



GEOFFREY E. SNYDER  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Office of the Commissioner*  
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April 20, 2023

The Honorable Aaron Michlewitz, Chair  
House Committee on Ways and Means  
State House  
Room 243  
Boston, MA 02133

The Honorable Todd M. Smola, Ranking Member  
House Committee on Ways and Means  
State House  
Room 124  
Boston, MA 02133

The Honorable Michael J. Rodrigues, Chair  
Senate Committee on Ways and Means  
State House  
Room 212  
Boston, MA 02133

The Honorable Patrick M. O'Connor, Ranking Member  
Senate Committee on Ways and Means  
State House  
Room 419  
Boston, MA 02133

Honorable Chairs and Ranking Minority Members of the Committees on Ways and Means:

Pursuant to Section 6 of Chapter 14 of the General Laws<sup>1</sup>, the Department of Revenue (DOR) hereby submits its mid-month tax revenue report for the month of April 2023, the tenth month of fiscal year 2023. The attached table shows April 2023 month-to-date tax revenue collections through April 17, 2023, along with changes from the equivalent period in April 2022.

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<sup>1</sup> <http://www.malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter14/Section6>

Revenue collections are uneven and usually weighted toward month-end. The brief period covered in the mid-month report does not provide sufficient data for comparison to prior years. Therefore, mid-month figures should not be used to assess trends or project future revenues.

Daily income tax collections typically fluctuate significantly on and around the income tax filing deadline, which was April 18 this year. This report reflects revenue collections through April 17 and, because of the significant fluctuations in daily collections, comparisons to the same period in April 2022 are not meaningful. In addition, because the income tax filing deadline for Massachusetts residents was April 18, and the receipt and processing of returns continues through May, the reported revenue figures do not represent the full impact of the tax season.

## Context for April Revenues

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Historically, April has been the single largest month for collections, ranking first of the twelve months in eight of the last ten years. There are two main causes for April's relative strength: first, the individual tax filing season reaches its peak. Payments made with returns are concentrated in April, while refunds are spread across February, March, and April. Second, the first income estimated payment installment for the current tax year is due in April.

## Highlights

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**Total Tax collections for the month-to-date period were \$1.597 billion**, \$848 million or 34.7% less than the collections during the same period in April 2022. The month-to-date decreases in non-withholding income tax and corporate and business tax were partially offset by increases in withholding income tax and sales tax.

- **Income Taxes** totaled \$1.029 billion, down \$739 million or 41.8% versus the same period in April 2022. As mentioned above, income tax collections fluctuate significantly on or around the income tax filing deadline, which is April 18 this year. As a result, comparisons to the same period in April 2022 are not meaningful.
- **Sales & Use Taxes** totaled \$156 million, up \$23 million or 17.1% versus the same period in April 2022.
- **Corporate & Business Taxes** totaled \$335 million, down \$133 million or 28.4% versus the same period in April 2022.
- **Other Taxes** totaled \$77 million, up \$1 million or 1.2% versus the same period in April 2022.

## Details

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**Total Income Tax** of \$1.029 billion for mid-month April is comprised of the following:

- **Withholding** of \$777 million, up \$109 million versus the same period in April 2022.
- **Estimated Payments** of \$130 million, down \$123 million versus the same period in April 2022.
- **Returns/Bills** of \$363 million, down \$693 million versus the same period in April 2022.

- **Refunds** of \$241 million, up \$33 million (unfavorable) versus the same period in April 2022.

**Sales & Use Tax** of \$156 million, up \$23 million versus the same period in April 2022. Typically, only a small proportion of expected regular sales and meals tax remittances is received by the mid-month date. The month-to-date sales and use tax of \$156 million is comprised of the following:

- **Regular sales** tax of \$90 million, up \$26 million versus the same period in April 2022.
- **Meals** tax of \$18 million, up \$1 million versus the same period in April 2022.
- **Motor vehicle** sales tax of \$49 million, down \$4 million versus the same period in April 2022.

**Corporate & Business Tax** of \$335 million, down \$133 million versus the same period in April 2022. The month-to-date decrease is mostly due to decreases in corporate and business return payments.

**Other Taxes** of \$77 million, up \$1 million versus the same period in April 2022, includes a number of tax categories such as motor fuels, cigarette, estate tax, room occupancy, and deeds.

If you have any questions concerning this report, please contact either me (snyderge@dor.state.ma.us) or Kazim P. Ozyurt, Director of the Office of Tax Analysis (ozyurtk@dor.state.ma.us).

Sincerely,



Geoffrey E. Snyder  
Commissioner

Attachment: 1

cc: Deborah B. Goldberg, Treasurer and Receiver General  
Matthew Gorzkowicz, Secretary of Administration and Finance  
Senator Karen E. Spilka, Senate President  
Representative Ronald Mariano, House Speaker  
Senator Bruce E. Tarr, Senate Minority Leader  
Representative Bradley H. Jones, Jr., House Minority Leader  
Senator Susan L. Moran, Senate Chair, Joint Committee on Revenue  
Representative Mark J. Cusack, House Chair, Joint Committee on Revenue

## Mid-Month Tax Collection Report for April 2023 (in \$ Millions)

Tax Collections as of April 17, 2023, Compared to Same Collection Period in FY2022

	April (Through April 17th) (\$ Millions)			FY2023 YTD (Through April 17th) (\$ Millions)		
	04/2023 MTD Actual Collections	04/2023 MTD v. 04/2022 MTD \$ Fav/(Unfav)	04/2023 MTD v. 04/2022 MTD % Fav/(Unfav)	04/2023 YTD Actual Collections	04/2023 YTD v. 04/2022 YTD \$ Fav/(Unfav)	04/2023 YTD v. 04/2022 YTD % Fav/(Unfav)
<b>Income</b>						
Income Withholding	777	109	+16.4%	13,323	546	+4.3%
Income Est. Payments	130	(123)	-48.5%	2,821	(690)	-19.6%
Income Returns/Bills	363	(693)	-65.6%	1,883	(555)	-22.8%
Income Refunds Net (outflow)	(241)	(33)	-15.8%	(2,009)	(654)	-48.3%
<b>Subtotal Income</b>	<b>1,029</b>	<b>(739)</b>	<b>-41.8%</b>	<b>16,018</b>	<b>(1,353)</b>	<b>-7.8%</b>
<b>Sales &amp; Use</b>						
Sales - Regular	90	26	+41.0%	5,090	365	+7.7%
Sales - Meals	18	1	+7.7%	1,127	127	+12.7%
Sales - Motor Vehicles	49	(4)	-8.3%	916	70	+8.3%
<b>Subtotal Sales &amp; Use</b>	<b>156</b>	<b>23</b>	<b>+17.1%</b>	<b>7,133</b>	<b>562</b>	<b>+8.6%</b>
<b>Corporate &amp; Business - Total</b>	<b>335</b>	<b>(133)</b>	<b>-28.4%</b>	<b>3,712</b>	<b>(51)</b>	<b>-1.4%</b>
<b>All Other</b>	<b>77</b>	<b>1</b>	<b>+1.2%</b>	<b>2,235</b>	<b>(51)</b>	<b>-2.2%</b>
<b>Total Tax Collections</b>	<b>1,597</b>	<b>(848)</b>	<b>-34.7%</b>	<b>29,098</b>	<b>(893)</b>	<b>-3.0%</b>

DOR advises against using this data to predict trends. At the time of the mid-month report, there is insufficient tax collection data to provide a reliable estimate of full-month results.