



Commonwealth of Massachusetts  
Department of Revenue  
Monthly Report of Collections and Refunds  
December 2025

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.

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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 2026  
NET COLLECTIONS - TABLE A  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

TAX REVENUE	DECEMBER-2024	DECEMBER-2025
ALCOHOLIC BEVERAGES	7,368,971	7,349,297
CIGARETTE	27,944,448	24,509,650
CORPORATIONS	604,292,497	459,501,774
DEEDS	18,477,371	20,220,696
ELECTRONIC NICOTINE DELIVERY SYSTEM	800,271	882,409
ESTATE & INHERITANCE	183,543,284	59,077,088
FINANCIAL INSTITUTIONS	3,033,590	4,304,207
INSURANCE	61,502,438	70,199,975
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	17,112,341	12,654,927
<b>INCOME:</b>		
TAX WITHHELD, NET	1,751,585,133	1,818,011,270
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	768,775,591	727,877,244
LESS REFUNDS & ABATEMENTS	(25,552,516)	(77,515,276)
<b>SUBTOTAL INCOME</b>	<b>2,494,808,208</b>	<b>2,468,373,238</b>
<b>MOTOR FUELS:</b>		
GASOLINE	49,684,631	49,285,710
SP FUEL, MOT CARR & IFTA	8,443,439	8,500,684
<b>SUBTOTAL MOTOR FUELS</b>	<b>58,128,070</b>	<b>57,786,394</b>
<b>SALES &amp; USE:</b>		
REGULAR	597,570,965	610,087,732 *
SERVICES	10,575,545	9,922,605 *
MEALS	150,091,523	155,285,383
MOTOR VEHICLE	100,645,922	93,402,188 *
MARIJUANA	10,197,146	10,164,436 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>869,081,101</b>	<b>878,862,344 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	11,051	11,480
MOTOR VEHICLE EXCISE	13,782	9,400
CONTROLLED SUBSTANCES	0	0
SATELLITE	371,852	350,802
MARIJUANA EXCISE	16,998,350	16,545,312
<b>SURCHARGES:</b>		
CONVENTION CENTER	3,192	521,955
COMMUNITY PRESERVATION TRUST	3,231,217	3,642,775
STATE-WIDE CAR RENTAL	955	508
<b>SUBTOTAL TAXES</b>	<b>4,366,722,989</b>	<b>4,084,804,231 *</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE A  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>OTHER REVENUE</b>	<b>DECEMBER-2024</b>	<b>DECEMBER-2025</b>
LOCAL OPTION AIR (JET) FUEL	3,411,329	3,858,208
LOCAL OPTION ROOMS	24,274,278	24,466,660
LOCAL OPTION MEALS	17,688,826	18,224,388
LOCAL OPTION MARIJUANA	4,743,726	4,617,296
LOCAL OPTION VEHICLE RENTAL SUR	0	0
LOCAL OPTION COMMUNITY IMPACT FEE	240,516	235,273
URBAN REDEVELOPMENT	243,214	0
DEPT. NON-TAX REVENUE	1,495,160	1,337,296
PAID FAMILY AND MEDICAL LEAVE FUND	6,621,907	7,430,142
COUNTY RECORDING FEES	1,025,460	1,613,369
ABANDONED DEPOSITS (BOTTLE)	7,322,689	5,476,472
EMBARKATION FEES	0	97,374
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	9,671,631	10,701,169
CAPE COD & ISLANDS WATER PROTECTION FUND	694,512	632,853
TOURISM DISTRICT FEE	2,654,161	2,644,107
<b>SUBTOTAL OTHER REVENUE</b>	<b>80,087,409</b>	<b>81,334,607</b>
<b>TOTAL REVENUE</b>	<b>4,446,810,398</b>	<b>4,166,138,838*</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE B  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>TAX REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	51,847,770	51,945,084
CIGARETTE	170,191,168	157,140,798
CORPORATIONS	1,553,746,385	1,282,168,072
DEEDS	110,759,219	125,381,015
ELECTRONIC NICOTINE DELIVERY SYSTEM	7,467,916	5,412,200
ESTATE & INHERITANCE	427,360,054	396,857,347
FINANCIAL INSTITUTIONS	7,099,365	5,177,275
INSURANCE	219,858,542	226,400,332
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	274,729,332	273,931,423
<b>INCOME:</b>		
TAX WITHHELD, NET	9,060,482,922	9,568,584,091
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,780,695,635	2,933,499,859
LESS REFUNDS & ABATEMENTS	(600,838,851)	(633,022,252)
<b>SUBTOTAL INCOME</b>	<b>11,240,339,706</b>	<b>11,869,061,698</b>
<b>MOTOR FUELS:</b>		
GASOLINE	314,370,855	311,311,666
SP FUEL, MOT CARR & IFTA	48,981,428	49,865,824
<b>SUBTOTAL MOTOR FUELS</b>	<b>363,352,283</b>	<b>361,177,490</b>
<b>SALES &amp; USE:</b>		
REGULAR	3,326,705,562	3,346,325,392 *
SERVICES	62,604,425	56,122,302 *
MEALS	887,178,304	906,628,747
MOTOR VEHICLE	588,271,054	566,499,751 *
MARIJUANA	60,964,690	63,080,940 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>4,925,724,035</b>	<b>4,938,657,132 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	113,821	82,098
MOTOR VEHICLE EXCISE	98,043	50,071
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,232,539	2,064,946
MARIJUANA EXCISE	84,997,289	84,014,488
<b>SURCHARGES:</b>		
CONVENTION CENTER	10,377,278	10,263,960
COMMUNITY PRESERVATION TRUST	23,241,136	21,979,300
STATE-WIDE CAR RENTAL	3,194,894	3,220,454
<b>SUBTOTAL TAXES</b>	<b>19,476,730,775</b>	<b>19,814,985,183 *</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE B  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	22,737,783	26,493,260
LOCAL OPTION ROOMS	211,793,670	211,886,631
LOCAL OPTION MEALS	96,679,624	98,575,394
LOCAL OPTION MARIJUANA	23,546,901	23,416,107
LOCAL OPTION VEHICLE RENTAL SUR	924,546	920,124
LOCAL OPTION COMMUNITY IMPACT FEE	2,187,560	2,382,907
URBAN REDEVELOPMENT	128,534	36,165
DEPT. NON-TAX REVENUE	6,252,885	5,961,346
PAID FAMILY AND MEDICAL LEAVE FUND	663,861,716	680,245,793
COUNTY RECORDING FEES	10,328,393	11,093,308
ABANDONED DEPOSITS (BOTTLE)	38,261,404	35,837,816
EMBARKATION FEES	1,053,925	1,176,754
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	46,486,623	45,315,217
CAPE COD & ISLANDS WATER PROTECTION FUND	15,644,141	15,708,324
TOURISM DISTRICT FEE	19,280,170	18,718,136
<b>SUBTOTAL OTHER REVENUE</b>	<b>1,159,167,875</b>	<b>1,177,767,282</b>
<b>TOTAL REVENUE</b>	<b>20,635,898,650</b>	<b>20,992,752,465 *</b>

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

FISCAL 2026  
NET COLLECTIONS BY FUND - TABLE D  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>NET TAXES</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	51,847,770	51,945,084
FINANCIAL INSTITUTIONS	7,099,365	5,177,275
CIGARETTE	135,435,497	124,772,072
CORPORATIONS	1,553,746,385	1,282,168,072
DEEDS	110,759,219	125,381,015
ESTATE & INHERITANCE	427,360,054	396,857,347
INCOME	11,228,769,117	11,858,172,464
INSURANCE	219,858,542	226,400,332
MOTOR FUELS	0	0
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	179,682,828	181,347,592
ELECTRONIC NICOTINE DELIVERY SYSTEMS	5,227,543	3,788,539
<b>SALES &amp; USE:</b>		
REGULAR	2,192,118,994	2,205,092,594
SERVICES	41,310,159	36,952,312
MEALS	862,365,010	879,985,454
MOTOR VEHICLE	0	0
MARIJUANA	40,367,043	41,644,765
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	113,821	82,098
MOTOR VEHICLE EXCISE	98,043	50,071
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,232,539	2,064,946
STATE-WIDE CAR RENTAL	1,020	288
ENDS CIVIL PENALTIES	0	0
<b>TOTAL GENERAL FUND</b>	<b>17,058,392,949</b>	<b>17,421,882,320</b>
<b>COMMONWEALTH TRANSPORTATION FUND:</b>		
MOTOR FUELS: STATE	522,497	480,768
MOTOR FUELS: FY14 Trans Bill	45,294,002	45,027,353
MOTOR FUELS: INFRA - 1994 Bonds	0	0
MOTOR FUELS: INFRA - \$0.10 Fed GAN	130,771,196	129,513,910
MOTOR FUELS: INFRA - 2010 Bonds	186,293,817	185,689,209
CTF PORTION OF SALES TAXES	388,317,080	373,947,399
<b>TOTAL TRANSPORTATION FUND</b>	<b>751,198,592</b>	<b>734,658,639</b>

FISCAL 2026  
NET COLLECTIONS BY FUND - TABLE D  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

NET TAXES	FY 2025 YTD	FY 2026 YTD
<b>CONVENTION CENTER FUND:</b>		
ROOM OCCUPANCY	85,024,804	82,857,610
CONVENTION CTR SURCHARGES	10,377,278	10,263,960
SALES, MEALS, SALES SERVICES	30,310,340	32,180,807
MARIJUANA	0	0
<b>TOTAL CONVENTION CENTER FUND</b>	<b>125,712,422</b>	<b>125,302,377</b>
<b>WORCESTER CONVENTION CENTER:</b>		
ROOM OCCUPANCY	2,021,699	1,726,223
SALES, MEALS, SALES SERVICES	498,786	477,801
MARIJUANA	0	0
<b>TOTAL WORCESTER CONVENTION CENTER</b>	<b>2,520,485</b>	<b>2,204,024</b>
<b>COMMONWEALTH CARE TRUST FUND:</b>		
HEALTH CARE COVERAGE PENALTY	11,444,729	10,811,590
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	34,755,673	32,368,726
<b>TOTAL COMMONWEALTH CARE TRUST FUND</b>	<b>46,200,402</b>	<b>43,180,316</b>
<b>MISCELLANEOUS FUNDS:</b>		
INLAND FISHERIES AND GAME FUND	470,772	466,247
MASS. TOURISM FUND - ROOM OCCUPANCY	8,000,000	8,000,000
MBTA CONTRIBUTION	725,218,776	724,195,072
SCHOOL MODERNIZATION FUND	645,217,844	644,180,928
MARIJUANA REGULATION FUND	84,997,289	84,014,488
COMMONWEALTH STABILIZATION FUND	125,859	77,642
COMMUNITY PRESERVATION TRUST	23,241,136	21,979,300
MUNICIPAL POLICE TRAINING FUND	3,193,875	3,220,165
COMMUNITY BEHAVIORAL HEALTH	2,240,374	1,623,661
<b>TOTAL MISCELLANEOUS FUNDS</b>	<b>1,492,705,925</b>	<b>1,487,757,503</b>
<b>TOTAL NET TAXES - ALL FUNDS</b>	<b>19,476,730,775</b>	<b>19,814,985,179</b>

FISCAL 2026  
MISCELLANEOUS FUNDS - TABLE E  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

NET TAXES/FUND	DECEMBER-2024	DECEMBER-2025
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	6,191,494	6,145,289
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	20,669,898	20,515,646
CTF INFRA 2010 PLEDGED	22,671,555	22,502,365
INLAND FISHERIES AND GAME	74,411	73,856
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	16,998,350	16,545,312
<b>TOTAL MONTH ALL FUNDS</b>	<b>66,605,708</b>	<b>65,782,468</b>
TAX OR OTHER REVENUE	FY 2025 YTD	FY 2026 YTD
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	39,171,413	38,794,803
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	130,771,196	129,513,910
CTF INFRA 2010 PLEDGED	143,434,978	142,055,936
INLAND FISHERIES AND GAME	470,772	466,247
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	84,997,289	84,014,488
<b>TOTAL YEAR ALL FUNDS</b>	<b>398,845,648</b>	<b>394,845,384</b>
MBTA STATE AND LOCAL CONTRIBUTION	DECEMBER-2025	FY 2026 YTD
<b>TAX TYPES:</b>		
SALES SERVICES	1,766,652	10,068,286
SALES REGULAR	102,102,682	561,816,652
SALES MOTOR VEHICLE	16,668,342	101,912,394
SALES MARIJUANA	1,813,922	11,343,193
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	152,033	1,307,776
USE TAX	6,347,369	37,196,642
PERSONAL USE TAX	61,773	544,852
SALES SERVICE DCU	1	6
SALES/USE DCU	938	5,272
<b>TOTAL</b>	<b>128,913,712</b>	<b>724,195,073</b>
SCHOOL MODERNIZATION FUND	DECEMBER-2025	FY 2026 YTD
<b>TAX TYPES:</b>		
SALES SERVICES	1,583,929	8,956,315
SALES REGULAR	91,541,571	499,750,084
SALES MOTOR VEHICLE	14,944,350	90,639,960
SALES MARIJUANA	1,626,310	10,092,982
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	136,309	1,162,545
USE TAX	5,690,866	33,089,342
PERSONAL USE TAX	55,384	484,422
SALES SERVICE DCU	1	6
SALES/USE DCU	938	5,272
<b>TOTAL</b>	<b>115,579,658</b>	<b>644,180,928</b>

FISCAL 2026  
NON-TAX REVENUE VS. ESTIMATE - TABLE F  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

FUND	ACCT	DESCRIPTION	FY 2026 YEAR TO DATE	FY 2026 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	34,340	275,000	12%
0350	0630	IRS INTERCEPT FEES	39,800	45,000	88%
0300	0647	OIL SPILL FEES	1,760,698	3,348,000	53%
0010	0784	UST ANNUAL TANK FEE	1,545,926	1,636,000	94%
1318	2047	MA US OLYMPIC FUND	3,441	64,000	5%
0300	2201	OCA FEES	1,097,863	1,308,000	84%
0010	2700	OTHER FEES AND PENALTIES	720,179	1,986,000	36%
0010	2713	CIGARETTE EXCISE PENALTY	36,205	29,000	125%
0010	2714	ENDS CIVIL PENALTIES	0	0	0%
0010	2751	UST GENERAL FUND	37,211	62,000	60%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	17,710	21,000	84%
0103	3037	LICENSES-GASOLINE	20,200	24,000	84%
0010	3117	CIGARETTE LICENSE FEES	15,580	237,000	7%
0103	3163	IFTA FEE	265,069	382,000	69%
0010	4826	CARE & CUSTODY OF DEPOSITS	96,239	244,000	39%
0010	6926	MISCELLANEOUS	204,117	0	0%
0010	6933	NATURAL HERITAGE ADM	1,313	37,000	4%
0600	6960	IFTA NON-PARTICIPANT	0	6,500	0%
1327	2047	ORGAN TRANSPLANT	9,420	150,000	6%
0051	2047	STATE ELECTION CAMPAIGN	9,777	198,000	5%
0108	2047	NATURAL HERITAGE FUND	11,810	330,000	4%
0143	2047	MILITARY FAMILY RELIEF FUND	11,478	224,000	5%
0153	2047	AIDS FUND	6,755	115,000	6%
0134	2047	HOMELESS ANIMAL PREVENTION & CARE	16,218	402,000	4%
<b>DEPARTMENT NON-TAX SUBTOTAL</b>			<b>5,961,349</b>	<b>11,123,500</b>	<b>54%</b>
0103	0784	UST DELIVERY FEES	15,315,217	47,015,000	33%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	30,000,000	30,000,000	100%
<b>OTHER COLLECTIONS SUBTOTAL</b>			<b>45,315,217</b>	<b>77,015,000</b>	<b>59%</b>
<b>DEPARTMENT TOTALS</b>			<b>51,276,566</b>	<b>88,138,500</b>	<b>58%</b>

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

TAX REVENUE	DECEMBER-2024	DECEMBER-2025
ALCOHOLIC BEVERAGES	7,368,971	7,357,276
CIGARETTE	28,012,706	24,526,929
CORPORATIONS	638,421,483	511,382,505
DEEDS	18,478,877	20,340,556
ELECTRONIC NICOTINE DELIVERY SYSTEM	800,353	882,409
ESTATE & INHERITANCE	190,605,354	60,205,956
FINANCIAL INSTITUTIONS	3,035,721	4,315,106
INSURANCE	62,902,043	72,405,317
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	17,197,979	13,082,672
<b>INCOME:</b>		
TAX WITHHELD, NET	1,752,988,266	1,818,996,028
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	768,775,591	727,877,244
<b>SUBTOTAL INCOME</b>	<b>2,521,763,857</b>	<b>2,546,873,272</b>
<b>MOTOR FUELS:</b>		
GASOLINE	49,686,151	49,402,820
SP FUEL, MOT CARR & IFTA	8,524,089	8,593,127
<b>SUBTOTAL MOTOR FUELS</b>	<b>58,210,240</b>	<b>57,995,947</b>
<b>SALES &amp; USE:</b>		
REGULAR	606,325,732	618,113,232 *
SERVICES	10,869,578	9,949,394 *
MEALS	150,932,336	155,748,046
MOTOR VEHICLE	100,767,531	93,544,742 *
MARIJUANA	10,197,726	10,164,665 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>879,092,903</b>	<b>887,520,079 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	11,051	11,529
MOTOR VEHICLE EXCISE	13,782	10,034
CONTROLLED SUBSTANCES	0	0
SATELLITE	371,852	350,802
MARIJUANA EXCISE	16,998,350	16,545,312
<b>SURCHARGES:</b>		
CONVENTION CENTER	3,192	521,955
COMMUNITY PRESERVATION TRUST	3,231,217	3,642,775
STATE-WIDE CAR RENTAL	955	508
<b>SUBTOTAL TAXES</b>	<b>4,446,520,886</b>	<b>4,227,970,939 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>OTHER REVENUE</b>	<b>DECEMBER-2024</b>	<b>DECEMBER-2025</b>
LOCAL OPTION AIR (JET) FUEL	3,411,329	3,858,208
LOCAL OPTION ROOMS	24,274,278	24,466,660
LOCAL OPTION MEALS	17,688,826	18,224,388
LOCAL OPTION MARIJUANA	4,743,726	4,617,296
LOCAL OPTION VEHICLE RENTAL SUR	0	0
LOCAL OPTION COMMUNITY IMPACT FEE	240,516	235,273
URBAN REDEVELOPMENT	243,214	0
DEPT. NON-TAX REVENUE	1,497,898	1,340,877
PAID FAMILY AND MEDICAL LEAVE FUND	9,458,739	8,196,946
COUNTY RECORDING FEES	1,025,460	1,613,369
ABANDONED DEPOSITS (BOTTLE)	7,322,689	5,476,472
EMBARKATION FEES	0	97,374
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	9,672,172	11,001,945
CAPE COD & ISLANDS WATER PROTECTION FUND	694,512	632,853
TOURISM DISTRICT FEE	2,654,161	2,644,107
<b>SUBTOTAL OTHER REVENUE</b>	<b>82,927,520</b>	<b>82,405,768</b>
<b>TOTAL REVENUE</b>	<b>4,529,448,406</b>	<b>4,310,376,707 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>TAX REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	51,895,869	51,966,714
CIGARETTE	170,379,612	157,581,412
CORPORATIONS	1,840,159,426	1,501,201,735
DEEDS	110,778,435	125,505,249
ELECTRONIC NICOTINE DELIVERY SYSTEM	7,468,055	5,413,318
ESTATE & INHERITANCE	457,079,126	414,692,617
FINANCIAL INSTITUTIONS	10,129,541	8,192,029
INSURANCE	228,015,325	239,283,213
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	275,835,669	277,185,163
<b>INCOME:</b>		
TAX WITHHELD, NET	9,077,002,033	9,582,184,230
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,780,695,635	2,933,499,859
<b>SUBTOTAL INCOME</b>	<b>11,857,697,668</b>	<b>12,515,684,089</b>
<b>MOTOR FUELS:</b>		
GASOLINE	314,553,018	311,941,299
SP FUEL, MOT CARR & IFTA	49,492,039	50,316,769
<b>SUBTOTAL MOTOR FUELS</b>	<b>364,045,057</b>	<b>362,258,068</b>
<b>SALES &amp; USE:</b>		
REGULAR	3,396,213,835	3,421,964,509 *
SERVICES	63,578,608	57,506,193 *
MEALS	891,813,608	911,055,945
MOTOR VEHICLE	590,026,370	568,043,583 *
MARIJUANA	61,000,932	63,126,300 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>5,002,633,353</b>	<b>5,021,696,530 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	119,136	99,364
MOTOR VEHICLE EXCISE	112,441	56,186
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,240,000	2,064,946
MARIJUANA EXCISE	84,997,289	84,014,488
<b>SURCHARGES:</b>		
CONVENTION CENTER	10,539,525	10,263,960
COMMUNITY PRESERVATION TRUST	23,241,136	21,979,300
STATE-WIDE CAR RENTAL	3,195,263	3,221,480
<b>SUBTOTAL TAXES</b>	<b>20,500,561,926</b>	<b>20,802,359,861 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	22,737,783	26,508,904
LOCAL OPTION ROOMS	211,793,670	211,886,631
LOCAL OPTION MEALS	96,679,624	98,575,394
LOCAL OPTION MARIJUANA	23,546,901	23,416,107
LOCAL OPTION VEHICLE RENTAL SUR	924,648	920,124
LOCAL OPTION COMMUNITY IMPACT FEE	2,187,560	2,382,907
URBAN REDEVELOPMENT	326,925	135,047
DEPT. NON-TAX REVENUE	6,302,336	5,997,208
PAID FAMILY AND MEDICAL LEAVE FUND	700,581,103	711,677,990
COUNTY RECORDING FEES	10,328,393	11,093,308
ABANDONED DEPOSITS (BOTTLE)	38,261,629	35,838,743
EMBARKATION FEES	1,057,217	1,176,754
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	46,493,521	45,629,476
CAPE COD & ISLANDS WATER PROTECTION FUND	15,644,141	15,708,324
TOURISM DISTRICT FEE	19,280,170	18,718,136
<b>SUBTOTAL OTHER REVENUE</b>	<b>1,196,145,621</b>	<b>1,209,665,053</b>
<b>TOTAL REVENUE</b>	<b>21,696,707,547</b>	<b>22,012,024,914 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>TAX REVENUE</b>	<b>DECEMBER-2024</b>	<b>DECEMBER-2025</b>
ALCOHOLIC BEVERAGES	0	7,979
CIGARETTE	68,258	17,278
CORPORATIONS	34,128,986	51,880,731
DEEDS	1,506	119,860
ELECTRONIC NICOTINE DELIVERY SYSTEM	82	0
ESTATE & INHERITANCE	7,062,070	1,128,869
FINANCIAL INSTITUTIONS	2,131	10,899
INSURANCE	1,399,605	2,205,342
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	85,637	427,745
<b>INCOME:</b>		
TAX WITHHELD, NET	1,403,133	984,759
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	25,552,516	77,515,276
<b>SUBTOTAL INCOME</b>	<b>26,955,649</b>	<b>78,500,035</b>
<b>MOTOR FUELS:</b>		
GASOLINE	1,521	117,111
SP FUEL, MOT CARR & IFTA	80,649	92,443
<b>SUBTOTAL MOTOR FUELS</b>	<b>82,170</b>	<b>209,554</b>
<b>SALES &amp; USE:</b>		
REGULAR	8,754,766	8,025,500 *
SERVICES	294,033	26,789 *
MEALS	840,813	462,664
MOTOR VEHICLE	121,609	142,554 *
MARIJUANA	580	230 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>10,011,801</b>	<b>8,657,737 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	0	49
MOTOR VEHICLE EXCISE	0	634
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	0
<b>SUBTOTAL TAXES</b>	<b>79,797,895</b>	<b>143,166,712 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>OTHER REVENUE</b>	<b>DECEMBER-2024</b>	<b>DECEMBER-2025</b>
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	2,738	3,581
PAID FAMILY AND MEDICAL LEAVE FUND	2,836,831	766,804
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
EMBARKATION FEES	0	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	541	300,775
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
<b>SUBTOTAL OTHER REVENUE</b>	<b>2,840,110</b>	<b>1,071,160</b>
<b>TOTAL REVENUE</b>	<b>82,638,005</b>	<b>144,237,872 *</b>

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

FISCAL 2026  
REPORT OF REFUNDS  
MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>TAX REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	48,099	21,631
CIGARETTE	188,443	440,613
CORPORATIONS	286,413,042	219,033,664
DEEDS	19,217	124,233
ELECTRONIC NICOTINE DELIVERY SYSTEM	139	1,117
ESTATE & INHERITANCE	29,719,074	17,835,269
FINANCIAL INSTITUTIONS	3,030,176	3,014,753
INSURANCE	8,156,783	12,882,881
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	1,106,336	3,253,738
<b>INCOME:</b>		
TAX WITHHELD, NET	16,519,109	13,600,140
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	600,838,851	633,022,252
<b>SUBTOTAL INCOME</b>	<b>617,357,960</b>	<b>646,622,392</b>
<b>MOTOR FUELS:</b>		
GASOLINE	182,163	629,634
SP FUEL, MOT CARR & IFTA	510,611	450,947
<b>SUBTOTAL MOTOR FUELS</b>	<b>692,774</b>	<b>1,080,581</b>
<b>SALES &amp; USE:</b>		
REGULAR	69,508,272	75,639,118 *
SERVICES	974,182	1,383,891 *
MEALS	4,635,305	4,427,197
MOTOR VEHICLE	1,755,317	1,543,833 *
MARIJUANA	36,241	45,362 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>76,909,317</b>	<b>83,039,401 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	5,315	17,268
MOTOR VEHICLE EXCISE	14,398	6,114
CONTROLLED SUBSTANCES	0	0
SATELLITE	7,461	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	162,247	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	368	1,026
<b>SUBTOTAL TAXES</b>	<b>1,023,831,149</b>	<b>987,374,681 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF DECEMBER 2025

RUN DATE: 01/08/26

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	0	15,644
LOCAL OPTION ROOMS	0	0
LOCAL OPTION MEALS	0	0
LOCAL OPTION MARIJUANA	0	0
LOCAL OPTION VEHICLE RENTAL SUR	102	0
LOCAL OPTION COMMUNITY IMPACT FEE	0	0
URBAN REDEVELOPMENT	198,391	98,882
DEPT. NON-TAX REVENUE	49,451	35,864
PAID FAMILY AND MEDICAL LEAVE FUND	36,719,385	31,432,197
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	226	926
EMBARKATION FEES	3,292	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	6,898	314,258
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
<b>SUBTOTAL OTHER REVENUE</b>	<b>36,977,745</b>	<b>31,897,771</b>
<b>TOTAL REVENUE</b>	<b>1,060,808,894</b>	<b>1,019,272,452 *</b>

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