

# Nebraska sales tax guide

## Standard rate

The standard sales tax rate in Nebraska ranges for 2024 from 5.5 to 7.5%.

## Reduced rate

There is no reduced sales tax rate specified.

## Sales of tax-free products and services

The following products and services are tax-free in Nebraska:

Biochips;

C-BED purchases;

Component/ingredient parts;

Containers;

Film rentals & syndicated programming;

And others.

## Who is obliged to register sales tax in Nebraska

You need to register if you have employees, agents, salespeople, contractors, etc. present in the state; or meet the threshold for remote sellers and marketplaces.

## Threshold

Starting January 1, 2019, vendors who make more than \$100,000 in sales annually in the state, or more than 200 transactions in the state, in the previous or current calendar year.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## **Online Marketplace**

If all your sales in Nebraska come from a marketplace reseller platform, in this case, you should not [register for paying sales tax](#) in Nebraska. Your marketplace promoter pays the sales tax itself.

However, you can register and collect the tax in this state as a benefit to their Nebraska customers.

## **Registration procedure**

You can be registered online on the Nebraska Department of Revenue website.

## **Sales tax payment and filing date**

Depending on your tax liability, determine your filing frequency – either annual, monthly, or quarterly:

Annual – \$0 to \$74.00;

Quarterly – \$75.00 to \$249.99;

Monthly – \$250.00 and up.

Returns are generally due on the 20th or the final day of the month following the reporting period. If the filing due date falls on a weekend or holiday, sales tax is due the next business day.

## **Penalty and interest**

Late Filing – 10% of tax due (maximum – \$25);

Late Payment – 10% of tax due (maximum – \$25).

## **Discount**

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