



Commonwealth of Massachusetts
Department of Revenue
Monthly Report of Collections and Refunds
December 2024

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.

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 2025
NET COLLECTIONS - TABLE A
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

TAX REVENUE	DECEMBER-2023	DECEMBER-2024
ALCOHOLIC BEVERAGES	8,675,305	7,368,971
CIGARETTE	29,966,515	27,944,448
CORPORATIONS	563,844,761	604,292,497
DEEDS	16,503,589	18,477,371
ELECTRONIC NICOTINE DELIVERY SYSTEM	1,403,966	800,271
ESTATE & INHERITANCE	35,040,557	183,543,284
FINANCIAL INSTITUTIONS	2,124,860	3,033,590
INSURANCE	51,705,672	61,502,438
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	15,436,064	17,112,341
INCOME:		
TAX WITHHELD, NET	1,755,933,056	1,751,585,133
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	538,758,918	768,775,591
LESS REFUNDS & ABATEMENTS	(65,523,194)	(25,552,516)
SUBTOTAL INCOME	2,229,168,780	2,494,808,208
MOTOR FUELS:		
GASOLINE	50,747,215	49,684,631
SP FUEL, MOT CARR & IFTA	8,770,580	8,443,439
SUBTOTAL MOTOR FUELS	59,517,795	58,128,070
SALES & USE:		
REGULAR	533,620,576	597,570,965 *
SERVICES	8,544,806	10,575,545 *
MEALS	115,812,809	150,091,523
MOTOR VEHICLE	93,073,305	100,645,922 *
MARIJUANA	4,628,031	10,197,146 *
SUBTOTAL SALES & USE	755,679,527	869,081,101 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	8,899	11,051
MOTOR VEHICLE EXCISE	(31)	13,782
CONTROLLED SUBSTANCES	0	0
SATELLITE	401,828	371,852
MARIJUANA EXCISE	14,848,261	16,998,350
SURCHARGES:		
CONVENTION CENTER	716,503	3,192
COMMUNITY PRESERVATION TRUST	3,818,165	3,231,217
STATE-WIDE CAR RENTAL	2,150	955
SUBTOTAL TAXES	3,788,863,166	4,366,722,989 *

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

FISCAL 2025
NET COLLECTIONS - TABLE A
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

OTHER REVENUE	DECEMBER-2023	DECEMBER-2024
LOCAL OPTION AIR (JET) FUEL	3,479,196	3,411,329
LOCAL OPTION ROOMS	21,752,534	24,274,278
LOCAL OPTION MEALS	13,382,089	17,688,826
LOCAL OPTION MARIJUANA	4,045,443	4,743,726
LOCAL OPTION VEHICLE RENTAL SUR	(711,855)	0
LOCAL OPTION COMMUNITY IMPACT FEE	180,921	240,516
URBAN REDEVELOPMENT	0	243,214
DEPT. NON-TAX REVENUE	736,417	1,495,160
PAID FAMILY AND MEDICAL LEAVE FUND	6,669,804	6,621,907
COUNTY RECORDING FEES	1,623,035	1,025,460
ABANDONED DEPOSITS (BOTTLE)	6,931,352	7,322,689
EMBARKATION FEES	15,600	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	5,304,417	9,671,631
CAPE COD & ISLANDS WATER PROTECTION FUND	634,948	694,512
TOURISM DISTRICT FEE	2,444,020	2,654,161
SUBTOTAL OTHER REVENUE	66,487,921	80,087,409
TOTAL REVENUE	3,855,351,087	4,446,810,398 *

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

FISCAL 2025
NET COLLECTIONS - TABLE B
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

TAX REVENUE	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	52,887,263	51,847,770
CIGARETTE	180,388,713	170,191,168
CORPORATIONS	1,637,249,203	1,553,746,385
DEEDS	103,792,744	110,759,219
ELECTRONIC NICOTINE DELIVERY SYSTEM	8,153,454	7,467,916
ESTATE & INHERITANCE	294,443,342	427,360,054
FINANCIAL INSTITUTIONS	6,048,769	7,099,365
INSURANCE	201,003,554	219,858,542
PUBLIC UTILITIES	(570,000)	0
ROOM OCCUPANCY	263,105,384	274,729,332
INCOME:		
TAX WITHHELD, NET	8,523,285,969	9,060,482,922
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,224,767,067	2,780,695,635
LESS REFUNDS & ABATEMENTS	(653,627,439)	(600,838,851)
SUBTOTAL INCOME	10,094,425,597	11,240,339,706
MOTOR FUELS:		
GASOLINE	315,691,857	314,370,855
SP FUEL, MOT CARR & IFTA	50,083,430	48,981,428
SUBTOTAL MOTOR FUELS	365,775,287	363,352,283
SALES & USE:		
REGULAR	3,152,726,942	3,326,705,562 *
SERVICES	59,126,389	62,604,425 *
MEALS	827,214,331	887,178,304
MOTOR VEHICLE	592,808,367	588,271,054 *
MARIJUANA	53,507,797	60,964,690 *
SUBTOTAL SALES & USE	4,685,383,826	4,925,724,035 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	60,250	113,821
MOTOR VEHICLE EXCISE	152,875	98,043
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,454,092	2,232,539
MARIJUANA EXCISE	81,935,843	84,997,289
SURCHARGES:		
CONVENTION CENTER	10,430,420	10,377,278
COMMUNITY PRESERVATION TRUST	19,932,115	23,241,136
STATE-WIDE CAR RENTAL	3,035,949	3,194,894
SUBTOTAL TAXES	18,010,088,680	19,476,730,775 *

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

FISCAL 2025
NET COLLECTIONS - TABLE B
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
LOCAL OPTION AIR (JET) FUEL	27,861,118	22,737,783
LOCAL OPTION ROOMS	204,986,328	211,793,670
LOCAL OPTION MEALS	90,695,672	96,679,624
LOCAL OPTION MARIJUANA	22,746,067	23,546,901
LOCAL OPTION VEHICLE RENTAL SUR	154,132	924,546
LOCAL OPTION COMMUNITY IMPACT FEE	1,914,526	2,187,560
URBAN REDEVELOPMENT	135,273	128,534
DEPT. NON-TAX REVENUE	4,435,318	6,252,885
PAID FAMILY AND MEDICAL LEAVE FUND	453,156,741	663,861,716
COUNTY RECORDING FEES	9,059,915	10,328,393
ABANDONED DEPOSITS (BOTTLE)	38,748,174	38,261,404
EMBARKATION FEES	1,040,207	1,053,925
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	40,611,588	46,486,623
CAPE COD & ISLANDS WATER PROTECTION FUND	15,699,776	15,644,141
TOURISM DISTRICT FEE	18,562,749	19,280,170
SUBTOTAL OTHER REVENUE	929,807,584	1,159,167,875
TOTAL REVENUE	18,939,896,264	20,635,898,650 *

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

FISCAL 2025
NET COLLECTIONS BY FUND - TABLE D
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

NET TAXES	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	52,887,263	51,847,770
FINANCIAL INSTITUTIONS	6,048,769	7,099,365
CIGARETTE	143,341,935	135,435,497
CORPORATIONS	1,637,249,203	1,553,746,385
DEEDS	103,792,744	110,759,219
ESTATE & INHERITANCE	294,443,342	427,360,054
INCOME	10,085,093,631	11,228,769,117
INSURANCE	201,003,554	219,858,542
MOTOR FUELS	0	0
PUBLIC UTILITIES	(570,000)	0
ROOM OCCUPANCY	173,674,104	179,682,828
ELECTRONIC NICOTINE DELIVERY SYSTEMS	5,707,416	5,227,543
SALES & USE:		
REGULAR	2,075,434,880	2,192,118,994
SERVICES	38,962,453	41,310,159
MEALS	804,220,404	862,365,010
MOTOR VEHICLE	0	0
MARIJUANA	35,258,143	40,367,043
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	60,250	113,821
MOTOR VEHICLE EXCISE	152,875	98,043
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,454,092	2,232,539
STATE-WIDE CAR RENTAL	996	1,020
ENDS CIVIL PENALTIES	0	0
TOTAL GENERAL FUND	15,659,216,054	17,058,392,949
COMMONWEALTH TRANSPORTATION FUND:		
MOTOR FUELS: STATE	496,715	522,497
MOTOR FUELS: FY14 Trans Bill	45,599,388	45,294,002
MOTOR FUELS: INFRA - 1994 Bonds	0	0
MOTOR FUELS: INFRA - \$0.10 Fed GAN	131,332,359	130,771,196
MOTOR FUELS: INFRA - 2010 Bonds	187,874,032	186,293,817
CTF PORTION OF SALES TAXES	390,776,929	388,317,080
TOTAL TRANSPORTATION FUND	756,079,423	751,198,592

FISCAL 2025
NET COLLECTIONS BY FUND - TABLE D
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

NET TAXES	FY 2024 YTD	FY 2025 YTD
CONVENTION CENTER FUND:		
ROOM OCCUPANCY	79,536,005	85,024,804
CONVENTION CTR SURCHARGES	10,430,420	10,377,278
SALES, MEALS, SALES SERVICES	27,128,571	30,310,340
MARIJUANA	0	0
TOTAL CONVENTION CENTER FUND	117,094,996	125,712,422
WORCESTER CONVENTION CENTER:		
ROOM OCCUPANCY	1,895,275	2,021,699
SALES, MEALS, SALES SERVICES	414,354	498,786
MARIJUANA	0	0
TOTAL WORCESTER CONVENTION CENTER	2,309,629	2,520,485
COMMONWEALTH CARE TRUST FUND:		
HEALTH CARE COVERAGE PENALTY	9,224,712	11,444,729
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	37,046,779	34,755,673
TOTAL COMMONWEALTH CARE TRUST FUND	46,271,491	46,200,402
MISCELLANEOUS FUNDS:		
INLAND FISHERIES AND GAME FUND	472,793	470,772
MASS. TOURISM FUND - ROOM OCCUPANCY	8,000,000	8,000,000
MBTA CONTRIBUTION	696,594,138	725,218,776
SCHOOL MODERNIZATION FUND	616,593,954	645,217,844
MARIJUANA REGULATION FUND	81,935,843	84,997,289
COMMONWEALTH STABILIZATION FUND	107,254	125,859
COMMUNITY PRESERVATION TRUST	19,932,115	23,241,136
MUNICIPAL POLICE TRAINING FUND	3,034,954	3,193,875
COMMUNITY BEHAVIORAL HEALTH	2,446,036	2,240,374
TOTAL MISCELLANEOUS FUNDS	1,429,117,087	1,492,705,925
TOTAL NET TAXES - ALL FUNDS	18,010,088,680	19,476,730,775

FISCAL 2025
MISCELLANEOUS FUNDS - TABLE E
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

NET TAXES/FUND	DECEMBER-2023	DECEMBER-2024
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	6,323,820	6,191,494
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	21,111,657	20,669,898
CTF INFRA 2010 PLEDGED	23,156,093	22,671,555
INLAND FISHERIES AND GAME	76,001	74,411
MARIJUANA:		
MARIJUANA REGULATION FUND	14,848,261	16,998,350
TOTAL MONTH ALL FUNDS	65,515,832	66,605,708
TAX OR OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	39,339,506	39,171,413
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	131,332,359	130,771,196
CTF INFRA 2010 PLEDGED	144,050,484	143,434,978
INLAND FISHERIES AND GAME	472,793	470,772
MARIJUANA:		
MARIJUANA REGULATION FUND	81,935,843	84,997,289
TOTAL YEAR ALL FUNDS	397,130,985	398,845,648
MBTA STATE AND LOCAL CONTRIBUTION	DECEMBER-2024	FY 2025 YTD
TAX TYPES:		
SALES SERVICES	1,888,103	11,254,730
SALES REGULAR	97,640,239	557,144,717
SALES MOTOR VEHICLE	17,972,707	105,830,605
SALES MARIJUANA	1,820,941	10,843,295
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	99,870	1,329,421
USE TAX	8,590,534	38,276,306
PERSONAL USE TAX	179,162	534,967
SALES SERVICE DCU	0	2
SALES/USE DCU	938	4,731
TOTAL	128,192,494	725,218,774
SCHOOL MODERNIZATION FUND	DECEMBER-2024	FY 2025 YTD
TAX TYPES:		
SALES SERVICES	1,691,719	10,012,401
SALES REGULAR	87,484,292	495,596,291
SALES MOTOR VEHICLE	16,103,348	94,123,368
SALES MARIJUANA	1,631,543	9,754,350
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	89,483	1,181,985
USE TAX	7,697,024	34,068,183
PERSONAL USE TAX	160,527	476,531
SALES SERVICE DCU	0	2
SALES/USE DCU	938	4,731
TOTAL	114,858,874	645,217,842

FISCAL 2025
NON-TAX REVENUE VS. ESTIMATE - TABLE F
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

FUND	ACCT	DESCRIPTION	FY 2025 YEAR TO DATE	FY 2025 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	32,781	296,000	11%
0350	0630	IRS INTERCEPT FEES	0	29,000	0%
0300	0647	OIL SPILL FEES	1,795,831	3,372,000	53%
0010	0784	UST ANNUAL TANK FEE	1,551,430	1,651,000	94%
1318	2047	MA US OLYMPIC FUND	4,751	59,000	8%
0300	2201	OCA FEES	552,211	1,270,000	43%
0010	2700	OTHER FEES AND PENALTIES	957,131	1,815,000	53%
0010	2713	CIGARETTE EXCISE PENALTY	14,362	20,000	72%
0010	2714	ENDS CIVIL PENALTIES	0	0	0%
0010	2751	UST GENERAL FUND	32,034	65,000	49%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	17,925	22,000	81%
0103	3037	LICENSES-GASOLINE	19,700	24,000	82%
0010	3117	CIGARETTE LICENSE FEES	330,192	176,000	188%
0103	3163	IFTA FEE	245,274	375,000	65%
0010	4826	CARE & CUSTODY OF DEPOSITS	18,599	239,000	8%
0010	6926	MISCELLANEOUS	597,392	16,000	3734%
0010	6933	NATURAL HERITAGE ADM	1,898	36,000	5%
0600	6960	IFTA NON-PARTICIPANT	0	20,500	0%
1327	2047	ORGAN TRANSPLANT	10,156	146,000	7%
0051	2047	STATE ELECTION CAMPAIGN	11,071	201,000	6%
0108	2047	NATURAL HERITAGE FUND	17,085	324,000	5%
0143	2047	MILITARY FAMILY RELIEF FUND	17,435	220,000	8%
0153	2047	AIDS FUND	6,022	112,000	5%
0134	2047	HOMELESS ANIMAL PREVENTION & CARE	19,606	388,000	5%
DEPARTMENT NON-TAX SUBTOTAL			6,252,886	10,876,500	57%
0103	0784	UST DELIVERY FEES	16,486,623	45,746,000	36%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	30,000,000	30,000,000	100%
OTHER COLLECTIONS SUBTOTAL			46,486,623	75,746,000	61%
DEPARTMENT TOTALS			52,739,509	86,622,500	61%

FISCAL 2025
GROSS COLLECTIONS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

TAX REVENUE	DECEMBER-2023	DECEMBER-2024
ALCOHOLIC BEVERAGES	8,675,351	7,368,971
CIGARETTE	30,007,228	28,012,706
CORPORATIONS	600,347,876	638,421,483
DEEDS	16,540,858	18,478,877
ELECTRONIC NICOTINE DELIVERY SYSTEM	1,403,966	800,353
ESTATE & INHERITANCE	38,342,440	190,605,354
FINANCIAL INSTITUTIONS	2,125,517	3,035,721
INSURANCE	51,705,672	62,902,043
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	15,518,116	17,197,979
INCOME:		
TAX WITHHELD, NET	1,757,798,810	1,752,988,266
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	538,758,918	768,775,591
SUBTOTAL INCOME	2,296,557,728	2,521,763,857
MOTOR FUELS:		
GASOLINE	50,749,795	49,686,151
SP FUEL, MOT CARR & IFTA	8,825,509	8,524,089
SUBTOTAL MOTOR FUELS	59,575,304	58,210,240
SALES & USE:		
REGULAR	536,723,124	606,325,732 *
SERVICES	8,544,979	10,869,578 *
MEALS	115,962,175	150,932,336
MOTOR VEHICLE	93,217,114	100,767,531 *
MARIJUANA	4,628,031	10,197,726 *
SUBTOTAL SALES & USE	759,075,423	879,092,903 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	8,899	11,051
MOTOR VEHICLE EXCISE	5,096	13,782
CONTROLLED SUBSTANCES	0	0
SATELLITE	400,781	371,852
MARIJUANA EXCISE	14,848,261	16,998,350
SURCHARGES:		
CONVENTION CENTER	716,503	3,192
COMMUNITY PRESERVATION TRUST	3,818,165	3,231,217
STATE-WIDE CAR RENTAL	2,150	955
SUBTOTAL TAXES	3,899,675,334	4,446,520,886 *

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

FISCAL 2025
GROSS COLLECTIONS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

OTHER REVENUE	DECEMBER-2023	DECEMBER-2024
LOCAL OPTION AIR (JET) FUEL	3,479,196	3,411,329
LOCAL OPTION ROOMS	21,752,534	24,274,278
LOCAL OPTION MEALS	13,382,089	17,688,826
LOCAL OPTION MARIJUANA	4,045,443	4,743,726
LOCAL OPTION VEHICLE RENTAL SUR	(711,855)	0
LOCAL OPTION COMMUNITY IMPACT FEE	180,921	240,516
URBAN REDEVELOPMENT	0	243,214
DEPT. NON-TAX REVENUE	739,184	1,497,898
PAID FAMILY AND MEDICAL LEAVE FUND	7,341,971	9,458,739
COUNTY RECORDING FEES	1,623,035	1,025,460
ABANDONED DEPOSITS (BOTTLE)	6,931,352	7,322,689
EMBARKATION FEES	15,600	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	5,304,417	9,672,172
CAPE COD & ISLANDS WATER PROTECTION FUND	634,948	694,512
TOURISM DISTRICT FEE	2,444,020	2,654,161
SUBTOTAL OTHER REVENUE	67,162,855	82,927,520
TOTAL REVENUE	3,966,838,189	4,529,448,406 *

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

FISCAL 2025
GROSS COLLECTIONS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

TAX REVENUE	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	52,940,347	51,895,869
CIGARETTE	180,756,937	170,379,612
CORPORATIONS	1,889,447,549	1,840,159,426
DEEDS	103,834,374	110,778,435
ELECTRONIC NICOTINE DELIVERY SYSTEM	8,156,293	7,468,055
ESTATE & INHERITANCE	329,432,769	457,079,126
FINANCIAL INSTITUTIONS	8,826,940	10,129,541
INSURANCE	203,580,189	228,015,325
PUBLIC UTILITIES	(570,000)	0
ROOM OCCUPANCY	264,587,790	275,835,669
INCOME:		
TAX WITHHELD, NET	8,537,544,429	9,077,002,033
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,224,767,067	2,780,695,635
SUBTOTAL INCOME	10,762,311,496	11,857,697,668
MOTOR FUELS:		
GASOLINE	315,949,883	314,553,018
SP FUEL, MOT CARR & IFTA	50,434,220	49,492,039
SUBTOTAL MOTOR FUELS	366,384,103	364,045,057
SALES & USE:		
REGULAR	3,227,626,374	3,396,213,835 *
SERVICES	59,773,514	63,578,608 *
MEALS	833,248,263	891,813,608
MOTOR VEHICLE	594,722,907	590,026,370 *
MARIJUANA	53,583,641	61,000,932 *
SUBTOTAL SALES & USE	4,768,954,699	5,002,633,353 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	64,721	119,136
MOTOR VEHICLE EXCISE	168,091	112,441
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,454,092	2,240,000
MARIJUANA EXCISE	81,935,843	84,997,289
SURCHARGES:		
CONVENTION CENTER	10,430,420	10,539,525
COMMUNITY PRESERVATION TRUST	19,932,115	23,241,136
STATE-WIDE CAR RENTAL	3,035,949	3,195,263
SUBTOTAL TAXES	19,056,664,717	20,500,561,926 *

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

FISCAL 2025
GROSS COLLECTIONS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
LOCAL OPTION AIR (JET) FUEL	28,062,358	22,737,783
LOCAL OPTION ROOMS	204,986,328	211,793,670
LOCAL OPTION MEALS	90,695,672	96,679,624
LOCAL OPTION MARIJUANA	22,746,067	23,546,901
LOCAL OPTION VEHICLE RENTAL SUR	154,132	924,648
LOCAL OPTION COMMUNITY IMPACT FEE	1,914,526	2,187,560
URBAN REDEVELOPMENT	135,273	326,925
DEPT. NON-TAX REVENUE	4,466,641	6,302,336
PAID FAMILY AND MEDICAL LEAVE FUND	485,899,423	700,581,103
COUNTY RECORDING FEES	9,059,915	10,328,393
ABANDONED DEPOSITS (BOTTLE)	38,748,269	38,261,629
EMBARKATION FEES	1,040,238	1,057,217
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	40,644,575	46,493,521
CAPE COD & ISLANDS WATER PROTECTION FUND	15,699,776	15,644,141
TOURISM DISTRICT FEE	18,562,749	19,280,170
SUBTOTAL OTHER REVENUE	962,815,942	1,196,145,621
TOTAL REVENUE	20,019,480,659	21,696,707,547 *

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

FISCAL 2025
REPORT OF REFUNDS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

TAX REVENUE	DECEMBER-2023	DECEMBER-2024
ALCOHOLIC BEVERAGES	46	0
CIGARETTE	40,712	68,258
CORPORATIONS	36,503,115	34,128,986
DEEDS	37,269	1,506
ELECTRONIC NICOTINE DELIVERY SYSTEM	0	82
ESTATE & INHERITANCE	3,301,883	7,062,070
FINANCIAL INSTITUTIONS	657	2,131
INSURANCE	0	1,399,605
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	82,052	85,637
INCOME:		
TAX WITHHELD, NET	1,865,754	1,403,133
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	65,523,194	25,552,516
SUBTOTAL INCOME	67,388,948	26,955,649
MOTOR FUELS:		
GASOLINE	2,580	1,521
SP FUEL, MOT CARR & IFTA	54,929	80,649
SUBTOTAL MOTOR FUELS	57,509	82,170
SALES & USE:		
REGULAR	3,102,549	8,754,766 *
SERVICES	173	294,033 *
MEALS	149,366	840,813
MOTOR VEHICLE	143,809	121,609 *
MARIJUANA	0	580 *
SUBTOTAL SALES & USE	3,395,897	10,011,801 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	0	0
MOTOR VEHICLE EXCISE	5,127	0
CONTROLLED SUBSTANCES	0	0
SATELLITE	(1,047)	0
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	0
SUBTOTAL TAXES	110,812,168	79,797,895 *

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

FISCAL 2025
REPORT OF REFUNDS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

OTHER REVENUE	DECEMBER-2023	DECEMBER-2024
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	2,767	2,738
PAID FAMILY AND MEDICAL LEAVE FUND	672,167	2,836,831
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
EMBARKATION FEES	0	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	0	541
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
SUBTOTAL OTHER REVENUE	674,934	2,840,110
TOTAL REVENUE	111,487,102	82,638,005 *

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

FISCAL 2025
REPORT OF REFUNDS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

TAX REVENUE	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	53,083	48,099
CIGARETTE	368,223	188,443
CORPORATIONS	252,198,345	286,413,042
DEEDS	41,632	19,217
ELECTRONIC NICOTINE DELIVERY SYSTEM	2,839	139
ESTATE & INHERITANCE	34,989,429	29,719,074
FINANCIAL INSTITUTIONS	2,778,171	3,030,176
INSURANCE	2,576,635	8,156,783
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	1,482,406	1,106,336
INCOME:		
TAX WITHHELD, NET	14,258,459	16,519,109
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	653,627,439	600,838,851
SUBTOTAL INCOME	667,885,898	617,357,960
MOTOR FUELS:		
GASOLINE	258,024	182,163
SP FUEL, MOT CARR & IFTA	350,789	510,611
SUBTOTAL MOTOR FUELS	608,813	692,774
SALES & USE:		
REGULAR	74,899,433	69,508,272 *
SERVICES	647,124	974,182 *
MEALS	6,033,931	4,635,305
MOTOR VEHICLE	1,914,540	1,755,317 *
MARIJUANA	75,844	36,241 *
SUBTOTAL SALES & USE	83,570,872	76,909,317 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	4,470	5,315
MOTOR VEHICLE EXCISE	15,216	14,398
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	7,461
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	162,247
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	368
SUBTOTAL TAXES	1,046,576,032	1,023,831,149 *

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

FISCAL 2025
REPORT OF REFUNDS
MONTH OF DECEMBER 2024

RUN DATE: 01/09/25

OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
LOCAL OPTION AIR (JET) FUEL	201,239	0
LOCAL OPTION ROOMS	0	0
LOCAL OPTION MEALS	0	0
LOCAL OPTION MARIJUANA	0	0
LOCAL OPTION VEHICLE RENTAL SUR	0	102
LOCAL OPTION COMMUNITY IMPACT FEE	0	0
URBAN REDEVELOPMENT	0	198,391
DEPT. NON-TAX REVENUE	31,324	49,451
PAID FAMILY AND MEDICAL LEAVE FUND	32,742,684	36,719,385
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	94	226
EMBARKATION FEES	31	3,292
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	32,987	6,898
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
SUBTOTAL OTHER REVENUE	33,008,359	36,977,745
TOTAL REVENUE	1,079,584,391	1,060,808,894 *

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