



## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

James R. Kamm, Tax Commissioner

402-471-5605

## General Fund Receipts — April 2026

MAY 15, 2026 (LINCOLN, NEB.) — **April Gross Receipts:** Tax Commissioner James R. Kamm reports that gross General Fund receipts for April were \$966 million, which is 12.2% above the forecast of \$861 million.

- Gross Sales and Use: 12.8% above forecast
- Gross Individual Income: 2.5% above forecast
- Gross Corporate Income: 4.0% below forecast
- Gross Miscellaneous: 95.1% above forecast

**April Tax Refunds:** Tax refunds for April were \$327 million, which is 98.3% above the forecast of \$165 million.

**April Net Receipts:** Net receipts for April were \$639 million, which is 8.2% below the forecast of \$696 million.

- Net Sales and Use: 11.4% above forecast
- Net Individual Income: 45.3% below forecast
- Net Corporate Income: 4.7% below forecast
- Net Miscellaneous: 95.2% above forecast

**Fiscal Year Net Receipts:** Net General Fund receipts for fiscal year 2025-26 were \$5.556 billion, which is 11.3% higher than prior fiscal year-to-date net receipts of \$4.992 billion and 2.4% below the forecast of \$5.691 billion.

- Net Sales and Use: 16.1% higher than prior fiscal year-to-date and 2.8% above forecast
- Net Individual Income: 21.6% higher than prior fiscal year-to-date and 11.1% below forecast
- Net Corporate Income: 34.5% below prior fiscal year-to-date and 2.8% below forecast
- Net Miscellaneous: 64.9% higher than prior fiscal year-to-date and 21.4% above forecast

The Nebraska Economic Forecasting Advisory Board (Board) met on February 27, 2026 and revised the current year forecast upward by \$20 million. The Board forecast was divided into monthly estimates by the Tax Commissioner and Legislative Fiscal Analyst on March 6, 2026. The monthly estimates used actual amounts for receipts through February.

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.

**Nebraska Department of Revenue**  
**Administrative Services Division**  
**Comparison of Actual and Projected General Fund Receipts**  
**Fiscal Year 2025-2026<sup>1</sup>**

	Total Actual Net Receipts	Total Projected Net Receipts	Difference	Percent Difference	Cumulative Actual Net Receipts	Cumulative Projected Net Receipts	Cumulative Difference	Cumulative Percent Difference
July <sup>1</sup>	\$ 430,751	\$ 430,751	\$ 0	0.0%	\$ 430,751	\$ 430,751	\$ 0	0.0%
August <sup>1</sup>	\$ 597,011	\$ 597,011	\$ 0	0.0%	\$ 1,027,762	\$ 1,027,762	\$ 0	0.0%
September <sup>1</sup>	\$ 661,220	\$ 661,220	\$ 0	0.0%	\$ 1,688,982	\$ 1,688,982	\$ 0	0.0%
October <sup>1</sup>	\$ 311,435	\$ 311,435	\$ 0	0.0%	\$ 2,000,417	\$ 2,000,417	\$ 0	0.0%
November <sup>1</sup>	\$ 595,977	\$ 595,977	\$ 0	0.0%	\$ 2,596,394	\$ 2,596,394	\$ 0	0.0%
December <sup>1</sup>	\$ 831,602	\$ 831,602	\$ 0	0.0%	\$ 3,427,996	\$ 3,427,996	\$ 0	0.0%
January <sup>1</sup>	\$ 603,513	\$ 603,513	\$ 0	0.0%	\$ 4,031,509	\$ 4,031,509	\$ 0	0.0%
February <sup>1</sup>	\$ 436,439	\$ 436,439	\$ 0	0.0%	\$ 4,467,949	\$ 4,467,949	\$ 0	0.0%
March <sup>1</sup>	\$ 449,001	\$ 527,017	-\$78,016	-14.8%	\$ 4,916,950	\$ 4,994,965	-\$78,015	-1.6%
April <sup>1</sup>	\$ 639,328	\$ 696,356	-\$57,028	-8.2%	\$ 5,556,278	\$ 5,691,321	-\$135,043	-2.4%
May <sup>1</sup>		\$ 553,989				\$ 6,245,310		
June <sup>1</sup>		\$ 724,690				\$ 6,970,000		

<sup>1</sup>Amounts are in thousands of dollars. Totals may not add up due to rounding.

**Comparison of Actual and Projected General Fund Receipts by Tax Type**  
**for April 2026 and Cumulative Fiscal Year 2025-2026<sup>1</sup>**

	April Actual	April Projected	Difference	Percent Difference	Cumulative Actual	Cumulative Projected	Cumulative Difference	Cumulative Percent Difference
<b>Gross Receipts:</b>								
Sales & Use Tax	\$ 317,787,998	\$ 281,747,000	\$ 36,040,998	12.8%	\$ 3,235,312,778	\$ 3,156,094,000	\$ 79,218,778	2.5%
Ind Income Tax	396,582,684	387,012,000	9,570,684	2.5%	3,064,286,817	3,079,658,000	-15,371,183	-0.5%
Corp Income Tax	119,653,894	124,697,000	-5,043,106	-4.0%	720,478,020	739,211,000	-18,732,980	-2.5%
Misc Taxes	132,285,648	67,808,000	64,477,648	95.1%	451,752,769	372,356,000	79,396,769	21.3%
<b>Total Gross</b>	<b>\$ 966,310,223</b>	<b>\$ 861,264,000</b>	<b>\$ 105,046,223</b>	<b>12.2%</b>	<b>\$ 7,471,830,385</b>	<b>\$ 7,347,319,000</b>	<b>\$ 124,511,385</b>	<b>1.7%</b>
<b>Refunds:</b>								
<b>Total Refunds</b>	<b>\$ 326,982,243</b>	<b>\$ 164,908,000</b>	<b>\$ 162,074,243</b>	<b>98.3%</b>	<b>\$ 1,915,552,832</b>	<b>\$ 1,655,998,000</b>	<b>\$ 259,554,832</b>	<b>15.7%</b>
<b>Net Receipts:</b>								
Sales & Use Tax	\$ 233,677,861	\$ 209,848,000	\$ 23,829,861	11.4%	\$ 2,399,545,292	\$ 2,334,528,000	\$ 65,017,292	2.8%
Ind Income Tax	169,055,669	309,284,000	-140,228,331	-45.3%	2,100,017,242	2,361,881,000	-261,863,758	-11.1%
Corp Income Tax	104,332,873	109,450,000	-5,117,127	-4.7%	605,277,037	622,913,000	-17,635,963	-2.8%
Misc Taxes	132,261,577	67,774,000	64,487,577	95.2%	451,437,982	371,999,000	79,438,982	21.4%
<b>Total Net</b>	<b>\$ 639,327,980</b>	<b>\$ 696,356,000</b>	<b>\$ -57,028,020</b>	<b>-8.2%</b>	<b>\$ 5,556,277,552</b>	<b>\$ 5,691,321,000</b>	<b>\$ -135,043,448</b>	<b>-2.4%</b>

<sup>1</sup>The projected monthly consensus cash flow is based on the February 27th, 2026 Nebraska Economic Forecasting Advisory Board forecast. This forecast was divided into monthly estimates by the Tax Commissioner and Legislative Fiscal Analyst on March 6, 2026.

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

Comparison: Current Year - Previous Year  
Source: DOR Revenue Report, DAS Fund Summary  
May 15, 2026

	April 2025 Actual Receipts	April 2026 Actual Receipts	Difference April 2025 to April 2026	Pct. Difference April 2025 to April 2026	FY24-25 Actual Collections Through April 2025	FY25-26 Actual Collections Through April 2026	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
<b>Gross Receipts:</b>								
Sales and Use Tax	\$ 287,959,896	\$ 317,787,998	\$ 29,828,101	10.36%	\$ 2,810,437,482	\$ 3,235,312,778	\$ 424,875,296	15.12%
Individual Income Tax	390,214,164	396,582,684	6,368,519	1.63%	3,159,846,812	3,064,286,817	(95,559,995)	-3.02%
Corporate Income Tax	149,636,087	119,653,894	(29,982,193)	-20.04%	1,068,428,976	720,478,020	(347,950,955)	-32.57%
Miscellaneous Taxes	72,016,100	132,285,648	60,269,548	83.69%	274,325,572	451,752,769	177,427,197	64.68%
<b>Total Gross Receipts</b>	<b>\$ 899,826,248</b>	<b>\$ 966,310,223</b>	<b>\$ 66,483,975</b>	<b>7.39%</b>	<b>\$ 7,313,038,841</b>	<b>\$ 7,471,830,385</b>	<b>\$ 158,791,544</b>	<b>2.17%</b>
<b>Refunds:</b>								
City Sales Tax	\$ 44,453,871	\$ 57,369,077	\$ 12,915,206	29.05%	\$ 527,219,547	\$ 625,250,195	\$ 98,030,648	18.59%
Sales & Use Tax	18,429,654	14,496,381	(3,933,272)	-21.34%	88,080,635	66,301,786	(21,778,848)	-24.73%
Leased MV Transfer	1,199,282	1,511,191	311,909	26.01%	12,701,501	14,413,726	1,712,225	13.48%
Highway Transfer	8,463,057	10,733,487	2,270,430	26.83%	98,461,791	114,230,547	15,768,756	16.02%
Turnback	0	0	0	0.00%	16,899,854	15,571,232	(1,328,623)	-7.86%
Individual Income Tax	296,172,211	227,527,014	(68,645,196)	-23.18%	1,432,640,346	964,269,576	(468,370,771)	-32.69%
Corporate Income Tax	12,929,104	15,321,021	2,391,917	18.50%	144,322,962	115,200,984	(29,121,979)	-20.18%
Miscellaneous Taxes	25,085	24,071	(1,014)	-4.04%	609,453	314,788	(294,665)	-48.35%
<b>Total Refunds</b>	<b>\$ 381,672,264</b>	<b>\$ 326,982,243</b>	<b>\$ (54,690,021)</b>	<b>-14.33%</b>	<b>\$ 2,320,936,089</b>	<b>\$ 1,915,552,832</b>	<b>\$ (405,383,257)</b>	<b>-17.47%</b>
<b>Net Receipts:</b>								
Sales & Use Tax	\$ 215,414,032	\$ 233,677,861	\$ 18,263,829	8.48%	\$ 2,067,074,153	\$ 2,399,545,292	\$ 332,471,139	16.08%
Individual Income Tax	94,041,953	169,055,669	75,013,716	79.77%	1,727,206,466	2,100,017,242	372,810,776	21.58%
Corporate Income Tax	136,706,983	104,332,873	(32,374,110)	-23.68%	924,106,013	605,277,037	(318,828,976)	-34.50%
Miscellaneous Taxes	71,991,016	132,261,577	60,270,561	83.72%	273,716,119	451,437,982	177,721,863	64.93%
<b>Total Net Receipts</b>	<b>\$ 518,153,984</b>	<b>\$ 639,327,980</b>	<b>\$ 121,173,996</b>	<b>23.39%</b>	<b>\$ 4,992,102,752</b>	<b>\$ 5,556,277,552</b>	<b>\$ 564,174,801</b>	<b>11.30%</b>

\*Totals may not add up due to rounding.