

State of Nebraska



November 13, 2025

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

Dear Mr. Metzler:

As required by Nebraska Revised Statutes 77-4603, we are transmitting to you our re-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 October 31, 2025, which was a reduction to the July 10, 2025 annual net receipt estimate.

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,

A blue ink signature of James R. Kamm.

James R. Kamm
Tax Commissioner

Sincerely,

A blue ink signature of Keisha Patent.

Keisha Patent
Legislative Fiscal Analyst

General Fund net receipts letter November 2025

Attachment

Nebraska Department of Revenue and Legislative Fiscal Office
Monthly Consensus Estimate of General Fund Receipts
Nebraska Economic Advisory Board October 31, 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	361,768	314,684	300,835	301,681	322,889	314,848	340,589	264,516	256,518	285,104	292,489	290,027	3,645,948
Ind Income	116,838	374,683	349,096	143,358	373,019	351,909	236,336	423,799	325,822	375,560	375,702	321,653	3,767,775
Corp Income	26,973	21,493	133,965	20,520	22,937	245,920	65,403	15,205	107,104	121,274	17,122	112,398	910,314
Misc Taxes	47,664	16,187	23,739	17,469	24,965	98,989	26,113	21,200	28,005	73,097	15,539	107,540	500,507
Total Gross	553,243	727,047	807,635	483,028	743,810	1,011,666	668,441	724,720	717,449	855,035	700,852	831,618	8,824,544
Refunds													
City STX	54,085	67,141	60,911	56,839	77,260	56,479	59,155	63,254	50,994	48,594	56,950	60,033	711,695
Sales & Use	6,627	6,145	10,810	10,170	8,100	8,730	6,876	10,871	8,453	13,721	8,731	8,762	107,996
MV-Highway TF	1,308	1,376	1,483	1,463	1,297	1,176	1,246	1,357	1,172	1,232	1,163	1,162	15,435
HWYFUND	10,220	12,827	11,166	10,566	10,323	10,109	11,377	12,174	9,503	9,465	10,462	10,408	128,600
C&S Turnback	0	1,662	0	0	1,743	10,457	0	1,563	0	0	1,797	0	17,222
Ind Income	46,463	34,932	49,687	75,382	57,346	17,847	12,928	150,741	103,176	107,774	78,151	33,348	767,775
Corp Income	3,758	5,903	12,327	17,137	9,525	10,933	10,161	24,987	10,238	12,247	4,821	3,277	125,314
Misc Taxes	31	50	31	36	93	28	27	31	68	29	36	47	507
TOT REFUNDS	122,492	130,036	146,415	171,593	165,687	115,759	101,770	264,978	183,604	193,062	162,111	117,037	1,874,544
Net Receipts:													
Sales & Use	289,528	225,533	216,465	222,643	224,166	227,897	261,935	175,297	186,396	212,092	213,386	209,662	2,665,000
Ind Income	70,375	339,751	299,409	67,976	315,673	334,062	223,408	273,058	222,646	267,786	297,551	288,305	3,000,000
Corp Income	23,215	15,590	121,638	3,383	13,412	234,987	55,242	-9,782	96,866	109,027	12,301	109,121	785,000
Misc Taxes	47,633	16,137	23,708	17,433	24,872	98,961	26,086	21,169	27,937	73,068	15,503	107,493	500,000
TOTAL NET	430,751	597,011	661,220	311,435	578,123	895,907	566,671	459,742	533,845	661,973	538,741	714,581	6,950,000

* Denotes actual receipts

NEFAB 10/31/2025
DOR & LFO 11/13/2025