

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

November 30, 2022

Connie Jo Beck
City Clerk/Deputy Treasurer
704 6th St.
St. Paul, NE 68873

Dear City Clerk:

This letter acknowledges our receipt on November 28, 2022, of Ordinance No. 1035, a certified map of St. Paul, a certified copy of the election results and a statement from the Howard County Clerk that the ballot question to impose the tax in question has not been voted on and failed in the prior 23 months. Since you have complied with all the requirements of the Local Option Revenue Act, St. Paul's local sales and use tax rate will increase from one percent to one and one-half percent (1.5%) effective on April 1, 2023.

The Nebraska Department of Revenue has begun the process of implementing your local sales and use tax of 1.5%. On December 2, 2022, we will update our website, "revenue.nebraska.gov" with this information. This is how we notify all sales and use tax licensees of the effective date and tax rate changes. We also will post a News Release on our website in the latter part of February, 2023, reminding the public of St. Paul's new tax rate. No written notification is mailed to retailers by this Department. Any notification at the local level is encouraged to ensure correct implementation of this new tax. You are welcome to use information posted on our website. We encourage everyone involved with tax issues to sign up on our "Subscribe to Notifications" link on our website home page. This allows them to receive notifications when there are changes made in any of the tax areas that they choose to receive notifications for.

Approximately 45 days before the effective date, we will notify the Howard County Treasurer of their obligations related to this tax change. The Department will be contacting you again before April 1, 2023, to verify that the implementation process has been completed.

Our website also has a link titled "Local Government", which is to assist local officials with tax related issues. Please refer to this link to assist you with a variety of local sales tax issues. Of specific importance, please review the link titled Municipal Boundary Changes. This information is to inform you of the importance of submitting all annexation ordinances

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when they occur. This also provides information on the effective date of the local sales and use tax in an annexed area, which is not the same date that an annexation ordinance is effective.

If you have additional questions, please contact me at karen.barrett@nebraska.gov or call me at (402) 471-5980.

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Karen K. Barrett". The signature is written in a cursive style with a large, sweeping "K" and "B".

Karen K. Barrett
Tax Specialist
Policy Division

Enclosure