

# Local Sales and Use Tax Rates

Effective July 1, 2021

- **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     | Decatur         | 2.0%       | 7.5% (.075)                | 217-141    | 12525     |
| Albion          | 1.5%       | 7.0% (.07)                 | 81-004     | 00555     | Deshler         | 1.0%       | 6.5% (.065)                | 243-143    | 12840     |
| Alliance        | 1.5%       | 7.0% (.07)                 | 27-008     | 00905     | DeWeese         | 1.0%       | 6.5% (.065)                | 173-144    | 12945     |
| Alma            | 2.0%       | 7.5% (.075)                | 82-009     | 00975     | DeWitt          | 1.0%       | 6.5% (.065)                | 235-145    | 13015     |
| Ansley          | 1.0%       | 6.5% (.065)                | 234-015    | 01535     | Diller          | 1.0%       | 6.5% (.065)                | 67-147     | 13085     |
| Arapahoe        | 1.0%       | 6.5% (.065)                | 157-016    | 01780     | Dodge           | 1.5%       | 7.0% (.07)                 | 148-150    | 13295     |
| Arcadia         | 1.0%       | 6.5% (.065)                | 192-017    | 01850     | Doniphan        | 1.0%       | 6.5% (.065)                | 181-151    | 13365     |
| Arlington       | 1.5%       | 7.0% (.07)                 | 206-018    | 01990     | Dorchester      | 1.5%       | 7.0% (.07)                 | 249-152    | 13435     |
| 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     | Ewing           | 0.5%       | 6.0% (.06)                 | 250-177    | 16270     |
| Beemer          | 1.5%       | 7.0% (.07)                 | 199-043    | 03635     | Exeter          | 1.5%       | 7.0% (.07)                 | 171-178    | 16340     |
| Bellevue        | 1.5%       | 7.0% (.07)                 | 3-046      | 03950     | Fairbury        | 2.0%       | 7.5% (.075)                | 36-179     | 16410     |
| Bellwood        | 1.5%       | 7.0% (.07)                 | 223-047    | 04020     | Fairfield       | 1.5%       | 7.0% (.07)                 | 212-180    | 16445     |
| Benedict        | 1.5%       | 7.0% (.07)                 | 215-049    | 04195     | Falls City      | 1.5%       | 7.0% (.07)                 | 79-182     | 16655     |
| Benkelman       | 1.5%       | 7.0% (.07)                 | 176-050    | 04230     | Farnam          | 1.0%       | 6.5% (.065)                | 143-183    | 16725     |
| Bennet          | 1.0%       | 6.5% (.065)                | 147-051    | 04300     | Fordyce         | 1.0%       | 6.5% (.065)                | 255-187    | 17110     |
| Bennington      | 1.5%       | 7.0% (.07)                 | 42-052     | 04405     | Fort Calhoun    | 1.5%       | 7.0% (.07)                 | 229-188    | 17145     |
| Bertrand        | 1.5%       | 7.0% (.07)                 | 118-053    | 04615     | Franklin        | 1.0%       | 6.5% (.065)                | 209-190    | 17530     |
| Big Springs     | 1.0%       | 6.5% (.065)                | 100-055    | 04895     | Fremont         | 1.5%       | 7.0% (.07)                 | 62-191     | 17670     |
| Blair           | 1.5%       | 7.0% (.07)                 | 53-057     | 05350     | Friend          | 1.5%       | 7.0% (.07)                 | 124-192    | 17775     |
| Bloomfield      | 1.0%       | 6.5% (.065)                | 83-058     | 05455     | Fullerton       | 2.0%       | 7.5% (.075)                | 30-193     | 17810     |
| Blue Hill       | 1.5%       | 7.0% (.07)                 | 71-060     | 05560     | Geneva          | 2.0%       | 7.5% (.075)                | 136-198    | 18405     |
| Brainard        | 1.0%       | 6.5% (.065)                | 187-066    | 06120     | Genoa           | 1.5%       | 7.0% (.07)                 | 120-199    | 18475     |
| Bridgeport      | 1.0%       | 6.5% (.065)                | 32-068     | 06295     | Gering          | 1.5%       | 7.0% (.07)                 | 37-200     | 18580     |
| Broken Bow      | 1.5%       | 7.0% (.07)                 | 66-072     | 06610     | Gibbon          | 1.5%       | 7.0% (.07)                 | 72-201     | 18615     |
| Brownville      | 1.0%       | 6.5% (.065)                | 191-073    | 06750     | Gordon          | 1.5%       | 7.0% (.07)                 | 8-206      | 19350     |
| Burwell         | 1.5%       | 7.0% (.07)                 | 132-081    | 07345     | Gothenburg      | 1.5%       | 7.0% (.07)                 | 21-207     | 19385     |
| Cairo           | 1.0%       | 6.5% (.065)                | 207-085    | 07625     | Grand Island    | 2.0%       | 7.5% (.075)                | 34-210     | 19595     |
| Callaway        | 1.0%       | 6.5% (.065)                | 216-086    | 07660     | Grant           | 1.0%       | 6.5% (.065)                | 200-211    | 19910     |
| Cambridge       | 2.0%       | 7.5% (.075)                | 145-087    | 07730     | Greely          | 1.5%       | 7.0% (.07)                 | 230-212    | 20050     |
| Cedar Rapids    | 1.0%       | 6.5% (.065)                | 114-092    | 08220     | Greenwood       | 1.0%       | 6.5% (.065)                | 160-213    | 20190     |
| Central City    | 1.5%       | 7.0% (.07)                 | 78-094     | 08535     | Gresham         | 1.5%       | 7.0% (.07)                 | 125-214    | 20225     |
| Ceresco         | 1.5%       | 7.0% (.07)                 | 25-095     | 08570     | Gretna          | 2.0%       | 7.5% (.075)                | 161-215    | 20260     |
| Chadron         | 2.0%       | 7.5% (.075)                | 13-096     | 08605     | Guide Rock      | 1.5%       | 7.0% (.07)                 | 126-217    | 20365     |
| Chambers        | 1.0%       | 6.5% (.065)                | 177-097    | 08675     | Harrison        | 1.5%       | 7.0% (.07)                 | 49-227     | 21240     |
| Chappell        | 2.0%       | 7.5% (.075)                | 12-099     | 08885     | Hartington      | 1.5%       | 7.0% (.07)                 | 167-228    | 21275     |
| Chester         | 1.0%       | 6.5% (.065)                | 178-100    | 09095     | Harvard         | 1.0%       | 6.5% (.065)                | 162-229    | 21345     |
| Clarks          | 1.5%       | 7.0% (.07)                 | 158-101    | 09165     | Hastings        | 1.5%       | 7.0% (.07)                 | 33-230     | 21415     |
| Clarkson        | 1.5%       | 7.0% (.07)                 | 227-102    | 09200     | Hay Springs     | 1.0%       | 6.5% (.065)                | 68-231     | 21730     |
| Clatonia        | 0.5%       | 6.5% (.065)*               | 246-103    | 09270     | Hebron          | 1.5%       | 7.0% (.07)                 | 127-235    | 21905     |
| Clay Center     | 1.5%       | 7.0% (.07)                 | 188-104    | 09375     | Hemingford      | 1.5%       | 7.0% (.07)                 | 48-236     | 22045     |
| Clearwater      | 1.5%       | 7.0% (.07)                 | 197-105    | 09445     | Henderson       | 1.5%       | 7.0% (.07)                 | 112-237    | 22080     |
| Coleridge       | 1.0%       | 6.5% (.065)                | 239-108    | 09865     | Hickman         | 1.5%       | 7.0% (.07)                 | 213-242    | 22325     |
| Columbus        | 1.5%       | 7.0% (.07)                 | 60-110     | 10110     | Hildreth        | 1.0%       | 6.5% (.065)                | 89-243     | 22430     |
| Cordova         | 1.0%       | 6.5% (.065)                | 208-114    | 10495     | Holdrege        | 1.5%       | 7.0% (.07)                 | 54-245     | 22640     |
| Cortland        | 1.0%       | 7.0% (.07)*                | 119-116    | 10635     | Hooper          | 1.0%       | 6.5% (.065)                | 144-248    | 23025     |
| Cozad           | 1.5%       | 7.0% (.07)                 | 26-119     | 11020     | Howells         | 1.5%       | 7.0% (.07)                 | 189-251    | 23340     |
| Crawford        | 1.5%       | 7.0% (.07)                 | 20-122     | 11195     | Hubbard         | 1.5%       | 7.0% (.07)                 | 236-252    | 23375     |
| Creighton       | 1.0%       | 6.5% (.065)                | 61-123     | 11230     | Hubbell         | 1.0%       | 6.5% (.065)                | 45-253     | 23410     |
| Crete           | 2.0%       | 7.5% (.075)                | 18-125     | 11370     | Humphrey        | 2.0%       | 7.5% (.075)                | 146-255    | 23480     |
| Crofton         | 1.0%       | 6.5% (.065)                | 179-126    | 11440     | Hyannis         | 1.0%       | 6.5% (.065)                | 154-257    | 23655     |
| Curtis          | 1.0%       | 6.5% (.065)                | 51-129     | 11825     | Imperial        | 1.0%       | 6.5% (.065)                | 163-258    | 23690     |
| Dakota City     | 1.0%       | 6.5% (.065)                | 233-131    | 12000     | Jackson         | 1.5%       | 7.0% (.07)                 | 164-263    | 24355     |
| Dannebrog       | 1.0%       | 6.5% (.065)                | 153-134    | 12140     | Jansen          | 1.0%       | 6.5% (.065)                | 111-264    | 24530     |
| Davey           | 1.5%       | 7.0% (.07)                 | 248-137    | 12280     | Juniata         | 1.5%       | 7.0% (.07)                 | 204-268    | 24950     |
| David City      | 2.0%       | 7.5% (.075)                | 101-138    | 12315     | Kearney         | 1.5%       | 7.0% (.07)                 | 38-269     | 25055     |
| Daykin          | 1.0%       | 6.5% (.065)                | 180-140    | 12455     | Kimball         | 1.5%       | 7.0% (.07)                 | 9-273      | 25475     |

| 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 |
|-----------------|------------|----------------------------|------------|-----------|---------------------------------------|------------|----------------------------|------------|-----------|
| Laurel          | 1.0%       | 6.5% (.065)                | 237-276    | 26350     | Pleasanton                            | 1.0%       | 6.5% (.065)                | 238-396    | 39450     |
| LaVista         | 2.0%       | 7.5% (.075)                | 14-274     | 26385     | Plymouth                              | 1.5%       | 7.0% (.07)                 | 47-397     | 39590     |
| Lawrence        | 1.0%       | 6.5% (.065)                | 232-277    | 26420     | Ponca                                 | 1.5%       | 7.0% (.07)                 | 194-399    | 39695     |
| Leigh           | 1.5%       | 7.0% (.07)                 | 224-279    | 26560     | Ralston                               | 1.5%       | 7.0% (.07)                 | 151-407    | 40605     |
| Lewellen        | 1.0%       | 6.5% (.065)                | 5-281      | 26805     | Randolph                              | 1.5%       | 7.0% (.07)                 | 190-408    | 40675     |
| Lexington       | 1.5%       | 7.0% (.07)                 | 29-283     | 26910     | Ravenna                               | 1.5%       | 7.0% (.07)                 | 85-409     | 40710     |
| Lincoln         | 1.75%      | 7.25% (.0725)              | 2-285      | 28000     | Red Cloud                             | 1.5%       | 7.0% (.07)                 | 74-411     | 40920     |
| Linwood         | 1.0%       | 6.5% (.065)                | 201-287    | 28245     | Republican City                       | 1.0%       | 6.5% (.065)                | 64-412     | 41130     |
| Loomis          | 1.0%       | 6.5% (.065)                | 149-291    | 29085     | Rising City                           | 1.0%       | 6.5% (.065)                | 253-415    | 41480     |
| Louisville      | 1.5%       | 7.0% (.07)                 | 107-293    | 29260     | Roca                                  | 1.5%       | 7.0% (.07)                 | 254-418    | 41830     |
| Loup City       | 2.0%       | 7.5% (.075)                | 90-294     | 29470     | Rushville                             | 1.5%       | 7.0% (.07)                 | 11-425     | 42775     |
| Lyons           | 1.5%       | 7.0% (.07)                 | 108-298    | 29855     | St. Edward                            | 1.5%       | 7.0% (.07)                 | 175-452    | 43055     |
| Madison         | 1.5%       | 7.0% (.07)                 | 113-299    | 30240     | St. Paul                              | 1.0%       | 6.5% (.065)                | 104-454    | 43265     |
| Malcolm         | 1.0%       | 6.5% (.065)                | 150-302    | 30345     | Sargent                               | 2.0%       | 7.5% (.075)                | 155-428    | 43685     |
| Manley          | 0.5%       | 6.0% (.06)                 | 257-304    | 30415     | Schuyler                              | 1.5%       | 7.0% (.07)                 | 75-430     | 44035     |
| Marquette       | 1.5%       | 7.0% (.07)                 | 202-305    | 30730     | Scottsbluff                           | 1.5%       | 7.0% (.07)                 | 22-432     | 44245     |
| Maywood         | 1.5%       | 7.0% (.07)                 | 193-311    | 31325     | Scribner                              | 1.5%       | 7.0% (.07)                 | 185-433    | 44280     |
| McCook          | 1.5%       | 7.0% (.07)                 | 103-312    | 29925     | Seward                                | 1.5%       | 7.0% (.07)                 | 129-435    | 44420     |
| McCool Junction | 1.5%       | 7.0% (.07)                 | 133-313    | 29960     | Shelby                                | 1.5%       | 7.0% (.07)                 | 247-436    | 44595     |
| Meadow Grove    | 1.5%       | 7.0% (.07)                 | 225-317    | 31465     | Sidney                                | 2.0%       | 7.5% (.075)                | 7-441      | 45295     |
| Milford         | 1.0%       | 6.5% (.065)                | 63-322     | 32060     | Silver Creek                          | 1.0%       | 6.5% (.065)                | 116-442    | 45400     |
| Milligan        | 1.5%       | 7.0% (.07)                 | 251-325    | 32200     | South Sioux City                      | 1.5%       | 7.0% (.07)                 | 40-446     | 46030     |
| Minden          | 2.0%       | 7.5% (.075)                | 55-327     | 32340     | Spalding                              | 1.5%       | 7.0% (.07)                 | 256-447    | 46135     |
| Mitchell        | 1.5%       | 7.0% (.07)                 | 69-328     | 32410     | Spencer                               | 1.0%       | 6.5% (.065)                | 109-448    | 46275     |
| Monroe          | 1.5%       | 7.0% (.07)                 | 182-330    | 32585     | Springfield                           | 1.5%       | 7.0% (.07)                 | 195-450    | 46520     |
| Morrill         | 1.0%       | 6.5% (.065)                | 137-332    | 32830     | Springview                            | 1.0%       | 6.5% (.065)                | 166-451    | 46625     |
| Mullen          | 1.0%       | 6.5% (.065)                | 183-334    | 33250     | Stanton                               | 1.5%       | 7.0% (.07)                 | 219-456    | 46800     |
| Murray          | 1.0%       | 6.5% (.065)                | 210-336    | 33425     | Sterling                              | 1.0%       | 6.5% (.065)                | 205-462    | 47150     |
| Nebraska City   | 2.0%       | 7.5% (.075)                | 16-339     | 33705     | Stromsburg                            | 1.5%       | 7.0% (.07)                 | 186-467    | 47465     |
| Nehawka         | 1.0%       | 6.5% (.065)                | 240-340    | 33740     | Stuart                                | 1.5%       | 7.0% (.07)                 | 110-468    | 47500     |
| Neligh          | 1.0%       | 6.5% (.065)                | 91-341     | 33775     | Superior                              | 1.5%       | 7.0% (.07)                 | 65-470     | 47815     |
| Nelson          | 1.0%       | 6.5% (.065)                | 80-342     | 33880     | Sutton                                | 1.5%       | 7.0% (.07)                 | 94-473     | 47955     |
| Newman Grove    | 1.5%       | 7.0% (.07)                 | 98-346     | 34230     | Syracuse                              | 1.0%       | 6.5% (.065)                | 122-475    | 48235     |
| Niobrara        | 1.0%       | 6.5% (.065)                | 73-349     | 34370     | Tecumseh                              | 1.5%       | 7.0% (.07)                 | 86-481     | 48480     |
| Norfolk         | 1.5%       | 7.0% (.07)                 | 15-351     | 34615     | Tekamah                               | 2.0%       | 7.5% (.075)                | 87-482     | 48515     |
| North Bend      | 1.5%       | 7.0% (.07)                 | 92-353     | 34720     | Terrytown                             | 1.0%       | 6.5% (.065)                | 24-483     | 48585     |
| North Platte    | 1.5%       | 7.0% (.07)                 | 4-355      | 35000     | Tilden                                | 1.5%       | 7.0% (.07)                 | 56-487     | 48935     |
| Oakland         | 1.5%       | 7.0% (.07)                 | 35-358     | 35490     | Uehling                               | 1.0%       | 6.5% (.065)                | 70-491     | 49425     |
| Oconto          | 1.0%       | 6.5% (.065)                | 172-360    | 35665     | Unadilla                              | 1.5%       | 7.0% (.07)                 | 244-493    | 49530     |
| Odell           | 1.0%       | 7.0% (.07)*                | 59-362     | 35735     | Upland                                | 1.5%       | 7.0% (.07)                 | 220-495    | 49880     |
| Ogallala        | 1.5%       | 7.0% (.07)                 | 6-363      | 35980     | Utica                                 | 1.5%       | 7.0% (.07)                 | 221-496    | 49915     |
| Omaha           | 1.5%       | 7.0% (.07)                 | 1-365      | 37000     | Valentine                             | 1.5%       | 7.0% (.07)                 | 156-497    | 49950     |
| O'Neill         | 1.5%       | 7.0% (.07)                 | 39-366     | 37105     | Valley                                | 1.5%       | 7.0% (.07)                 | 41-498     | 50020     |
| Orchard         | 1.5%       | 7.0% (.07)                 | 242-368    | 37210     | Verdigre                              | 1.5%       | 7.0% (.07)                 | 76-502     | 50370     |
| Ord             | 2.0%       | 7.5% (.075)                | 115-369    | 37280     | Wahoo                                 | 2.0%       | 7.5% (.075)                | 95-506     | 50965     |
| Osceola         | 1.5%       | 7.0% (.07)                 | 131-371    | 37525     | Wakefield                             | 1.0%       | 6.5% (.065)                | 169-507    | 51070     |
| Oshkosh         | 2.0%       | 7.5% (.075)                | 10-372     | 37560     | Waterloo                              | 2.0%       | 7.5% (.075)                | 19-512     | 51665     |
| Osmond          | 1.5%       | 7.0% (.07)                 | 117-373    | 37595     | Waumeta                               | 1.0%       | 6.5% (.065)                | 241-513    | 51700     |
| Oxford          | 1.5%       | 7.0% (.07)                 | 84-376     | 37910     | Wausa                                 | 1.0%       | 6.5% (.065)                | 123-514    | 51735     |
| Palmer          | 1.5%       | 7.0% (.07)                 | 252-379    | 38160     | Waverly                               | 1.5%       | 7.0% (.07)                 | 196-515    | 51770     |
| Palmyra         | 1.0%       | 6.5% (.065)                | 138-380    | 38190     | Wayne                                 | 1.5%       | 7.0% (.07)                 | 58-516     | 51840     |
| Papillion       | 2.0%       | 7.5% (.075)                | 28-382     | 38295     | Weeping Water                         | 1.5%       | 7.0% (.07)                 | 140-517    | 52015     |
| Pawnee City     | 2.0%       | 7.5% (.075)                | 168-383    | 38575     | West Point                            | 1.5%       | 7.0% (.07)                 | 184-519    | 52575     |
| Paxton          | 2.0%       | 7.5% (.075)                | 128-384    | 38610     | Wilber                                | 1.5%       | 7.0% (.07)                 | 96-523     | 52960     |
| Pender          | 1.5%       | 7.0% (.07)                 | 174-385    | 38750     | Wisner                                | 2.0%       | 7.5% (.075)                | 203-530    | 53450     |
| Peru            | 1.0%       | 6.5% (.065)                | 93-386     | 38960     | Wood River                            | 1.5%       | 7.0% (.07)                 | 222-533    | 53660     |
| Petersburg      | 1.0%       | 6.5% (.065)                | 130-387    | 38995     | Wymore                                | 1.5%       | 7.5% (.075)*               | 77-534     | 53835     |
| Pierce          | 1.0%       | 6.5% (.065)                | 139-390    | 39100     | York                                  | 2.0%       | 7.5% (.075)                | 97-536     | 54045     |
| 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     |                                       |            |                            |            |           |
|                 |            |                            |            |           | <b>County Sales and Use Tax Rates</b> |            |                            |            |           |
|                 |            |                            |            |           | Dakota County <sup>1</sup>            | 0.5%       | 6.0% (.06)                 | 134-922    | 043       |
|                 |            |                            |            |           | Gage County <sup>2</sup>              | 0.5%       | 6.0% (.06)*                | 245-934    | 067       |

<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%.