Changes in Local Sales and Use Tax Rates

LINCOLN – Tax Commissioner Kim Conroy announced today, that effective on January 1, 2015, the City of Battle Creek will impose a new local sales and use tax rate of 1.5%, and David City will increase its local sales and use tax rate to 2%.

The Nebraska Department of Revenue (Department) has updated its website to provide notification of these changes under the Sales and Use Tax link.

Local sales and use tax receipts are reported to the Department along with state sales and use tax receipts, and are distributed to the communities where they were collected. If sales tax is not collected on a taxable sale by the retailer at the time of purchase, the buyer is responsible for paying the appropriate use tax directly to the Department.

For detailed information about sales and use tax, including instructions for online filing of the sales and use tax return, rates, forms, information guides, revenue rulings, and frequently asked questions, please visit revenue.nebraska.gov.

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APPROVED:

Kim Conroy
Tax Commissioner