

NEBRASKA TAX RATE CHRONOLOGIES

Table 4 — Nebraska Lodging Tax*

County	Effective Date	Rate	County	Effective Date	Rate	County	Effective Date	Rate
Adams	1/1/81	2.0%	Hamilton	1/1/95	2.0%	Rock	7/1/02	2.0%
Antelope	10/1/07	4.0	Harlan	10/1/87	2.0		4/1/08	4.0
Blaine	1/1/08	2.0	Holt	1/1/86	2.0	Saline	1/1/01	1.0
Box Butte	10/1/89	2.0	Hooker	7/1/06	4.0	Sarpy	8/1/80	2.0
	1/1/06	4.0	Howard	7/1/01	2.0		1/1/04	4.0
Boone	7/1/06	2.0		7/1/06	4.0	Saunders	7/1/99	2.0
Brown	1/1/90	2.0	Jefferson	1/1/90	1.0		7/1/05	4.0
Buffalo	8/1/80	2.0		7/1/93	2.0	Scotts Bluff	1/1/81	2.0
	1/1/08	4.0	Johnson	4/1/97	2.0		4/1/04	4.0
Cass	7/1/94	1.0	Kearney	4/1/84	2.0	Seward	4/1/89	2.0
	10/1/97	2.0		7/1/84	0.0	Sheridan	7/1/82	2.0
	1/1/04	4.0		7/1/96	2.0	Sherman	7/1/06	4.0
Cedar	4/1/07	3.0	Keith	8/1/80	2.0	Sioux	10/1/85	2.0
Chase	7/1/90	2.0		10/1/04	4.0	Thayer	4/1/97	2.0
Cherry	7/1/86	2.0	Kimball	8/1/80	2.0		4/1/08	3.0
	4/1/06	4.0		10/1/82	1.0	Thomas	1/1/05	2.0
Cheyenne	4/1/83	2.0		7/1/90	2.0	Valley	4/1/97	2.0
	1/1/05	4.0		7/1/06	4.0		7/1/05	4.0
Clay	1/1/07	4.0	Knox	7/1/89	1.0	Washington	4/1/85	2.0
Colfax	1/1/97	2.0		1/1/04	3.0	Wayne	7/1/99	2.0
Cuming	1/1/08	2.0	Lancaster	8/1/80	2.0	Webster	7/1/83	2.0
Custer	4/1/82	2.0		7/1/05	4.0	York	8/1/80	2.0
	1/1/05	4.0	Lincoln	8/1/80	2.0		10/1/05	4.0
Dakota	7/1/91	2.0	Loup	7/1/06	4.0			
	1/1/04	4.0	Madison	1/1/82	2.0			
Dawes	8/1/80	2.0		1/1/04	4.0			
Dawson	10/1/82	2.0	Merrick	1/1/93	2.0			
	1/1/04	4.0	Morrill	10/1/82	2.0			
Deuel	7/1/93	2.0	Nance	10/1/03	2.0			
	7/1/06	4.0	Nemaha	10/1/90	2.0			
Dixon	1/1/06	2.0		10/1/07	4.0			
	1/1/08	4.0	Nuckolls	4/1/97	2.0			
Dodge	1/1/87	2.0	Otoe	10/1/86	1.5			
	10/1/05	4.0		7/1/97	2.0			
Douglas	8/1/80	2.0	Pawnee	7/1/92	2.0			
	10/1/89	4.0		7/1/06	4.0			
Fillmore	10/1/95	2.0	Phelps	1/1/84	2.0			
	7/1/06	4.0	Pierce	7/1/00	2.0			
Frontier	7/1/00	2.0		7/1/07	4.0			
Furnas	4/1/02	2.0	Platte	7/1/82	2.0			
Gage	4/1/86	2.0		7/1/05	4.0			
	4/1/04	4.0		1/1/06	2.0			
Garden	1/1/06	2.0	Red Willow	4/1/82	1.0			
Garfield	1/1/88	2.0		7/1/92	2.0			
	1/1/04	4.0	Richardson	1/1/02	2.0			
Hall	8/1/80	2.0		1/1/06	4.0			
	10/1/05	4.0						

*In addition to the above county lodging tax, there is a 1.0% state lodging tax, which was effective July 19, 1980.