



**Kansas Legislative Research Department**

*Providing nonpartisan, objective research and fiscal analysis for the Kansas Legislature since 1934*

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**To:** Governor Laura Kelly and Legislative Coordinating Council

**From:** Kansas Legislative Research Department and Kansas Division of the Budget

**Re:** State General Fund Revenue Estimate for FY 2026 and FY 2027

The Consensus Estimating Group met today to revise the November 13, 2025, State General Fund (SGF) estimates for FY 2026 and FY 2027. The revisions include the estimated impact of all 2026 legislation signed into law thus far. The impact of any legislation affecting the SGF that becomes law after April 20, 2026, will be quantified in a separate legislative adjustments report. Consensus revenue estimates are based on current federal and state laws and their current interpretation. A more detailed memo will be available soon which contains the economic forecast for Kansas upon which the new estimates are based, as well as a discussion of the other factors influencing the individual source estimates.

The overall estimate for FY 2026 and FY 2027 was decreased by a combined \$54.7 million. The estimate for total taxes was decreased by \$187.5 million, and other revenues were increased by \$132.8 million for the two years combined.

For FY 2026, the revised estimate was decreased by \$127.4 million, or 1.2 percent, below the November estimate. The estimate for total taxes was decreased by \$153.0 million, while the estimate for other revenues was increased by \$25.6 million. The overall revised estimate of \$10.099 billion represents a 0.8 percent increase above the final FY 2025 receipts.

For FY 2027, the revised estimate is \$10.206 billion, which is \$72.7 million, or 0.7 percent, above the previous estimate. The estimate for total taxes was decreased by \$34.5 million, while the estimate for other revenues was increased by \$107.2 million. The overall revised estimate for FY 2027 represents a 1.1 percent increase above the newly revised FY 2026 figure.

Table 1 compares the revised estimates for FY 2026 and FY 2027 with actual receipts from FY 2025. Tables 2 and 3 show the revisions in each fiscal year's estimates.

**Table 1**  
**State General Fund Receipts**  
*(Dollars in Thousands)*

	Consensus Estimate April 20, 2026					
	FY 2025 (Actual)		FY 2026 (Revised)		FY 2027 (Revised)	
	Amount	Percent Change	Amount	Percent Change	Amount	Percent Change
<b>Income Taxes:</b>						
Individual	\$ 4,675,736	3.8 %	\$ 4,945,000	5.8 %	\$ 5,120,000	3.5 %
Corporation	1,313,558	(7.4)	1,000,000	(23.9)	990,000	(1.0)
Financial Institutions	48,986	5.2	50,000	2.1	51,000	2.0
<b>Total</b>	<b>\$ 6,038,280</b>	<b>1.2 %</b>	<b>\$ 5,995,000</b>	<b>(0.7) %</b>	<b>\$ 6,161,000</b>	<b>2.8 %</b>
<b>Sales &amp; Use Taxes:</b>						
Retail Sales	\$ 2,581,699	(3.6) %	\$ 2,540,000	(1.6) %	\$ 2,590,000	2.0 %
Compensating Use	893,761	3.8	938,000	4.9	980,000	4.5
<b>Total</b>	<b>\$ 3,475,460</b>	<b>(1.8) %</b>	<b>\$ 3,478,000</b>	<b>0.1 %</b>	<b>\$ 3,570,000</b>	<b>2.6 %</b>
<b>Other Excise Taxes:</b>						
Cigarette	\$ 82,238	(8.7) %	\$ 78,400	(4.7) %	\$ 73,500	(6.3) %
Tobacco Products	10,291	(2.1)	10,300	0.1	10,300	--
Liquor Gallonage	23,946	(3.1)	24,000	0.2	24,300	1.3
Liquor Enforcement	82,831	(1.1)	81,500	(1.6)	82,500	1.2
Liquor Drink	15,333	0.7	15,600	1.7	15,900	1.9
Gas Severance	3,491	315.9	6,100	74.7	4,000	(34.4)
Oil Severance	23,003	(11.3)	19,900	(13.5)	23,900	20.1
<b>Total</b>	<b>\$ 241,133</b>	<b>(3.0) %</b>	<b>\$ 235,800</b>	<b>(2.2) %</b>	<b>\$ 234,400</b>	<b>(0.6) %</b>
<b>Other Taxes:</b>						
Insurance Premiums	\$ 217,237	(1.6) %	\$ 213,000	(2.0) %	\$ 210,000	(1.4) %
Motor Carrier	11,761	(0.2)	11,800	0.3	11,800	--
Corporate Franchise	11,052	34.4	9,900	(10.4)	10,000	1.0
Miscellaneous	5,245	(8.2)	5,100	(2.8)	5,300	3.9
<b>Total</b>	<b>\$ 245,294</b>	<b>(0.4) %</b>	<b>\$ 239,800</b>	<b>(2.2) %</b>	<b>\$ 237,100</b>	<b>(1.1) %</b>
<b>Total Taxes</b>	<b>\$ 10,000,167</b>	<b>(0.0) %</b>	<b>\$ 9,948,600</b>	<b>(0.5) %</b>	<b>\$ 10,202,500</b>	<b>2.6 %</b>
<b>Other Revenues:</b>						
Interest	\$ 392,447	(0.8) %	\$ 315,300	(19.7) %	\$ 275,000	(12.8) %
Net Transfers	(503,423)	(35.6)	(300,100)	40.4	(407,600)	(35.8)
Agency Earnings	132,847	19.6	135,600	2.1	135,700	0.1
<b>Total</b>	<b>\$ 21,871</b>	<b>(83.9) %</b>	<b>\$ 150,800</b>	<b>589.5 %</b>	<b>\$ 3,100</b>	<b>(97.9) %</b>
<b>Total Receipts</b>	<b>\$ 10,022,038</b>	<b>(1.2) %</b>	<b>\$ 10,099,400</b>	<b>0.8 %</b>	<b>\$ 10,205,600</b>	<b>1.1 %</b>

**Table 2**  
**State General Fund Receipts**  
**FY 2026 Revised**  
**Comparison of April 2026 Estimate with November 2025 Estimate**  
*(Dollars in Thousands)*

	FY 2026 CRE Est.	FY 2026 CRE Est.	Difference	
	Revised 11/13/2025	Revised 04/20/2026	Amount	Pct. Chg.
<b>Income Taxes:</b>				
Individual	\$ 4,945,000	\$ 4,945,000	\$ --	-- %
Corporation	1,145,000	1,000,000	(145,000)	(12.7)
Financial Institutions	43,000	50,000	7,000	16.3
Total	\$ 6,133,000	\$ 5,995,000	\$ (138,000)	(2.3) %
<b>Sales &amp; Use Taxes:</b>				
Retail Sales	\$ 2,540,000	\$ 2,540,000	\$ --	-- %
Compensating Use	945,000	938,000	(7,000)	(0.7)
Total	\$ 3,485,000	\$ 3,478,000	\$ (7,000)	(0.2) %
<b>Other Excise Taxes:</b>				
Cigarette	\$ 77,000	\$ 78,400	\$ 1,400	1.8 %
Tobacco Products	10,300	10,300	--	--
Liquor Gallonage	24,300	24,000	(300)	(1.2)
Liquor Enforcement	83,000	81,500	(1,500)	(1.8)
Liquor Drink	15,400	15,600	200	1.3
Gas Severance	5,900	6,100	200	3.4
Oil Severance	19,300	19,900	600	3.1
Total	\$ 235,200	\$ 235,800	\$ 600	0.3 %
<b>Other Taxes:</b>				
Insurance Premiums	\$ 223,000	\$ 213,000	\$ (10,000)	(4.5) %
Motor Carrier	11,700	11,800	100	0.9
Corporate Franchise	8,800	9,900	1,100	12.5
Miscellaneous	4,900	5,100	200	4.1
Total	\$ 248,400	\$ 239,800	\$ (8,600)	(3.5) %
Total Taxes	\$ 10,101,600	\$ 9,948,600	\$ (153,000)	(1.5) %
<b>Other Revenues:</b>				
Interest	\$ 289,800	\$ 315,300	\$ 25,500	8.8 %
Net Transfers	(298,400)	(300,100)	(1,700)	(0.6)
Agency Earnings	133,800	135,600	1,800	1.3
Total	\$ 125,200	\$ 150,800	\$ 25,600	20.4 %
Total Receipts	\$ 10,226,800	\$ 10,099,400	\$ (127,400)	(1.2) %

**Table 3**  
**State General Fund Receipts**  
**FY 2027 Revised**  
**Comparison of April 2026 Estimate with November 2025 Estimate**  
*(Dollars in Thousands)*

	FY 2027 CRE Est.	FY 2027 CRE Est.	Difference	
	Revised 11/13/2025	Revised 04/20/2026	Amount	Pct. Chg.
<b>Income Taxes:</b>				
Individual	\$ 5,105,000	\$ 5,120,000	\$ 15,000	0.3 %
Corporation	1,040,000	990,000	(50,000)	(4.8)
Financial Institutions	44,000	51,000	7,000	15.9
Total	\$ 6,189,000	\$ 6,161,000	\$ (28,000)	(0.5) %
<b>Sales &amp; Use Taxes:</b>				
Retail Sales	\$ 2,590,000	\$ 2,590,000	\$ --	-- %
Compensating Use	975,000	980,000	5,000	0.5
Total	\$ 3,565,000	\$ 3,570,000	\$ 5,000	0.1 %
<b>Other Excise Taxes:</b>				
Cigarette	\$ 72,000	\$ 73,500	\$ 1,500	2.1 %
Tobacco Products	10,300	10,300	--	--
Liquor Gallonage	24,300	24,300	--	--
Liquor Enforcement	83,000	82,500	(500)	(0.6)
Liquor Drink	15,500	15,900	400	2.6
Gas Severance	6,000	4,000	(2,000)	(33.3)
Oil Severance	19,300	23,900	4,600	23.8
Total	\$ 230,400	\$ 234,400	\$ 4,000	1.7 %
<b>Other Taxes:</b>				
Insurance Premiums	\$ 227,000	\$ 210,000	\$ (17,000)	(7.5) %
Motor Carrier	11,700	11,800	100	0.9
Corporate Franchise	9,000	10,000	1,000	11.1
Miscellaneous	4,900	5,300	400	8.2
Total	\$ 252,600	\$ 237,100	\$ (15,500)	(6.1) %
Total Taxes	\$ 10,237,000	\$ 10,202,500	\$ (34,500)	(0.3) %
<b>Other Revenues:</b>				
Interest	\$ 212,000	\$ 275,000	\$ 63,000	29.7 %
Net Transfers	(440,900)	(407,600)	33,300	7.6
Agency Earnings	124,800	135,700	10,900	8.7
Total	\$ (104,100)	\$ 3,100	\$ 107,200	103.0 %
Total Receipts	\$ 10,132,900	\$ 10,205,600	\$ 72,700	0.7 %