



July 10, 2025

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, 2025. 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 April 25, 2025, adjusted for the revenue impacts from legislation enacted during the 109th Legislature, First Session which was completed on June 2, 2025.

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, 2025.

Sincerely,

James Kamm
Tax Commissioner

Sincerely,

Keisha Patent
Legislative Fiscal Analyst

General Fund net receipts letter July 2025

Attachment

Nebraska Department of Revenue and Legislative Fiscal Office
Monthly Consensus Estimate of General Fund Receipts
Nebraska Economic Advisory Board April 25, 2025

Fiscal Year 2025-2026
(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	292,650	289,958	285,989	289,688	296,848	303,989	343,506	270,134	250,945	301,836	302,933	310,082	3,538,558
Ind Income	121,243	360,019	347,677	148,333	381,061	363,370	237,117	435,500	340,409	372,821	380,710	335,428	3,823,688
Corp Income	39,964	26,936	185,081	37,338	28,863	252,612	63,781	16,438	114,011	127,815	18,730	116,127	1,027,696
Misc Taxes	81,811	20,806	5,193	20,889	20,138	66,789	21,795	18,263	17,359	86,796	18,141	129,259	507,239
Total Gross	535,668	697,719	823,940	496,248	726,910	986,760	666,199	740,335	722,724	889,268	720,514	890,896	8,897,181
Refunds													
City STX	52,932	52,572	50,654	51,922	63,575	52,865	58,387	63,946	54,811	51,250	57,992	58,798	669,704
Sales & Use	7,127	6,221	5,268	14,482	7,478	9,141	6,341	13,262	9,377	13,535	9,148	9,170	110,550
MV-Highway TF	1,027	1,135	1,173	1,089	1,064	1,057	1,113	1,172	1,094	1,162	1,087	1,045	13,218
HWYFUND	9,302	9,910	9,951	10,037	9,668	10,438	11,703	10,981	9,358	9,376	10,401	10,737	121,862
C&S Turnback	0	1,667	0	0	2,002	10,796	0	1,797	0	0	2,024	0	18,286
Ind Income	37,816	36,847	42,018	115,233	25,892	19,347	11,928	153,241	105,176	113,728	73,651	32,848	767,725
Corp Income	16,432	4,261	6,833	16,195	8,640	9,998	10,265	25,346	9,328	11,828	3,551	3,031	125,708
Misc Taxes	29	22	94	25	22	12	12	15	14	12	12	20	289
TOT REFUNDS	124,665	112,635	115,991	208,983	118,341	113,654	99,749	269,760	189,158	200,891	157,866	115,649	1,827,342
Net Receipts:													
Sales & Use	222,262	218,453	218,943	212,158	213,061	219,692	265,962	178,976	176,305	226,513	222,281	230,332	2,604,938
Ind Income	83,427	323,172	305,659	33,100	355,169	344,023	225,189	282,259	235,233	259,093	307,059	302,580	3,055,963
Corp Income	23,532	22,675	178,248	21,143	20,223	242,614	53,516	-8,908	104,683	115,987	15,179	113,096	901,988
Misc Taxes	81,782	20,784	5,099	20,864	20,116	66,777	21,783	18,248	17,345	86,784	18,129	129,239	506,950
TOTAL NET	411,003	585,084	707,949	287,265	608,569	873,106	566,450	470,575	533,566	688,377	562,648	775,247	7,069,839

*Denotes actual receipts

NEFAB 04/25/2025
DOR & LFO 07/10/2025

General Fund Revenues - Sine Die 2025**FY2025-26**

Revenue Estimates Used in Financial Status	NEFAB FY2025-26
Sales and Use Tax	2,600,000,000
Individual Income Tax	3,050,000,000
Corporate Income Tax	900,000,000
Miscellaneous receipts	315,000,000
Total General Fund Revenues - NEFAB April 2025	6,865,000,000

2025 Session Legislation

Sales and Use Tax	4,938,083
Individual Income Tax	5,963,188
Corporate Income Tax	1,987,729
Miscellaneous receipts	191,949,957
Total 2025 Session Legislation	204,838,957

Total GF Revenues - July 2025 Certification

	NEFAB+Bills FY2025-26
Sales and Use Tax	2,604,938,083
Individual Income Tax	3,055,963,188
Corporate Income Tax	901,987,729
Miscellaneous receipts	506,949,957
Total General Fund Revenues	7,069,838,957