Documentary Stamp Tax Exemptions

Pursuant to Neb. Rev. Stat. § 76-901, a grantor transferring beneficial interest in or legal title to real property is taxed at the rate of $2.32 for each $1,000 of value or fraction thereof prior to July 18, 2026. For deeds recorded on or after July 18, 2026, the rate is $3.32 for each $1,000 of value or fraction thereof.

- This tax is known as the Documentary Stamp Tax and is based upon the value of the real property being transferred. The tax is due at the time the deed transferring the interest in real property is presented for recording unless specifically exempt pursuant to Neb. Rev. Stat. § 76-902 and as detailed below and in 350 Neb. Admin. Code § 52-003.

(1) Deeds recorded before November 18, 1965.

(2) Deeds to property transferred by or to the U.S., the State of Nebraska, or any of their agencies, or political subdivisions.

(3) Deeds that secure or release a debt or other obligation.

- Mortgages, deeds of trust, and liens are entitled to this exemption.
- Deeds that 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) (i) Deeds between spouses, or between ex-spouses conveying property acquired or held during the marriage, or parent and child, without actual consideration.

- The child's spouse may be included as a joint tenant or a cotenant.

(ii) Deeds to or from a family corporation, partnership, or limited liability company when all the shares of stock of the corporation or interest in the partnership or limited liability company are owned by members of a family, or a trust created for the benefit of a member of that family, related to one another within the fourth degree of kindred, and their spouses, for no consideration other than the issuance of stock of the corporation or interest in the partnership or limited liability company to such family members or the return of the stock to the corporation in partial or complete liquidation of the corporation or deeds in dissolution of the interest in the partnership or limited liability company. In determining members of a family under this subdivision, step relationships shall be considered the same as blood relationships. To qualify for the exemption for family corporations, partnerships, or limited liability companies, the property must be transferred in the name of the corporation or partnership and not in the name of the individual shareholders, partners, or members.

(b) For purposes of clarification, exemption (5)(a)(ii) as described above applies to (5)(a) of this section shall apply to deeds transferring property to a corporation that is wholly owned by a single shareholder, or to a limited liability company that is wholly owned by a single member, in any of the following situations:

(i) The grantor is the same person as the single owner of such wholly owned corporation or limited liability company;

(ii) The grantors are spouses transferring property to a corporation or limited liability company wholly owned by one of the spouses; or

(iii) The grantors are members of a family, as described in subdivision (5)(a) (ii) of this section, transferring property to a corporation or limited liability company wholly owned by one of the members of such family.

(6) Tax deeds

(7) Deeds of partition

- Deeds between joint tenants or tenants in common by which they divide land held by them each taking a distinct part. To qualify for this exemption, the joint tenants or tenants in common must each take a part of the jointly held property.

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- The jointly held property does not have to be part of a contiguous parcel, nor does the divided property need to be of equal value 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 the plan filed with the Secretary of State must be presented to the register of deeds before the exemption can be 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

- Deeds for the sale of cemetery plots.

(11) Mineral deeds

(12) Deeds executed pursuant to court decrees.

- Includes deeds executed in accordance with property settlement agreements in dissolution of marriages.
- Deeds given in connection with proceedings under the U.S. Bankruptcy Code are entitled to this exemption.
- Any deed given involuntarily pursuant to a court decree is entitled to this exemption.

(13) Land contracts

- Including memoranda of a land contract.

(14) Deeds that release a reversionary interest, a condition subsequent or precedent, a restriction, or any other contingent interest.

(15) Deeds of distribution executed by a personal representative conveying to devisees or heirs property passing by testate or intestate succession.

(16) Transfer on death deeds or revocations of transfer on death deeds.

(17) Certified or authenticated death certificates.

(18) Deeds transferring property located within the boundaries of a Indian reservation if the grantor or grantee is a reservation Indian.

(19) 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. This exemption cannot 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 this section and that evidence supporting the exemption is maintained by the person signing the statement and is available for inspection by the Nebraska Department of Revenue.

- The specific exemption must be indicated on the signed statement.

(20) 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.

(21) Deeds which convey property held in the name of any partnership or limited liability company not subject to subdivision (5) of this section to any partner in the partnership or member of the limited liability company or to his or her spouse.

(22) Leases

(23) Easements

(24) Deeds which transfer title from a trustee to a beneficiary pursuant to a power of sale exercised by a trustee under a trust deed.

(25) Deeds transferring property, without actual consideration therefor, to a nonprofit organization that is exempt from federal income tax under IRC § 501(c)(3) and is not a private foundation as defined in IRC § 509(a).

(26) Assignments transferring property from an assignor to an assignee pursuant to the Uniform Assignment for Benefit of Creditors Act.