

# Nebraska Tax Rate Chronologies

## Table 4 — County Lodging Tax\*

| County    | Effective Date | Rate | County    | Effective Date | Rate | County       | Effective Date | Rate |
|-----------|----------------|------|-----------|----------------|------|--------------|----------------|------|
| Adams     | 01/01/2012     | 3 %  | Gage      | 04/01/2004     | 4 %  | Pawnee       | 07/01/2006     | 4 %  |
|           | 01/01/1981     | 2    |           | 04/01/1986     | 2    |              | 07/01/1992     | 2    |
| Antelope  | 10/01/2007     | 4    | Garden    | 04/01/2009     | 4    | Phelps       | 01/01/2010     | 4    |
| Blaine    | 01/01/2008     | 2    |           | 01/01/2006     | 2    |              | 01/01/1984     | 2    |
| Boone     | 07/01/2006     | 2    | Garfield  | 01/01/2004     | 4    | Pierce       | 07/01/2007     | 4    |
| Box Butte | 04/01/2011     | 0    |           | 01/01/1988     | 2    |              | 07/01/2000     | 2    |
|           | 01/01/2006     | 4    | Grant     | 01/01/2015     | 4    | Platte       | 01/01/2015     | 4    |
|           | 10/01/1989     | 2    | Hall      | 10/01/2005     | 4    |              | 01/01/2006     | 2    |
| Brown     | 04/01/2015     | 4    |           | 08/01/1980     | 2    |              | 07/01/2005     | 4    |
|           | 01/01/1990     | 2    | Hamilton  | 01/01/1995     | 2    |              | 07/01/1982     | 2    |
| Buffalo   | 01/01/2008     | 4    | Harlan    | 10/01/1987     | 2    | Red Willow   | 01/01/2013     | 4    |
|           | 08/01/1980     | 2    | Hayes     | 01/01/2014     | 4    |              | 07/01/1992     | 2    |
| Burt      | 04/01/2016     | 2    | Hitchcock | 10/01/2013     | 4    |              | 04/01/1982     | 1    |
| Butler    | 07/01/2008     | 4    | Holt      | 04/01/2011     | 4    | Richardson   | 01/01/2006     | 4    |
| Cass      | 01/01/2004     | 4    |           | 01/01/1986     | 2    |              | 01/01/2002     | 2    |
|           | 10/01/1997     | 2    | Hooker    | 07/01/2006     | 4    | Rock         | 04/01/2008     | 4    |
|           | 07/01/1994     | 1    | Howard    | 07/01/2006     | 4    |              | 07/01/2002     | 2    |
| Cedar     | 04/01/2007     | 3    |           | 07/01/2001     | 2    | Saline       | 10/01/2011     | 4    |
| Chase     | 07/01/1990     | 2    | Jefferson | 07/01/1993     | 2    |              | 01/01/2001     | 1    |
| Cherry    | 04/01/2006     | 4    |           | 01/01/1990     | 1    | Sarpy        | 04/01/2009     | 4    |
|           | 07/01/1986     | 2    | Johnson   | 01/01/2015     | 4    |              | 10/01/2008     | 2.5  |
| Cheyenne  | 01/01/2005     | 4    |           | 04/01/1997     | 2    |              | 01/01/2004     | 4    |
|           | 04/01/1983     | 2    | Kearney   | 07/01/1996     | 2    |              | 08/01/1980     | 2    |
| Clay      | 01/01/2007     | 4    |           | 07/01/1984     | 0    | Saunders     | 07/01/2005     | 4    |
| Colfax    | 01/01/1997     | 2    |           | 04/01/1984     | 2    |              | 07/01/1999     | 2    |
| Cuming    | 07/01/2015     | 4    | Keith     | 10/01/2004     | 4    | Scotts Bluff | 04/01/2004     | 4    |
|           | 01/01/2008     | 2    |           | 08/01/1980     | 2    |              | 01/01/1981     | 2    |
| Custer    | 01/01/2005     | 4    | Kimball   | 07/01/2006     | 4    | Seward       | 01/01/2014     | 4    |
|           | 04/01/1982     | 2    |           | 07/01/1990     | 2    |              | 04/01/1989     | 2    |
| Dakota    | 01/01/2004     | 4    |           | 10/01/1982     | 1    | Sheridan     | 01/01/2015     | 4    |
|           | 07/01/1991     | 2    |           | 08/01/1980     | 2    |              | 07/01/1982     | 2    |
| Dawes     | 07/01/2014     | 4    | Knox      | 10/01/2017     | 4    | Sherman      | 07/01/2006     | 4    |
|           | 08/01/1980     | 2    |           | 01/01/2004     | 3    | Sioux        | 07/01/2014     | 4    |
| Dawson    | 01/01/2004     | 4    |           | 07/01/1989     | 1    |              | 10/01/1985     | 2    |
|           | 10/01/1982     | 2    | Lancaster | 07/01/2005     | 4    | Thayer       | 04/01/2008     | 3    |
| Deuel     | 07/01/2006     | 4    |           | 08/01/1980     | 2    |              | 04/01/1997     | 2    |
|           | 07/01/1993     | 2    | Lincoln   | 10/01/2008     | 4    | Thomas       | 01/01/2010     | 4    |
| Dixon     | 01/01/2008     | 4    |           | 08/01/1980     | 2    |              | 01/01/2005     | 2    |
|           | 01/01/2006     | 2    | Loup      | 07/01/2006     | 4    | Thurston     | 04/01/2014     | 4    |
| Dodge     | 10/01/2005     | 4    | Madison   | 01/01/2004     | 4    | Valley       | 07/01/2005     | 4    |
|           | 01/01/1987     | 2    |           | 01/01/1982     | 2    |              | 04/01/1997     | 2    |
| Douglas   | 10/01/1989     | 4    | Merrick   | 01/01/1993     | 2    | Washington   | 04/01/1985     | 2    |
|           | 08/01/1980     | 2    | Morrill   | 10/01/1982     | 2    | Wayne        | 07/01/1999     | 2    |
| Dundy     | 07/01/2013     | 4    | Nance     | 10/01/2003     | 2    | Webster      | 04/01/2017     | 4    |
| Fillmore  | 07/01/2006     | 4    | Nemaha    | 10/01/2007     | 4    |              | 07/01/1983     | 2    |
|           | 10/01/1995     | 2    |           | 10/01/1990     | 2    | York         | 10/01/2005     | 4    |
| Frontier  | 07/01/2000     | 2    | Nuckolls  | 04/01/1997     | 2    |              | 08/01/1980     | 2    |
| Furnas    | 07/01/2008     | 4    | Otoe      | 07/01/1997     | 2    |              |                |      |
|           | 04/01/2002     | 2    |           | 10/01/1986     | 1.5  |              |                |      |

\*There is a 1% state lodging tax that is in addition to the county lodging tax. The state rate became effective on July 19, 1980.