NEBRASKA
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DEPARTMENT OF REVENUE

Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
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General Fund Receipts — July 2026

AUGUST 14, 2026 (LINCOLN, NEB.) Tax Commissioner James R. Kamm reports that gross General Fund receipts for July were $487 million, which is 1.5% above the forecast of $479 million.

- Gross Sales and Use: 11.0% ($33.8 million) above forecast
- Gross Individual Income: 15.1% ($19.2 million) below forecast
- Gross Corporate Income: 29.9% ($7.9 million) below forecast
- Gross Miscellaneous: 3.0% ($0.6 million) above forecast

Refunds: Tax refunds for July were $114 million, which is 7.3% ($7.7 million) above the forecast of $106 million.

Net Receipts: Net receipts for July were $373 million, which is 0.1% ($0.4 million) below the forecast of $374 million.

- Net Sales and Use: 11.1% ($25.6 million) above forecast
- Net Individual Income: 17.4% ($17.7 million) below forecast
- Net Corporate Income: 40.5% ($8.9 million) below forecast
- Net Miscellaneous: 3.1% ($0.6 million) above forecast

Fiscal Year Net Receipts: Net General Fund receipts for fiscal year 2026-27 were $373 million, which is 13.4% ($57 million) below the prior fiscal year-to-date net receipts of $431 million and 0.1% ($0.4 million) below the forecast of $374 million.

- Net Sales and Use: 11.3% ($33 million) lower than prior fiscal year-to-date and 11.1% ($26 million) above forecast
- Net Individual Income: 19.5% ($14 million) higher than prior fiscal year-to-date and 17.4% ($18 million) below forecast
- Net Corporate Income: 43.7% ($10 million) lower than prior fiscal year-to-date and 40.5% ($9 million) below forecast
- Net Miscellaneous: 59.7% ($28 million) lower than prior fiscal year-to-date and 3.1% ($1 million) above 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]		$ 645,369				$ 1,019,026		
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]

	July Actual	July Projected	Difference	Percent Difference	Cumulative Actual	Cumulative Projected	Cumulative Difference	Cumulative Percent Difference
Gross Receipts:								
Sales & Use Tax	$ 341,870,020	$ 308,066,000	$ 33,804,020	11.0%	$ 341,870,020	$ 308,066,000	$ 33,804,020	11.0%
Ind Income Tax	107,326,777	126,489,000	-19,162,223	-15.1%	107,326,777	126,489,000	-19,162,223	-15.1%
Corp Income Tax	18,404,788	26,266,000	-7,861,212	-29.9%	18,404,788	26,266,000	-7,861,212	-29.9%
Misc Taxes	19,207,612	18,654,000	553,612	3.0%	19,207,612	18,654,000	553,612	3.0%
Total Gross	**$ 486,809,197**	**$ 479,475,000**	**$ 7,334,197**	**1.5%**	**$ 486,809,197**	**$ 479,475,000**	**$ 7,334,197**	**1.5%**
Refunds:								
Total Refunds	**$ 113,554,162**	**$ 105,818,000**	**$ 7,736,162**	**7.3%**	**$ 113,554,162**	**$ 105,818,000**	**$ 7,736,162**	**7.3%**
Net Receipts:								
Sales & Use Tax	$ 256,910,556	$ 231,325,000	$ 25,585,556	11.1%	$ 256,910,556	$ 231,325,000	$ 25,585,556	11.1%
Ind Income Tax	84,104,984	101,764,000	-17,659,016	-17.4%	84,104,984	101,764,000	-17,659,016	-17.4%
Corp Income Tax	13,063,554	21,963,000	-8,899,446	-40.5%	13,063,554	21,963,000	-8,899,446	-40.5%
Misc Taxes	19,175,941	18,605,000	570,941	3.1%	19,175,941	18,605,000	570,941	3.1%
Total Net	**$ 373,255,035**	**$ 373,657,000**	**$ -401,965**	**-0.1%**	**$ 373,255,035**	**$ 373,657,000**	**$ -401,965**	**-0.1%**

[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
August 14, 2026

	July 2025 Actual Receipts	July 2026 Actual Receipts	Difference July 2025 to July 2026	Pct. Difference July 2025 to July 2026	FY25-26 Actual Collections Through July 2025	FY26-27 Actual Collections Through July 2026	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
Gross Receipts:								
Sales and Use Tax	$ 361,768,181	$ 341,870,020	$ (19,898,161)	-5.50%	$ 361,768,181	$ 341,870,020	$ (19,898,161)	-5.50%
Individual Income Tax	116,837,436	107,326,777	(9,510,659)	-8.14%	116,837,436	107,326,777	(9,510,659)	-8.14%
Corporate Income Tax	26,972,736	18,404,788	(8,567,948)	-31.77%	26,972,736	18,404,788	(8,567,948)	-31.77%
Miscellaneous Taxes	47,664,052	19,207,612	(28,456,440)	-59.70%	47,664,052	19,207,612	$ (28,456,440)	-59.70%
Total Gross Receipts	**$ 553,242,406**	**$ 486,809,197**	**$ (66,433,209)**	**-12.01%**	**$ 553,242,406**	**$ 486,809,197**	**$ (66,433,209)**	**-12.01%**
Refunds:								
City Sales Tax	$ 54,085,236	$ 62,939,439	$ 8,854,203	16.37%	$ 54,085,236	$ 62,939,439	$ 8,854,203	16.37%
Sales & Use Tax	6,626,506	9,255,699	2,629,193	39.68%	6,626,506	9,255,699	2,629,193	39.68%
Leased MV Transfer	1,307,963	1,417,353	109,390	8.36%	1,307,963	1,417,353	109,390	8.36%
Highway Transfer	10,220,264	11,346,972	1,126,708	11.02%	10,220,264	11,346,972	1,126,708	11.02%
Turnback	0	0	0	0.00%	0	0	0	0.00%
Individual Income Tax	46,462,769	23,221,793	(23,240,975)	-50.02%	46,462,769	23,221,793	(23,240,975)	-50.02%
Corporate Income Tax	3,757,458	5,341,234	1,583,777	42.15%	3,757,458	5,341,234	1,583,777	42.15%
Miscellaneous Taxes	31,461	31,670	210	0.67%	31,461	31,670	210	0.67%
Total Refunds	**$ 122,491,656**	**$ 113,554,162**	**$ (8,937,494)**	**-7.30%**	**$ 122,491,656**	**$ 113,554,162**	**$ (8,937,494)**	**-7.30%**
Net Receipts:								
Sales & Use Tax	$ 289,528,212	$ 256,910,556	$ (32,617,656)	-11.27%	$ 289,528,212	$ 256,910,556	$ (32,617,656)	-11.27%
Individual Income Tax	70,374,668	84,104,984	13,730,316	19.51%	70,374,668	84,104,984	13,730,316	19.51%
Corporate Income Tax	23,215,279	13,063,554	(10,151,725)	-43.73%	23,215,279	13,063,554	(10,151,725)	-43.73%
Miscellaneous Taxes	47,632,591	19,175,941	(28,456,649)	-59.74%	47,632,591	19,175,941	(28,456,649)	-59.74%
Total Net Receipts	**$ 430,750,750**	**$ 373,255,035**	**$ (57,495,714)**	**-13.35%**	**$ 430,750,750**	**$ 373,255,035**	**$ (57,495,714)**	**-13.35%**

*Totals may not add up due to rounding.