

July, 2008

Nebraska and Local Sales and Use Tax Permitholders

Effective **October 1, 2008**, the cities of **Aurora** and **Oconto** will each implement a new city sales and use tax rate of one percent (1.0%) and the city of **Exeter** will implement a new city sales and use tax rate of one and one-half percent (1.5%). The city of **Louisville** will **increase** its city sales and use tax rate from one percent (1.0%) to one and one-half percent (1.5%).

Retailers will remit the tax on their Nebraska and Local Sales and Use Tax Return, Form 10. Retailers using machine or computer billings are authorized to use a straight percentage for calculating the tax on such billings.

If you have any questions regarding the application of the local option (city or county) sales and use tax, please refer to our regulations, which are available on our Web site: www.revenue.ne.gov, or contact one of our regional offices.

Nebraska Cities and Counties with a Sales and Use Tax* Effective October 1, 2008

***Note:** Dakota County is the only Nebraska county currently imposing a local option sales and use tax.

Retailers making taxable sales of property or certain enumerated services, and businesses that owe local consumer's use tax must collect and remit or pay the 5.5% state sales or use tax, and the appropriate city or county sales or use tax if the property or services are delivered within the city or county limits of the cities and county listed below.

Retailers are required to write in the city or county name, city or county code, and tax amounts for any city or county not listed on their preprinted Nebraska Schedule I for which they have collected or reported a local sales or use tax. The information must be written in the blank lines of the Nebraska Schedule I. The new information will be printed on the retailer's next Nebraska Schedule I.

The following table shows the city or county, city or county code, and the **TOTAL** (state and city or county, 6.0%, 6.5%, or 7.0%) sales and use tax rates that apply to taxable transactions occurring in those cities or county.

TOTAL RATE 6.0%		City Rate 0.5% (.005)		County Rate 0.5% (.005)
Curtis (51-129)	Elmwood (105-168)	Gresham (125-214)		Dakota County (134-922)
TOTAL RATE 6.5%		City Rate 1.0% (.01)		
Alma (82-009)	Chappell (12-099)	Greenwood (160-213)	Neligh (91-341)	St. Paul (104-454)
Arapahoe (157-016)	Clarks (158-101)	Guide Rock (126-217)	Nelson (80-342)	Sargent (155-428)
Arnold (152-019)	Cortland (119-116)	Harrison (49-227)	Niobrara (73-349)	Seward (129-435)
Ashland (50-021)	Creighton (61-123)	Hartington (167-228)	Oakland (35-358)	Shelton (165-437)
Atkinson (88-023)	Crete (18-125)	Harvard (162-229)	Oconto (172-360)	Silver Creek (116-442)
Auburn (57-025)	Dannebrog (153-134)	Hastings (33-230)	Odell (59-362)	Spencer (109-448)
Aurora (170-026)	David City (101-138)	Hay Springs (68-231)	O'Neill (39-366)	Springview (166-451)
Bassett (99-035)	Diller (67-147)	Hebron (127-235)	Osceola (131-371)	Stuart (110-468)
Bayard (44-037)	Dodge (148-150)	Hildreth (89-243)	Osmond (117-373)	Superior (65-470)
Beaver City (141-040)	Duncan (135-156)	Hooper (144-248)	Oxford (84-376)	Syracuse (122-475)
Bennet (147-051)	Eagle (23-159)	Hubbell (45-253)	Palmyra (138-380)	Terrytown (24-483)
Bennington (42-052)	Edgar (102-161)	Humphrey (146-255)	Paxton (128-384)	Uehling (70-491)
Bertrand (118-053)	Elgin (142-164)	Hyannis (154-257)	Peru (93-386)	Verdigris (76-502)
Big Springs (100-055)	Elm Creek (159-167)	Imperial (163-258)	Petersburg (130-387)	Wakefield (169-507)
Bloomfield (83-058)	Eustis (106-176)	Jansen (111-264)	Pierce (139-390)	Wausa (123-514)
Blue Hill (71-060)	Farnam (143-183)	Lewellen (5-281)	Plattsmouth (121-394)	Wayne (58-516)
Bridgeport (32-068)	Friend (124-192)	Loomis (149-291)	Plymouth (47-397)	Weeping Water (140-517)
Burwell (132-081)	Fullerton (30-193)	Malcolm (150-302)	Ravenna (85-409)	Wilber (96-523)
Cambridge (145-087)	Genoa (120-199)	Milford (63-322)	Red Cloud (74-411)	
Cedar Rapids (114-092)	Gibbon (72-201)	Minden (55-327)	Republican City (64-412)	
Central City (78-094)	Gordon (8-206)	Morrill (137-332)	Rushville (11-425)	
TOTAL RATE 7.0%		City Rate 1.5% (.015)		
Ainsworth (52-003)	Exeter (171-178)	Kearney (38-269)	Newman Grove (98-346)	Schuyler (75-430)
Albion (81-004)	Fairbury (36-179)	Kimball (9-273)	Norfolk (15-351)	Scottsbluff (22-432)
Alliance (27-008)	Falls City (79-182)	LaVista (14-274)	North Bend (92-353)	Sidney (7-441)
Beatrice (17-039)	Fremont (62-191)	Lexington (29-283)	North Platte (4-355)	Sutton (94-473)
Bellevue (3-046)	Geneva (136-198)	Lincoln (2-285)	Ogallala (6-363)	Tecumseh (86-481)
Blair (53-057)	Gering (37-200)	Louisville (107-293)	Omaha (1-365)	Tekamah (87-482)
Broken Bow (66-072)	Gothenburg (21-207)	Loup City (90-294)	Ord (115-369)	Tilden (56-487)
Ceresco (25-095)	Grand Island (34-210)	Lyons (108-298)	Oshkosh (10-372)	Valentine (156-497)
Chadron (13-096)	Gretna (161-215)	Madison (113-299)	Papillion (28-382)	Valley (41-498)
Columbus (60-110)	Hemingford (48-236)	McCook (103-312)	Pawnee City (168-383)	Wahoo (95-506)
Cozad (26-119)	Henderson (112-237)	McCool Junction (133-313)	Plainview (46-392)	Waterloo (19-512)
Crawford (20-122)	Holdrege (54-245)	Mitchell (69-328)	Ralston (151-407)	Wymore (77-534)
City of Douglas (43-153)	Jackson (164-263)	Nebraska City (16-339)	S. Sioux City (40-446)	York (97-536)