

# Local Sales and Use Tax Rates

Effective April 1, 2022

- **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	1.5%	7.0% (.07)	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	Greenley	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

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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%.