NEBRASKA
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DEPARTMENT OF REVENUE

Documentary Stamp Tax Calculation Example

Neb. Rev. Stat. § 76-901

July 18, 2026

Example: A house sells for **$256,732**.
This is the consideration on which the documentary stamp tax is assessed.

Step:	Action:	Example:
1.	Divide the total amount of consideration by 1,000. In cases of nominal consideration, the current market value of property being transferred is divided by 1,000.	$ 256,732/1,000= 256.732
2.	Round the result up to nearest whole number. Rounding at this step is necessary as Neb. Rev. Stat. § 76-901 assesses doc stamp tax rate on each one thousand dollars of value *or fraction thereof.* Rounding ensures that the doc stamp tax rate is properly applied.	256.732 is rounded up to 257.
3.	Multiply the rounded number by the applicable documentary stamp tax rate to arrive at the proper amount of documentary stamp tax due.	257 x $3.32 = $ 853.24 Tax Due

Disclaimer: The documentary stamp tax rate used in the example above, $3.32 per $1,000 of value, is the rate as of July 18, 2026. An individual utilizing this guidance document should confirm they are using the current documentary stamp rate as it may vary due to statutory changes.