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Changes in Local Sales and Use Tax Rates

LINCOLN – Tax Commissioner Kim Conroy announced today, that as of January 1, 2014, the City of Seward will increase its local sales and use tax rate to 1.5%, and Dakota County will **terminate** its county sales and use tax rate of .5%. Dakota County had been the only county to impose its own sales and use tax. With its termination on January 1, 2014, there will be no counties in Nebraska that impose a local sales and use tax.

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 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:



Kim Conroy
Tax Commissioner