



Commonwealth of Massachusetts  
Department of Revenue  
Monthly Report of Collections and Refunds  
December 2018

**Christopher C. Harding**  
Commissioner

This report includes State Taxes and other revenue collected by the Massachusetts Department of Revenue Only. Other taxes for budgetary purposes are from: Racing, Beano (3/5ths), Raffles and Bazaars, Boxing, Special Insurance Brokers.

Amounts reflect accounting adjustments made for prior periods.

## Index of Pages

Table A – Net Collections for Month

Table B – Net Collections for Year To Date

Table D – Net Collections by Fund

Table E – Miscellaneous Funds

Table F – Non-Tax Revenue VS. Estimate

Gross Collections for Month

Gross Collections Year To Date

Report of Refunds for Month

Report of Refunds Year To Date

FISCAL 2019  
NET COLLECTIONS - TABLE A  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

<b>TAX OR OTHER REVENUE</b>	<b>DECEMBER-2017</b>	<b>DECEMBER-2018</b>
ALCOHOLIC BEVERAGES	7,325,935	7,485,543
<b>BANKS: FINANCIAL INSTITUTIONS</b>	2,666,019	2,163,959
CIGARETTE	46,456,459	45,926,563
CORPORATIONS	280,690,098	331,678,152
DEEDS	15,827,212	17,620,686
ESTATE & INHERITANCE	35,294,628	41,721,902
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	549,851	527,676
TAX WITHHELD, NET	1,260,489,356	1,318,755,173
RETURNS & BILLS, GROSS	743,175,228	162,655,756
<i>LESS REFUNDS &amp; ABATEMENTS</i>	36,634,886	27,227,160
<b>SUB-TOTAL INCOME</b>	<b>1,967,579,549</b>	<b>1,454,711,445</b>
INSURANCE	45,611,008	34,199,685
<b>MOTOR FUELS:</b>		
GASOLINE	55,888,432	55,594,288
SP FUEL, MOT CARR & IFTA	8,625,260	8,628,388
<b>SUB-TOTAL MOTOR FUELS</b>	<b>64,513,692</b>	<b>64,222,676</b>
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	18,527,966	21,483,669
<b>SALES &amp; USE:</b>		
REGULAR	357,435,507	379,679,733 *
SERVICES	16,625,495	14,858,829 *
MEALS	90,032,953	95,266,337
MOTOR VEHICLE	65,177,313	69,950,709 *
MARIJUANA	0	249,314 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>529,271,268</b>	<b>560,004,922 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	8,255	10,712
MOTOR VEHICLE EXCISE	2,619	2,701
CONTROLLED SUBSTANCES	0	0
SATELLITE	958,826	720,757
MARIJUANA EXCISE	0	428,820
<b>SURCHARGES:</b>		
CONVENTION CENTER	63	2,841
COMMUNITY PRESERVATION TRUST	501,435	1,878,930
<b>SUB-TOTAL TAXES</b>	<b>3,015,235,032</b>	<b>2,584,263,963 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	1,897,876	3,099,914
LOCAL OPTION ROOMS	14,737,823	17,415,861
LOCAL OPTION MEALS	10,222,354	10,870,168
LOCAL OPTION MARIJUANA	0	119,671
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	-105,453	-13
DEPT. NON-TAX REVENUE	6,287,666	3,113,239
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	949,391	2,118,947
ABANDONED DEPOSITS (BOTTLE)	4,615,913	6,826,187
LOCAL RENTAL VEH (CONV CTR)	0	65
VEHICLE RENTAL SURCHARGE	900	0
EMBARKATION FEES	274	226
UST DELIVERY FEES	5,371,413	6,778,566
<b>TOTAL REVENUE</b>	<b>3,059,213,189</b>	<b>2,634,606,794 *</b>

\*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2019  
NET COLLECTIONS - TABLE B  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

<b>TAX OR OTHER REVENUE</b>	<b>LAST YEAR SAME PERIOD</b>	<b>YEAR TO DATE</b>
ALCOHOLIC BEVERAGES	44,002,638	44,846,562
<b>BANKS: FINANCIAL INSTITUTIONS</b>	3,987,919	15,754,980
CIGARETTE	311,030,897	296,426,071
CORPORATIONS	898,157,541	1,106,422,882
DEEDS	89,499,033	106,337,140
ESTATE & INHERITANCE	198,087,665	369,135,989
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	4,727,303	3,823,957
TAX WITHHELD, NET	6,207,117,365	6,436,105,686
RETURNS & BILLS, GROSS	1,645,492,877	1,216,577,410
<i>LESS REFUNDS &amp; ABATEMENTS</i>	328,414,259	283,429,952
<b>SUB-TOTAL INCOME</b>	<b>7,528,923,286</b>	<b>7,373,077,101</b>
INSURANCE	142,066,699	144,740,753
<b>MOTOR FUELS:</b>		
GASOLINE	345,206,238	347,127,907
SP FUEL, MOT CARR & IFTA	50,577,926	52,066,369
<b>SUB-TOTAL MOTOR FUELS</b>	<b>395,784,164</b>	<b>399,194,276</b>
PUBLIC UTILITIES	-650,000	0
ROOM OCCUPANCY	160,873,626	175,669,507
<b>SALES &amp; USE:</b>		
REGULAR	2,101,243,120	2,239,131,219 *
SERVICES	102,077,621	91,955,612 *
MEALS	623,332,844	655,355,670
MOTOR VEHICLE	415,155,499	436,631,248 *
MARIJUANA	0	249,314 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>3,241,809,084</b>	<b>3,423,323,063 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	149,490	122,966
MOTOR VEHICLE EXCISE	21,827	14,691
CONTROLLED SUBSTANCES	7	0
SATELLITE	5,199,036	4,494,386
MARIJUANA EXCISE	0	428,820
<b>SURCHARGES:</b>		
CONVENTION CENTER	10,307,718	10,505,155
COMMUNITY PRESERVATION TRUST	9,252,635	10,954,540
<b>SUB-TOTAL TAXES</b>	<b>13,038,503,265</b>	<b>13,481,448,882 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	12,523,041	18,359,003
LOCAL OPTION ROOMS	130,413,634	142,745,900
LOCAL OPTION MEALS	70,010,027	74,323,115
LOCAL OPTION MARIJUANA	0	119,671
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	270,094	278,546
DEPT. NON-TAX REVENUE	8,463,470	9,481,600
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	10,589,672	13,912,509
ABANDONED DEPOSITS (BOTTLE)	23,587,085	28,071,052
LOCAL RENTAL VEH (CONV CTR)	898,052	917,333
VEHICLE RENTAL SURCHARGE	79,470	97,020
EMBARKATION FEES	1,061,783	1,152,761
UST DELIVERY FEES	38,653,528	40,164,885
<b>TOTAL REVENUE</b>	<b>13,335,053,121</b>	<b>13,811,072,277 *</b>

\*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

NET COLLECTIONS BY FUND - TABLE D  
MONTH OF DECEMBER 2018

NET TAXES	LAST YEAR SAME PERIOD	YEAR TO DATE
<b>GENERAL FUND:</b>		
ALCOHOLIC BEVERAGES	44,002,638	44,846,562
<b>BANKS: FINANCIAL INSTITUTIONS</b>	3,987,919	15,754,980
CIGARETTE	246,536,391	235,579,338
CORPORATIONS	898,157,541	1,106,422,882
DEEDS	89,499,033	106,337,140
ESTATE & INHERITANCE	198,087,665	369,135,989
INCOME	7,524,064,103	7,369,055,218
INSURANCE	142,066,699	144,740,753
MOTOR FUELS	0	0
PUBLIC UTILITIES	-650,000	0
ROOM OCCUPANCY	100,436,264	108,767,049
<b>SALES &amp; USE: REGULAR</b>	1,362,377,629	1,454,323,661
SERVICES	66,255,599	59,848,766
MEALS	607,224,676	637,135,345
MOTOR VEHICLE	0	0
MARIJUANA	0	162,381
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	149,490	122,966
MOTOR VEHICLE EXCISE	21,827	14,691
CONTROLLED SUBSTANCES	7	0
SATELLITE	5,199,036	4,494,386
<b>TOTAL GENERAL FUND</b>	<b>11,287,416,517</b>	<b>11,656,742,107</b>
<b>COMMONWEALTH TRANSPORTATION FUND:</b>		
MOTOR FUELS: STATE	361,159	365,258
MOTOR FUELS: FY14 Trans Bill	49,362,037	49,787,123
MOTOR FUELS: INFRA - 1994 Bonds	98,567,068	99,115,166
MOTOR FUELS: INFRA - \$0.10 Fed GAN	143,686,598	144,485,592
MOTOR FUELS: INFRA - 2010 Bonds	103,290,033	104,920,990
CTF PORTION OF SALES TAXES	270,001,889	284,295,938
<b>TOTAL TRANSPORTATION FUND</b>	<b>665,268,784</b>	<b>682,970,067</b>
<b>CONVENTION CENTER FUND:</b>		
ROOM OCCUPANCY	54,620,301	61,091,276
CONVENTION CTR SURCHARGES	10,307,718	10,505,155
SALES, MEALS, SALES SERVICES	18,475,841	23,037,396
MARIJUANA	0	0
<b>TOTAL CONVENTION CENTER FUND</b>	<b>83,403,860</b>	<b>94,633,827</b>
<b>WORCESTER CONVENTION CENTER:</b>		
ROOM OCCUPANCY	817,061	811,184
SALES, MEALS, SALES SERVICES	411,324	414,893
MARIJUANA	0	0
<b>TOTAL WORCESTER CONVENTION CENTER</b>	<b>1,228,385</b>	<b>1,226,077</b>
<b>COMMONWEALTH CARE TRUST FUND:</b>		
HEALTH CARE COVERAGE PENALTY	4,727,303	3,823,957
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	64,494,506	60,846,733
<b>TOTAL COMMONWEALTH CARE TRUST FUND</b>	<b>69,221,809</b>	<b>64,670,690</b>
<b>MISCELLANEOUS FUNDS:</b>		
INLAND FISHERIES AND GAME FUND	517,268	520,143
MASS. TOURISM FUND - ROOM OCCUPANCY	4,999,999	5,000,000
MBTA CONTRIBUTION	498,531,312	522,052,562
SCHOOL MODERNIZATION FUND	418,530,813	442,052,123
MARIJUANA REGULATION FUND	0	428,820
COMMONWEALTH STABILIZATION FUND	131,880	197,926
COMMUNITY PRESERVATION TRUST	9,252,635	10,954,540
<b>TOTAL MISCELLANEOUS FUNDS</b>	<b>931,963,907</b>	<b>981,206,114</b>
<b>TOTAL NET TAXES - ALL FUNDS</b>	<b>13,038,503,265</b>	<b>13,481,199,568</b>

FISCAL 2019  
MISCELLANEOUS FUNDS - TABLE E  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

NET TAXES/FUND	DECEMBER-2017	DECEMBER-2018
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	6,969,679	6,931,330
CTF INFRA 1994 PLEDGED \$0.0486	11,308,068	11,245,848
CTF INFRA PLEDGE \$0.02	4,653,340	4,627,736
CTF INFRA \$0.10 FED GAN	23,267,816	23,139,791
CTF INFRA 2010 PLEDGED	9,559,645	9,507,046
INLAND FISHERIES AND GAME	83,763	83,303
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	0	428,820
<b>TOTAL ALL FUNDS</b>	<b>55,842,311</b>	<b>55,963,874</b>

TAX OR OTHER REVENUE	LAST YEAR SAME PERIOD	FISCAL 2019 YEAR TO DATE
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	43,040,114	43,279,446
CTF INFRA 1994 PLEDGED \$0.0486	69,831,129	70,219,435
CTF INFRA PLEDGE \$0.02	28,735,940	28,895,731
CTF INFRA \$0.10 FED GAN	143,686,598	144,485,592
CTF INFRA 2010 PLEDGED	59,034,029	59,362,298
INLAND FISHERIES AND GAME	517,268	520,143
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	0	428,820
<b>TOTAL ALL FUNDS</b>	<b>344,845,078</b>	<b>347,191,465</b>

MBTA STATE AND LOCAL CONTRIBUTION	DECEMBER-2018	FISCAL 2019 YEAR TO DATE
<b>TAX TYPES:</b>		
SALES SERVICES	2,802,941	17,366,000
SALES REGULAR	67,919,514	397,511,285
SALES MOTOR VEHICLE	13,199,013	82,474,311
SALES MARIJUANA	47,043	47,043
BOAT/RV INDIVIDUAL	0	0
BOAT/RVBUSINESS	123,053	1,023,157
USE TAX	3,442,519	23,004,652
PERSONAL USE TAX	12,917	623,724
SALES SERVICE DCU	0	25
SALES/USE DCU	594	2,361
<b>TOTAL</b>	<b>87,547,594</b>	<b>522,052,558</b>

SCHOOL MODERNIZATION FUND	DECEMBER-2018	FISCAL 2019 YEAR TO DATE
<b>TAX TYPES:</b>		
SALES SERVICES	2,376,638	14,707,600
SALES REGULAR	57,570,593	336,564,149
SALES MOTOR VEHICLE	11,192,113	69,860,999
SALES MARIJUANA	39,890	39,890
BOAT/RV INDIVIDUAL	0	0
BOAT/RVBUSINESS	104,344	866,661
USE TAX	2,919,089	19,481,669
PERSONAL USE TAX	10,953	528,767
SALES SERVICE DCU	0	25
SALES/USE DCU	594	2,361
<b>TOTAL</b>	<b>74,214,214</b>	<b>442,052,121</b>

FISCAL 2019  
NON-TAX REVENUE VS. ESTIMATE - TABLE F  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

FUND	ACCT	DESCRIPTION	FY 2019 December YTD	FY 2019 ESTIMATE	PERCENT
010	3117	CIGARETTE LICENSE FEES	356,095	259,928	137%
010	4826	CARE & CUSTODY OF DEPOSITS	27,917	260,805	11%
010	6900	MISCELLANEOUS	0	10,604	0%
010	6926	MISCELLANEOUS INCOME	3,868,652	697,284	555%
010	6938	MISCELLANEOUS INCOME	155,325	86,917	179%
103	3036	LICENSES-SPEC FUEL & MOTOR CAR	19,925	24,762	80%
103	3037	LICENSES-GASOLINE	20,500	23,825	86%
108	7203	NATURAL HERITAGE FUND	17,298	262,247	7%
010	5000	ABANDONED DEPOSITS	28,071,052	43,607,725	64%
010	6933	NATURAL HERITAGE ADM.	1,885	12,950	15%
010	6965	STUDENT LOAN INTERCEPTS	0	0	0%
103	3163	IFTA FEE	211,293	285,269	74%
103	0784	UST DELIVERY FEES	40,164,885	76,212,373	53%
010	0784	UST ANNUAL TANK FEE	1,628,738	39,333	4141%
010	0710	FOXBORO STADIUM FEE	0	0	NA%
350	0500	INTERCEPT FEES	29,140	456,079	6%
010	0630	IRS INTERCEPT FEES	32,570	319,162	10%
010	2713	CIGARETTE EXCISE PENALTY	26,617	1,554	1713%
300	0647	OIL SPILL FEES	1,833,827	3,400,793	54%
<b>DOR 1 SUBTOTAL</b>			<b>72,597,067</b>	<b>125,264,325</b>	<b>58%</b>
010	0522	CERTIFICATION CITY/TOWN NOTES	0	0	NA%
<b>DOR 2 SUBTOTAL</b>			<b>0</b>	<b>0</b>	<b>NA%</b>
300	7200	EDUCATION LOAN ADMIN. COST	0	0	0%
300	7201	ORGAN TRANSPLANT	17,220	139,757	12%
153	7206	AIDS FUND	9,270	119,568	8%
300	2043	MA US OLYMPIC FUND	4,972	55,418	9%
051	7202	STATE ELECTION CAMPAIGN	13,188	247,849	5%
143	7204	MILITARY FAMILY RELIEF FUND	20,816	276,348	8%
134	7209	HOMELESS ANIMAL PREVENTION & CARE	19,492	837,032	2%
<b>NON-DOR COLLECTIONS</b>			<b>84,958</b>	<b>1,675,972</b>	<b>5%</b>
<b>DEPARTMENT TOTALS</b>			<b>72,682,025</b>	<b>126,940,297</b>	<b>56%</b>



FISCAL 2019  
GROSS COLLECTIONS  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

<b>TAX OR OTHER REVENUE</b>	<b>DECEMBER-2017</b>	<b>DECEMBER-2018</b>
ALCOHOLIC BEVERAGES	7,325,935	7,490,525
<b>BANKS: FINANCIAL INSTITUTIONS</b>	2,765,449	2,164,413
CIGARETTE	46,603,077	46,042,839
CORPORATIONS	340,467,080	393,194,956
DEEDS	15,829,698	17,620,876
ESTATE & INHERITANCE	37,730,738	42,692,515
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	549,851	527,676
TAX WITHHELD, NET	1,260,947,876	1,320,783,390
RETURNS & BILLS, GROSS	743,175,228	162,655,756
<b>SUB-TOTAL INCOME</b>	<b>2,004,672,955</b>	<b>1,483,966,822</b>
INSURANCE	45,634,625	36,384,823
<b>MOTOR FUELS:</b>		
GASOLINE	55,905,954	55,606,849
SP FUEL, MOT CARR & IFTA	8,644,590	8,640,079
<b>SUB-TOTAL MOTOR FUELS</b>	<b>64,550,544</b>	<b>64,246,928</b>
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	18,531,099	21,492,589
<b>SALES &amp; USE:</b>		
REGULAR	359,443,924	385,985,423 *
SERVICES	16,627,610	14,859,061 *
MEALS	90,447,056	95,357,433
MOTOR VEHICLE	65,368,322	70,071,734 *
MARIJUANA	0	249,314 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>531,886,912</b>	<b>566,522,965 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	8,389	12,466
MOTOR VEHICLE EXCISE	2,619	2,805
CONTROLLED SUBSTANCES	0	0
SATELLITE	958,826	720,757
MARIJUANA EXCISE	0	428,820
<b>SURCHARGES:</b>		
CONVENTION CENTER	63	2,841
COMMUNITY PRESERVATION TRUST	501,435	1,878,930
<b>SUB-TOTAL TAXES</b>	<b>3,117,469,444</b>	<b>2,684,866,870 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	1,896,360	3,058,844
LOCAL OPTION ROOMS	14,737,823	17,415,861
LOCAL OPTION MEALS	10,222,354	10,870,168
LOCAL OPTION MARIJUANA	0	119,671
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	30,000	281
DEPT. NON-TAX REVENUE	6,287,886	3,100,025
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	949,391	2,118,947
ABANDONED DEPOSITS (BOTTLE)	4,615,913	6,826,187
LOCAL RENTAL VEH (CONV CTR)	0	65
VEHICLE RENTAL SURCHARGE	900	0
EMBARKATION FEES	274	226
UST DELIVERY FEES	5,371,413	6,778,566
<b>TOTAL REVENUE</b>	<b>3,161,581,758</b>	<b>2,735,155,711 *</b>

\*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2019  
GROSS COLLECTIONS  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

TAX OR OTHER REVENUE	LAST YEAR SAME PERIOD	YEAR TO DATE
ALCOHOLIC BEVERAGES	44,007,461	45,068,014
<b>BANKS: FINANCIAL INSTITUTIONS</b>	4,709,902	16,463,510
CIGARETTE	311,779,283	296,688,100
CORPORATIONS	1,057,964,835	1,303,035,479
DEEDS	89,539,235	106,353,317
ESTATE & INHERITANCE	207,452,470	378,964,195
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	4,727,303	3,823,957
TAX WITHHELD, NET	6,211,910,797	6,443,793,095
RETURNS & BILLS, GROSS	1,645,492,877	1,216,577,410
<b>SUB-TOTAL INCOME</b>	<b>7,862,130,977</b>	<b>7,664,194,462</b>
INSURANCE	143,033,466	147,763,567
<b>MOTOR FUELS:</b>		
GASOLINE	347,008,988	348,755,629
SP FUEL, MOT CARR & IFTA	51,196,204	52,556,733
<b>SUB-TOTAL MOTOR FUELS</b>	<b>398,205,192</b>	<b>401,312,362</b>
PUBLIC UTILITIES	-650,000	0
ROOM OCCUPANCY	161,111,184	176,176,319
<b>SALES &amp; USE:</b>		
REGULAR	2,111,764,931	2,253,557,273 *
SERVICES	102,171,623	92,227,563 *
MEALS	624,506,507	656,364,304
MOTOR VEHICLE	416,377,762	437,844,740 *
MARIJUANA	0	249,314 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>3,254,820,823</b>	<b>3,440,243,194 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	152,172	131,588
MOTOR VEHICLE EXCISE	22,591	15,879
CONTROLLED SUBSTANCES	7	0
SATELLITE	5,199,217	4,494,386
MARIJUANA EXCISE	0	428,820
<b>SURCHARGES:</b>		
CONVENTION CENTER	10,308,632	10,505,187
COMMUNITY PRESERVATION TRUST	9,252,635	10,954,540
<b>SUB-TOTAL TAXES</b>	<b>13,559,040,082</b>	<b>14,002,792,919 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	12,534,860	18,583,107
LOCAL OPTION ROOMS	130,413,634	142,745,900
LOCAL OPTION MEALS	70,010,027	74,323,115
LOCAL OPTION MARIJUANA	0	119,671
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	251,809	299,986
DEPT. NON-TAX REVENUE	8,482,437	7,925,176
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	10,589,672	13,912,509
ABANDONED DEPOSITS (BOTTLE)	23,587,085	28,073,140
LOCAL RENTAL VEH (CONV CTR)	898,126	917,333
VEHICLE RENTAL SURCHARGE	79,470	97,020
EMBARKATION FEES	1,061,783	1,152,761
UST DELIVERY FEES	38,655,203	40,169,906
<b>TOTAL REVENUE</b>	<b>13,855,604,188</b>	<b>14,331,112,543 *</b>

\*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2019  
 REPORT OF REFUNDS  
 MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

<b>TAX OR OTHER REVENUE</b>	<b>DECEMBER-2017</b>	<b>DECEMBER-2018</b>
ALCOHOLIC BEVERAGES	0	4,982
<b>BANKS: FINANCIAL INSTITUTIONS</b>	99,430	454
CIGARETTE	146,618	116,276
CORPORATIONS	59,776,983	61,516,804
DEEDS	2,485	190
ESTATE & INHERITANCE	2,436,109	970,613
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	0	0
TAX WITHHELD, NET	458,520	2,028,217
RETURNS & BILLS, GROSS	36,634,886	27,227,160
<b>SUB-TOTAL INCOME</b>	<b>37,093,406</b>	<b>29,255,377</b>
INSURANCE	23,617	2,185,138
<b>MOTOR FUELS:</b>		
GASOLINE	17,522	12,561
SP FUEL, MOT CARR & IFTA	19,329	11,691
<b>SUB-TOTAL MOTOR FUELS</b>	<b>36,851</b>	<b>24,252</b>
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	3,133	8,920
<b>SALES &amp; USE:</b>		
REGULAR	2,008,417	6,305,690 *
SERVICES	2,115	232 *
MEALS	414,103	91,096
MOTOR VEHICLE	191,010	121,025 *
MARIJUANA	0	0 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>2,615,645</b>	<b>6,518,043 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	135	1,755
MOTOR VEHICLE EXCISE	0	104
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>102,234,412</b>	<b>100,602,908 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	-1,516	-41,070
LOCAL OPTION ROOMS	0	0
LOCAL OPTION MEALS	0	0
LOCAL OPTION MARIJUANA	0	0
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	135,453	294
DEPT. NON-TAX REVENUE	896	7,011
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
LOCAL RENTAL VEH (CONV CTR)	0	0
VEHICLE RENTAL SURCHARGE	0	0
EMBARKATION FEES	0	0
UST DELIVERY FEES	0	0
<b>TOTAL REFUNDS</b>	<b>102,369,245</b>	<b>100,569,143 *</b>

\*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.

FISCAL 2019  
REPORT OF REFUNDS  
MONTH OF DECEMBER 2018

RUN DATE: 01/10/19

TAX OR OTHER REVENUE	LAST YEAR SAME PERIOD	YEAR TO DATE
ALCOHOLIC BEVERAGES	4,823	221,452
<b>BANKS: FINANCIAL INSTITUTIONS</b>	721,983	708,530
CIGARETTE	748,387	262,029
CORPORATIONS	159,807,295	196,612,597
DEEDS	40,202	16,177
ESTATE & INHERITANCE	9,364,804	9,828,204
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	0	0
TAX WITHHELD, NET	4,793,431	7,687,409
RETURNS & BILLS, GROSS	328,414,259	283,429,952
<b>SUB-TOTAL INCOME</b>	<b>333,207,690</b>	<b>291,117,361</b>
INSURANCE	966,766	3,022,813
<b>MOTOR FUELS:</b>		
GASOLINE	1,802,750	1,627,724
SP FUEL, MOT CARR & IFTA	618,277	490,364
<b>SUB-TOTAL MOTOR FUELS</b>	<b>2,421,027</b>	<b>2,118,088</b>
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	237,559	506,811
<b>SALES &amp; USE:</b>		
REGULAR	10,521,811	14,426,054 *
SERVICES	94,004	271,949 *
MEALS	1,173,664	1,008,634
MOTOR VEHICLE	1,222,264	1,213,492 *
MARIJUANA	0	0 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>13,011,743</b>	<b>16,920,129 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	2,683	8,623
MOTOR VEHICLE EXCISE	764	1,187
CONTROLLED SUBSTANCES	0	0
SATELLITE	181	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	914	32
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>520,536,821</b>	<b>521,344,033 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	11,819	224,104
LOCAL OPTION ROOMS	0	0
LOCAL OPTION MEALS	0	0
LOCAL OPTION MARIJUANA	0	0
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	-18,284	21,441
DEPT. NON-TAX REVENUE	19,643	72,315
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	2,088
LOCAL RENTAL VEH (CONV CTR)	73	0
VEHICLE RENTAL SURCHARGE	0	0
EMBARKATION FEES	0	0
UST DELIVERY FEES	1,675	5,021
<b>TOTAL REFUNDS</b>	<b>520,551,747</b>	<b>521,669,002 *</b>

\*INCLUDES MBTA FUNDING, SMART FUND AND CONVENTION CENTER FUNDING.