



## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

James R. Kamm, Tax Commissioner

402-471-5913

## General Fund Receipts — January 2026

FEBRUARY 13, 2026 (LINCOLN, NEB.) — **January Gross Receipts:** Tax Commissioner James R. Kamm reports that gross General Fund receipts for January were \$704 million, which is 5.3% above the forecast of \$668 million.

- Gross Sales and Use: 20.7% above forecast
- Gross Individual Income: 7.5% below forecast
- Gross Corporate Income: 29.4% below forecast
- Gross Miscellaneous: 6.6% above forecast

**January Tax Refunds:** Tax refunds for January were \$100 million, which is 1.5% below the forecast of \$102 million.

**January Net Receipts:** Net receipts for January were \$604 million, which is 6.5% above the forecast of \$567 million.

- Net Sales and Use: 26.6% above forecast
- Net Individual Income: 8.0% below forecast
- Net Corporate Income: 30.5% below forecast
- Net Miscellaneous: 6.6% above forecast

**Fiscal Year Net Receipts:** Net General Fund receipts for fiscal year 2025-26 were \$4.032 billion, which is 11.4% higher than prior fiscal year-to-date net receipts of \$3.619 billion and 0.2% below the forecast of \$4.041 billion.

- Net Sales and Use: 16.0% higher than prior fiscal year-to-date and 4.4% above forecast
- Net Individual Income: 26.6% higher than prior fiscal year-to-date and 1.9% below forecast
- Net Corporate Income: 38.4% below prior fiscal year-to-date and 11.0% below forecast
- Net Miscellaneous: 55.5% higher than prior fiscal year-to-date and 0.0% below forecast

The comparisons in this report are based on the forecast made by the Nebraska Economic Forecasting Advisory Board (Board) on October 31, 2025. The Board forecast was divided into monthly estimates by the Tax Commissioner and Legislative Fiscal Analyst on November 13, 2025.

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).

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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	\$ 578,123	\$17,854	3.1%	\$ 2,596,394	\$ 2,578,540	\$17,854	0.7%
December <sup>1</sup>	\$ 831,602	\$ 895,907	-\$64,305	-7.2%	\$ 3,427,996	\$ 3,474,447	-\$46,451	-1.3%
January <sup>1</sup>	\$ 603,513	\$ 566,671	\$36,842	6.5%	\$ 4,031,509	\$ 4,041,118	-\$9,609	-0.2%
February <sup>1</sup>		\$ 459,742				\$ 4,500,860		
March <sup>1</sup>		\$ 533,845				\$ 5,034,705		
April <sup>1</sup>		\$ 661,973				\$ 5,696,678		
May <sup>1</sup>		\$ 538,741				\$ 6,235,419		
June <sup>1</sup>		\$ 714,581				\$ 6,950,000		

<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 January 2026 and Cumulative Fiscal Year 2025-2026<sup>1</sup>**

	January Actual	January Projected	Difference	Percent Difference	Cumulative Actual	Cumulative Projected	Cumulative Difference	Cumulative Percent Difference
<b>Gross Receipts:</b>								
Sales & Use Tax	\$ 411,104,470	\$ 340,589,000	\$ 70,515,470	20.7%	\$ 2,316,592,791	\$ 2,257,294,000	\$ 59,298,791	2.6%
Ind Income Tax	218,705,766	236,336,000	17,630,234	-7.5%	1,922,540,871	1,945,239,000	-22,698,129	-1.2%
Corp Income Tax	46,156,012	65,403,000	19,246,988	-29.4%	482,814,171	537,211,000	-54,396,829	-10.1%
Misc Taxes	27,836,401	26,113,000	1,723,401	6.6%	255,019,135	255,126,000	-106,865	0.0%
<b>Total Gross</b>	<b>\$ 703,802,650</b>	<b>\$ 668,441,000</b>	<b>\$ 35,361,650</b>	<b>5.3%</b>	<b>\$ 4,976,966,968</b>	<b>\$ 4,994,870,000</b>	<b>\$ -17,903,032</b>	<b>-0.4%</b>
<b>Refunds:</b>								
<b>Total Refunds</b>	<b>\$ 100,289,374</b>	<b>\$ 101,770,000</b>	<b>\$ -1,480,626</b>	<b>-1.5%</b>	<b>\$ 945,457,574</b>	<b>\$ 953,752,000</b>	<b>\$ -8,294,426</b>	<b>-0.9%</b>
<b>Net Receipts:</b>								
Sales & Use Tax	\$ 331,695,332	\$ 261,935,000	\$ 69,760,332	26.6%	\$ 1,741,205,323	\$ 1,668,167,000	\$ 73,038,323	4.4%
Ind Income Tax	205,626,944	223,408,000	-17,781,056	-8.0%	1,619,573,479	1,650,654,000	-31,080,521	-1.9%
Corp Income Tax	38,380,955	55,242,000	-16,861,045	-30.5%	415,947,262	467,467,000	-51,519,738	-11.0%
Misc Taxes	27,810,046	26,086,000	1,724,046	6.6%	254,783,330	254,830,000	-46,670	0.0%
<b>Total Net</b>	<b>\$ 603,513,276</b>	<b>\$ 566,671,000</b>	<b>\$ 36,842,276</b>	<b>6.5%</b>	<b>\$ 4,031,509,395</b>	<b>\$ 4,041,118,000</b>	<b>\$ -9,608,605</b>	<b>-0.2%</b>

<sup>1</sup>The projected monthly consensus cash flow is based on the October 31st, 2025 Nebraska Economic Forecasting Advisory Board forecast. This forecast was adjusted for legislation passed in 2025, divided into monthly estimates and certified to the Clerk of the Legislature by the Tax Commissioner and Legislative Fiscal Analyst on November 13, 2025. 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  
February 13, 2026

	January 2025 Actual Receipts	January 2026 Actual Receipts	Difference January 2025 to January 2026	Pct. Difference January 2025 to January 2026	FY24-25 Actual Collections Through January 2025	FY25-26 Actual Collections Through January 2026	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
<b>Gross Receipts:</b>								
Sales and Use Tax	\$ 326,008,352	\$ 411,104,470	\$ 85,096,119	26.10%	\$ 2,017,295,949	\$ 2,316,592,791	\$ 299,296,842	14.84%
Individual Income Tax	240,886,523	218,705,766	(22,180,756)	-9.21%	1,981,027,782	1,922,540,871	\$ (58,486,911)	-2.95%
Corporate Income Tax	80,781,268	46,156,012	(34,625,256)	-42.86%	763,884,120	482,814,171	\$ (281,069,949)	-36.79%
Miscellaneous Taxes	26,341,953	27,836,401	1,494,448	5.67%	164,388,323	255,019,135	90,630,813	55.13%
<b>Total Gross Receipts</b>	<b>\$ 674,018,096</b>	<b>\$ 703,802,650</b>	<b>\$ 29,784,554</b>	<b>4.42%</b>	<b>\$ 4,926,596,173</b>	<b>\$ 4,976,966,968</b>	<b>\$ 50,370,795</b>	<b>1.02%</b>
<b>Refunds:</b>								
City Sales Tax	\$ 57,448,668	\$ 62,134,739	\$ 4,686,071	8.16%	\$ 371,201,758	\$ 429,648,326	\$ 58,446,568	15.75%
Sales & Use Tax	3,512,455	4,951,304	1,438,849	40.96%	51,312,613	43,915,467	(7,397,146)	-14.42%
Leased MV Transfer	1,323,865	1,472,459	148,594	11.22%	8,880,673	9,874,142	993,468	11.19%
Highway Transfer	10,596,991	10,850,636	253,646	2.39%	69,439,352	78,018,937	8,579,585	12.36%
Turnback	0	0	0	0.00%	15,284,345	13,930,596	(1,353,749)	-8.86%
Individual Income Tax	16,038,453	13,078,823	(2,959,630)	-18.45%	702,086,530	302,967,392	(399,119,138)	-56.85%
Corporate Income Tax	11,713,235	7,775,057	(3,938,178)	-33.62%	89,116,952	66,866,909	(22,250,043)	-24.97%
Miscellaneous Taxes	31,390	26,356	(5,035)	-16.04%	487,933	235,805	(252,128)	-51.67%
<b>Total Refunds</b>	<b>\$ 100,665,056</b>	<b>\$ 100,289,374</b>	<b>\$ (375,683)</b>	<b>-0.37%</b>	<b>\$ 1,307,810,155</b>	<b>\$ 945,457,574</b>	<b>\$ (362,352,581)</b>	<b>-27.71%</b>
<b>Net Receipts:</b>								
Sales & Use Tax	\$ 253,126,374	\$ 331,695,332	\$ 78,568,958	31.04%	\$ 1,501,177,208	\$ 1,741,205,323	\$ 240,028,115	15.99%
Individual Income Tax	224,848,070	205,626,944	(19,221,126)	-8.55%	1,278,941,252	1,619,573,479	340,632,227	26.63%
Corporate Income Tax	69,068,033	38,380,955	(30,687,078)	-44.43%	674,767,168	415,947,262	(258,819,906)	-38.36%
Miscellaneous Taxes	26,310,563	27,810,046	1,499,483	5.70%	163,900,390	254,783,330	90,882,941	55.45%
<b>Total Net Receipts</b>	<b>\$ 573,353,039</b>	<b>\$ 603,513,276</b>	<b>\$ 30,160,237</b>	<b>5.26%</b>	<b>\$ 3,618,786,018</b>	<b>\$ 4,031,509,395</b>	<b>\$ 412,723,376</b>	<b>11.41%</b>

\*Totals may not add up due to rounding.