NEBRASKA
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DEPARTMENT OF REVENUE

Jim Pillen, Governor

FOR IMMEDIATE RELEASE

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General Fund Receipts — August 2026

SEPTEMBER 15, 2026 (LINCOLN, NEB.) Tax Commissioner James R. Kamm reports that gross General Fund receipts for August were $765 million, which is 1.3% above the forecast of $755 million.

- Gross Sales and Use: 11.5% ($34.9 million) above forecast
- Gross Individual Income: 2.2% ($ 8.5 million) below forecast
- Gross Corporate Income: 26.7% ($ 5.5 million) below forecast
- Gross Miscellaneous: 28.0% ($11.1 million) below forecast

Refunds: Tax refunds for August were $112 million, which is 2.0% ($2.2 million) above the forecast of $110 million.

Net Receipts: Net receipts for August were $653 million, which is 1.2% ($7.6 million) above the forecast of $645 million.

- Net Sales and Use: 16.0% ($35.1 million) above forecast
- Net Individual Income: 2.7% ($10.1 million) below forecast
- Net Corporate Income: 41.6% ($ 6.3 million) below forecast
- Net Miscellaneous: 27.9% ($11.1 million) below forecast

Fiscal Year Net Receipts: Net General Fund receipts for fiscal year 2026-27 were $1.026 billion, which is 0.2% ($2 million) below the prior fiscal year-to-date net receipts of $1.028 billion and 0.7% ($7 million) above the forecast of $1.019 billion.

- Net Sales and Use: 0.8% ($4 million) lower than prior fiscal year-to-date and 13.5% ($61 million) above forecast
- Net Individual Income: 8.7% ($36 million) higher than prior fiscal year-to-date and 5.9% ($28 million) below forecast
- Net Corporate Income: 43.5% ($17 million) lower than prior fiscal year-to-date and 40.9% ($15 million) below forecast
- Net Miscellaneous: 25.1% ($16 million) lower than prior fiscal year-to-date and 18.0% ($11 million) below forecast

The comparisons in this report are based on the forecast made by the Nebraska Economic Forecasting Advisory Board (Board) on February 27, 2026. This forecast was adjusted for legislation passed in 2026, divided into monthly estimates and certified to the Clerk of the Legislature by the Tax Commissioner and Legislative Fiscal Analyst on July 13, 2026.

Previous monthly press releases are found at revenue.nebraska.gov/about/newsrelease/general-fund-receipts-news-releases.

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See accompanying tables.

Nebraska Department of Revenue

Administrative Services Division

Comparison of Actual and Projected General Fund Receipts

Fiscal Year 2026-2027[1]

	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[1]	$ 373,255	$ 373,657	-$402	-0.1%	$ 373,255	$ 373,657	-$402	-0.1%
August[1]	$ 652,994	$ 645,369	$7,625	1.2%	$ 1,026,249	$ 1,019,026	$7,223	0.7%
September[1]		$ 681,932				$ 1,700,958		
October[1]		$ 349,236				$ 2,050,194		
November[1]		$ 624,057				$ 2,674,251		
December[1]		$ 894,377				$ 3,568,628		
January[1]		$ 578,140				$ 4,146,768		
February[1]		$ 447,751				$ 4,594,519		
March[1]		$ 445,769				$ 5,040,288		
April[1]		$ 608,499				$ 5,648,787		
May[1]		$ 564,487				$ 6,213,274		
June[1]		$ 568,515				$ 6,781,789		

[1]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 July 2026 and Cumulative Fiscal Year 2026-2027[1]

	August Actual	August Projected	Difference	Percent Difference	Cumulative Actual	Cumulative Projected	Cumulative Difference	Cumulative Percent Difference
Gross Receipts:								
Sales & Use Tax	$ 338,308,898	$ 303,425,000	$ 34,883,898	11.5%	$ 680,178,918	$ 611,491,000	$ 68,687,918	11.2%
Ind Income Tax	382,668,631	391,148,000	-8,479,369	-2.2%	489,995,408	517,637,000	-27,641,592	-5.3%
Corp Income Tax	15,125,032	20,637,000	-5,511,968	-26.7%	33,529,820	46,903,000	-13,373,180	-28.5%
Misc Taxes	28,618,786	39,731,000	-11,112,214	-28.0%	47,826,397	58,385,000	-10,558,603	-18.1%
Total Gross	**$ 764,721,346**	**$ 754,941,000**	**$ 9,780,346**	**1.3%**	**$ 1,251,530,543**	**$ 1,234,416,000**	**$ 17,114,543**	**1.4%**
Refunds:								
Total Refunds	**$ 111,726,912**	**$ 109,572,000**	**$ 2,154,912**	**2.0%**	**$ 225,281,074**	**$ 215,390,000**	**$ 9,891,074**	**4.6%**
Net Receipts:								
Sales & Use Tax	$ 253,840,112	$ 218,756,000	$ 35,084,112	16.0%	$ 510,750,668	$ 450,081,000	$ 60,669,668	13.5%
Ind Income Tax	361,710,622	371,781,000	-10,070,378	-2.7%	445,815,606	473,545,000	-27,729,394	-5.9%
Corp Income Tax	8,859,388	15,162,000	-6,302,612	-41.6%	21,922,942	37,125,000	-15,202,059	-40.9%
Misc Taxes	28,584,312	39,670,000	-11,085,688	-27.9%	47,760,254	58,275,000	-10,514,746	-18.0%
Total Net	**$ 652,994,434**	**$ 645,369,000**	**$ 7,625,434**	**1.2%**	**$ 1,026,249,469**	**$ 1,019,026,000**	**$ 7,223,469**	**0.7%**

[1]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 July 13, 2026. 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
September 15, 2026

	August 2025 Actual Receipts	August 2026 Actual Receipts	Difference August 2025 to August 2026	Pct. Difference August 2025 to August 2026	FY25-26 Actual Collections Through August 2025	FY26-27 Actual Collections Through August 2026	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
Gross Receipts:								
Sales and Use Tax	$ 314,684,121	$ 338,308,898	$ 23,624,777	7.51%	$ 676,452,302	$ 680,178,918	$ 3,726,616	0.55%
Individual Income Tax	374,683,355	382,668,631	7,985,275	2.13%	491,520,792	489,995,408	(1,525,384)	-0.31%
Corporate Income Tax	21,493,204	15,125,032	(6,368,171)	-29.63%	48,465,940	33,529,820	(14,936,120)	-30.82%
Miscellaneous Taxes	16,187,387	28,618,786	12,431,399	76.80%	63,851,438	47,826,397	$ (16,025,041)	-25.10%
Total Gross Receipts	**$ 727,048,066**	**$ 764,721,346**	**$ 37,673,280**	**5.18%**	**$ 1,280,290,472**	**$ 1,251,530,543**	**$ (28,759,928)**	**-2.25%**
Refunds:								
City Sales Tax	$ 67,140,894	$ 62,722,603	$ (4,418,290)	-6.58%	$ 121,226,129	$ 125,662,042	$ 4,435,913	3.66%
Sales & Use Tax	6,144,942	6,642,786	497,844	8.10%	12,771,448	15,898,485	3,127,037	24.48%
Leased MV Transfer	1,376,635	1,410,302	33,667	2.45%	2,684,598	2,827,656	143,057	5.33%
Highway Transfer	12,826,908	12,082,096	(744,813)	-5.81%	23,047,172	23,429,068	381,896	1.66%
Turnback	1,661,712	1,610,998	(50,714)	0.00%	1,661,712	1,610,998	(50,714)	0.00%
Individual Income Tax	34,932,315	20,958,009	(13,974,306)	-40.00%	81,395,084	44,179,802	(37,215,282)	-45.72%
Corporate Income Tax	5,903,438	6,265,644	362,206	6.14%	9,660,896	11,606,879	1,945,983	20.14%
Miscellaneous Taxes	49,826	34,473	(15,353)	-30.81%	81,287	66,144	(15,143)	-18.63%
Total Refunds	**$ 130,036,671**	**$ 111,726,912**	**$ (18,309,759)**	**-14.08%**	**$ 252,528,327**	**$ 225,281,074**	**$ (27,247,253)**	**-10.79%**
Net Receipts:								
Sales & Use Tax	$ 225,533,029	$ 253,840,112	$ 28,307,083	12.55%	$ 515,061,241	$ 510,750,668	$ (4,310,573)	-0.84%
Individual Income Tax	339,751,040	361,710,622	21,959,582	6.46%	410,125,708	445,815,606	35,689,898	8.70%
Corporate Income Tax	15,589,765	8,859,388	(6,730,377)	-43.17%	38,805,044	21,922,942	(16,882,102)	-43.50%
Miscellaneous Taxes	16,137,561	28,584,312	12,446,752	77.13%	63,770,151	47,760,254	(16,009,898)	-25.11%
Total Net Receipts	**$ 597,011,395**	**$ 652,994,434**	**$ 55,983,039**	**9.38%**	**$ 1,027,762,144**	**$ 1,026,249,469**	**$ (1,512,675)**	**-0.15%**

*Totals may not add up due to rounding.