

# Documentary Stamp Tax Exemptions Chart

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All transfers of beneficial interest in or legal title to real property are subject to Documentary Stamp Tax based upon the value of the real estate transferred. The tax is due at the time the deed is offered for recording unless specifically exempt under one of the following exemptions which are taken from Documentary Stamp Tax Reg. 52-003 (March 15, 2009), and section 76-902, R.R.S. 2003.

- (1) Deeds executed and recorded prior to November 18, 1965.
- (2) Deeds transferring real estate wherein the United States of America, the State of Nebraska, or any of their agencies, or political subdivisions is a grantor or grantee.
- (3) Deeds which secure or release a debt or other obligation such as a mortgage, deed of trust, or lien. Deeds which indicate cancellation of a contract right upon default of a land contract and deeds given by a debtor to a lender in lieu of foreclosure procedures are entitled to this exemption. Contractor's deeds that secure or release a debt are entitled to this exemption. A trustee's deed or a deed of reconveyance transferring the real property back to the original grantor, indicating payment of the underlying debt or compliance with the terms of the underlying security agreement, qualifies for this exemption. A trustee's deed issued after a power of sale has been exercised does not qualify for this exemption.
- (4) Deeds which, without additional consideration, confirm, correct, modify, or supplement a deed previously recorded but which do not extend or limit existing title or interest. Deeds transferring property into the grantor's revocable trust are entitled to this exemption.
- (5) (a) Deeds between husband and wife, or parent and child, including the child's spouse as joint tenant or cotenant, without actual consideration therefore; and (b) deeds either to or from a family corporation, partnership, or limited liability company where all shares of stock of the corporation or interest in the partnership or limited liability company are owned by members of a family, or an irrevocable trust created for the benefit of a member of that family, related to one another within the fourth degree of kinship according to the rules of civil law, and their spouses, for no actual consideration therefore, other than the issuance of stock, the return of the stock in partial or complete liquidation of the corporation, or dissolution of the interest in the partnership or limited liability company. In order to qualify for the exemption, the corporation, partnership, or limited liability company must transfer or receive the title to the property in its own name and not in the name of the individual shareholders, partners, or members.
- (6) Tax deeds.
- (7) Deeds of partition, meaning those deeds between joint tenants or tenants in common by which they divide land so held by them in severalty each taking a distinct part. In order to qualify for this exemption, the joint tenants or tenants in common must each take a part of the jointly held property. The jointly held property does not have to be part of a contiguous parcel, nor the divided property need to be of equal value, in order to qualify for this exemption.
- (8) Deeds made pursuant to mergers, consolidations, sales or transfers of the assets of corporations pursuant to plans of merger or consolidation filed with the Secretary of State. A copy of such plan shall be presented to the Register of Deeds before such exemption is granted.
- (9) Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock.
- (10) Cemetery deeds, meaning those deeds for the sale of cemetery plots.
- (11) Mineral deeds.
- (12) Deeds executed pursuant to court decrees including deeds executed in accordance with property settlement agreements in dissolution of marriages. Deeds given in connections with proceedings under the United States Bankruptcy Code are entitled to this exemption. Any deed given involuntarily pursuant to a court decree is entitled to this exemption.
- (13) Land contracts or memoranda thereof.
- (14) Deeds releasing a reversionary interest, a condition subsequent or precedent, a restriction, covenant, or any other contingent interest.
- (15) Deeds of distribution executed by a personal representative conveying to the devisees or heirs that property passing by testate or intestate succession.
- (16) Deeds transferring real estate located within the boundaries of a Nebraska Indian reservation if the grantor or grantee is a reservation Indian.
- (17) Deeds transferring property into a trust if the transfer of the same property would be exempt if the transfer was made directly from the grantor to the beneficiary or beneficiaries under the trust. No such exemption shall be granted unless the Register of Deeds is presented with a signed statement certifying that the transfer of the property is made under such circumstances as to come within one of the exemptions specified in section 76-902, with the specific exemption indicated, and that evidence supporting the exemption is maintained by the person signing the statement and is available for inspection by the Department of Revenue.
- (18) Deeds transferring property from a trustee to a beneficiary of a trust. Deeds transferring property from a trustee to a non-beneficiary are subject to the tax whether or not proceeds of the sale are to go to the beneficiary. A deed of trust is a commercial transaction which is not created with beneficial intent and is therefore not entitled to this exemption.
- (19) Deeds which convey property held in the name of any partnership or limited liability company which is not a family partnership or limited liability company to any partner in the partnership or member of the limited liability company or to his or her spouse.
- (20) Leases.
- (21) Easements.
- (22) Deeds which transfer title from a trustee to a beneficiary pursuant to a power of sale exercised by a trustee under a trust deed.