North Dakota Legislative Council

Prepared by the Legislative Council staff
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GENERAL FUND REVENUES FORECAST TO ACTUAL QUARTERLY UPDATE DETAIL

ACTUAL COLLECTIONS THROUGH SEPTEMBER 2026 AND FORECASTED AMOUNTS FOR THE REMAINDER OF THE BIENNIUM

The schedules below provide information on actual General Fund revenue collections for the biennium to date through September 2026 and forecasted amounts for the remainder of the biennium. **The forecasted amounts reflect the 2025 legislative revenue forecast ("original forecast")**, prepared at the close of the 2025 regular legislative session.

	Actual												
	July 2025	**August 2025**	**September 2025**	**October 2025**	**November 2025**	**December 2025**	**January 2026**	**February 2026**	**March 2026**	**April 2026**	**May 2026**	**June 2026**	**Fiscal Year 2026 Total**
Tax and fee revenues													
Sales and use tax	$121,199,494	$94,318,604	$126,372,149	$121,013,408	$86,534,572	$116,364,790	$111,825,948	$89,114,623	$93,350,972	$101,810,542	$84,770,257	$122,515,797	$1,269,191,156
Motor vehicle excise tax	7,296,051	6,337,467	6,832,968	7,243,904	5,547,692	6,113,164	7,390,663	5,713,292	6,725,718	7,156,488	6,559,071	7,163,042	80,079,520
Individual income tax	26,953,057	11,154,615	23,791,254	55,146,360	14,990,886	6,835,486	11,236,047	41,338,994	16,481,460	105,886,982	18,110,609	15,730,341	347,656,091
Corporate income tax	667,697	235,547	55,881,032	8,549,329	9,097,969	35,959,614	18,336,729	5,499,454	4,957,058	67,768,130	4,495,402	49,466,241	260,914,202
Oil and gas tax collections	0	64,267,551	48,903,370	57,581,923	55,213,269	24,033,887	0	0	0	0	82,801,825	167,198,175	500,000,000
Cigarette and tobacco tax	1,684,725	1,708,669	1,666,068	717,682	2,708,864	1,443,491	1,481,582	1,340,487	1,274,620	1,451,438	1,484,239	1,531,972	18,493,837
Wholesale liquor tax	1,145,201	987,470	902,585	846,934	891,362	681,262	1,097,287	590,699	744,762	850,233	944,662	957,310	10,639,767
Gaming tax	0	28,987	39,858	24,484	28,197	62,100	27,834	16,192	23,494	6,997	7,038	31,491	296,672
Insurance premium tax	135,797	0	(5,770)	0	6,893,671	5,514,862	117,011	13,538,447	16,091,131	263,929	9,812,909	6,179,704	58,541,691
Departmental collections	1,379,421	1,679,994	1,635,213	4,803,040	2,148,438	1,692,193	2,124,748	2,172,998	(505,085)	1,352,153	1,867,006	31,504,632	51,854,751
Interest income	2,548,211	5,598,921	6,083,916	6,639,670	5,440,250	5,194,616	5,460,392	4,969,024	4,563,350	5,113,461	4,172,925	9,380,664	65,165,400
Mineral leasing fees	724,670	2,716,321	2,124,763	1,679,198	767,077	2,111,433	2,298,264	1,601,198	1,760,964	1,857,039	2,556,044	2,869,052	23,066,023
Total tax and fee revenues	**$163,734,324**	**$189,034,146**	**$274,227,406**	**$264,245,932**	**$190,262,247**	**$206,006,898**	**$161,396,505**	**$165,895,408**	**$145,468,444**	**$293,517,392**	**$217,581,987**	**$414,528,421**	**$2,685,899,110**
Transfers and other sources													
Bank of North Dakota profits	$0	$0	$0	$0	$0	$70,000,000	$0	$0	$0	$0	$0	$0	$70,000,000
Mill and Elevator Association profits	0	0	0	0	0	0	0	0	0	0	0	12,512,382	12,512,382
Lottery	0	0	0	0	0	0	0	0	0	0	0	8,600,000	8,600,000
Gas tax administration	220,146	0	0	220,146	0	0	220,146	0	0	220,146	0	0	880,584
Budget Stabilization Fund (Interest)	0	0	0	0	0	0	0	0	0	0	0	45,117,239	45,117,239
Remaining transfers and other sources	174,175	140,477	2,129,783	132,383	188,981	159,951	202,020	203,588	199,059	200,162	578,357	2,160,011	6,468,947
Total transfers and other sources	**$394,321**	**$140,477**	**$2,129,783**	**$352,529**	**$188,981**	**$70,159,951**	**$422,166**	**$203,588**	**$199,059**	**$420,308**	**$578,357**	**$68,389,632**	**$143,579,152**
Total General Fund revenues	**$164,128,645**	**$189,174,623**	**$276,357,189**	**$264,598,461**	**$190,451,228**	**$276,166,849**	**$161,818,671**	**$166,098,996**	**$145,667,503**	**$293,937,700**	**$218,160,344**	**$482,918,053**	**$2,829,478,262**

	Actual			Forecast											
	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Fiscal Year 2027 Total	Biennium Total
Tax and fee revenues														
Sales and use tax	$127,334,935	$115,614,813	$116,084,780	$117,275,824	$110,392,481	$97,221,981	$129,156,796	$91,105,739	$78,865,976	$104,083,786	$108,051,237	$105,408,479	$1,300,596,827	$2,569,787,983
Motor vehicle excise tax	8,009,360	7,154,280	7,385,158	7,244,400	6,332,720	6,141,480	7,168,788	6,605,423	7,485,212	7,363,243	7,917,895	7,854,222	86,662,181	166,741,701
Individual income tax	28,474,164	7,910,779	20,932,723	56,045,894	14,836,041	5,070,462	31,955,140	23,793,825	32,262,727	138,335,694	36,314,087	25,768,485	421,700,021	769,356,112
Corporate income tax	8,831,957	3,732,060	42,725,152	7,700,479	8,084,553	36,734,157	12,766,508	5,459,319	7,410,211	83,404,334	4,699,699	47,810,262	269,358,691	530,272,893
Oil and gas tax collections	0	0	0	0	0	0	0	0	0	0	0	0	0	500,000,000
Cigarette and tobacco tax	1,720,293	1,444,942	1,927,946	1,777,909	1,873,704	1,703,945	1,538,203	1,462,134	1,398,048	1,566,684	1,560,684	1,793,636	19,768,128	38,261,965
Wholesale liquor tax	1,173,729	1,098,978	970,649	828,423	831,454	831,141	959,595	681,913	739,630	835,093	862,920	1,036,668	10,850,193	21,489,960
Gaming tax	0	15,446	1,189	26,659	24,072	58,962	46,244	21,939	25,101	18,679	9,805	42,597,900	42,845,996	43,142,668
Insurance premium tax	15,302	0	0	232,700	11,017,671	2,333,193	185,251	13,126,422	11,576,560	209,150	9,352,882	5,640,633	53,689,764	112,231,455
Departmental collections	644,901	16,702,338	2,083,075	1,856,452	2,106,075	1,580,527	1,567,412	1,366,035	1,420,564	2,750,624	2,864,171	17,000,556	51,942,730	103,797,481
Interest income	950,353	5,029,699	5,047,644	2,542,661	2,552,444	2,046,685	2,125,548	2,235,139	2,156,584	2,270,637	2,295,717	4,549,079	33,802,190	98,967,590
Mineral leasing fees	6,655,779	3,886,576	2,568,237	4,412,715	2,483,527	2,976,499	2,235,730	2,437,920	2,503,909	2,292,449	2,895,026	3,967,214	39,315,581	62,381,604
Total tax and fee revenues	**$183,810,773**	**$162,589,911**	**$199,726,553**	**$199,944,116**	**$160,534,742**	**$156,699,032**	**$189,705,215**	**$148,295,808**	**$145,844,522**	**$343,130,373**	**$176,824,123**	**$263,427,134**	**$2,330,532,302**	**$5,016,431,412**
Transfers and other sources														
Bank of North Dakota profits	$0	$0	$0	$0	$0	$70,000,000	$0	$0	$0	$0	$0	$0	$70,000,000	$140,000,000
Mill and Elevator Association profits	0	0	0	0	0	0	0	0	0	0	0	10,000,000	10,000,000	22,512,382
Lottery	0	0	0	0	0	0	0	0	0	0	0	7,019,903	7,019,903	15,619,903
Gas tax administration	220,146	0	0	220,146	0	0	220,146	0	0	220,146	0	0	880,584	1,761,168
Budget Stabilization Fund (Interest)	0	0	0	0	0	0	0	0	0	0	0	48,307,000	48,307,000	93,424,239
Remaining transfers and other sources	150,948	158,781	2,919,686	0	0	0	0	0	0	0	0	0	3,229,415	9,698,362
Total transfers and other sources	**$371,094**	**$158,781**	**$2,919,686**	**$220,146**	**$0**	**$70,000,000**	**$220,146**	**$0**	**$0**	**$220,146**	**$0**	**$65,326,903**	**$139,436,902**	**$283,016,054**
Total General Fund revenues	**$184,181,867**	**$162,748,692**	**$202,646,239**	**$200,164,262**	**$160,534,742**	**$226,699,032**	**$189,925,361**	**$148,295,808**	**$145,844,522**	**$343,350,519**	**$176,824,123**	**$328,754,037**	**$2,469,969,204**	**$5,299,447,466**

GENERAL FUND REVENUE COLLECTIONS COMPARISON OF ACTUAL TO FORECAST

The schedules below compare the actual and forecasted General Fund revenue collections by month for the biennium to date through September 2026. **The forecasted amounts reflect the 2025 legislative revenue forecast ("original forecast")**, prepared at the close of the 2025 regular legislative session.

	Fiscal Year 2026			July 2026			August 2026			September 2026		
	Actual	**Forecast**	**Difference**	**Actual**	**Forecast**	**Difference**	**Actual**	**Forecast**	**Difference**	**Actual**	**Forecast**	**Difference**
Taxes and fees												
Sales and use tax	$1,269,191,156	$1,259,439,593	$9,751,563	$127,334,935	$118,726,873	$8,608,062	$115,614,813	$116,052,719	($437,906)	$116,084,780	$108,218,516	$7,866,264
Motor vehicle excise tax	80,079,520	87,232,752	(7,153,232)	8,009,360	7,524,874	484,486	7,154,280	8,503,223	(1,348,943)	7,385,158	7,609,269	(224,111)
Individual income tax	347,656,091	439,438,679	(91,782,588)	28,474,164	35,259,909	(6,785,745)	7,910,779	31,568,554	(23,657,775)	20,932,723	23,350,503	(2,417,780)
Corporate income tax	260,914,202	256,379,561	4,534,641	8,831,957	7,163,192	1,668,765	3,732,060	2,056,604	1,675,456	42,725,152	35,331,121	7,394,031
Oil and gas tax collections	500,000,000	500,000,000	0	0	0	0	0	0	0	0	0	0
Cigarette and tobacco tax	18,493,837	20,136,965	(1,643,128)	1,720,293	1,968,306	(248,013)	1,444,942	1,906,703	(461,761)	1,927,946	1,989,749	(61,803)
Wholesale liquor tax	10,639,767	10,558,301	81,466	1,173,729	1,084,319	89,410	1,098,978	936,182	162,796	970,649	987,001	(16,352)
Gaming tax	296,672	300,004	(3,332)	0	6,147	(6,147)	15,446	14,420	1,026	1,189	30,068	(28,879)
Insurance premium tax	58,541,691	56,712,499	1,829,192	15,302	9,795	5,507	0	207,226	(207,226)	0	2,821,018	(2,821,018)
Departmental collections	51,854,751	38,077,938	13,776,813	644,901	1,437,656	(792,755)	16,702,338	1,254,990	15,447,348	2,083,075	5,025,597	(2,942,522)
Interest income	65,165,400	34,000,001	31,165,399	950,353	639,405	310,948	5,029,699	2,370,911	2,658,788	5,047,644	2,215,189	2,832,455
Mineral leasing fees	23,066,023	34,999,998	(11,933,975)	6,655,779	2,932,156	3,723,623	3,886,576	2,941,102	945,474	2,568,237	2,921,755	(353,518)
Total taxes and fees	**$2,685,899,110**	**$2,737,276,291**	**($51,377,181)**	**$183,810,773**	**$176,752,632**	**$7,058,141**	**$162,589,911**	**$167,812,634**	**($5,222,723)**	**$199,726,553**	**$190,499,786**	**$9,226,767**
Transfers and other sources												
Bank of North Dakota profits	$70,000,000	$70,000,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Mill and Elevator Association profits	12,512,382	10,000,000	2,512,382	0	0	0	0	0	0	0	0	0
Lottery	8,600,000	7,019,903	1,580,097	0	0	0	0	0	0	0	0	0
Gas tax administration	880,584	880,584	0	220,146	220,146	0	0	0	0	0	0	0
Budget Stabilization Fund (Interest)	45,117,239	48,307,000	(3,189,761)	0	0	0	0	0	0	0	0	0
Remaining transfers and other sources	6,468,947	0	6,468,947	150,948	0	150,948	158,781	0	158,781	2,919,686	0	2,919,686
Total transfers and other sources	**$143,579,152**	**$136,207,487**	**$7,371,665**	**$371,094**	**$220,146**	**$150,948**	**$158,781**	**$0**	**$158,781**	**$2,919,686**	**$0**	**$2,919,686**
Total General Fund revenue	**$2,829,478,262**	**$2,873,483,778**	**($44,005,516)**	**$184,181,867**	**$176,972,778**	**$7,209,089**	**$162,748,692**	**$167,812,634**	**($5,063,942)**	**$202,646,239**	**$190,499,786**	**$12,146,453**

	Biennium-to-Date		
	Actual	**Forecast**	**Difference**
Taxes and fees			
Sales and use tax	$1,628,225,684	$1,602,437,701	$25,787,983
Motor vehicle excise tax	102,628,318	110,870,118	(8,241,800)
Individual income tax	404,973,757	529,617,645	(124,643,888)
Corporate income tax	316,203,371	300,930,478	15,272,893
Oil and gas tax collections	500,000,000	500,000,000	0
Cigarette and tobacco tax	23,587,018	26,001,723	(2,414,705)
Wholesale liquor tax	13,883,123	13,565,803	317,320
Gaming tax	313,307	350,639	(37,332)
Insurance premium tax	58,556,993	59,750,538	(1,193,545)
Departmental collections	71,285,065	45,796,181	25,488,884
Interest income	76,193,096	39,225,506	36,967,590
Mineral leasing fees	36,176,615	43,795,011	(7,618,396)
Total taxes and fees	**$3,232,026,347**	**$3,272,341,343**	**($40,314,996)**
Transfers and other sources			
Bank of North Dakota profits	$70,000,000	$70,000,000	$0
Mill and Elevator Association profits	12,512,382	10,000,000	2,512,382
Lottery	8,600,000	7,019,903	1,580,097
Gas tax administration	1,100,730	1,100,730	0
Budget Stabilization Fund (Interest)	45,117,239	48,307,000	(3,189,761)
Remaining transfers and other sources	9,698,362	0	9,698,362
Total transfers and other sources	**$147,028,713**	**$136,427,633**	**$10,601,080**
Total General Fund revenue	**$3,379,055,060**	**$3,408,768,976**	**($29,713,916)**