



Commonwealth of Massachusetts
Department of Revenue
Monthly Report of Collections and Refunds
December 2023

Geoffrey E. Snyder
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.

Additional Note: Revenues included in the FY2024 Blue Book's do not include the impact of 62F credits. As of December 2023, FY2024 YTD credits posted totaled \$3,534,970.64

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Gross Collections for Month

Gross Collections Year To Date

Report of Refunds for Month

Report of Refunds Year To Date

FISCAL 2024
NET COLLECTIONS - TABLE A
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

TAX REVENUE	DECEMBER-2022	DECEMBER-2023
ALCOHOLIC BEVERAGES	8,061,283	8,675,305
CIGARETTE	31,639,354	29,966,515
CORPORATIONS	617,105,279	563,844,761
DEEDS	19,491,541	16,503,589
ELECTRONIC NICOTINE DELIVERY SYSTEM	1,104,469	1,403,966
ESTATE & INHERITANCE	70,805,435	35,040,557
FINANCIAL INSTITUTIONS	5,409,923	2,124,860
INSURANCE	45,613,879	51,705,672
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	14,194,590	15,436,064
INCOME:		
TAX WITHHELD, NET	1,583,660,686	1,755,933,056
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	658,489,257	538,758,918
LESS REFUNDS & ABATEMENTS	(12,909,305)	(65,523,194)
SUBTOTAL INCOME	2,229,240,638	2,229,168,780
MOTOR FUELS:		
GASOLINE	50,436,254	50,747,215
SP FUEL, MOT CARR & IFTA	8,909,722	8,770,580
SUBTOTAL MOTOR FUELS	59,345,976	59,517,795
SALES & USE:		
REGULAR	567,909,802	533,620,576 *
SERVICES	9,892,934	8,544,806 *
MEALS	117,190,668	115,812,809
MOTOR VEHICLE	95,460,343	93,073,305 *
MARIJUANA	7,966,516	4,628,031 *
SUBTOTAL SALES & USE	798,420,263	755,679,527 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	14,034	8,899
MOTOR VEHICLE EXCISE	13,925	(31)
CONTROLLED SUBSTANCES	0	0
SATELLITE	460,632	401,828
MARIJUANA EXCISE	12,825,630	14,848,261
SURCHARGES:		
CONVENTION CENTER	1,123	716,503
COMMUNITY PRESERVATION TRUST	4,082,300	3,818,165
STATE-WIDE CAR RENTAL	1,198	2,150
SUBTOTAL TAXES	3,917,831,472	3,788,863,166 *

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

FISCAL 2024
NET COLLECTIONS - TABLE A
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

OTHER REVENUE	DECEMBER-2022	DECEMBER-2023
LOCAL OPTION AIR (JET) FUEL	5,518,096	3,479,196
LOCAL OPTION ROOMS	20,372,633	21,752,534
LOCAL OPTION MEALS	13,665,626	13,382,089
LOCAL OPTION MARIJUANA	3,537,173	4,045,443
LOCAL OPTION VEHICLE RENTAL SUR	0	(711,855)
LOCAL OPTION COMMUNITY IMPACT FEE	155,266	180,921
URBAN REDEVELOPMENT	440	0
DEPT. NON-TAX REVENUE	1,243,187	736,417
PAID FAMILY AND MEDICAL LEAVE FUND	4,449,735	6,669,804
COUNTY RECORDING FEES	1,714,973	1,623,035
ABANDONED DEPOSITS (BOTTLE)	8,121,605	6,931,352
EMBARKATION FEES	7,867	15,600
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	5,258,054	5,304,417
CAPE COD & ISLANDS WATER PROTECTION FUND	566,884	634,948
TOURISM DISTRICT FEE	2,318,548	2,444,020
SUBTOTAL OTHER REVENUE	66,930,087	66,487,921
TOTAL REVENUE	3,984,761,559	3,855,351,087 *

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

FISCAL 2024
NET COLLECTIONS - TABLE B
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

TAX REVENUE	FY 2023 YTD	FY 2024 YTD
ALCOHOLIC BEVERAGES	51,935,915	52,887,263
CIGARETTE	196,783,752	180,388,713
CORPORATIONS	1,800,263,460	1,637,249,203
DEEDS	125,185,284	103,792,744
ELECTRONIC NICOTINE DELIVERY SYSTEM	6,801,010	8,153,454
ESTATE & INHERITANCE	473,479,544	294,443,342
FINANCIAL INSTITUTIONS	7,065,467	6,048,769
INSURANCE	182,581,081	201,003,554
PUBLIC UTILITIES	150,000	(570,000)
ROOM OCCUPANCY	241,811,779	263,105,384
INCOME:		
TAX WITHHELD, NET	8,017,059,097	8,523,285,969
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,560,568,973	2,224,767,067
LESS REFUNDS & ABATEMENTS	(806,235,531)	(653,627,439)
SUBTOTAL INCOME	9,771,392,539	10,094,425,597
MOTOR FUELS:		
GASOLINE	306,060,191	315,691,857
SP FUEL, MOT CARR & IFTA	51,191,486	50,083,430
SUBTOTAL MOTOR FUELS	357,251,677	365,775,287
SALES & USE:		
REGULAR	3,256,024,057	3,152,726,942 *
SERVICES	65,612,884	59,126,389 *
MEALS	791,607,904	827,214,331
MOTOR VEHICLE	579,042,881	592,808,367 *
MARIJUANA	51,670,416	53,507,797 *
SUBTOTAL SALES & USE	4,743,958,142	4,685,383,826 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	81,756	60,250
MOTOR VEHICLE EXCISE	93,352	152,875
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,788,162	2,454,092
MARIJUANA EXCISE	75,291,841	81,935,843
SURCHARGES:		
CONVENTION CENTER	8,384,739	10,430,420
COMMUNITY PRESERVATION TRUST	24,160,950	19,932,115
STATE-WIDE CAR RENTAL	2,852,760	3,035,949
SUBTOTAL TAXES	18,072,313,210	18,010,088,680 *

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

FISCAL 2024
NET COLLECTIONS - TABLE B
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

OTHER REVENUE	FY 2023 YTD	FY 2024 YTD
LOCAL OPTION AIR (JET) FUEL	26,416,923	27,861,118
LOCAL OPTION ROOMS	188,836,302	204,986,328
LOCAL OPTION MEALS	86,824,076	90,695,672
LOCAL OPTION MARIJUANA	20,808,749	22,746,067
LOCAL OPTION VEHICLE RENTAL SUR	1,530,808	154,132
LOCAL OPTION COMMUNITY IMPACT FEE	1,599,055	1,914,526
URBAN REDEVELOPMENT	(74,905)	135,273
DEPT. NON-TAX REVENUE	1,873,907	4,435,318
PAID FAMILY AND MEDICAL LEAVE FUND	468,662,675	453,156,741
COUNTY RECORDING FEES	12,049,572	9,059,915
ABANDONED DEPOSITS (BOTTLE)	37,513,851	38,748,174
EMBARKATION FEES	1,145,868	1,040,207
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	37,983,633	40,611,588
CAPE COD & ISLANDS WATER PROTECTION FUND	15,611,926	15,699,776
TOURISM DISTRICT FEE	16,711,222	18,562,749
SUBTOTAL OTHER REVENUE	917,493,662	929,807,584
TOTAL REVENUE	18,989,806,872	18,939,896,264 *

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

FISCAL 2024
NET COLLECTIONS BY FUND - TABLE D
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

NET TAXES	FY 2023 YTD	FY 2024 YTD
ALCOHOLIC BEVERAGES	51,935,915	52,887,263
FINANCIAL INSTITUTIONS	7,065,467	6,048,769
CIGARETTE	156,475,864	143,341,935
CORPORATIONS	1,800,263,460	1,637,249,203
DEEDS	125,185,284	103,792,744
ESTATE & INHERITANCE	473,479,544	294,443,342
INCOME	9,770,389,592	10,085,093,631
INSURANCE	182,581,081	201,003,554
MOTOR FUELS	0	0
PUBLIC UTILITIES	150,000	(570,000)
ROOM OCCUPANCY	158,980,033	173,674,104
ELECTRONIC NICOTINE DELIVERY SYSTEMS	4,760,706	5,707,416
SALES & USE:		
REGULAR	2,145,131,112	2,075,434,880
SERVICES	43,255,144	38,962,453
MEALS	771,139,565	804,220,404
MOTOR VEHICLE	0	0
MARIJUANA	34,085,238	35,258,143
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	81,756	60,250
MOTOR VEHICLE EXCISE	93,352	152,875
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,788,162	2,454,092
STATE-WIDE CAR RENTAL	90	996
ENDS CIVIL PENALTIES	0	0
TOTAL GENERAL FUND	15,727,841,365	15,659,216,054
COMMONWEALTH TRANSPORTATION FUND:		
MOTOR FUELS: STATE	512,677	496,715
MOTOR FUELS: FY14 Trans Bill	44,534,275	45,599,388
MOTOR FUELS: INFRA - 1994 Bonds	0	0
MOTOR FUELS: INFRA - \$0.10 Fed GAN	127,312,482	131,332,359
MOTOR FUELS: INFRA - 2010 Bonds	184,433,923	187,874,032
CTF PORTION OF SALES TAXES	382,008,015	390,776,929
TOTAL TRANSPORTATION FUND	738,801,372	756,079,423

FISCAL 2024
NET COLLECTIONS BY FUND - TABLE D
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

NET TAXES	FY 2023 YTD	FY 2024 YTD
CONVENTION CENTER FUND:		
ROOM OCCUPANCY	72,991,556	79,536,005
CONVENTION CTR SURCHARGES	8,384,739	10,430,420
SALES, MEALS, SALES SERVICES	24,643,301	27,128,571
MARIJUANA	0	0
TOTAL CONVENTION CENTER FUND	106,019,596	117,094,996
WORCESTER CONVENTION CENTER:		
ROOM OCCUPANCY	1,840,187	1,895,275
SALES, MEALS, SALES SERVICES	382,740	414,354
MARIJUANA	0	0
TOTAL WORCESTER CONVENTION CENTER	2,222,927	2,309,629
COMMONWEALTH CARE TRUST FUND:		
HEALTH CARE COVERAGE PENALTY	949,474	9,224,712
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	40,307,887	37,046,779
TOTAL COMMONWEALTH CARE TRUST FUND	41,257,361	46,271,491
MISCELLANEOUS FUNDS:		
INLAND FISHERIES AND GAME FUND	458,321	472,793
MASS. TOURISM FUND - ROOM OCCUPANCY	8,000,000	8,000,000
MBTA CONTRIBUTION	711,656,618	696,594,138
SCHOOL MODERNIZATION FUND	631,656,409	616,593,954
MARIJUANA REGULATION FUND	75,291,841	81,935,843
COMMONWEALTH STABILIZATION FUND	53,473	107,254
COMMUNITY PRESERVATION TRUST	24,160,950	19,932,115
MUNICIPAL POLICE TRAINING FUND	2,852,671	3,034,954
COMMUNITY BEHAVIORAL HEALTH	2,040,303	2,446,036
TOTAL MISCELLANEOUS FUNDS	1,456,170,586	1,429,117,087
TOTAL NET TAXES - ALL FUNDS	18,072,313,207	18,010,088,680

FISCAL 2024
MISCELLANEOUS FUNDS - TABLE E
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

NET TAXES/FUND	DECEMBER-2022	DECEMBER-2023
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	6,285,880	6,323,820
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	20,985,000	21,111,657
CTF INFRA 2010 PLEDGED	23,017,171	23,156,093
INLAND FISHERIES AND GAME	75,545	76,001
MARIJUANA:		
MARIJUANA REGULATION FUND	12,825,630	14,848,261
TOTAL MONTH ALL FUNDS	63,189,226	65,515,832
TAX OR OTHER REVENUE	FY 2023 YTD	FY 2024 YTD
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	38,135,385	39,339,506
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	127,312,482	131,332,359
CTF INFRA 2010 PLEDGED	139,641,325	144,050,484
INLAND FISHERIES AND GAME	458,321	472,793
MARIJUANA:		
MARIJUANA REGULATION FUND	75,291,841	81,935,843
TOTAL YEAR ALL FUNDS	380,839,354	397,130,985
MBTA STATE AND LOCAL CONTRIBUTION	DECEMBER-2023	FY 2024 YTD
TAX TYPES:		
SALES SERVICES	1,544,164	10,681,067
SALES REGULAR	91,542,137	535,824,329
SALES MOTOR VEHICLE	16,830,020	107,182,099
SALES MARIJUANA	862,206	9,688,407
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	154,271	1,231,049
USE TAX	4,637,318	31,548,055
PERSONAL USE TAX	3,700	435,757
SALES SERVICE DCU	1	5
SALES/USE DCU	630	3,368
TOTAL	115,574,447	696,594,136
SCHOOL MODERNIZATION FUND	DECEMBER-2023	FY 2024 YTD
TAX TYPES:		
SALES SERVICES	1,366,324	9,455,919
SALES REGULAR	80,998,732	474,312,666
SALES MOTOR VEHICLE	14,891,729	94,849,339
SALES MARIJUANA	740,485	8,561,247
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	136,504	1,090,132
USE TAX	4,103,374	27,934,630
PERSONAL USE TAX	3,276	386,647
SALES SERVICE DCU	1	5
SALES/USE DCU	630	3,368
TOTAL	102,241,055	616,593,953

FISCAL 2024
NON-TAX REVENUE VS. ESTIMATE - TABLE F
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

FUND	ACCT	DESCRIPTION	FY 2024 YEAR TO DATE	FY 2024 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	33,210	292,000	11%
0350	0630	IRS INTERCEPT FEES	10	14,000	0%
0300	0647	OIL SPILL FEES	1,704,660	3,275,000	52%
0010	0784	UST ANNUAL TANK FEE	1,542,892	1,656,000	93%
1318	2047	MA US OLYMPIC FUND	4,871	58,000	8%
0300	2201	OCA FEES	661,047	1,378,000	48%
0010	2700	OTHER FEES AND PENALTIES	837,281	2,097,000	40%
0010	2713	CIGARETTE EXCISE PENALTY	18,063	26,000	69%
0010	2714	ENDS CIVIL PENALTIES	0	0	0%
0010	2751	UST GENERAL FUND	39,833	50,000	80%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	17,925	22,000	81%
0103	3037	LICENSES-GASOLINE	22,200	25,000	89%
0010	3117	CIGARETTE LICENSE FEES	17,761	202,000	9%
0103	3163	IFTA FEE	234,913	410,000	57%
0010	4826	CARE & CUSTODY OF DEPOSITS	210,794	229,000	92%
0010	6926	MISCELLANEOUS	(986,590)	84,000	(1175%)
0010	6933	NATURAL HERITAGE ADM	1,519	37,000	4%
0600	6960	IFTA NON-PARTICIPANT	0	500	0%
1327	2047	ORGAN TRANSPLANT	9,915	135,000	7%
0051	2047	STATE ELECTION CAMPAIGN	11,739	195,000	6%
0108	2047	NATURAL HERITAGE FUND	13,679	337,000	4%
0143	2047	MILITARY FAMILY RELIEF FUND	15,887	205,000	8%
0153	2047	AIDS FUND	6,246	103,000	6%
0134	2047	HOMELESS ANIMAL PREVENTION & CARE	17,464	392,000	4%
DEPARTMENT NON-TAX SUBTOTAL			4,435,319	11,222,500	40%
0103	0784	UST DELIVERY FEES	10,611,588	44,370,000	24%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	30,000,000	30,000,000	100%
OTHER COLLECTIONS SUBTOTAL			40,611,588	74,370,000	55%
DEPARTMENT TOTALS			45,046,907	85,592,500	53%

FISCAL 2024
GROSS COLLECTIONS
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

TAX REVENUE	DECEMBER-2022	DECEMBER-2023
ALCOHOLIC BEVERAGES	8,061,526	8,675,351
CIGARETTE	31,739,001	30,007,228
CORPORATIONS	747,841,608	600,347,876
DEEDS	19,491,653	16,540,858
ELECTRONIC NICOTINE DELIVERY SYSTEM	1,104,504	1,403,966
ESTATE & INHERITANCE	73,484,442	38,342,440
FINANCIAL INSTITUTIONS	5,631,274	2,125,517
INSURANCE	45,698,172	51,705,672
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	14,385,449	15,518,116
INCOME:		
TAX WITHHELD, NET	1,585,686,440	1,757,798,810
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	658,489,257	538,758,918
SUBTOTAL INCOME	2,244,175,697	2,296,557,728
MOTOR FUELS:		
GASOLINE	50,436,884	50,749,795
SP FUEL, MOT CARR & IFTA	8,935,611	8,825,509
SUBTOTAL MOTOR FUELS	59,372,495	59,575,304
SALES & USE:		
REGULAR	571,315,774	536,723,124 *
SERVICES	9,962,323	8,544,979 *
MEALS	117,555,982	115,962,175
MOTOR VEHICLE	95,654,680	93,217,114 *
MARIJUANA	7,968,104	4,628,031 *
SUBTOTAL SALES & USE	802,456,863	759,075,423 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	14,416	8,899
MOTOR VEHICLE EXCISE	11,655	5,096
CONTROLLED SUBSTANCES	0	0
SATELLITE	460,632	400,781
MARIJUANA EXCISE	12,825,630	14,848,261
SURCHARGES:		
CONVENTION CENTER	1,123	716,503
COMMUNITY PRESERVATION TRUST	4,082,300	3,818,165
STATE-WIDE CAR RENTAL	1,198	2,150
SUBTOTAL TAXES	4,070,839,638	3,899,675,334 *

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

FISCAL 2024
GROSS COLLECTIONS
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

OTHER REVENUE	DECEMBER-2022	DECEMBER-2023
LOCAL OPTION AIR (JET) FUEL	5,518,096	3,479,196
LOCAL OPTION ROOMS	20,372,633	21,752,534
LOCAL OPTION MEALS	13,665,626	13,382,089
LOCAL OPTION MARIJUANA	3,537,173	4,045,443
LOCAL OPTION VEHICLE RENTAL SUR	0	(711,855)
LOCAL OPTION COMMUNITY IMPACT FEE	155,266	180,921
URBAN REDEVELOPMENT	440	0
DEPT. NON-TAX REVENUE	1,262,038	739,184
PAID FAMILY AND MEDICAL LEAVE FUND	6,205,863	7,341,971
COUNTY RECORDING FEES	1,714,973	1,623,035
ABANDONED DEPOSITS (BOTTLE)	8,121,605	6,931,352
EMBARKATION FEES	7,867	15,600
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	5,258,054	5,304,417
CAPE COD & ISLANDS WATER PROTECTION FUND	566,884	634,948
TOURISM DISTRICT FEE	2,318,548	2,444,020
SUBTOTAL OTHER REVENUE	68,705,066	67,162,855
TOTAL REVENUE	4,139,544,704	3,966,838,189*

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

FISCAL 2024
GROSS COLLECTIONS
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

TAX REVENUE	FY 2023 YTD	FY 2024 YTD
ALCOHOLIC BEVERAGES	52,136,042	52,940,347
CIGARETTE	197,160,586	180,756,937
CORPORATIONS	2,096,402,200	1,889,447,549
DEEDS	125,213,336	103,834,374
ELECTRONIC NICOTINE DELIVERY SYSTEM	7,052,665	8,156,293
ESTATE & INHERITANCE	490,160,452	329,432,769
FINANCIAL INSTITUTIONS	12,895,460	8,826,940
INSURANCE	186,862,214	203,580,189
PUBLIC UTILITIES	150,000	(570,000)
ROOM OCCUPANCY	243,257,456	264,587,790
INCOME:		
TAX WITHHELD, NET	8,035,607,272	8,537,544,429
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,560,568,973	2,224,767,067
SUBTOTAL INCOME	10,596,176,245	10,762,311,496
MOTOR FUELS:		
GASOLINE	307,133,051	315,949,883
SP FUEL, MOT CARR & IFTA	51,522,841	50,434,220
SUBTOTAL MOTOR FUELS	358,655,892	366,384,103
SALES & USE:		
REGULAR	3,323,059,450	3,227,626,374 *
SERVICES	66,412,087	59,773,514 *
MEALS	795,521,961	833,248,263
MOTOR VEHICLE	580,541,424	594,722,907 *
MARIJUANA	51,796,430	53,583,641 *
SUBTOTAL SALES & USE	4,817,331,352	4,768,954,699 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	84,913	64,721
MOTOR VEHICLE EXCISE	124,170	168,091
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,866,813	2,454,092
MARIJUANA EXCISE	75,291,841	81,935,843
SURCHARGES:		
CONVENTION CENTER	8,384,739	10,430,420
COMMUNITY PRESERVATION TRUST	24,160,950	19,932,115
STATE-WIDE CAR RENTAL	2,853,029	3,035,949
SUBTOTAL TAXES	19,297,220,355	19,056,664,717 *

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

FISCAL 2024
GROSS COLLECTIONS
MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

OTHER REVENUE	FY 2023 YTD	FY 2024 YTD
LOCAL OPTION AIR (JET) FUEL	26,417,708	28,062,358
LOCAL OPTION ROOMS	188,836,302	204,986,328
LOCAL OPTION MEALS	86,824,076	90,695,672
LOCAL OPTION MARIJUANA	20,808,749	22,746,067
LOCAL OPTION VEHICLE RENTAL SUR	1,530,808	154,132
LOCAL OPTION COMMUNITY IMPACT FEE	1,599,055	1,914,526
URBAN REDEVELOPMENT	79,820	135,273
DEPT. NON-TAX REVENUE	1,948,857	4,466,641
PAID FAMILY AND MEDICAL LEAVE FUND	493,763,392	485,899,423
COUNTY RECORDING FEES	12,049,572	9,059,915
ABANDONED DEPOSITS (BOTTLE)	37,514,668	38,748,269
EMBARKATION FEES	1,145,868	1,040,238
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	37,990,781	40,644,575
CAPE COD & ISLANDS WATER PROTECTION FUND	15,611,926	15,699,776
TOURISM DISTRICT FEE	16,711,222	18,562,749
SUBTOTAL OTHER REVENUE	942,832,804	962,815,942
TOTAL REVENUE	20,240,053,159	20,019,480,659*

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

FISCAL 2024
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

TAX REVENUE	DECEMBER-2022	DECEMBER-2023
ALCOHOLIC BEVERAGES	243	46
CIGARETTE	99,647	40,712
CORPORATIONS	130,736,329	36,503,115
DEEDS	112	37,269
ELECTRONIC NICOTINE DELIVERY SYSTEM	35	0
ESTATE & INHERITANCE	2,679,007	3,301,883
FINANCIAL INSTITUTIONS	221,351	657
INSURANCE	84,293	0
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	190,859	82,052
INCOME:		
TAX WITHHELD, NET	2,025,754	1,865,754
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	12,909,305	65,523,194
SUBTOTAL INCOME	14,935,059	67,388,948
MOTOR FUELS:		
GASOLINE	630	2,580
SP FUEL, MOT CARR & IFTA	25,888	54,929
SUBTOTAL MOTOR FUELS	26,518	57,509
SALES & USE:		
REGULAR	3,405,972	3,102,549 *
SERVICES	69,388	173 *
MEALS	365,315	149,366
MOTOR VEHICLE	194,337	143,809 *
MARIJUANA	1,588	0 *
SUBTOTAL SALES & USE	4,036,600	3,395,897 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	382	0
MOTOR VEHICLE EXCISE	(2,270)	5,127
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	(1,047)
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	0
SUBTOTAL TAXES	153,008,165	110,812,168 *

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

FISCAL 2024
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

OTHER REVENUE	DECEMBER-2022	DECEMBER-2023
LOCAL OPTION AIR (JET) FUEL	0	0
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	0	0
DEPT. NON-TAX REVENUE	18,851	2,767
PAID FAMILY AND MEDICAL LEAVE FUND	1,756,127	672,167
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
EMBARKATION FEES	0	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	0	0
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
SUBTOTAL OTHER REVENUE	1,774,978	674,934
TOTAL REVENUE	154,783,143	111,487,102 *

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

FISCAL 2024
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

TAX REVENUE	FY 2023 YTD	FY 2024 YTD
ALCOHOLIC BEVERAGES	200,127	53,083
CIGARETTE	376,834	368,223
CORPORATIONS	296,138,740	252,198,345
DEEDS	28,050	41,632
ELECTRONIC NICOTINE DELIVERY SYSTEM	251,655	2,839
ESTATE & INHERITANCE	16,680,906	34,989,429
FINANCIAL INSTITUTIONS	5,829,994	2,778,171
INSURANCE	4,281,132	2,576,635
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	1,445,677	1,482,406
INCOME:		
TAX WITHHELD, NET	18,548,174	14,258,459
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	806,235,531	653,627,439
SUBTOTAL INCOME	824,783,705	667,885,898
MOTOR FUELS:		
GASOLINE	1,072,860	258,024
SP FUEL, MOT CARR & IFTA	331,352	350,789
SUBTOTAL MOTOR FUELS	1,404,212	608,813
SALES & USE:		
REGULAR	67,035,394	74,899,433 *
SERVICES	799,201	647,124 *
MEALS	3,914,060	6,033,931
MOTOR VEHICLE	1,498,541	1,914,540 *
MARIJUANA	126,012	75,844 *
SUBTOTAL SALES & USE	73,373,208	83,570,872 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	3,156	4,470
MOTOR VEHICLE EXCISE	30,819	15,216
CONTROLLED SUBSTANCES	0	0
SATELLITE	78,651	0
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	269	0
SUBTOTAL TAXES	1,224,907,135	1,046,576,032 *

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

FISCAL 2024
 REPORT OF REFUNDS
 MONTH OF DECEMBER 2023

RUN DATE: 01/11/24

OTHER REVENUE	FY 2023 YTD	FY 2024 YTD
LOCAL OPTION AIR (JET) FUEL	786	201,239
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	154,725	0
DEPT. NON-TAX REVENUE	74,950	31,324
PAID FAMILY AND MEDICAL LEAVE FUND	25,100,716	32,742,684
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	818	94
EMBARKATION FEES	0	31
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	7,148	32,987
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
SUBTOTAL OTHER REVENUE	25,339,143	33,008,359
TOTAL REVENUE	1,250,246,278	1,079,584,391 *

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