



Commonwealth of Massachusetts
Department of Revenue
Monthly Report of Collections and Refunds
December 2019

Kevin W. Brown
Acting 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 Tables

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 2020
NET COLLECTIONS - TABLE A
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

TAX REVENUE	DECEMBER-2018	DECEMBER-2019
ALCOHOLIC BEVERAGES	7,485,543	6,914,045
CIGARETTE	45,926,563	47,230,084
CORPORATIONS	331,678,152	339,075,369
DEEDS	17,620,686	17,078,586
ESTATE & INHERITANCE	41,721,902	51,399,470
FINANCIAL INSTITUTIONS	2,163,959	2,844,929
INSURANCE	34,199,685	45,878,455
PUBLIC UTILITIES	0	102,518
ROOM OCCUPANCY	21,483,669	21,374,340
INCOME:		
TAX WITHHELD, NET	1,318,755,173	1,262,858,286
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	163,183,432	176,937,024
LESS REFUNDS & ABATEMENTS	(27,227,160)	(6,760,120)
SUBTOTAL INCOME	1,454,711,445	1,433,035,190
MOTOR FUELS:		
GASOLINE	55,594,288	54,942,981
SP FUEL, MOT CARR & IFTA	8,628,388	8,510,885
SUBTOTAL MOTOR FUELS	64,222,676	63,453,866
SALES & USE:		
REGULAR	379,679,733	399,603,233 *
SERVICES	14,858,829	13,678,628 *
MEALS	95,266,337	104,019,704
MOTOR VEHICLE	69,950,709	73,749,226 *
MARIJUANA	249,314	2,818,812 *
SUBTOTAL SALES & USE	560,004,922	593,869,603 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	10,712	10,881
MOTOR VEHICLE EXCISE	2,701	429
CONTROLLED SUBSTANCES	0	0
SATELLITE	720,757	640,845
MARIJUANA EXCISE	428,820	4,890,903
SURCHARGES:		
CONVENTION CENTER	2,841	23,523
COMMUNITY PRESERVATION TRUST	1,878,930	2,253,790
STATE-WIDE CAR RENTAL	0	31,782
SUBTOTAL TAXES	2,584,263,963	2,630,108,608 *

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

FISCAL 2020
NET COLLECTIONS - TABLE A
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

OTHER REVENUE	DECEMBER-2018	DECEMBER-2019
LOCAL OPTION AIR (JET) FUEL	3,099,914	2,989,447
LOCAL OPTION ROOMS	17,415,861	17,419,925
LOCAL OPTION MEALS	10,870,168	11,893,985
LOCAL OPTION MARIJUANA	119,671	1,316,719
LOCAL OPTION VEHICLE RENTAL SUR	65	1,048
LOCAL OPTION COMMUNITY IMPACT FEE	0	35,691
URBAN REDEVELOPMENT	(13)	(8,201)
DEPT. NON-TAX REVENUE	3,113,239	1,296,191
PAID FAMILY AND MEDICAL LEAVE FUND	0	5,600,690
COUNTY RECORDING FEES	2,118,947	2,611,747
ABANDONED DEPOSITS (BOTTLE)	6,826,187	6,498,210
EMBARKATION FEES	226	27,862
UST DELIVERY FEES	6,778,566	7,495,431
CAPE COD & ISLANDS WATER PROTECTION FUND	0	313,236
SUBTOTAL OTHER REVENUE	50,342,831	57,491,981
TOTAL REVENUE	2,634,606,794	2,687,600,589 *

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

FISCAL 2020
NET COLLECTIONS - TABLE B
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

TAX REVENUE	FY 2019 YTD	FY 2020 YTD
ALCOHOLIC BEVERAGES	44,846,562	45,514,320
CIGARETTE	296,426,173	285,073,263
CORPORATIONS	1,106,422,882	1,103,001,689
DEEDS	106,337,140	110,002,802
ESTATE & INHERITANCE	369,135,989	427,733,932
FINANCIAL INSTITUTIONS	15,754,980	7,303,049
INSURANCE	144,740,753	162,472,910
PUBLIC UTILITIES	0	(345,771)
ROOM OCCUPANCY	175,669,507	196,163,467
INCOME:		
TAX WITHHELD, NET	6,436,105,686	6,664,152,240
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,220,401,367	1,278,885,720
LESS REFUNDS & ABATEMENTS	(283,429,952)	(257,553,823)
SUBTOTAL INCOME	7,373,077,101	7,685,484,137
MOTOR FUELS:		
GASOLINE	347,127,907	343,843,354
SP FUEL, MOT CARR & IFTA	52,066,369	51,954,195
SUBTOTAL MOTOR FUELS	399,194,276	395,797,549
SALES & USE:		
REGULAR	2,239,131,219	2,373,145,679 *
SERVICES	91,955,612	85,570,186 *
MEALS	655,355,670	686,256,267
MOTOR VEHICLE	436,631,246	445,795,698 *
MARIJUANA	249,314	16,478,003 *
SUBTOTAL SALES & USE	3,423,323,061	3,607,245,833 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	122,966	105,866
MOTOR VEHICLE EXCISE	14,691	10,696
CONTROLLED SUBSTANCES	0	0
SATELLITE	4,494,386	4,102,120
MARIJUANA EXCISE	428,820	28,384,614
SURCHARGES:		
CONVENTION CENTER	10,505,155	10,596,291
COMMUNITY PRESERVATION TRUST	10,954,540	12,090,628
STATE-WIDE CAR RENTAL	0	3,593,461
SUBTOTAL TAXES	13,481,448,982	14,084,330,856 *

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

FISCAL 2020
NET COLLECTIONS - TABLE B
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

OTHER REVENUE	FY 2019 YTD	FY 2020 YTD
LOCAL OPTION AIR (JET) FUEL	18,359,003	18,874,179
LOCAL OPTION ROOMS	142,745,900	161,682,802
LOCAL OPTION MEALS	74,323,115	78,106,112
LOCAL OPTION MARIJUANA	119,671	7,781,405
LOCAL OPTION VEHICLE RENTAL SUR	1,014,353	1,041,000
LOCAL OPTION COMMUNITY IMPACT FEE	0	359,574
URBAN REDEVELOPMENT	278,546	100,942
DEPT. NON-TAX REVENUE	9,481,600	5,542,141
PAID FAMILY AND MEDICAL LEAVE FUND	0	12,973,721
COUNTY RECORDING FEES	13,912,509	15,545,478
ABANDONED DEPOSITS (BOTTLE)	28,071,052	30,440,661
EMBARKATION FEES	1,152,761	1,218,357
UST DELIVERY FEES	40,164,885	41,580,728
CAPE COD & ISLANDS WATER PROTECTION FUND	0	8,044,986
SUBTOTAL OTHER REVENUE	329,623,395	383,292,086
TOTAL REVENUE	13,811,072,377	14,467,622,942 *

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

FISCAL 2020
NET COLLECTIONS BY FUND - TABLE D
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

NET TAXES	FY 2019 YTD	FY 2020 YTD
ALCOHOLIC BEVERAGES	44,846,562	45,514,320
FINANCIAL INSTITUTIONS	15,754,980	7,303,049
CIGARETTE	235,579,439	226,577,400
CORPORATIONS	1,106,422,882	1,103,001,689
DEEDS	106,337,140	110,002,802
ESTATE & INHERITANCE	369,135,989	427,733,932
INCOME	7,369,055,218	7,681,454,307
INSURANCE	144,740,753	162,472,910
MOTOR FUELS	0	0
PUBLIC UTILITIES	0	(345,771)
ROOM OCCUPANCY	108,767,049	116,991,732
SALES & USE:		
REGULAR	1,454,323,661	1,543,397,625
SERVICES	59,848,766	56,246,180
MEALS	637,135,345	667,326,053
MOTOR VEHICLE	0	0
MARIJUANA	162,381	10,818,750
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	122,966	105,866
MOTOR VEHICLE EXCISE	14,691	10,696
CONTROLLED SUBSTANCES	0	0
SATELLITE	4,494,386	4,102,120
STATE-WIDE CAR RENTAL	0	3,206
TOTAL GENERAL FUND	11,656,742,208	12,162,716,866
COMMONWEALTH TRANSPORTATION FUND:		
MOTOR FUELS: STATE	365,258	423,089
MOTOR FUELS: FY14 Trans Bill	49,787,123	49,356,132
MOTOR FUELS: INFRA - 1994 Bonds	99,115,166	98,159,814
MOTOR FUELS: INFRA - \$0.10 Fed GAN	144,485,592	143,092,921
MOTOR FUELS: INFRA - 2010 Bonds	104,920,990	104,250,461
CTF PORTION OF SALES TAXES	284,295,937	292,674,634
TOTAL TRANSPORTATION FUND	682,970,066	687,957,051

FISCAL 2020
NET COLLECTIONS BY FUND - TABLE D
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

NET TAXES	FY 2019 YTD	FY 2020 YTD
CONVENTION CENTER FUND:		
ROOM OCCUPANCY	61,091,276	73,341,392
CONVENTION CTR SURCHARGES	10,505,155	10,596,291
SALES, MEALS, SALES SERVICES	23,037,396	23,278,732
MARIJUANA	0	0
TOTAL CONVENTION CENTER FUND	94,633,827	107,216,415
WORCESTER CONVENTION CENTER:		
ROOM OCCUPANCY	811,184	830,345
SALES, MEALS, SALES SERVICES	414,893	227,296
MARIJUANA	0	0
TOTAL WORCESTER CONVENTION CENTER	1,226,077	1,057,641
COMMONWEALTH CARE TRUST FUND:		
HEALTH CARE COVERAGE PENALTY	3,823,957	3,914,409
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	60,846,733	58,495,862
TOTAL COMMONWEALTH CARE TRUST FUND	64,670,690	62,410,271
MISCELLANEOUS FUNDS:		
INLAND FISHERIES AND GAME FUND	520,143	515,132
MASS. TOURISM FUND - ROOM OCCUPANCY	5,000,000	5,000,000
MBTA CONTRIBUTION	522,052,562	546,638,573
SCHOOL MODERNIZATION FUND	442,052,123	466,637,991
MARIJUANA REGULATION FUND	428,820	28,384,614
COMMONWEALTH STABILIZATION FUND	197,926	115,421
COMMUNITY PRESERVATION TRUST	10,954,540	12,090,628
MUNICIPAL POLICE TRAINING FUND	0	3,590,255
TOTAL MISCELLANEOUS FUNDS	981,206,114	1,062,972,614
TOTAL NET TAXES - ALL FUNDS	13,481,448,982	14,084,330,858

FISCAL 2020
MISCELLANEOUS FUNDS - TABLE E
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

NET TAXES/FUND	DECEMBER-2018	DECEMBER-2019
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	6,931,330	6,849,225
CTF INFRA 1994 PLEDGED \$0.0486	11,245,848	11,112,635
CTF INFRA PLEDGE \$0.02	4,627,736	4,572,918
CTF INFRA \$0.10 FED GAN	23,139,791	22,865,687
CTF INFRA 2010 PLEDGED	9,507,046	9,394,430
INLAND FISHERIES AND GAME	83,303	82,316
MARIJUANA:		
MARIJUANA REGULATION FUND	428,820	4,890,903
TOTAL MONTH ALL FUNDS	55,963,874	59,768,114
TAX OR OTHER REVENUE	FY 2019 YTD	FY 2020 YTD
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	43,279,446	42,862,283
CTF INFRA 1994 PLEDGED \$0.0486	70,219,435	69,542,602
CTF INFRA PLEDGE \$0.02	28,895,731	28,617,211
CTF INFRA \$0.10 FED GAN	144,485,592	143,092,921
CTF INFRA 2010 PLEDGED	59,362,298	58,790,116
INLAND FISHERIES AND GAME	520,143	515,132
MARIJUANA:		
MARIJUANA REGULATION FUND	428,820	28,384,614
TOTAL YEAR ALL FUNDS	347,191,465	371,804,879
MBTA STATE AND LOCAL CONTRIBUTION	DECEMBER-2019	FY 2020 YTD
TAX TYPES:		
SALES SERVICES	2,560,134	15,607,272
SALES REGULAR	71,205,986	421,537,591
SALES MOTOR VEHICLE	13,810,409	81,793,752
SALES MARIJUANA	527,855	3,022,773
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	71,745	1,163,947
USE TAX	3,372,106	22,009,467
PERSONAL USE TAX	39,070	1,501,700
SALES SERVICE DCU	1	11
SALES/USE DCU	192	2,063
TOTAL	91,587,498	546,638,576
SCHOOL MODERNIZATION FUND	DECEMBER-2019	FY 2020 YTD
TAX TYPES:		
SALES SERVICES	2,187,429	13,686,424
SALES REGULAR	60,839,624	357,411,421
SALES MOTOR VEHICLE	11,799,876	71,327,312
SALES MARIJUANA	451,010	2,636,481
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	61,300	1,026,115
USE TAX	2,881,193	19,261,160
PERSONAL USE TAX	33,382	1,287,005
SALES SERVICE DCU	1	11
SALES/USE DCU	192	2,063
TOTAL	78,254,007	466,637,992

FISCAL 2020
NON-TAX REVENUE VS. ESTIMATE - TABLE F
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

FUND	ACCT	DESCRIPTION	FY 2020 YEAR TO DATE	FY 2020 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	28,220	457,581	6%
0010	0630	IRS INTERCEPT FEES	27,676	259,280	11%
0300	0647	OIL SPILL FEES	1,930,192	3,510,472	55%
0010	0784	UST ANNUAL TANK FEE	1,633,570	1,580,190	103%
1318	2043	MA US OLYMPIC FUND	3,448	55,924	6%
0300	2201	OCA FEES	698,591	975,000	72%
0010	2700	OTHER FEES AND PENALTIES	566,668	56,825	997%
0010	2713	CIGARETTE EXCISE PENALTY	3,315	24,780	13%
0010	2751	UST GENERAL FUND	63,605	80,073	79%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	20,100	24,460	82%
0103	3037	LICENSES-GASOLINE	21,827	23,820	92%
0010	3117	CIGARETTE LICENSE FEES	24,055	420,720	6%
0103	3163	IFTA FEE	200,070	291,475	69%
0010	4826	CARE & CUSTODY OF DEPOSITS	7,214	263,015	3%
0010	6926	MISCELLANEOUS	187,465	748,160	25%
0010	6933	NATURAL HERITAGE ADM	1,630	26,500	6%
0600	6960	IFTA NON-PARTICIPANT	40,914	68,680	60%
1327	7201	ORGAN TRANSPLANT	13,269	141,006	9%
0051	7202	STATE ELECTION CAMPAIGN	12,009	243,385	5%
0108	7203	NATURAL HERITAGE FUND	14,664	266,025	6%
0143	7204	MILITARY FAMILY RELIEF FUND	19,848	267,463	7%
0153	7206	AIDS FUND	6,868	120,030	6%
0134	7209	HOMELESS ANIMAL PREVENTION & CARE	16,916	332,539	5%
DEPARTMENT NON-TAX SUBTOTAL			5,542,134	10,237,403	54%
0103	0784	UST DELIVERY FEES	11,580,727	40,710,793	28%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	30,000,001	30,000,000	100%
OTHER COLLECTIONS SUBTOTAL			41,580,728	70,710,793	59%
DEPARTMENT TOTALS			47,122,862	80,948,196	58%

FISCAL 2020
GROSS COLLECTIONS
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

TAX REVENUE	DECEMBER-2018	DECEMBER-2019
ALCOHOLIC BEVERAGES	7,490,525	6,913,482
CIGARETTE	46,042,839	47,361,038
CORPORATIONS	393,194,956	406,810,315
DEEDS	17,620,876	17,106,584
ESTATE & INHERITANCE	42,692,515	53,784,432
FINANCIAL INSTITUTIONS	2,164,413	2,844,929
INSURANCE	36,384,823	45,878,481
PUBLIC UTILITIES	0	102,518
ROOM OCCUPANCY	21,492,589	21,398,221
INCOME:		
TAX WITHHELD, NET	1,320,783,390	1,263,777,747
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	163,183,432	176,937,024
SUBTOTAL INCOME	1,483,966,822	1,440,714,771
MOTOR FUELS:		
GASOLINE	55,606,849	54,950,328
SP FUEL, MOT CARR & IFTA	8,640,079	8,532,059
SUBTOTAL MOTOR FUELS	64,246,928	63,482,387
SALES & USE:		
REGULAR	385,985,423	400,511,206 *
SERVICES	14,859,061	13,679,460 *
MEALS	95,357,433	104,106,342
MOTOR VEHICLE	70,071,734	73,915,490 *
MARIJUANA	249,314	2,818,812 *
SUBTOTAL SALES & USE	566,522,965	595,031,310 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	12,466	10,972
MOTOR VEHICLE EXCISE	2,805	429
CONTROLLED SUBSTANCES	0	0
SATELLITE	720,757	640,845
MARIJUANA EXCISE	428,820	4,890,903
SURCHARGES:		
CONVENTION CENTER	2,841	23,523
COMMUNITY PRESERVATION TRUST	1,878,930	2,253,790
STATE-WIDE CAR RENTAL	0	31,782
SUBTOTAL TAXES	2,684,866,870	2,709,280,712 *

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

FISCAL 2020
GROSS COLLECTIONS
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

OTHER REVENUE	DECEMBER-2018	DECEMBER-2019
LOCAL OPTION AIR (JET) FUEL	3,058,844	2,990,540
LOCAL OPTION ROOMS	17,415,861	17,419,925
LOCAL OPTION MEALS	10,870,168	11,893,985
LOCAL OPTION MARIJUANA	119,671	1,316,719
LOCAL OPTION VEHICLE RENTAL SUR	65	1,048
LOCAL OPTION COMMUNITY IMPACT FEE	0	35,691
URBAN REDEVELOPMENT	281	(1,830)
DEPT. NON-TAX REVENUE	3,121,575	1,297,146
PAID FAMILY AND MEDICAL LEAVE FUND	0	5,600,690
COUNTY RECORDING FEES	2,118,947	2,611,747
ABANDONED DEPOSITS (BOTTLE)	6,826,187	6,497,405
EMBARKATION FEES	226	27,862
UST DELIVERY FEES	6,778,566	7,495,431
CAPE COD & ISLANDS WATER PROTECTION FUND	0	313,236
SUBTOTAL OTHER REVENUE	50,310,391	57,499,595
TOTAL REVENUE	2,735,177,261	2,766,780,307*

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

FISCAL 2020
GROSS COLLECTIONS
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

TAX REVENUE	FY 2019 YTD	FY 2020 YTD
ALCOHOLIC BEVERAGES	45,068,014	45,515,485
CIGARETTE	296,688,202	285,458,591
CORPORATIONS	1,303,035,479	1,282,421,986
DEEDS	106,353,317	110,040,867
ESTATE & INHERITANCE	378,964,195	438,910,976
FINANCIAL INSTITUTIONS	16,463,510	7,859,194
INSURANCE	147,763,567	162,765,327
PUBLIC UTILITIES	0	120,228
ROOM OCCUPANCY	176,176,319	196,590,219
INCOME:		
TAX WITHHELD, NET	6,443,793,095	6,670,798,539
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,220,401,367	1,278,885,720
SUBTOTAL INCOME	7,664,194,462	7,949,684,259
MOTOR FUELS:		
GASOLINE	348,755,629	344,348,543
SP FUEL, MOT CARR & IFTA	52,556,733	52,783,898
SUBTOTAL MOTOR FUELS	401,312,362	397,132,441
SALES & USE:		
REGULAR	2,253,557,273	2,381,794,059 *
SERVICES	92,227,563	85,810,876 *
MEALS	656,364,304	687,229,871
MOTOR VEHICLE	437,844,739	447,154,213 *
MARIJUANA	249,314	16,478,003 *
SUBTOTAL SALES & USE	3,440,243,193	3,618,467,022 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	131,588	114,112
MOTOR VEHICLE EXCISE	15,879	12,712
CONTROLLED SUBSTANCES	0	0
SATELLITE	4,494,386	4,102,120
MARIJUANA EXCISE	428,820	28,384,614
SURCHARGES:		
CONVENTION CENTER	10,505,187	10,596,499
COMMUNITY PRESERVATION TRUST	10,954,540	12,090,628
STATE-WIDE CAR RENTAL	0	3,595,078
SUBTOTAL TAXES	14,002,793,020	14,553,862,358 *

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

FISCAL 2020
GROSS COLLECTIONS
MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

OTHER REVENUE	FY 2019 YTD	FY 2020 YTD
LOCAL OPTION AIR (JET) FUEL	18,583,107	18,877,830
LOCAL OPTION ROOMS	142,745,900	161,682,802
LOCAL OPTION MEALS	74,323,115	78,106,112
LOCAL OPTION MARIJUANA	119,671	7,781,405
LOCAL OPTION VEHICLE RENTAL SUR	1,014,353	1,041,000
LOCAL OPTION COMMUNITY IMPACT FEE	0	359,574
URBAN REDEVELOPMENT	299,986	108,355
DEPT. NON-TAX REVENUE	9,589,717	5,611,223
PAID FAMILY AND MEDICAL LEAVE FUND	0	12,973,721
COUNTY RECORDING FEES	13,912,509	15,545,478
ABANDONED DEPOSITS (BOTTLE)	28,073,140	30,440,661
EMBARKATION FEES	1,152,761	1,218,365
UST DELIVERY FEES	40,169,906	41,582,880
CAPE COD & ISLANDS WATER PROTECTION FUND	0	8,044,986
SUBTOTAL OTHER REVENUE	329,984,165	383,374,392
TOTAL REVENUE	14,332,777,185	14,937,236,750*

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

FISCAL 2020
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

TAX REVENUE	DECEMBER-2018	DECEMBER-2019
ALCOHOLIC BEVERAGES	4,982	(563)
CIGARETTE	116,276	130,955
CORPORATIONS	61,516,804	67,734,947
DEEDS	190	27,998
ESTATE & INHERITANCE	970,613	2,384,962
FINANCIAL INSTITUTIONS	454	0
INSURANCE	2,185,138	26
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	8,920	23,881
INCOME:		
TAX WITHHELD, NET	2,028,217	919,460
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	27,227,160	6,760,120
SUBTOTAL INCOME	29,255,377	7,679,580
MOTOR FUELS:		
GASOLINE	12,561	7,347
SP FUEL, MOT CARR & IFTA	11,691	21,174
SUBTOTAL MOTOR FUELS	24,252	28,521
SALES & USE:		
REGULAR	6,305,690	907,973 *
SERVICES	232	832 *
MEALS	91,096	86,639
MOTOR VEHICLE	121,025	166,264 *
MARIJUANA	0	0 *
SUBTOTAL SALES & USE	6,518,043	1,161,708 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	1,755	91
MOTOR VEHICLE EXCISE	104	0
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	0
SUBTOTAL TAXES	100,602,908	79,172,106 *

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

FISCAL 2020
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

OTHER REVENUE	DECEMBER-2018	DECEMBER-2019
LOCAL OPTION AIR (JET) FUEL	(41,070)	1,094
LOCAL OPTION ROOMS	0	0
LOCAL OPTION MEALS	0	0
LOCAL OPTION MARIJUANA	0	0
LOCAL OPTION VEHICLE RENTAL SUR	0	0
LOCAL OPTION COMMUNITY IMPACT FEE	0	0
URBAN REDEVELOPMENT	294	6,371
DEPT. NON-TAX REVENUE	8,336	955
PAID FAMILY AND MEDICAL LEAVE FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	(805)
EMBARKATION FEES	0	0
UST DELIVERY FEES	0	0
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
SUBTOTAL OTHER REVENUE	(32,440)	7,615
TOTAL REVENUE	100,570,468	79,179,721*

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

FISCAL 2020
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

TAX REVENUE	FY 2019 YTD	FY 2020 YTD
ALCOHOLIC BEVERAGES	221,452	1,164
CIGARETTE	262,029	385,329
CORPORATIONS	196,612,597	179,420,296
DEEDS	16,177	38,064
ESTATE & INHERITANCE	9,828,204	11,177,042
FINANCIAL INSTITUTIONS	708,530	556,145
INSURANCE	3,022,813	292,417
PUBLIC UTILITIES	0	465,999
ROOM OCCUPANCY	506,811	426,754
INCOME:		
TAX WITHHELD, NET	7,687,409	6,646,299
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	283,429,952	257,553,823
SUBTOTAL INCOME	291,117,361	264,200,122
MOTOR FUELS:		
GASOLINE	1,627,724	505,191
SP FUEL, MOT CARR & IFTA	490,364	829,704
SUBTOTAL MOTOR FUELS	2,118,088	1,334,895
SALES & USE:		
REGULAR	14,426,054	8,648,382 *
SERVICES	271,949	240,688 *
MEALS	1,008,634	973,606
MOTOR VEHICLE	1,213,492	1,358,514 *
MARIJUANA	0	0 *
SUBTOTAL SALES & USE	16,920,129	11,221,190 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	8,623	8,245
MOTOR VEHICLE EXCISE	1,187	2,015
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	32	208
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	1,617
SUBTOTAL TAXES	521,344,033	469,531,502 *

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

FISCAL 2020
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2019

RUN DATE: 01/07/20

OTHER REVENUE	FY 2019 YTD	FY 2020 YTD
LOCAL OPTION AIR (JET) FUEL	224,104	3,652
LOCAL OPTION ROOMS	0	0
LOCAL OPTION MEALS	0	0
LOCAL OPTION MARIJUANA	0	0
LOCAL OPTION VEHICLE RENTAL SUR	0	0
LOCAL OPTION COMMUNITY IMPACT FEE	0	0
URBAN REDEVELOPMENT	21,441	7,413
DEPT. NON-TAX REVENUE	108,118	69,084
PAID FAMILY AND MEDICAL LEAVE FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	2,088	0
EMBARKATION FEES	0	8
UST DELIVERY FEES	5,021	2,151
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
SUBTOTAL OTHER REVENUE	360,772	82,308
TOTAL REVENUE	521,704,805	469,613,810*

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