

FOR IMMEDIATE RELEASE:  
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## CHANGES IN CITY SALES AND USE TAX RATES

LINCOLN – Tax Commissioner Doug Ewald announced today, that effective January 1, 2013, the cities of Juniata and Sterling will each start a city sales and use tax at the rate of 1%, and the city of Oxford will increase its city sales and use tax rate to 1.5%.

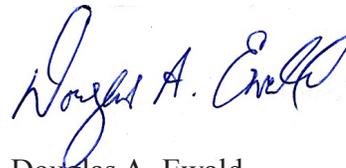
The Nebraska Department of Revenue (Department) has updated its website to provide notification of these changes.

Local sales tax receipts are reported to the Department along with state sales 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, frequently asked questions, and a schedule of the Department's free educational seminars, please visit [www.revenue.ne.gov](http://www.revenue.ne.gov).

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APPROVED:



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