



# Nebraska sales tax guide

## Standard rate:

5.5 % – 7.5 %

## Reduced rate:

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## Sales tax-free products and services:

Biochips, C-BED purchases, Component/ingredient parts, Containers, Film rentals & syndicated programming, and others.

## Who is obliged to register sales tax:

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 for the SAAS business.

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

## 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.



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**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 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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