

Nebraska and County Lodging Tax Return

Please Do Not Write In This Space

Nebraska ID Number County Where Hotel is Located
(If incorrect, write correct county name.) Tax Period

Name and Location Address

Name and Mailing Address

Check this box if you have discontinued your business.

1	Gross receipts from charges for hotel occupancies			00
2	Receipts from occupancies furnished for periods of 30 continuous days or longer to the same occupant	2		00
3	Receipts from exempt organizations	3		00
4	Receipts from exempt governmental agencies	4		00
5	Total allowable deductions (total of lines 2 through 4)	5		00
6	Net taxable receipts (line 1 minus line 5)	6		00
7	Nebraska 1% and county % lodging tax (line 6 multiplied by)	7		
8	Collection fee (line 7 multiplied by .025; if the result is \$75 or more, enter \$75)	8		
9	Total Nebraska and county lodging tax due (line 7 minus line 8)	9		
10	Previous balance with applicable interest at % per year and payment received through	10		

Check this box if payment is being made electronically.

11 Balance Due (total of lines 9 and 10). Pay in full with return 11

Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature _____ Phone Number _____ Signature of Tax Preparer Other Than Permitholder _____ Phone Number _____
Title _____ Date _____ Address _____ Date _____
Email Address _____

Instructions

Hotel means any commercial, nonprofit, or state-owned facility in which the public may, for consideration, obtain sleeping accommodations. It includes any hotel, motel, bed and breakfast, campground, court, lodging house, or inn. Hotel does not include any hospital, nursing home, dormitory, or facility regularly used to house students operated by an educational institution established under [Chapter 79](#) or [85](#) of the Nebraska Revised Statutes. Regulations, information guides, and additional information are available at revenue.nebraska.gov.

Who Must File. Every person operating a hotel in Nebraska must obtain a Nebraska Lodging Tax Permit and file a Nebraska and County Lodging Tax Return, Form 64, for each tax period. For additional information see the [Nebraska and Local Taxes on Lodging Information Guide](#).

How to Get Licensed. A Nebraska Lodging Tax Permit is obtained by filing a [Nebraska Tax Application, Form 20](#), with the Nebraska Department of Revenue (Department). A lodging tax permit is required for each place of business in the state. After issuing your permit, the Department will mail preidentified returns to you for each tax period. **The location name should be the actual (dba) name and location of the hotel, and not just the hotel ownership name.**

This return is due on or before the 25th day of the month following the tax period indicated above.
Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

When and Where to File. This return and payment are due the 25th of the month following the tax period covered by the return. The return must be received by the Department or postmarked by the U.S. Postal Service on or before the due date to be considered timely filed. A return is required even if there is no tax due. Mail this return to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818. Retain a copy of this return for your records.

Electronic payments may be made using any of the following options:

- Nebraska e-pay – State withdraws funds from your bank account based on the information you provide;
- ACH Credit – You work with your bank to deposit funds into the State’s bank account; and
- Nebraska Tele-pay (Phone 800-232-0057).

For more information on electronic payment options, go to the Department’s website at revenue.nebraska.gov and click on the “Make a Payment” button under “For Businesses.” Businesses may attach a check or money order for the amount on line 11, made payable to the Nebraska Department of Revenue.

Preidentified Return. This return should be used only by the permitholder whose name is printed on it. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information. If you are licensed and have not received a return for the tax period, visit our website to print a Form 64.

County Where Hotel is Located. Verify that the county name printed on this return is the county where the hotel is actually located. This is very important because the tax rate is based on the county in which the hotel is located. If an incorrect county is listed, write the correct county name on the return.

Penalty and Interest. If the return is not filed by the due date, a penalty will be assessed in the amount of \$25 or 10% of the tax due, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 10 for the time period from the due date until payment is received.

Specific Instructions

Line 1. Enter the gross receipts from charges for hotel occupancies. Gross receipts include any city-imposed [occupation tax](#) on the hotel operator that are passed on to the occupant. Gross receipts also include any amounts charged for additional people, beds, or bedding.

Lines 2, 3, and 4. Enter amounts for each type of exemption. **Note:** Most nonprofit organizations are **not** exempt from paying sales, use, and/or lodging taxes. See Regulations: [1-072, United States Government and Federal Corporations](#); [1-090, Nonprofit Organizations](#); [1-091, Religious Organizations](#); [1-092, Educational Institutions](#); and [1-093, Governmental Units](#) for a specific list of exempt entities. Employees of exempt entities must pay the sales and lodging taxes when they personally pay for accommodations, even if they are reimbursed by the entity. Nonprofit organizations, churches, schools, and governments from other states or countries are not exempt from paying tax unless they have a specific exemption or have been issued a Nebraska Certificate of Exemption.

Credit or Debit Card Payments (Charge Card). Any purchases made with a charge card are taxable unless the charge card is one of the cards specifically identified below. Purchases made by governmental or exempt entities using any of the cards identified below are considered a "direct payment" from the exempt entity. Purchases made with any other cards are not considered to be paid directly by the exempt entity. Tax must be collected if the exempt entity makes payment via any other charge card, even if a [Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption, Form 13](#) is provided.

Federal Purchases. Purchases by the U.S. Government or its agencies must be supported with either a federal certificate of exemption or payment with a U.S. Treasury warrant. For purchases made with federal government issued charge cards, see the [Nebraska Sales Tax Guide for Charge Card Purchases by United States \(Federal\) Government Employees](#).

State of Nebraska Purchases. Purchases by the State of Nebraska must be supported with a Form 13, and paid by an electronic direct payment or with a warrant from the State of Nebraska. For purchases made with a state government charge card, see the [Nebraska Sales Tax Guide for Charge Card Purchases by the Nebraska State Government and Its Employees](#).

Exempt Organization, Educational Institution, or Local Nebraska Governmental Unit (Exempt Entity).

An exempt entity may make exempt purchases when supported by a Form 13 and payment is made **directly** by the exempt entity. To exempt a purchase using the exempt entity’s credit or debit card, a copy of a properly completed Form 13 and a copy of the Exemption Permit for Use of Credit or Debit Cards that matches the credit or debit card used must be provided to the hotel. The exempt entity must submit to the Department an [Exemption Permit Application for Use of Credit or Debit Cards by Sales Tax Exempt Entities, Form 13CCE](#), to obtain an Exemption Permit for Use of Credit or Debit Cards.

Line 7. Compute the Nebraska and county lodging tax by multiplying line 6 by the rate entered on line 7. The rate entered on line 7 includes the 1% Nebraska lodging tax rate plus any county lodging tax rate in effect at the hotel’s location.

Line 10. A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by the Department. If the amount entered has already been paid, it should be disregarded when computing the amount to remit on line 11. If the amount due is paid before the due date, interest will be recomputed and credited on your next return. If a credit is shown, it may be applied to current tax liability. If the credit cannot be used in a reasonable amount of time, a written request for a refund should be sent to the Department.

Signatures. This return must be signed by the taxpayer, a partner, member, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#) on file with the Department.

Any person who is paid for preparing a taxpayer’s return must also sign the return as the tax preparer.