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STATE GENERAL FUND (SGF) RECEIPTS

July, FY 2026

Total receipts through July of FY 2026 were $16.2 million, or 2.8 percent, above the estimate. The component of SGF receipts from taxes only was $21.2 million, or 3.3 percent, above the estimate.

Two tax sources were above the estimate by more than $1.0 million. Three tax sources were below the estimate by more than $1.0 million. Those tax sources are **bolded** in the attached table.

Individual income tax receipts were **above** the estimate by **$32.5 million**, or 10.3 percent. This strength was primarily from withholding taxes, which exceeded the previous year's amount by 14.8 percent.

Corporation income tax receipts were **below** the estimate by **$16.5 million**, or 47.1 percent. However, July is not a month with a substantial corporation income tax due date. September receipts, which include the first quarterly estimated payment of the state fiscal year, will be more important in shaping expectations for the strength of this receipt source for the full year.

Sales and use taxes combined were **below** the yearly estimate by **$2.2 million**, or 0.8 percent.

Insurance premiums tax receipts were **above** the estimate by **$9.4 million**. This strength was from lower-than-anticipated refunds attributable to tax credits as insurance companies elected to apply credits to estimated payments in other months.

For non-tax revenue sources, **interest** was **below** the estimate by $1.7 million, **net transfers** were **below** the estimate by $9.2 million, and **agency earnings** were **above** the estimate by $5.9 million. Transfers were below the estimate primarily because of strong agency earnings receipts in June 2025 associated with the retirement of certain reservoir project debt. Agency earnings exceeded the estimate because of strong unclaimed property receipts.

This is the first report based on the revised estimate for FY 2026 made by the Consensus Revenue Estimating Group on April 17, 2025, adjusted for legislation enacted after that date.

A Certificate of Indebtedness has not been issued for FY 2026.

STATE GENERAL FUND RECEIPTS
July, FY 2026
(Dollars in Thousands)

	Actual 2025	FY 2026 Estimate*	FY 2026 Actual	FY 2026 Difference	Percent change relative to: 2025	Percent change relative to: Estimate
Income Taxes:						
Individual	**$ 308,468**	**$ 315,000**	**$ 347,491**	**$ 32,491**	**12.7 %**	**10.3 %**
Corporation	**34,300**	**35,000**	**18,524**	**(16,476)**	**(46.0)**	**(47.1)**
Financial Inst.	**47**	**300**	**(1,044)**	**(1,344)**	**(2,300.7)**	**(448.1)**
Total	*$ 342,815*	*$ 350,300*	*$ 364,971*	*$ 14,671*	*6.5 %*	*4.2 %*
Sales & Use Taxes:						
Retail Sales	$ **233,420**	$ **220,000**	$ **217,006**	**(2,994)**	**(7.0)** %	**(1.4)** %
Compensating Use	71,712	74,000	74,767	767	4.3	1.0
Total	*$ 305,132*	*$ 294,000*	*$ 291,773*	*$ (2,227)*	*(4.4) %*	*(0.8) %*
Other Excise Taxes:						
Cigarette	$ 8,225	$ 7,100	$ 7,112	12	(13.5) %	0.2 %
Tobacco Products	846	890	867	(23)	2.5	(2.6)
Liquor Gallonage	2,066	2,200	2,012	(188)	(2.6)	(8.5)
Liquor Enforcement	7,358	7,300	7,288	(12)	(1.0)	(0.2)
Liquor Drink	1,355	1,280	1,306	26	(3.6)	2.0
Gas Severance	(1,255)	(60)	(118)	(58)	90.6	(96.6)
Oil Severance	(1,098)	(1,300)	(1,431)	(131)	(30.3)	(10.1)
Total	*$ 17,496*	*$ 17,410*	*$ 17,036*	*$ (374)*	*(2.6) %*	*(2.1) %*
Other Taxes:						
Insurance Premiums	**$ (7,941)**	**$ (15,000)**	**$ (5,595)**	**$ 9,405**	**29.5 %**	**62.7 %**
Motor Carriers	929	940	950	10	2.2	1.1
Corporate Franchise	1,384	800	641	(159)	(53.7)	(19.9)
Miscellaneous	443	480	402	(78)	(9.4)	(16.3)
Total	*$ (5,185)*	*$ (12,780)*	*$ (3,602)*	*$ 9,178*	*30.5 %*	*71.8 %*
Total Taxes	***$ 660,259***	***$ 648,930***	***$ 670,177***	***$ 21,247***	***1.5 %***	***3.3 %***
Other Revenue:						
Interest	$ 37,058	$ 26,400	$ 24,656	$ (1,744)	(33.5) %	(6.6) %
Transfers (net)	(183,908)	(110,600)	(119,814)	(9,214)	34.9	(8.3)
Agency Earnings	4,656	5,300	11,244	5,944	141.5	112.1
Total Other Revenue	***$ (142,194)***	***$ (78,900)***	***$ (83,914)***	***$ (5,014)***	***41.0 %***	***(6.4) %***
TOTAL RECEIPTS	**$ 518,065**	**$ 570,030**	**$ 586,263**	**$ 16,233**	**13.2 %**	**2.8 %**

* Consensus Estimate as of April 17, 2025, as further adjusted for subsequent legislation enacted after that date.

Note : Details may not add to totals due to rounding.