-101	09165	Hebron	1.0%	6.5% (.065)	127-235	21905
Clarkson	1.5%	7.0% (.07)	227-102	09200	Hemingford	1.5%	7.0% (.07)	48-236	22045
Clay Center	1.5%	7.0% (.07)	188-104	09375	Henderson	1.5%	7.0% (.07)	112-237	22080
Clearwater	1.5%	7.0% (.07)	197-105	09445	Hickman	1.5%	7.0% (.07)	213-242	22325
Coleridge	1.0%	6.5% (.065)	239-108	09865	Hildreth	1.0%	6.5% (.065)	89-243	22430
Columbus	1.5%	7.0% (.07)	60-110	10110	Holdrege	1.5%	7.0% (.07)	54-245	22640
Cordova	1.0%	6.5% (.065)	208-114	10495	Hooper	1.0%	6.5% (.065)	144-248	23025
Cortland	1.0%	7.0% (.07)*	119-116	10635	Howells	1.5%	7.0% (.07)	189-251	23340
Cozad	1.5%	7.0% (.07)	26-119	11020	Hubbard	1.5%	7.0% (.07)	236-252	23375
Crawford	1.5%	7.0% (.07)	20-122	11195	Hubbell	1.0%	6.5% (.065)	45-253	23410
Creighton	1.0%	6.5% (.065)	61-123	11230	Humphrey	1.5%	7.0% (.07)	146-255	23480
Crete	2.0%	7.5% (.075)	18-125	11370	Hyannis	1.0%	6.5% (.065)	154-257	23655
Crofton	1.0%	6.5% (.065)	179-126	11440	Imperial	1.0%	6.5% (.065)	163-258	23690
Curtis	1.0%	6.5% (.065)	51-129	11825	Jackson	1.5%	7.0% (.07)	164-263	24355
Dakota City	1.0%	6.5% (.065)	233-131	12000	Jackson	1.0%	6.5% (.065)	111-264	24530
Dannebrog	1.0%	6.5% (.065)	153-134	12140	Juniata	1.0%	6.5% (.065)	204-268	24950
David City	2.0%	7.5% (.075)	101-138	12315	Kearney	1.5%	7.0% (.07)	38-269	25055

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Kimball	1.5%	7.0% (.07)	9-273	25475	Pleasanton	1.0%	6.5% (.065)	238-396	39450
Laurel	1.0%	6.5% (.065)	237-276	26350	Plymouth	1.5%	7.0% (.07)	47-397	39590
LaVista	2.0%	7.5% (.075)	14-274	26385	Ponca	1.5%	7.0% (.07)	194-399	39695
Lawrence	1.0%	6.5% (.065)	232-277	26420	Ralston	1.5%	7.0% (.07)	151-407	40605
Leigh	1.5%	7.0% (.07)	224-279	26560	Randolph	2.0%	7.5% (.075)	190-408	40675
Lewellen	1.0%	6.5% (.065)	5-281	26805	Ravenna	1.5%	7.0% (.07)	85-409	40710
Lexington	1.5%	7.0% (.07)	29-283	26910	Red Cloud	1.5%	7.0% (.07)	74-411	40920
Lincoln	1.75%	7.25% (.0725)	2-285	28000	Republican City	1.0%	6.5% (.065)	64-412	41130
Linwood	1.0%	6.5% (.065)	201-287	28245	Rushville	1.5%	7.0% (.07)	11-425	42775
Loomis	1.0%	6.5% (.065)	149-291	29085	St. Edward	1.5%	7.0% (.07)	175-452	43055
Louisville	1.5%	7.0% (.07)	107-293	29260	St. Paul	1.0%	6.5% (.065)	104-454	43265
Loup City	2.0%	7.5% (.075)	90-294	29470	Sargent	2.0%	7.5% (.075)	155-428	43685
Lyons	1.5%	7.0% (.07)	108-298	29855	Schuyler	1.5%	7.0% (.07)	75-430	44035
Madison	1.5%	7.0% (.07)	113-299	30240	Scottsbluff	1.5%	7.0% (.07)	22-432	44245
Malcolm	1.0%	6.5% (.065)	150-302	30345	Scribner	1.5%	7.0% (.07)	185-433	44280
Marquette	1.5%	7.0% (.07)	202-305	30730	Seward	1.5%	7.0% (.07)	129-435	44420
Maywood	1.5%	7.0% (.07)	193-311	31325	Sidney	2.0%	7.5% (.075)	7-441	45295
McCook	1.5%	7.0% (.07)	103-312	29925	Silver Creek	1.0%	6.5% (.065)	116-442	45400
McCool Junction	1.5%	7.0% (.07)	133-313	29960	South Sioux City	1.5%	7.0% (.07)	40-446	46030
Meadow Grove	1.5%	7.0% (.07)	225-317	31465	Spencer	1.0%	6.5% (.065)	109-448	46275
Milford	1.0%	6.5% (.065)	63-322	32060	Springfield	1.5%	7.0% (.07)	195-450	46520
Minden	2.0%	7.5% (.075)	55-327	32340	Springview	1.0%	6.5% (.065)	166-451	46625
Mitchell	1.5%	7.0% (.07)	69-328	32410	Stanton	1.5%	7.0% (.07)	219-456	46800
Monroe	1.5%	7.0% (.07)	182-330	32585	Sterling	1.0%	6.5% (.065)	205-462	47150
Morrill	1.0%	6.5% (.065)	137-332	32830	Stromsburg	1.5%	7.0% (.07)	186-467	47465
Mullen	1.0%	6.5% (.065)	183-334	33250	Stuart	1.5%	7.0% (.07)	110-468	47500
Murray	1.0%	6.5% (.065)	210-336	33425	Superior	1.0%	6.5% (.065)	65-470	47815
Nebraska City	2.0%	7.5% (.075)	16-339	33705	Sutton	1.5%	7.0% (.07)	94-473	47955
Nehawka	1.0%	6.5% (.065)	240-340	33740	Syracuse	1.0%	6.5% (.065)	122-475	48235
Neligh	1.0%	6.5% (.065)	91-341	33775	Tecumseh	1.5%	7.0% (.07)	86-481	48480
Nelson	1.0%	6.5% (.065)	80-342	33880	Tekamah	2.0%	7.5% (.075)	87-482	48515
Newman Grove	1.5%	7.0% (.07)	98-346	34230	Terrytown	1.0%	6.5% (.065)	24-483	48585
Niobrara	1.0%	6.5% (.065)	73-349	34370	Tilden	1.5%	7.0% (.07)	56-487	48935
Norfolk	1.5%	7.0% (.07)	15-351	34615	Uehling	1.0%	6.5% (.065)	70-491	49425
North Bend	1.5%	7.0% (.07)	92-353	34720	Unadilla	1.5%	7.0% (.07)	244-493	49530
North Platte	1.5%	7.0% (.07)	4-355	35000	Upland	0.5%	6.0% (.06)	220-495	49880
Oakland	1.5%	7.0% (.07)	35-358	35490	Utica	1.5%	7.0% (.07)	221-496	49915
Oconto	1.0%	6.5% (.065)	172-360	35665	Valentine	1.5%	7.0% (.07)	156-497	49950
Odell	1.0%	7.0% (.07)*	59-362	35735	Valley	1.5%	7.0% (.07)	41-498	50020
Ogallala	1.5%	7.0% (.07)	6-363	35980	Verdigre	1.5%	7.0% (.07)	76-502	50370
Omaha	1.5%	7.0% (.07)	1-365	37000	Wahoo	2.0%	7.5% (.075)	95-506	50965
O'Neill	1.5%	7.0% (.07)	39-366	37105	Wakefield	1.0%	6.5% (.065)	169-507	51070
Orchard	1.5%	7.0% (.07)	242-368	37210	Waterloo	2.0%	7.5% (.075)	19-512	51665
Ord	2.0%	7.5% (.075)	115-369	37280	Wauneta	1.0%	6.5% (.065)	241-513	51700
Osceola	1.5%	7.0% (.07)	131-371	37525	Wausa	1.0%	6.5% (.065)	123-514	51735
Oshkosh	2.0%	7.5% (.075)	10-372	37560	Waverly	1.0%	6.5% (.065)	196-515	51770
Osmond	1.5%	7.0% (.07)	117-373	37595	Wayne	1.5%	7.0% (.07)	58-516	51840
Oxford	1.5%	7.0% (.07)	84-376	37910	Weeping Water	1.5%	7.0% (.07)	140-517	52015
Palmyra	1.0%	6.5% (.065)	138-380	38190	West Point	1.5%	7.0% (.07)	184-519	52575
Papillion	2.0%	7.5% (.075)	28-382	38295	Wilber	1.5%	7.0% (.07)	96-523	52960
Pawnee City	2.0%	7.5% (.075)	168-383	38575	Wisner	2.0%	7.5% (.075)	203-530	53450
Paxton	2.0%	7.5% (.075)	128-384	38610	Wood River	1.5%	7.0% (.07)	222-533	53660
Pender	1.5%	7.0% (.07)	174-385	38750	Wymore	1.5%	7.5% (.075)*	77-534	53835
Peru	1.0%	6.5% (.065)	93-386	38960	York	2.0%	7.5% (.075)	97-536	54045
Petersburg	1.0%	6.5% (.065)	130-387	38995	<b>County Sales and Use Tax Rates</b>				
Pierce	1.0%	6.5% (.065)	139-390	39100	Dakota County <sup>1</sup>	0.5%	6.0% (.06)	134-922	043
Pilger	1.5%	7.0% (.07)	231-391	39135	Gage County <sup>2</sup>	0.5%	6.0% (.06)*	245-934	067
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					

<sup>1</sup>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.

<sup>2</sup>Gage County rate of 0.5% is imposed on all taxable transactions in Gage County. It is added to the state and any local sales and use tax imposed by a city or village in Gage County.

\*This Gage County municipality rate reflects the state, local, and county tax. All other areas in Gage County are only subject to the state rate of 5.5% and the county rate of 0.5%, for a total rate of 6%.