

COTTAGE FOOD LAW REPORT

Polk County

Nebraska · Osceola · FIPS 31143 · Population 5,269 · Crosodo
Index #2995*

| STATE BASELINE | STATE TIER | ANNUAL SALES CAP (STATE) | CONFIDENCE | LAST VERIFIED |
|----------------|-------------|--------------------------|---------------|---------------|
| — | Good | — | MEDIUM | |

IMPORTANT — NOT LEGAL ADVICE

This report compiles publicly-available statutes, regulations, and county zoning rules into a research reference. It is **not legal advice** and is provided **without warranty** as to accuracy, completeness, or current applicability.

Cottage food law changes frequently. Counties may amend zoning, health departments may issue new permits, and state legislatures may update statutes after the publication date shown above.

Always verify rules directly with your state department of health/agriculture and your county health and planning offices before relying on them for any business or regulatory decision. Consult a licensed attorney for advice specific to your situation.

NEBRASKA: POLK COUNTY

CROSODO INDEX #2995* · FIPS 31143 · Osceola

Polk County

Population 5,269 · State baseline: — · **MEDIUM**

QUICK VIEW FOR BAKERS IN THIS COUNTY

HOME KITCHEN ALLOWED?

—

SEPARATE KITCHEN REQUIRED?

—

PETS ALLOWED?

—

HOME OCCUPATION PERMIT?

—

ON-SITE / PORCH PICKUP?

—

INSPECTION REQUIRED?

—

Home kitchen rules

HOME KITCHEN ALLOWED —

SEPARATE DEDICATED KITCHEN —

PET RESTRICTIONS —

WATER SUPPLY —

HANDWASHING —

FOOD STORAGE —

Inspection & permitting

INSPECTION REQUIRED —

HOME OCCUPATION PERMIT —

LOCAL BUSINESS LICENSE —

Customer-facing rules

ON-SITE CUSTOMER PICKUP —

ON-SITE SIGNAGE —

DELIVERY / PICKUP RULES —

MAX EMPLOYEES IN HOME —

SOURCES VERIFIED AT RESEARCH TIME

Questions? Join the Crosodo Forum to discuss your county's specific zoning rules at <https://crosodo.com/nb/nebraska/polk-county-discuss>

Bordering counties — cottage food law

| Regulation | Polk County | Butler County | Hamilton County |
|----------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| HOME KITCHEN ALLOWED | — | Yes | Yes |
| SEPARATE DEDICATED KITCHEN | — | No | No |
| PETS ALLOWED | — | Not specified in state law; good sanitation practices required | Not specified in state law; good sanitation practices required |
| INSPECTION REQUIRED | — | No | No |
| ON-SITE CUSTOMER PICKUP | — | Yes | Yes |
| ON-SITE SIGNAGE | — | Conditional | Conditional |
| DELIVERY / PICKUP | — | Direct delivery to consumer permitted in-state; no wholesale to retailers | Direct delivery to consumer permitted in-state; no wholesale to retailers |
| HOME OCCUPATION PERMIT | — | Varies | Varies |
| LOCAL BUSINESS LICENSE | — | Varies | Varies |
| RESTRICTIONS | — | State law permits cottage food production from a private home kitchen. Registration required with Nebraska Department of Agriculture. Direc... | State law permits cottage food production from a private home kitchen. Registration required with Nebraska Department of Agriculture. Direc... |
| FOOD STORAGE | — | Appropriate storage to maintain product safety | Appropriate storage to maintain product safety |
| POPULATION | 5,182 | 8,394 | 9,324 |

State context — Nebraska cottage food law

Polk County's rules sit on top of Nebraska's state cottage food framework. The state law sets the floor — counties can add but cannot remove protections.

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| STATUTE | ANNUAL SALES CAP |
| Neb. Rev. Stat. §81-2,280 (producer of food at private home); §81-2,239 et seq. (Nebraska Pure Food Act) | — |
| REGISTRATION REQUIRED | FOOD HANDLER CERT |
| Yes | Yes |
| KITCHEN INSPECTION | DIRECT SALES ONLY |
| No | Yes |
| INDIRECT SALES | |
| No — Sales must be direct-to-consumer. Wholesale to restaurants, grocery stores, or distributors is not permitted under the cottage food framework. Non-TCS foods may be mailed; TCS foods must be delivered in person by the producer within 2 hours. | |

For the full state-level analysis including the verbatim statute text, see the [Nebraska cottage food law report](#).

STATE-LEVEL REFERENCES

State statute: <https://nebraskalegislature.gov/laws/statutes.php?statute=81-2,239.05>

State dept cottage food page: https://nda.nebraska.gov/foods/processed_food/cottage_foods.html

Forrager.com: <https://forrager.com/law/nebraska/>

Questions?

Join the Crosodo Forum to discuss Polk County's specific zoning rules, permits, and what other home bakers are seeing locally.

<https://crosodo.com/nb/nebraska/polk-county-discuss>
