



July 13, 2026

Brandon Metzler
Clerk of the Legislature
Room 2018, State Capitol
Lincoln, NE 68509

Dear Mr. Metzler:

As required by Nebraska Revised Statutes 77-4601, we are transmitting to you our certification of General Fund net receipts for each month of the fiscal year beginning July 1, 2026. The attached table titled "Monthly Consensus Estimates" schedules monthly receipt estimates derived from the annual net receipt estimate of the Nebraska Economic Forecasting Advisory Board produced February 27, 2026, adjusted for the revenue impacts from legislation enacted during the 109th Legislature, Second Session, which was completed on April 17, 2026.

Please accept this letter and attachments as the required certification of total annual General Fund net receipts and for each month of the fiscal year beginning July 1, 2026.

Sincerely,

James R. Kamm
Tax Commissioner

Sincerely,

Keisha Patent
Legislative Fiscal Analyst

General Fund net receipts letter July 2026

Attachment

Nebraska Department of Revenue and Legislative Fiscal Office

Monthly Consensus Estimate of General Fund Receipts
Nebraska Economic Advisory Board February 27, 2026

Fiscal Year 2026-2027
(Amounts in Thousands of Dollars)
(Detail may not add to total due to rounding)

Gross Receipts:	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOT
Sales & Use	308,066	303,425	293,521	292,041	308,520	302,060	379,522	282,985	264,909	296,655	305,623	313,773	3,651,100
Ind Income	126,489	391,148	362,187	153,674	414,904	341,245	228,065	452,598	320,164	412,660	386,612	330,165	3,919,911
Corp Income	26,266	20,637	132,905	19,667	14,306	217,060	45,219	18,587	103,740	121,317	13,992	110,837	844,533
Misc Taxes	18,654	39,731	22,565	17,137	22,750	136,239	30,363	15,626	26,734	74,681	12,491	64,250	481,221
Total Gross	479,475	754,941	811,178	482,519	760,480	996,604	683,169	769,796	715,547	905,313	718,718	819,025	8,896,765
Refunds													
City SIX	56,410	60,167	61,304	57,517	77,534	51,706	62,614	76,073	49,351	53,730	55,743	58,746	720,895
Sales & Use	8,799	8,731	15,221	11,968	6,597	8,038	9,827	8,620	8,508	15,332	11,956	138,133	251,730
MV-Highway TF	1,172	1,189	1,493	1,373	1,402	1,443	1,532	1,357	1,400	1,526	1,465	1,431	16,783
HWYFUND	10,360	12,875	11,273	9,694	11,581	10,520	11,469	12,687	9,799	9,433	8,797	11,967	130,455
C&S Turnback	0	1,707	0	0	1,699	11,210	0	1,875	0	0	1,876	0	18,367
Ind Income	24,725	19,367	28,440	34,349	25,165	10,400	12,183	198,185	188,509	200,572	67,471	33,353	842,719
Corp Income	4,303	5,475	11,476	18,344	12,401	8,857	7,369	23,212	12,172	16,175	6,877	6,824	133,485
Misc Taxes	49	61	39	38	44	53	35	36	39	46	46	56	542
TOT REFUNDS	105,818	109,572	129,246	133,283	136,423	102,227	105,029	322,045	269,778	296,814	154,231	250,510	2,114,976
Net Receipts:													
Sales & Use	231,325	218,756	204,230	211,489	209,707	219,143	294,080	182,373	195,851	216,634	225,786	103,496	2,512,870
Ind Income	101,764	371,781	333,747	119,325	389,739	330,845	215,882	254,413	131,655	212,088	319,141	296,812	3,077,192
Corp Income	21,963	15,162	121,429	1,323	1,905	208,203	37,850	-4,625	91,568	105,142	7,115	104,013	711,048
Misc Taxes	18,605	39,670	22,526	17,099	22,706	136,186	30,328	15,590	26,695	74,635	12,445	64,194	480,679
TOTAL NET	373,657	645,369	681,932	349,236	624,057	894,377	578,140	447,751	445,769	608,499	564,487	568,515	6,781,789

NEFAB 02/27/2026
DOR & LFO 07/13/2026

General Fund Revenues - Sine Die 2026	FY2026-27	Type
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Revenue Estimates	NEFAB
Used in Financial Status	FY2026-27
Sales and Use Tax	2,500,000,000
Individual Income Tax	3,075,000,000
Corporate Income Tax	715,000,000
Miscellaneous receipts	335,000,000
Total General Fund Revenues - NEFAB	6,625,000,000

2026 Session Legislation

Sales and Use Tax	12,870,000
Individual Income Tax	2,192,000
Corporate Income Tax	(3,952,000)
Miscellaneous receipts	145,679,295
Total 2026 Session Legislation	156,789,295

	NEFAB+Bills
<u>Total GF Revenues - July 2026 Certification</u>	FY2026-27
Sales and Use Tax	2,512,870,000
Individual Income Tax	3,077,192,000
Corporate Income Tax	711,048,000
Miscellaneous receipts	480,679,295
Total General Fund Revenues	6,781,789,295

Revenue Bills	FY2026-27	Type
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LB 803 - Change property tax provisions	0	ind
LB 838 - Change financial provisions	4,902,000	misc
LB 894 - Change Grain Warehouse Act	1,800	misc
LB 901 - Change tax provisions	6,459,000	misc
LB 901 - Change tax provisions	2,192,000	ind
LB 901 - Change tax provisions	12,870,000	sales
LB 935 - Change court fees	4,000,000	misc
LB 967 - Change insurance provisions	2,200,000	misc
LB 1126 - Change transportation provisions	(375)	misc
LB 1165 - Change ImagiNE Act provisions	(3,952,000)	corp
LB 1209 - Appropriate funds for A bills	(5,000,000)	misc
Revenue Bills-Passed	23,672,425	

Cash Fund Transfers In - Budget bills	132,151,870	misc
Investment Earnings - Budget bills	215,000	misc
Workers Comp Assessment - Budget bills	750,000	misc

Total Revenue Bills to add to NEFAB forecast	<u>156,789,295</u>
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2026 Bills by Type

Sales/Use Tax	12,870,000
Individual Income Tax	2,192,000
Corporate Income Tax	(3,952,000)
Miscellaneous receipts	145,679,295

Total Revenue Bills to add to NEFAB forecast	<u>156,789,295</u>
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