



Jim Pillen, Governor

## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

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## General Fund Receipts — April 2025

MAY 15, 2025 (LINCOLN, NEB.) — **April Gross Receipts:** Tax Commissioner James R. Kamm reports that gross General Fund receipts for April were \$900 million.

• Gross Sales and Use:	\$ 287,959,896
• Gross Individual Income:	\$ 390,214,164
• Gross Corporate Income:	\$ 149,636,087
• Gross Miscellaneous:	\$ 72,016,100

**April Tax Refunds:** Tax refunds for April were \$382 million.

**April Net Receipts:** Net receipts for April were \$518 million.

• Net Sales and Use:	\$ 215,414,032
• Net Individual Income:	\$ 94,041,953
• Net Corporate Income:	\$ 136,706,983
• Net Miscellaneous:	\$ 71,991,016

**Fiscal Year Net Receipts:** Net General Fund receipts for fiscal year 2024-25 are \$4.992 billion.

• Net Sales and Use:	\$ 2,067,074,153
• Net Individual Income:	\$ 1,727,206,466
• Net Corporate Income:	\$ 924,106,013
• Net Miscellaneous:	\$ 273,716,119

The Nebraska Economic Forecasting Advisory Board (Board) met on April 25, 2025 and revised the current year forecast downward by \$190 million. The Board forecast was divided into monthly estimates by the Tax Commissioner and Legislative Fiscal Analyst on May 7, 2025. The monthly estimates used actual amounts for receipts through April.

Previous monthly press releases are found at [revenue.nebraska.gov/about/newsrelease/general-fund-receipts-news-releases](https://revenue.nebraska.gov/about/newsrelease/general-fund-receipts-news-releases).

##

See accompanying tables and graph.

**Nebraska Department of Revenue**  
**Administrative Services Division**  
**Comparison of Actual and Projected General Fund Receipts**  
**Fiscal Year 2024-2025<sup>1</sup>**

	<b>Total Actual Net Receipts</b>	<b>Total Projected Net Receipts</b>	<b>Cumulative Actual Net Receipts</b>	<b>Cumulative Projected Net Receipts</b>
July	\$ 306,436	\$ 306,436	\$ 306,436	\$ 306,436
August	\$ 526,557	\$ 526,558	\$ 832,993	\$ 832,994
September	\$ 679,859	\$ 679,859	\$ 1,512,852	\$ 1,512,853
October	\$ 210,707	\$ 210,709	\$ 1,723,559	\$ 1,723,562
November	\$ 474,459	\$ 474,460	\$ 2,198,018	\$ 2,198,022
December	\$ 847,415	\$ 847,415	\$ 3,045,433	\$ 3,045,437
January	\$ 573,353	\$ 573,354	\$ 3,618,786	\$ 3,618,791
February	\$ 405,077	\$ 405,076	\$ 4,023,863	\$ 4,023,867
March	\$ 450,086	\$ 450,086	\$ 4,473,949	\$ 4,473,953
April	\$ 518,154	\$ 518,154	\$ 4,992,103	\$ 4,992,107
May		\$ 570,842		\$ 5,562,949
June		\$ 682,050		\$ 6,244,999

**Comparison of Actual and Projected General Fund Receipts by Tax Type**  
**for April 2025 and Cumulative Fiscal Year 2024-2025<sup>1</sup>**

	<b>April Actual</b>	<b>Cumulative Actual</b>	<b>Cumulative Projected</b>
<b>Gross Receipts:</b>			
Sales & Use Tax	\$ 287,959,896	\$ 2,810,437,482	\$ 2,810,438,000
Ind Income Tax	390,214,164	3,159,846,812	3,159,847,000
Corp Income Tax	149,636,087	1,068,428,976	1,068,428,000
Misc Taxes	72,016,100	274,325,572	274,326,000
<b>Total Gross</b>	<b>\$ 899,826,248</b>	<b>\$ 7,313,038,841</b>	<b>\$ 7,313,039,000</b>
<b>Refunds:</b>			
<b>Total Refunds</b>	<b>\$ 381,672,264</b>	<b>\$ 2,320,936,089</b>	<b>\$ 2,320,932,000</b>
<b>Net Receipts:</b>			
Sales & Use Tax	\$ 215,414,032	\$ 2,067,074,153	\$ 2,067,075,000
Ind Income Tax	94,041,953	1,727,206,466	1,727,208,000
Corp Income Tax	136,706,983	924,106,013	924,106,000
Misc Taxes	71,991,016	273,716,119	273,718,000
<b>Total Net</b>	<b>\$ 518,153,984</b>	<b>\$ 4,992,102,752</b>	<b>\$ 4,992,107,000</b>

<sup>1</sup>The projected monthly consensus cash flow is based on the April 25th, 2025 Nebraska Economic Forecasting Advisory Board (Board) forecast. The forecast made by the Board was divided into monthly estimates, and certified to the Clerk of the Legislature by the Tax Commissioner and Legislative Fiscal Analyst on May 7, 2025. The monthly estimates used actual amounts for receipts through April. Totals may not add up due to rounding.

**Nebraska Department of Revenue**  
**Administrative Services Division**  
**General Fund Receipts**

Comparison: Current Year - Previous Year  
Source: DOR Revenue Report, DAS Fund Summary  
May 15, 2025

	April 2024 Actual Receipts	April 2025 Actual Receipts	Difference April 2024 to April 2025	Pct. Difference April 2024 to April 2025	FY23-24 Actual Collections Through April 2024	FY24-25 Actual Collections Through April 2025	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
<b>Gross Receipts:</b>								
Sales and Use Tax	\$ 282,021,772	\$ 287,959,896	\$ 5,938,125	2.11%	\$ 2,835,450,375	\$ 2,810,437,482	\$ (25,012,894)	-0.88%
Individual Income Tax	389,933,580	390,214,164	280,584	0.07%	3,402,588,380	3,159,846,812	\$ (242,741,568)	-7.13%
Corporate Income Tax	226,867,865	149,636,087	(77,231,778)	-34.04%	1,630,284,714	1,068,428,976	\$ (561,855,738)	-34.46%
Miscellaneous Taxes	71,021,107	72,016,100	994,993	1.40%	283,031,013	274,325,572	\$ (8,705,441)	-3.08%
<b>Total Gross Receipts</b>	<b>\$ 969,844,324</b>	<b>\$ 899,826,248</b>	<b>\$ (70,018,076)</b>	<b>-7.22%</b>	<b>\$ 8,151,354,482</b>	<b>\$ 7,313,038,841</b>	<b>\$ (838,315,641)</b>	<b>-10.28%</b>
<b>Refunds:</b>								
City Sales Tax	\$ 46,730,146	\$ 44,453,871	\$ (2,276,275)	-4.87%	\$ 550,442,104	\$ 527,219,547	\$ (23,222,557)	-4.22%
Sales & Use Tax	15,437,421	18,429,654	2,992,233	19.38%	111,726,881	88,080,635	(23,646,246)	-21.16%
Leased MV Transfer	1,273,924	1,199,282	(74,642)	-5.86%	12,605,855	12,701,501	95,646	0.76%
Highway Transfer	8,715,488	8,463,057	(252,430)	-2.90%	98,439,315	98,461,791	22,476	0.02%
Turnback	0	0	0	0.00%	14,730,687	16,899,854	2,169,167	14.73%
Individual Income Tax	521,949,689	296,172,211	(225,777,479)	-43.26%	1,226,400,363	1,432,640,346	206,239,983	16.82%
Corporate Income Tax	10,835,259	12,929,104	2,093,846	19.32%	82,020,824	144,322,962	62,302,138	75.96%
Miscellaneous Taxes	28,704	25,085	(3,619)	-12.61%	299,726	609,453	309,726	103.34%
<b>Total Refunds</b>	<b>\$ 604,970,631</b>	<b>\$ 381,672,264</b>	<b>\$ (223,298,367)</b>	<b>-36.91%</b>	<b>\$ 2,096,665,755</b>	<b>\$ 2,320,936,089</b>	<b>\$ 224,270,334</b>	<b>10.70%</b>
<b>Net Receipts:</b>								
Sales & Use Tax	\$ 209,864,793	\$ 215,414,032	\$ 5,549,239	2.64%	\$ 2,047,505,534	\$ 2,067,074,153	\$ 19,568,620	0.96%
Individual Income Tax	-132,016,109	94,041,953	226,058,063	-171.24%	2,176,188,017	1,727,206,466	(448,981,551)	-20.63%
Corporate Income Tax	216,032,607	136,706,983	(79,325,624)	-36.72%	1,548,263,890	924,106,013	(624,157,876)	-40.31%
Miscellaneous Taxes	70,992,403	71,991,016	998,613	1.41%	282,731,286	273,716,119	(9,015,167)	-3.19%
<b>Total Net Receipts</b>	<b>\$ 364,873,694</b>	<b>\$ 518,153,984</b>	<b>\$ 153,280,291</b>	<b>42.01%</b>	<b>\$ 6,054,688,727</b>	<b>\$ 4,992,102,752</b>	<b>\$ (1,062,585,975)</b>	<b>-17.55%</b>

\*Totals may not add up due to rounding.