NEBRASKA
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DEPARTMENT OF REVENUE

Jim Pillen, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
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General Fund Receipts — September 2026

OCTOBER 15, 2026 (LINCOLN, NEB.) Tax Commissioner James R. Kamm reports that gross General Fund receipts for September were $815 million, which is 0.4% above the forecast of $811 million.

- Gross Sales and Use: 10.5% ($30.9 million) above forecast
- Gross Individual Income: 15.1% ($54.7 million) below forecast
- Gross Corporate Income: 5.2% ($ 6.9 million) above forecast
- Gross Miscellaneous: 90.8% ($20.5 million) above forecast

Refunds: Tax refunds for September were $132 million, which is 1.8% ($2.4 million) above the forecast of $129 million.

Net Receipts: Net receipts for September were $683 million, which is 0.2% ($1.2 million) above the forecast of $682 million.

- Net Sales and Use: 13.9% ($28.3 million) above forecast
- Net Individual Income: 16.4% ($54.9 million) below forecast
- Net Corporate Income: 6.0% ($ 7.3 million) above forecast
- Net Miscellaneous: 91.0% ($20.5 million) above forecast

Fiscal Year Net Receipts: Net General Fund receipts for fiscal year 2026-27 were $1.709 billion, which is 1.2% ($20 million) above the prior fiscal year-to-date net receipts of $1.689 billion and 0.5% ($8 million) above the forecast of $1.701 billion.

- Net Sales and Use: 1.6% ($12 million) higher than prior fiscal year-to-date and 13.6% ($89 million) above forecast
- Net Individual Income: 2.1% ($15 million) higher than prior fiscal year-to-date and 10.2% ($83 million) below forecast
- Net Corporate Income: 6.1% ($10 million) lower than prior fiscal year-to-date and 5.0% ($8 million) below forecast
- Net Miscellaneous: 3.8% ($3 million) higher than prior fiscal year-to-date and 12.4% ($10 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]	$ 652,994	$ 645,369	$7,625	1.2%	$ 1,026,249	$ 1,019,026	$7,223	0.7%
September[1]	$ 683,155	$ 681,932	$1,223	0.2%	$ 1,709,405	$ 1,700,958	$8,447	0.5%
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 September 2026 and Cumulative Fiscal Year 2026-2027[1]

	September Actual	September Projected	Difference	Percent Difference	Cumulative Actual	Cumulative Projected	Cumulative Difference	Cumulative Percent Difference
Gross Receipts:								
Sales & Use Tax	$ 324,405,428	$ 293,521,000	$ 30,884,428	10.5%	$ 1,004,584,346	$ 905,012,000	$ 99,572,346	11.0%
Ind Income Tax	307,510,410	362,187,000	-54,676,590	-15.1%	797,505,818	879,824,000	-82,318,182	-9.4%
Corp Income Tax	139,803,905	132,905,000	6,898,905	5.2%	173,333,725	179,808,000	-6,474,275	-3.6%
Misc Taxes	43,058,070	22,565,000	20,493,070	90.8%	90,884,468	80,950,000	9,934,468	12.3%
Total Gross	**$ 814,777,814**	**$ 811,178,000**	**$ 3,599,814**	**0.4%**	**$ 2,066,308,357**	**$ 2,045,594,000**	**$ 20,714,357**	**1.0%**
Refunds:								
Total Refunds	**$ 131,622,557**	**$ 129,246,000**	**$ 2,376,557**	**1.8%**	**$ 356,903,631**	**$ 344,636,000**	**$ 12,267,631**	**3.6%**
Net Receipts:								
Sales & Use Tax	$ 232,564,392	$ 204,230,000	$ 28,334,392	13.9%	$ 743,315,060	$ 654,311,000	$ 89,004,060	13.6%
Ind Income Tax	278,884,587	333,747,000	-54,862,413	-16.4%	724,700,193	807,292,000	-82,591,807	-10.2%
Corp Income Tax	128,682,858	121,429,000	7,253,858	6.0%	150,605,799	158,554,000	-7,948,201	-5.0%
Misc Taxes	43,023,420	22,526,000	20,497,420	91.0%	90,783,674	80,801,000	9,982,674	12.4%
Total Net	**$ 683,155,257**	**$ 681,932,000**	**$ 1,223,257**	**0.2%**	**$ 1,709,404,726**	**$ 1,700,958,000**	**$ 8,446,726**	**0.5%**

[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
October 15, 2026

	September 2025 Actual Receipts	September 2026 Actual Receipts	Difference September 2025 to September 2026	Pct. Difference September 2025 to September 2026	FY25-26 Actual Collections Through September 2025	FY26-27 Actual Collections Through September 2026	Difference in FY To-Date Actual Collection	Pct. Difference FY To-Date Collections
Gross Receipts:								
Sales and Use Tax	$ 300,834,587	$ 324,405,428	$ 23,570,842	7.84%	$ 977,286,889	$ 1,004,584,346	$ 27,297,457	2.79%
Individual Income Tax	349,095,762	307,510,410	(41,585,352)	-11.91%	840,616,553	797,505,818	(43,110,735)	-5.13%
Corporate Income Tax	133,965,210	139,803,905	5,838,695	4.36%	182,431,150	173,333,725	(9,097,425)	-4.99%
Miscellaneous Taxes	23,738,890	43,058,070	19,319,180	81.38%	87,590,328	90,884,468	3,294,139	3.76%
Total Gross Receipts	**$ 807,634,449**	**$ 814,777,814**	**$ 7,143,365**	**0.88%**	**$ 2,087,924,921**	**$ 2,066,308,357**	**$ (21,616,564)**	**-1.04%**
Refunds:								
City Sales Tax	$ 60,911,175	$ 61,717,921	$ 806,746	1.32%	$ 182,137,304	$ 187,379,964	$ 5,242,659	2.88%
Sales & Use Tax	10,809,684	16,360,548	5,550,864	51.35%	23,581,132	32,259,033	8,677,901	36.80%
Leased MV Transfer	1,483,140	1,625,509	142,369	9.60%	4,167,738	4,453,165	285,427	6.85%
Highway Transfer	11,165,935	12,137,058	971,123	8.70%	34,213,108	35,566,126	1,353,019	3.95%
Turnback	0	0	0	0.00%	1,661,712	1,610,998	(50,714)	-3.05%
Individual Income Tax	49,687,099	28,625,823	(21,061,276)	-42.39%	131,082,183	72,805,625	(58,276,557)	-44.46%
Corporate Income Tax	12,327,208	11,121,047	(1,206,160)	-9.78%	21,988,104	22,727,926	739,822	3.36%
Miscellaneous Taxes	30,552	34,650	4,098	13.41%	111,839	100,794	(11,045)	-9.88%
Total Refunds	**$ 146,414,792**	**$ 131,622,557**	**$ (14,792,236)**	**-10.10%**	**$ 398,943,119**	**$ 356,903,631**	**$ (42,039,489)**	**-10.54%**
Net Receipts:								
Sales & Use Tax	$ 216,464,653	$ 232,564,392	$ 16,099,739	7.44%	$ 731,525,894	$ 743,315,060	$ 11,789,166	1.61%
Individual Income Tax	299,408,663	278,884,587	(20,524,076)	-6.85%	709,534,371	724,700,193	15,165,822	2.14%
Corporate Income Tax	121,638,003	128,682,858	7,044,855	5.79%	160,443,046	150,605,799	(9,837,247)	-6.13%
Miscellaneous Taxes	23,708,338	43,023,420	19,315,082	81.47%	87,478,490	90,783,674	3,305,184	3.78%
Total Net Receipts	**$ 661,219,657**	**$ 683,155,257**	**$ 21,935,600**	**3.32%**	**$ 1,688,981,801**	**$ 1,709,404,726**	**$ 20,422,925**	**1.21%**

*Totals may not add up due to rounding.