



FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

James R. Kamm, Tax Commissioner

402-471-5913

General Fund Receipts — March 2026

APRIL 15, 2026 (LINCOLN, NEB.) — **March Gross Receipts:** Tax Commissioner James R. Kamm reports that gross General Fund receipts for March were \$748 million, which is 2.7% above the forecast of \$728 million.

- Gross Sales and Use: 16.9% above forecast
- Gross Individual Income: 7.5% below forecast
- Gross Corporate Income: 12.4% below forecast
- Gross Miscellaneous: 48.1% above forecast

March Tax Refunds: Tax refunds for March were \$299 million, which is 48.4% above the forecast of \$201 million.

March Net Receipts: Net receipts for March were \$449 million, which is 14.8% below the forecast of \$527 million.

- Net Sales and Use: 22.4% above forecast
- Net Individual Income: 56.8% below forecast
- Net Corporate Income: 12.7% below forecast
- Net Miscellaneous: 48.4% above forecast

Fiscal Year Net Receipts: Net General Fund receipts for fiscal year 2025-26 were \$4.917 billion, which is 9.9% higher than prior fiscal year-to-date net receipts of \$4.474 billion and 1.6% below the forecast of \$4.995 billion.

- Net Sales and Use: 17.0% higher than prior fiscal year-to-date and 1.9% above forecast
- Net Individual Income: 18.2% higher than prior fiscal year-to-date and 5.9% below forecast
- Net Corporate Income: 36.4% below prior fiscal year-to-date and 2.4% below forecast
- Net Miscellaneous: 58.2% higher than prior fiscal year-to-date and 4.9% 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.

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See accompanying tables.

Nebraska Department of Revenue
Administrative Services Division
Comparison of Actual and Projected General Fund Receipts
Fiscal Year 2025-2026¹

	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	\$ 430,751	\$ 430,751	\$ 0	0.0%	\$ 430,751	\$ 430,751	\$ 0	0.0%
August ¹	\$ 597,011	\$ 597,011	\$ 0	0.0%	\$ 1,027,762	\$ 1,027,762	\$ 0	0.0%
September ¹	\$ 661,220	\$ 661,220	\$ 0	0.0%	\$ 1,688,982	\$ 1,688,982	\$ 0	0.0%
October ¹	\$ 311,435	\$ 311,435	\$ 0	0.0%	\$ 2,000,417	\$ 2,000,417	\$ 0	0.0%
November ¹	\$ 595,977	\$ 595,977	\$ 0	0.0%	\$ 2,596,394	\$ 2,596,394	\$ 0	0.0%
December ¹	\$ 831,602	\$ 831,602	\$ 0	0.0%	\$ 3,427,996	\$ 3,427,996	\$ 0	0.0%
January ¹	\$ 603,513	\$ 603,513	\$ 0	0.0%	\$ 4,031,509	\$ 4,031,509	\$ 0	0.0%
February ¹	\$ 436,439	\$ 436,439	\$ 0	0.0%	\$ 4,467,949	\$ 4,467,949	\$ 0	0.0%
March ¹	\$ 449,001	\$ 527,017	-\$78,016	-14.8%	\$ 4,916,950	\$ 4,994,965	-\$78,015	-1.6%
April ¹		\$ 696,356				\$ 5,691,321		
May ¹		\$ 553,989				\$ 6,245,310		
June ¹		\$ 724,690				\$ 6,970,000		

¹Amounts 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 March 2026 and Cumulative Fiscal Year 2025-2026¹

	March Actual	March Projected	Difference	Percent Difference	Cumulative Actual	Cumulative Projected	Cumulative Difference	Cumulative Percent Difference
Gross Receipts:								
Sales & Use Tax	\$ 298,839,295	\$ 255,661,000	\$ 43,178,295	16.9%	\$ 2,917,524,780	\$ 2,874,347,000	\$ 43,177,780	1.5%
Ind Income Tax	306,334,966	331,278,000	24,943,034	-7.5%	2,667,704,134	2,692,646,000	-24,941,866	-0.9%
Corp Income Tax	96,853,601	110,544,000	13,690,399	-12.4%	600,824,127	614,514,000	-13,689,873	-2.2%
Misc Taxes	45,899,827	30,982,000	14,917,827	48.1%	319,467,121	304,548,000	14,919,121	4.9%
Total Gross	\$ 747,927,690	\$ 728,465,000	\$ 19,462,690	2.7%	\$ 6,505,520,161	\$ 6,486,055,000	\$ 19,465,161	0.3%
Refunds:								
Total Refunds	\$ 298,926,666	\$ 201,448,000	\$ 97,478,666	48.4%	\$ 1,588,570,589	\$ 1,491,090,000	\$ 97,480,589	6.5%
Net Receipts:								
Sales & Use Tax	\$ 224,875,043	\$ 183,688,000	\$ 41,187,043	22.4%	\$ 2,165,867,431	\$ 2,124,680,000	\$ 41,187,431	1.9%
Ind Income Tax	92,465,815	214,102,000	-121,636,185	-56.8%	1,930,961,573	2,052,597,000	-121,635,427	-5.9%
Corp Income Tax	85,788,049	98,306,000	-12,517,951	-12.7%	500,944,164	513,463,000	-12,518,836	-2.4%
Misc Taxes	45,872,116	30,921,000	14,951,116	48.4%	319,176,404	304,225,000	14,951,404	4.9%
Total Net	\$ 449,001,023	\$ 527,017,000	\$ -78,015,977	-14.8%	\$ 4,916,949,572	\$ 4,994,965,000	\$ -78,015,428	-1.6%

¹The 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
April 15, 2026

	March 2025 Actual Receipts	March 2026 Actual Receipts	Difference March 2025 to March 2026	Pct. Difference March 2025 to March 2026	FY24-25 Actual Collections Through March 2025	FY25-26 Actual Collections Through March 2026	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
Gross Receipts:								
Sales and Use Tax	\$ 245,983,818	\$ 298,839,295	\$ 52,855,477	21.49%	\$ 2,522,477,585	\$ 2,917,524,780	\$ 395,047,195	15.66%
Individual Income Tax	349,287,362	306,334,966	(42,952,396)	-12.30%	2,769,632,648	2,667,704,134	(101,928,514)	-3.68%
Corporate Income Tax	136,263,402	96,853,601	(39,409,800)	-28.92%	918,792,888	600,824,127	(317,968,762)	-34.61%
Miscellaneous Taxes	22,907,206	45,899,827	22,992,621	100.37%	202,309,471	319,467,121	117,157,649	57.91%
Total Gross Receipts	\$ 754,441,787	\$ 747,927,690	\$ (6,514,098)	-0.86%	\$ 6,413,212,593	\$ 6,505,520,161	\$ 92,307,569	1.44%
Refunds:								
City Sales Tax	\$ 51,093,372	\$ 58,546,461	\$ 7,453,088	14.59%	\$ 482,765,676	\$ 567,881,118	\$ 85,115,442	17.63%
Sales & Use Tax	7,517,239	3,114,234	(4,403,005)	-58.57%	69,650,981	51,805,405	(17,845,576)	-25.62%
Leased MV Transfer	1,276,433	1,530,466	254,032	19.90%	11,502,219	12,902,535	1,400,316	12.17%
Highway Transfer	8,819,647	10,773,091	1,953,444	22.15%	89,998,734	103,497,060	13,498,326	15.00%
Turnback	0	0	0	0.00%	16,899,854	15,571,232	(1,328,623)	-7.86%
Individual Income Tax	223,091,981	213,869,152	(9,222,829)	-4.13%	1,136,468,136	736,742,561	(399,725,574)	-35.17%
Corporate Income Tax	12,489,131	11,065,552	(1,423,578)	-11.40%	131,393,858	99,879,963	(31,513,895)	-23.98%
Miscellaneous Taxes	67,971	27,710	(40,261)	-59.23%	584,368	290,716	(293,652)	-50.25%
Total Refunds	\$ 304,355,774	\$ 298,926,666	\$ (5,429,108)	-1.78%	\$ 1,939,263,825	\$ 1,588,570,589	\$ (350,693,236)	-18.08%
Net Receipts:								
Sales & Use Tax	\$ 177,277,127	\$ 224,875,043	\$ 47,597,917	26.85%	\$ 1,851,660,121	\$ 2,165,867,431	\$ 314,207,310	16.97%
Individual Income Tax	126,195,381	92,465,815	(33,729,566)	-26.73%	1,633,164,512	1,930,961,573	297,797,060	18.23%
Corporate Income Tax	123,774,271	85,788,049	(37,986,222)	-30.69%	787,399,030	500,944,164	(286,454,867)	-36.38%
Miscellaneous Taxes	22,839,235	45,872,116	23,032,882	100.85%	201,725,103	319,176,404	117,451,301	58.22%
Total Net Receipts	\$ 450,086,013	\$ 449,001,023	\$ (1,084,990)	-0.24%	\$ 4,473,948,767	\$ 4,916,949,572	\$ 443,000,805	9.90%

*Totals may not add up due to rounding.