



GEOFFREY E. SNYDER  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Office of the Commissioner*  
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August 20, 2025

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 August 2025, the second month of fiscal year 2026. The attached table shows August 2025 month-to-date tax revenue collections through August 15, 2025, along with a comparison to the equivalent period in August 2024.

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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 the 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.

### Context for August Revenues

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August is typically one of the smaller months for revenue collections because neither individual nor business taxpayers make significant estimated payments during the month. Historically, roughly 6.4% of annual revenue, on average, has been received during August.

### Highlights

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**Total tax** collections for the month-to-date period were \$1.189 billion, \$140 million or 13.3% more than the collections during the same period in August 2024. Mid-month August results show increases in withholding and “all other” tax, partially offset by decreases in non-withholding income tax, sales tax, and corporate and business tax.

- **Income** tax totaled \$940 million, up \$151 million or 19.1% versus the same period in August 2024.
- **Sales & use** tax totaled \$136 million, down \$4 million or 2.7% versus the same period in August 2024.
- **Corporate & business** tax totaled \$36 million, down \$13 million or 27.0% versus the same period in August 2024.
- **All other** taxes totaled \$76 million, up \$6 million or 8.7% versus the same period in August 2024.

### Details

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**Total income** tax of \$940 million for mid-month August is comprised of the following:

- **Withholding** of \$912 million, up \$158 million versus the same period in August 2024;
- **Estimated payments** of \$21 million, virtually equal to the same period in August 2024;
- **Returns/bills** of \$33 million, virtually equal to the same period in August 2024; and
- **Refunds** of \$26 million, up \$7 million (unfavorable) versus the same period in August 2024.

**Sales & use** tax of \$136 million is down \$4 million versus the same period in August 2024. 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 \$136 million is comprised of the following:

- **Regular sales** tax of \$59 million, up \$1 million versus the same period in August 2024;
- **Meals** tax of \$28 million, virtually equal to the same period in August 2024; and
- **Motor vehicles sales** tax of \$50 million, down \$5 million versus the same period in August 2024.

**Corporate & business** tax of \$36 million is down \$13 million versus the same period in August 2024. The month-to-date decrease is primarily due to a decrease in estimated payments, partially offset by a favorable decrease in refunds.

**All other** taxes of \$76 million, up \$6 million versus the same period in August 2024, include 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,

A handwritten signature in black ink, appearing to read 'G. Snyder', with a stylized flourish at the end.

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 James B. Eldridge, Senate Chair, Joint Committee on Revenue  
Representative Adrian C. Madaro, House Chair, Joint Committee on Revenue

**Mid-Month Tax Collection Report for August 2025 (in \$ Millions)**  
**Tax Collections as of August 15, 2025, Compared to Same Collection Period in FY2025**

|                                         | <b>August</b>                           |                                                    |                                                   | <b>FY26 YTD</b>                         |                                                    |                                                   |
|-----------------------------------------|-----------------------------------------|----------------------------------------------------|---------------------------------------------------|-----------------------------------------|----------------------------------------------------|---------------------------------------------------|
|                                         | <b>(Through August 15<sup>th</sup>)</b> |                                                    |                                                   | <b>(Through August 15<sup>th</sup>)</b> |                                                    |                                                   |
|                                         | 08/2025<br>MTD<br>Actual<br>Collections | 08/2025 MTD<br>v. 08/2024<br>MTD \$<br>Fav/(Unfav) | 08/2025 MTD<br>v. 08/2024<br>MTD %<br>Fav/(Unfav) | 08/2025<br>YTD<br>Actual<br>Collections | 08/2025 YTD<br>v. 08/2024<br>YTD \$<br>Fav/(Unfav) | 08/2025 YTD<br>v. 08/2024<br>YTD %<br>Fav/(Unfav) |
| <b>Income</b>                           |                                         |                                                    |                                                   |                                         |                                                    |                                                   |
| Income Withholding                      | 912                                     | +158                                               | +21.0%                                            | 2,347                                   | +214                                               | +10.0%                                            |
| Income Est. Payments                    | 21                                      | +0                                                 | +0.0%                                             | 80                                      | +15                                                | +23.3%                                            |
| Income Returns/Bills                    | 33                                      | -0                                                 | -0.4%                                             | 112                                     | +8                                                 | +7.5%                                             |
| Income Refunds Net (outflow)            | (26)                                    | -7                                                 | -37.3%                                            | (64)                                    | -6                                                 | -10.0%                                            |
| <b>Subtotal Income</b>                  | <b>940</b>                              | <b>+151</b>                                        | <b>+19.1%</b>                                     | <b>2,474</b>                            | <b>+231</b>                                        | <b>+10.3%</b>                                     |
| <b>Sales &amp; Use</b>                  |                                         |                                                    |                                                   |                                         |                                                    |                                                   |
| Sales - Regular                         | 59                                      | +1                                                 | +2.6%                                             | 653                                     | -7                                                 | -1.0%                                             |
| Sales - Meals                           | 28                                      | -0                                                 | -0.3%                                             | 179                                     | -6                                                 | -3.2%                                             |
| Sales - Motor Vehicles                  | 50                                      | -5                                                 | -9.4%                                             | 135                                     | -10                                                | -7.1%                                             |
| <b>Subtotal Sales &amp; Use</b>         | <b>136</b>                              | <b>-4</b>                                          | <b>-2.7%</b>                                      | <b>968</b>                              | <b>-23</b>                                         | <b>-2.3%</b>                                      |
| <b>Corporate &amp; Business - Total</b> | <b>36</b>                               | <b>-13</b>                                         | <b>-27.0%</b>                                     | <b>129</b>                              | <b>-66</b>                                         | <b>-34.0%</b>                                     |
| <b>All Other</b>                        | <b>76</b>                               | <b>+6</b>                                          | <b>+8.7%</b>                                      | <b>314</b>                              | <b>+6</b>                                          | <b>+1.9%</b>                                      |
| <b>Total Tax Collections</b>            | <b>1,189</b>                            | <b>+140</b>                                        | <b>+13.3%</b>                                     | <b>3,884</b>                            | <b>+148</b>                                        | <b>+4.0%</b>                                      |

It would not be advisable to use this data to predict trends.

At the time of the mid-month report, the available tax collection data is too early to provide a reliable estimate of full-month results.