Changes in Local Sales and Use Tax Rates – Effective April 1, 2015

LINCOLN – Acting Tax Commissioner Leonard J. Sloup announced today, that effective on April 1, 2015, several changes will be made to local sales and use taxes. The following cities met the notification requirements under the Local Sales and Use Tax Regulations to start or change their local sales and use tax rates. The first list below shows those cities, villages, and the one county that will start a new local sales and use tax and the rate imposed.

City, Village, or County | Rate Imposed
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Benedict | 1.5%
Callaway | 1.0%
Dakota County | 0.5%
Decatur | 1.0%
Elwood | 1.0%
Stanton | 1.5%
Upland | 0.5%
Utica | 1.5%

Also effective on April 1, 2015, the following cities and villages will increase their local sales and use tax rates.

City or Village | Increased Rate
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Bancroft | 1.5%
Bassett | 1.5%
Burwell | 1.5%
Duncan | 1.5%
Fairbury | 2.0%
Howells | 1.5%
Minden | 2.0%
Nebraska City | 2.0%
Norfolk | 2.0%
Rushville | 1.5%
Wayne | 1.5%
York | 2.0%

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 taxes, 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:

Leonard J. Sloup
Acting Tax Commissioner

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818
revenue.nebraska.gov