North Dakota Legislative Council

Prepared by the Legislative Council staff
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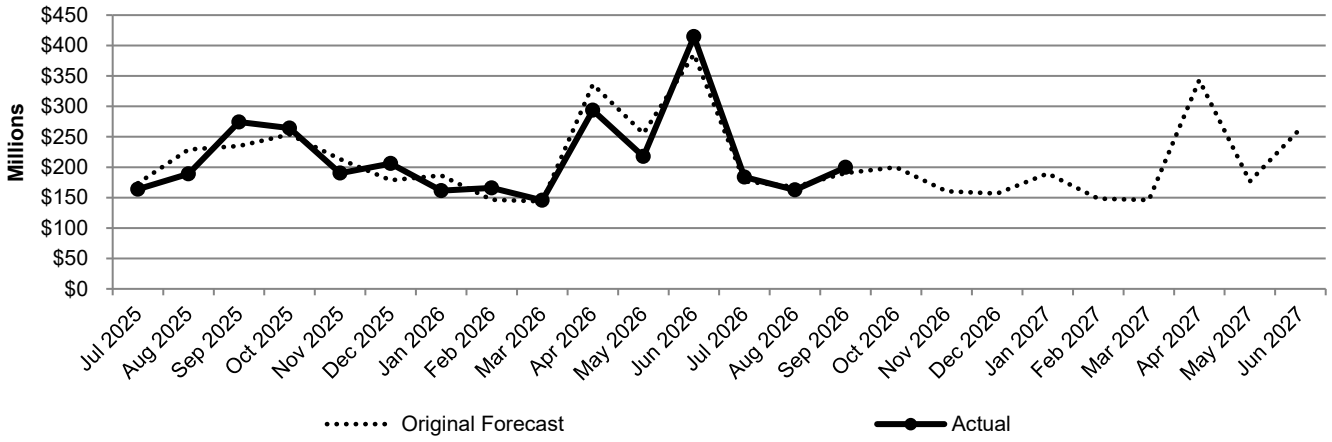
GENERAL FUND REVENUES MONTHLY UPDATE

SUMMARY

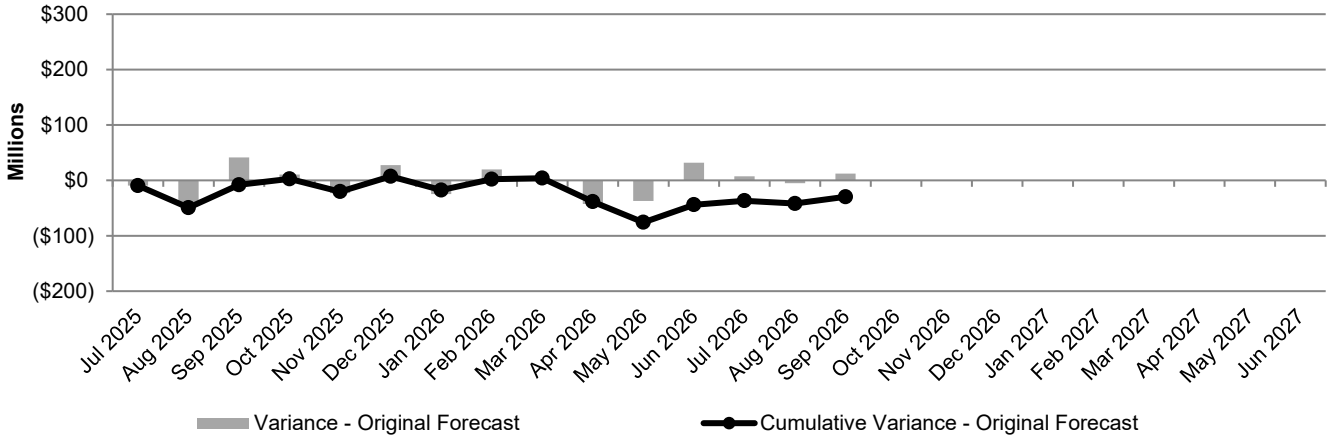
The schedule and charts below provide information on General Fund revenue collections for September 2026 and for the biennium to date based on actual collections and the 2025 legislative forecast ("original forecast").

Original Forecast - Amounts Shown in Millions								
	September 2026				Biennium to Date			
			Variance				Variance	
	Actual	Forecast	Amount	Percent	Actual	Forecast	Amount	Percent
Tax and fee revenues	$199.73	$190.51	$9.22	5%	$3,232.03	$3,272.36	($40.33)	(1%)
Transfers and other sources	2.92	0.00	2.92	N/A	147.02	136.43	10.59	8%
Total General Fund revenues	**$202.65**	**$190.51**	**$12.14**	**6%**	**$3,379.05**	**$3,408.79**	**($29.74)**	**(1%)**

TAX AND FEE REVENUES



TOTAL COLLECTIONS - VARIANCE TO FORECAST



COLLECTION DETAILS

The schedule below provides information on General Fund revenue collections for September 2026 and for the biennium to date based on actual collections and the 2025 legislative forecast ("original forecast"). The forecasted amounts for the oil and gas taxes have been adjusted to reflect the actual allocations, because the allocations are limited to $500 million per biennium.

Original Forecast - Amounts Shown in Millions								
	September 2026				Biennium to Date			
			Variance				Variance	
	Actual	Forecast	Amount	Percent	Actual	Forecast	Amount	Percent
Tax and fee revenues								
Sales and use taxes	$116.08	$108.22	$7.86	7%	$1,628.23	$1,602.44	$25.79	2%
Motor vehicle excise tax	7.39	7.61	(0.22)	(3%)	102.63	110.87	(8.24)	(7%)
Individual income tax	20.93	23.35	(2.42)	(10%)	404.97	529.62	(124.65)	(24%)
Corporate income tax	42.73	35.33	7.40	21%	316.20	300.93	15.27	5%
Oil and gas taxes	0.00	0.00	0.00	N/A	500.00	500.00	0.00	0%
Cigarette and tobacco tax	1.93	1.99	(0.06)	(3%)	23.59	26.00	(2.41)	(9%)
Wholesale liquor tax	0.97	0.99	(0.02)	(2%)	13.88	13.57	0.31	2%
Gaming tax	0.00	0.03	(0.03)	(100%)	0.31	0.35	(0.04)	(11%)
Insurance premium tax	0.00	2.82	(2.82)	(100%)	58.56	59.75	(1.19)	(2%)
Departmental collections	2.08	5.03	(2.95)	(59%)	71.29	45.80	25.49	56%
Interest income	5.05	2.22	2.83	127%	76.19	39.23	36.96	94%
Mineral leasing fees	2.57	2.92	(0.35)	(12%)	36.18	43.80	(7.62)	(17%)
Total tax and fee revenues	**$199.73**	**$190.51**	**$9.22**	**5%**	**$3,232.03**	**$3,272.36**	**($40.33)**	**(1%)**
Transfers and other sources								
Bank of North Dakota profits	$0.00	$0.00	$0.00	N/A	$70.00	$70.00	$0.00	0%
Mill and Elevator Association profits	0.00	0.00	0.00	N/A	12.51	10.00	2.51	25%
Lottery	0.00	0.00	0.00	N/A	8.60	7.02	1.58	23%
Gas tax administration	0.00	0.00	0.00	N/A	1.10	1.10	0.00	0%
Budget Stabilization Fund (Interest)	0.00	0.00	0.00	N/A	45.12	48.31	(3.19)	(7%)
Remaining transfers and other sources	2.92	0.00	2.92	N/A	9.69	0.00	9.69	N/A
Total transfers and other sources	**$2.92**	**$0.00**	**$2.92**	**N/A**	**$147.02**	**$136.43**	**$10.59**	**8%**
Total General Fund revenues	**$202.65**	**$190.51**	**$12.14**	**6%**	**$3,379.05**	**$3,408.79**	**($29.74)**	**(1%)**