



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Official Audit Report – Issued November 24, 2020

Determination of Whether Net State Tax Revenues Exceeded Allowable State Tax Revenues

For the period July 1, 2019 through June 30, 2020





Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

His Excellency Charles D. Baker Jr., Governor of the Commonwealth
Honorable Karen E. Spilka, President of the Senate
Honorable Robert A. DeLeo, Speaker of the House of Representatives
Honorable Aaron Michlewitz, Chair of the House Ways and Means Committee
Honorable Michael Rodrigues, Chair of the Senate Ways and Means Committee
Geoffrey E. Snyder, Commissioner of Revenue

In accordance with the provisions of Chapter 62F of the Massachusetts General Laws, we have reviewed the Report of the Net State Tax Revenues and Allowable State Tax Revenues for the fiscal year ended June 30, 2020, as prepared by the Commissioner of Revenue.

Our review was conducted for the purposes of ensuring the completeness and accuracy of the report and determining whether the net state tax revenues for the fiscal year ended June 30, 2020 exceeded allowable state tax revenues for that fiscal year.

On October 15, 2020, we issued a report on net state tax revenues for fiscal year 2020. However, on October 30, 2020, the Department of Revenue informed us that it had mistakenly overstated the individual income and fiduciary tax refunds by more than \$13 million in its reporting of tax revenues. Therefore, we are reissuing our audit report, restating the net state tax revenues for the fiscal year ended June 30, 2020. We have determined that the net state tax revenues of \$30,164,388,908 for the fiscal year ended June 30, 2020 were below the allowable state tax revenues of \$35,514,892,070 (as defined in Chapter 62F of the General Laws) by the amount of \$5,350,503,162.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMBump".

Suzanne M. Bump
Auditor of the Commonwealth

cc: Honorable William F. Galvin, Secretary of the Commonwealth
Honorable Deborah B. Goldberg, State Treasurer and Receiver General
Michael J. Heffernan, Secretary of Administration and Finance
William McNamara, Comptroller of the Commonwealth
Gary D. Anderson, Commissioner, Division of Insurance
Layla D'Emilia, Commissioner, Division of Professional Licensure
Kevin Scanlon, Deputy Director and General Counsel, State Athletic Commission
Karen Wells, Executive Director, Massachusetts Gaming Commission
Michael R. Sweeney, Executive Director, State Lottery Commission
Rosalin Acosta, Secretary, Executive Office of Labor and Workforce Development
Richard Jeffers, Director, Department of Unemployment Assistance
Timothy Rooney, Chief Financial Officer, Department of Revenue
Kevin Brown, General Counsel, Department of Revenue
Shawn Collins, Executive Director, Cannabis Control Commission

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INTRODUCTION

Chapter 555 of the Acts of 1986 inserted Chapter 62F into the Massachusetts General Laws. This chapter provides for the establishment, for each fiscal year beginning with the fiscal year ended June 30, 1987, of a state tax revenue growth limit, calculated on the basis of the level of growth in total wages and salaries of the citizens of the Commonwealth. In addition, the law requires that the Commissioner of Revenue, annually on or before September first, prepare and submit to the State Auditor a report of the net state tax revenues and the allowable state tax revenues of the Commonwealth for the preceding fiscal year.

Chapter 555 gives oversight responsibilities to the State Auditor for each fiscal year. Specifically, the Auditor is responsible for reviewing the Commissioner's report for completeness and accuracy and, in doing so, may make, or request that the Commissioner make, any necessary adjustments or modifications to ensure its completeness and accuracy. Further, the Auditor, annually on or before the third Tuesday of September, shall independently determine whether net state tax revenues for the fiscal year exceeded allowable state tax revenues. If the State Auditor determines an excess of state tax revenues, she shall report that determination and the amount by which allowable state tax revenues were exceeded to the Governor, the President of the Senate, the Speaker of the House, the respective Chairs of the Committees on Ways and Means of the Senate and House, and the Commissioner. The law further states that the determination of the State Auditor as to the existence and the amount of excess state tax revenues shall be conclusive. Thereafter, the Commissioner shall take all the necessary action to effectuate a tax credit equal to the total amount of such excess.

On July 30, 1987, the Commissioner of Revenue prepared his first annual report, as required by Chapter 62F of the General Laws, on net state tax revenues and allowable state tax revenues and submitted it to the State Auditor for review.

The State Auditor reviewed the report for completeness and accuracy and determined, on August 15, 1987, that state tax revenues for the fiscal year ended June 30, 1987 exceeded allowable state tax revenues by \$29,221,675 (Audit Report No. 88-5004-9).¹ Accordingly, the State Auditor requested that the Commissioner effectuate a tax credit of \$29,221,675. The Commissioner responded by adding a line

1. All figures disclosed in this report have been rounded for presentation purposes.

on the 1987 version of the Massachusetts Individual Income Tax Return, upon which each individual taxpayer could insert their individually calculated share of the \$29,221,675 credit.

For fiscal years 1987 through 2020, net state tax revenues increased approximately 272%, from \$8,102,373,437 to \$30,164,388,908. Allowable state tax revenues increased approximately 340%, from \$8,073,151,762 to \$35,514,892,070, during the same time period. For fiscal years 1988 through 2019, the State Auditor determined that net state tax revenues were less than allowable state tax revenues; therefore, no tax credit was required to be effectuated by the Commissioner of Revenue for those years.

CONCLUSION

For the fiscal year ended June 30, 2020, we have determined that the net state tax revenues of \$30,164,388,908 were below the allowable state tax revenues of \$35,514,892,070 (as defined in Chapter 62F of the Massachusetts General Laws) by \$5,350,503,162, resulting in no excess state tax revenues (see Exhibit I). During this fiscal year, \$24,235,306,450, or approximately 81% (see Exhibit III), of the net state tax revenues were derived from income and sales and use taxes, which are traditionally the largest sources of revenue received by the Commonwealth.

During our current audit period, Section 12 of Chapter 53 of the Acts of 2020 extended the income tax filing and payment deadline to July 15, 2020 for any income tax filings and payments due April 15, 2020. In addition, pursuant to Section 87 of Chapter 62C of the General Laws, the state Department of Revenue invoked its administrative authority to extend the April 15, 2020 and June 15, 2020 quarterly estimated income tax payment deadlines to July 15, 2020. Section 3 of Chapter 78 of the Acts of 2020 required the Comptroller of the Commonwealth to record income tax payments that were originally due in fiscal year 2020, but were received between July 1 and August 31, 2020, as fiscal year 2020 revenue. Refunds made during the period July 1, 2020 through August 31, 2020 for tax filings due July 15, 2020 were recorded as revenue reductions.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to Chapter 62F of the Massachusetts General Laws (inserted by St. 1986, C, 555, S. 2), the State Auditor is required to (1) review and ensure the completeness and accuracy of the Commissioner of Revenue's Report of the Net State Tax Revenues and Allowable State Tax Revenues for the fiscal year ended June 30, 2020 and (2) independently determine whether net state tax revenues exceeded allowable state tax revenues and report the determination and amount of any excess state tax revenues for the fiscal year ended June 30, 2020, which were the objectives of this audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed the following procedures to obtain sufficient, appropriate audit evidence to address our audit objectives.

- We assessed the Department of Revenue's (DOR's) compliance with the Official Year-End Closing Instructions issued by the Comptroller of the Commonwealth (CTR) to ensure that state tax revenue on hand as of June 30, 2020 was deposited, recorded, and reported in fiscal year 2020. In addition, we assessed compliance with Section 3 of Chapter 78 of the Acts of 2020, which required income tax payments that would normally have been due on April 15, 2020, but were received from July 1, 2020 through August 31, 2020, to be recorded as fiscal year 2020 revenue. Net collections during the period July 1, 2020 through August 31, 2020 pertaining to fiscal year 2020 totaled \$2,340,924,202.
- We reconciled tax revenues received by DOR and other state agencies identified as receiving tax revenues to CTR records. To this end, we reviewed DOR's GeniSys accounting and reporting system and determined that GeniSys transactions were accurately reported in the Massachusetts Management Accounting and Reporting System (MMARS) (see Exhibits II and VI).
- We performed testing of various tax data and the related tax collecting, depositing, recording, and reporting systems within the state's accounting system in order to determine the degree of reliance we would place thereon to ultimately render conclusions on the Report of the Net State Tax Revenues and Allowable State Tax Revenues submitted by the Commissioner of Revenue, including the related calculations and methodology.
- We reviewed and analyzed applicable state statutes to determine state tax revenue sources.

- We performed internal control reviews, fraud risk assessments, and other procedures we considered applicable and feasible under the circumstances.
- We obtained the most recent Massachusetts wage and salary data paid to the citizens of the Commonwealth for calendar year 2019 from the United States Department of Commerce's Bureau of Economic Analysis.

Our audit work focused on DOR, the primary source of tax revenue for the Commonwealth, and other agencies identified as sources of state tax revenue (i.e., the Massachusetts Gaming Commission, the Massachusetts State Lottery Commission, the State Athletic Commission, the Division of Insurance, the Office of the Secretary of the Commonwealth, and the Department of Unemployment Assistance) as we considered it practicable and feasible under the circumstances.

Data Reliability

To accomplish our objectives, we reviewed and reconciled state tax revenues in MMARS to DOR's revenue as recorded in GeniSys and to the financial information recorded at other state agencies and identified as sources of state tax revenue. The financial data obtained from MMARS and used for the analysis constitute the official accounting records of the Commonwealth, are widely accepted as accurate, and form the basis for the Commonwealth's audited annual financial statements. In addition, in 2018, we conducted a data reliability assessment of MMARS. As part of this assessment, we tested general information technology controls for system design and effectiveness. As part of the data reliability assessment, we also tested for accessibility of programs and data as well as system change management policies and procedures for applications, jobs, and infrastructure. During our current review, we performed analytical procedures, such as comparisons and reconciliations to available revenue summary totals in the applicable agency accounts, to confirm that the Commonwealth database information we used was consistent with other available information. For our audit period, we extracted from MMARS a list of all tax revenues for the Commonwealth and compared it to CTR's tax revenue spreadsheets to determine the accuracy of the records.

We also conducted a data reliability assessment of GeniSys that included a review of policies and procedures for access controls and security awareness training, as well as a review of supporting documentation of unsuccessful login attempts, session locks, auditable events, audit monitoring, analysis and reporting, account management, and configuration changes.

Based on the above procedures, we concluded that the data obtained from MMARS and GeniSys were sufficiently reliable for the purposes of our audit.

EXHIBIT I

Calculation to Determine Whether Net State Tax Revenues Exceeded Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2020

Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2020 (see Exhibit IV)	\$ 35,514,892,070
Less:	
Net State Tax Revenues for the Fiscal Year Ended June 30, 2020 (see Exhibit II)	30,164,388,908
Net State Tax Revenues (under) Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2020	<u>\$ (5,350,503,162)</u>

EXHIBIT II

Net State Tax Revenues for the Fiscal Year Ended June 30, 2020

Type of State Tax Collected (by Agency)	Gross State Tax Revenues	Refunds and Abatements	Net State Tax Revenues
Department of Revenue:			
Alcoholic Beverages	\$ 87,693,318	\$ 72,055	\$ 87,621,263
Financial Institutions	10,169,609	859,024	9,310,585
Cigarettes*	524,774,977	812,154	523,962,823
Corporations	2,817,065,307	293,618,884	2,523,446,423
Deeds	215,866,278	54,503	215,811,775
Estate and Inheritance	725,237,563	25,682,261	699,555,302
Income*	19,181,212,746	1,792,244,047	17,388,968,699
Insurance	445,666,579	30,207,215	415,459,364
Motor Fuels and I.F.T.A.†	711,146,129	3,269,080	707,877,049
Public Utilities	120,228	465,999	(345,771)
Room Occupancy‡	253,284,970	1,016,684	252,268,286
Sales and Use‡	6,875,153,470	28,815,719	6,846,337,751
Club Alcoholic Beverages	780,088	30,588	749,500
Motor Vehicle Excise	200,325	5,620	194,705
Convention Center Surcharges	16,686,681	4,691	16,681,990
Community Preservation Trust	42,133,787	0	42,133,787
Controlled Substances and Marijuana Excise	51,684,669	0	51,684,669
Satellite	7,633,593	0	7,633,593
Statewide Car Rental	6,175,839	1,679	6,174,160
Subtotal (Department of Revenue)	\$31,972,686,156	\$ 2,177,160,203	\$ 29,795,525,953
Massachusetts Gaming Commission:			
Pari-Mutuel Taxes	740,900	0	740,900
Gaming Revenue Tax	187,870,030	0	187,870,030
Lottery Commission:			
Beano	480,623	0	480,623
Raffles and Bazaars	857,327	0	857,327
State Athletic Commission:			
Boxing Contests	149,890	0	149,890
Boxer's Fund	22,563	0	22,563
Division of Insurance:			
Excess and Surplus Lines Insurance	54,660,063	0	54,660,063
Secretary of State:			
Deeds Excise Stamp Tax Fees	98,338,234	0	98,338,234
Department of Unemployment Assistance:			
Workforce Training Contribution	25,743,325	0	25,743,325
Subtotal (Other Agencies)	\$ 368,862,955	\$ 0	\$ 368,862,955
Total (Department of Revenue and Other Agencies)	\$32,341,549,111	\$ 2,177,160,203	\$ 30,164,388,908

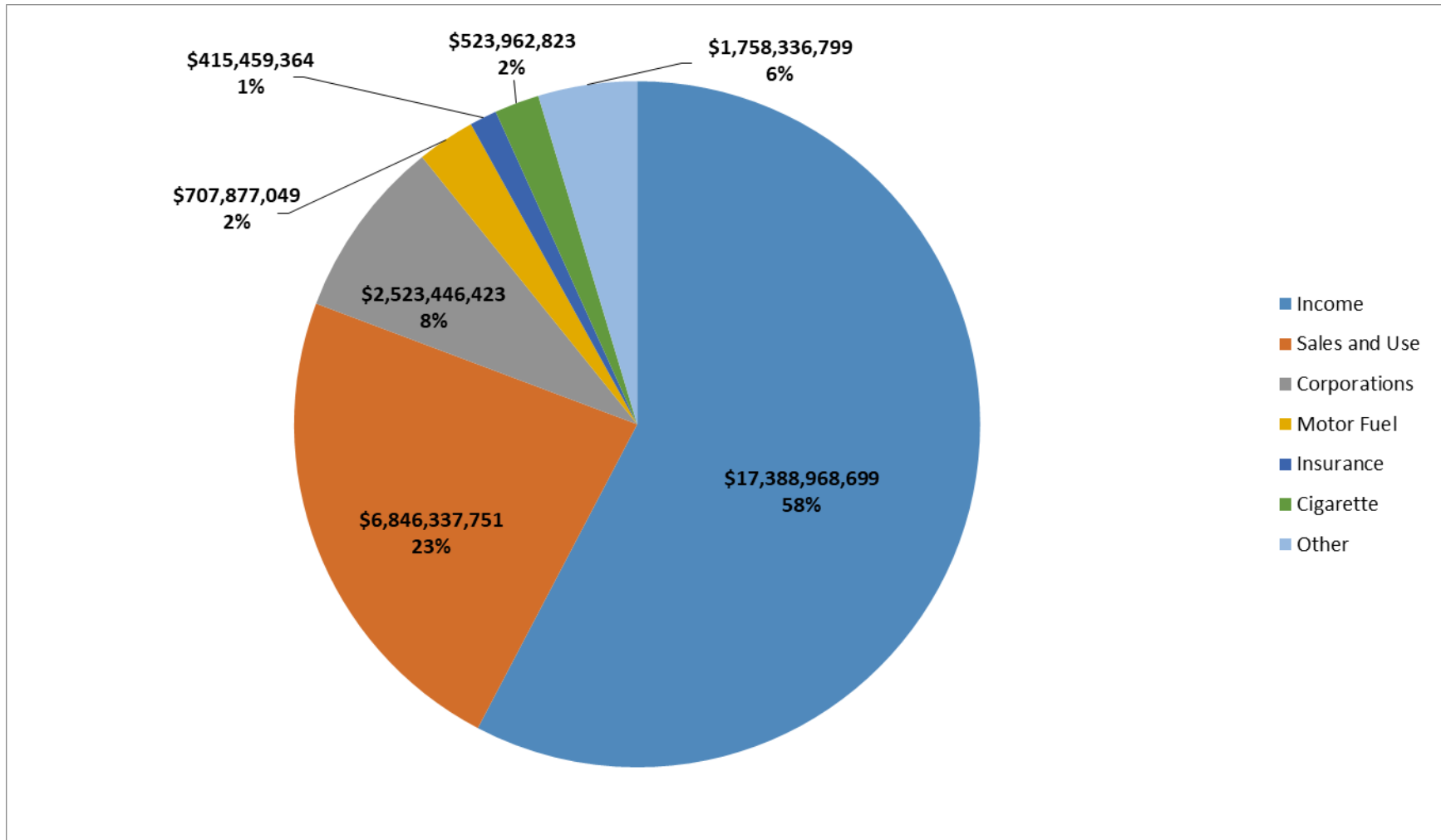
* Includes income tax penalties assessed under Section 2 of Chapter 111M of the Massachusetts General Laws (totaling \$28,146,657) and cigarette excise revenue assessed in accordance with Sections 12 and 70 of Chapter 302 of the Acts of 2008 (totaling \$107,706,299) credited to the Commonwealth Care Trust Fund (CCTF). Fiscal year 2020 tax revenues credited to the CCTF totaled \$135,852,956.

† International Fuel Tax Agreement.

‡ Includes sales, meals, and room occupancy taxes, as well as service fees for the City of Worcester Digital Federal Credit Union Arena and Convention Center Capital Improvement Fund.

EXHIBIT III

Net State Tax Revenue Sources for the Fiscal Year Ended June 30, 2020



Note: Percentages are rounded to the nearest whole number.

EXHIBIT IV

Calculation of Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2020

Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2019*		\$ 33,977,241,799
Allowable State Tax Growth Factor for the Fiscal Year Ended June 30, 2020	X	1.0452553
Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2020		<u>\$ 35,514,892,070</u>

* As defined in Section 2 of Chapter 62F of the Massachusetts General Laws, "allowable state tax revenues" for a fiscal year means the following: beginning after June 30, 1986, an amount equal to the greater of the allowable state tax revenues for the immediately preceding fiscal year multiplied by the allowable state tax growth for the current year, or in any case no less than the allowable state tax revenues for the preceding fiscal year. Allowable state tax revenues as disclosed in our prior report (No. 2020-5555-3S) totaled \$33,977,241,799.

EXHIBIT V

Calculation of Allowable State Tax Growth Factor for the Fiscal Year Ended June 30, 2020

Calendar Year	Massachusetts Wages and Salaries* (in Thousands)	Wages and Salaries Yearly Growth Rate†
2016	\$246,671,099	
2017	\$251,844,339	1.0209722
2018	\$265,849,684	1.0556111
2019	\$281,583,345	1.0591825
Sum of 2017–2019 Calendar Year Growth Increase		3.1357658
Allowable State Tax Growth Factor for Fiscal Year 2020 (3.1357658/3)		1.0452553

* Source: US Department of Commerce, Bureau of Economic Analysis, Regional Income Division, Washington, D.C. (pursuant to Section 2 of Chapter 62F).

† Wage and yearly growth ratio is calculated by dividing each calendar year's wages and salaries by those of the previous calendar year.

Note: Chapter 62F requires that, in calculating the allowable state tax growth factor for any fiscal year, the same total for Massachusetts's wages and salaries for a calendar year utilized in prior calculations involving that calendar year shall be utilized in subsequent calculations involving that calendar year, notwithstanding periodic adjustments by the Bureau of Economic Analysis.
 The fiscal year 2020 allowable state tax growth factor increased 0.0008106 from the prior year's factor of 1.0444447.

EXHIBIT VI

Comparison of Net State Tax Revenues for the Two Fiscal Years Ended June 30, 2020

Type of State Tax Collected (by Agency)	Net State Tax Revenues for the Fiscal Year Ended June 30, 2020	Net State Tax Revenues for the Fiscal Year Ended June 30, 2019	Increase/ (Decrease)	Percentage Increase/ (Decrease)
Department of Revenue:				
Alcoholic Beverages	\$ 87,621,263	\$ 86,195,060	\$ 1,426,203	1.65%
Financial Institutions	9,310,585	19,467,156	(10,156,571)	(52.17%)
Cigarettes*	523,962,823	553,261,172	(29,298,349)	(5.30%)
Corporations	2,523,446,423	2,927,159,714	(403,713,291)	(13.79%)
Deeds	215,811,775	218,531,615	(2,719,840)	(1.24%)
Estate and Inheritance	699,555,302	601,305,956	98,249,346	16.34%
Income*	17,388,968,699	17,125,833,364	263,135,335	1.54%
Insurance	415,459,364	400,596,657	14,862,707	3.71%
Motor Fuels and I.F.T.A.†	707,877,049	775,462,667	(67,585,618)	(8.72%)
Public Utilities	(345,771)	40,000	(385,771)	(964.43%)
Room Occupancy‡	252,268,286	283,707,813	(31,439,527)	(11.08%)
Sales and Use‡	6,846,337,751	6,842,955,644	3,382,107	0.05%
Club Alcoholic Beverages	749,500	925,723	(176,223)	(19.04%)
Motor Vehicle Excise	194,705	77,273	117,432	151.97%
Convention Center Surcharges	16,681,990	17,001,282	(319,292)	(1.88%)
Community Preservation Trust	42,133,787	23,173,800	18,959,987	81.82%
Controlled Substances and Marijuana Excise	51,684,669	13,948,855	37,735,814	270.53%
Satellite	7,633,593	8,605,108	(971,515)	(11.29%)
Statewide Car Rental	6,174,160	1,096,128	5,078,032	463.27%
Subtotal (Department of Revenue)	\$ 29,795,525,953	\$ 29,899,344,987	\$ (103,819,034)	(0.35%)
Massachusetts Gaming Commission:				
Pari-Mutuel Taxes	740,900	788,306	(47,406)	(6.01%)
Gaming Revenue Taxes	187,870,030	130,701,550	57,168,480	43.74%
Lottery Commission:				
Beano	480,623	697,460	(216,837)	(31.09%)
Raffles and Bazaars	857,327	1,123,098	(265,771)	(23.66%)
State Athletic Commission:				
Boxing Contests	149,890	125,966	23,924	18.99%
Boxer's Fund	22,563	12,643	9,920	78.46%
Division of Insurance:				
Excess and Surplus Lines Insurance	54,660,063	44,848,231	9,811,832	21.88%
Secretary of State:				
Deeds Excise Stamp Tax Fees	98,338,234	99,815,285	(1,477,051)	(1.48%)
Department of Unemployment Assistance:				
Workforce Training Contribution	25,743,325	25,131,463	611,862	2.43%
Subtotal (Other Agencies)	\$ 368,862,955	\$ 303,244,002	\$ 65,618,953	21.64%
Total (Department of Revenue and Other Agencies)	\$ 30,164,388,908	\$ 30,202,588,989	\$ (38,200,081)	(0.13%)

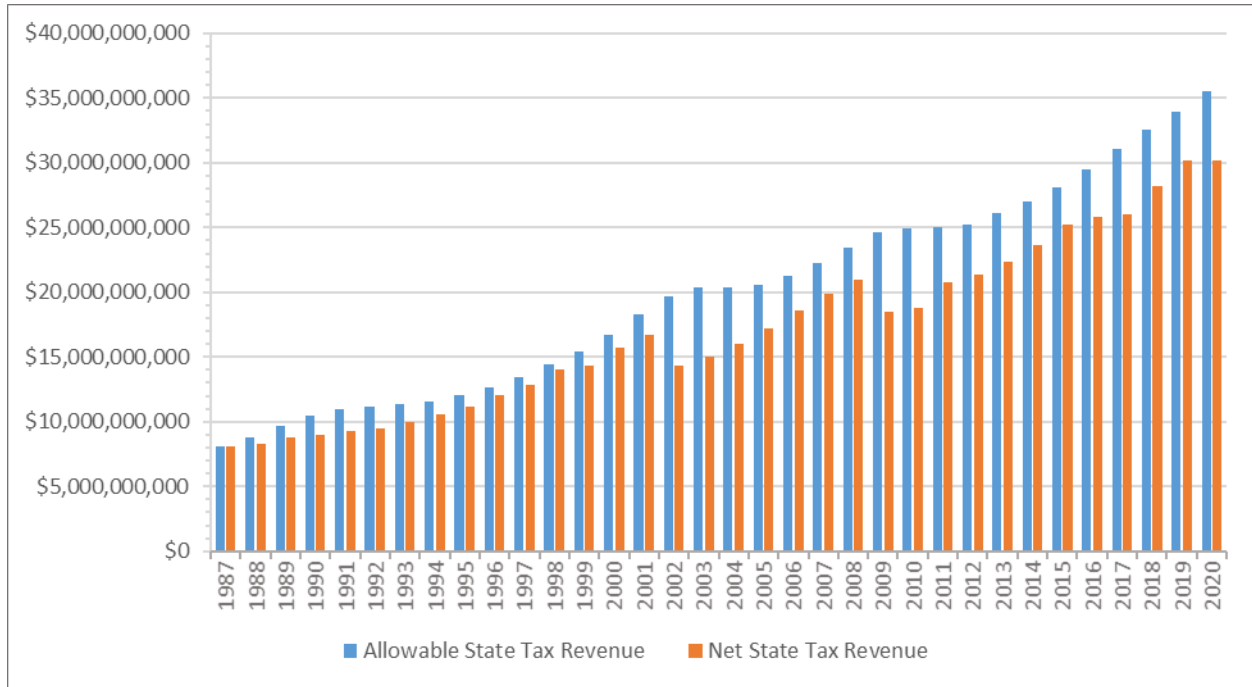
* Includes income tax penalties assessed under Section 2 of Chapter 111M of the Massachusetts General Laws and cigarette excise revenues credited to the Commonwealth Care Trust Fund in accordance with Sections 12 and 70 of Chapter 302 of the Acts of 2008.

† International Fuel Tax Agreement.

‡ Includes sales, meals, and room occupancy taxes, as well as service fees for the City of Worcester Digital Federal Credit Union Arena and Convention Center Capital Improvement Fund.

EXHIBIT VII

History of Net State Tax Versus Allowable State Tax Revenue



AUTHORITY BY TAX SOURCE

- Alcoholic Beverages, excise imposed by Section 21 of Chapter 138 of the Massachusetts General Laws.
- Financial Institutions, excise and income taxes established by Sections 1, 2, 2A, and 7 of Chapter 63 of the General Laws.
- Cigarettes, excise pursuant to Chapter 64C of the General Laws.
- Corporations, excise and income taxes imposed under Chapters 63 and 63B of the General Laws.
- Deeds, excise established by Chapter 64D of the General Laws.
- Estate and Inheritance, legacies, successions, and transfer tax imposed by Chapters 65, 65A, 65B, and 65C of the General Laws.
- Income, income taxes on individuals, fiduciaries, and certain associations established under Chapters 62 and 62B of the General Laws.
- Insurance, premium tax established by Sections 20 through 29E of Chapter 63 of the General Laws.
- Motor Fuels, excise established by Chapters 64A, 64E, and 64F of the General Laws.
- Public Utilities, corporate franchise tax imposed by Chapter 63 of the General Laws.
- Room Occupancy, excise established by Chapter 64G of the General Laws.
- Sales and Use, personal property, transfer, storage, and use tax imposed by Chapters 64H and 64I of the General Laws.
- Club Alcoholic Beverages, excise established by Chapter 63A of the General Laws.
- Motor Vehicle, excise imposed by Chapter 60A of the General Laws.
- Controlled Substances, stamp tax on the possession of controlled substances imposed by Chapter 64K of the General Laws.
- Racing, tax on gross receipts imposed by Section 5 of Chapter 128A of the General Laws. Pursuant to Section 110 of Chapter 194 of the Acts of 2011 (the "Gaming Act"), effective May 20, 2012, the Massachusetts Gaming Commission assumed all the duties and responsibilities formerly carried out by the State Racing Commission.
- Beano, tax on gross receipts established by Section 39 of Chapter 10 of the General Laws.
- Raffles and Bazaars, tax on gross receipts imposed by Section 7A of Chapter 271 of the General Laws.

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- Boxing, tax on gross receipts established by Sections 40 and 40A of Chapter 147 of the General Laws.
 - Convention Center Financing Surcharges, established by Sections 9 and 22 of Chapter 152 of the Acts of 1997, amended by Section 13 of Chapter 68 of the Acts of 1999 and amended by Chapter 45 of the Acts of 2001. The administration of this surcharge is vested in the Commissioner of Revenue by Section 86 of Chapter 62C of the General Laws.
 - Unemployment Insurance Workforce Training Contribution, imposed by Chapter 175 of the Acts of 1998. Proceeds are to be deposited in the Workforce Training Fund established by Section 2RR of Chapter 29 of the General Laws. Section 5 of Chapter 142 of the Acts of 2011 amended Section 2RR of Chapter 29 by changing the designation of the Workforce Training Fund to the Workforce Training Trust Fund.
 - Excess and Surplus Lines Insurance, premium tax established by Section 168 of Chapter 175 of the General Laws.
 - Deeds Excise Stamps Tax, Secretary of the Commonwealth, established by Chapter 300 of the Acts of 1998, Section 1 of Chapter 48 of the Acts of 1997, and Section 567(a) of Chapter 151 of the Acts of 1996.
 - Deeds surcharge on fees established by Chapter 267 of the Acts of 2000. Proceeds are to be deposited in the Massachusetts Community Preservation Trust Fund as established by Section 9 of Chapter 44B of the General Laws.
 - Digital Federal Credit Union Center Financing Surcharges, established by Section 3 of Chapter 422 of the Acts of 2006.
 - Commonwealth Care Trust Fund, established by Section 2000 of Chapter 29 of the General Laws; revenue deposited from penalties assessed and collected under Section 2 of Chapter 111M of the General Laws and Sections 12 and 70 of Chapter 302 of the Acts of 2008.
 - Local Option Sales Tax on Meals, established by Chapter 64L of the General Laws.
 - Direct Broadcast Satellite Service, excise established by Chapter 64M of the General Laws, which imposed a 5% excise on gross revenues of providers of direct broadcast satellite service to a subscriber or customer in Massachusetts.
 - Expanded Gaming Daily Taxes and Assessment: Chapter 194 of the Acts of 2011 expanded gaming in the Commonwealth; Section 16 of the act added Chapter 23K to the General Laws, establishing the Massachusetts Gaming Commission as well as daily taxes and an assessment payable by Category 1 and Category 2 licensees.
 - Marijuana Taxes, consisting of the marijuana state excise and marijuana local sales tax option, Massachusetts sales tax imposed on the sale of marijuana not medically prescribed pursuant to Chapter 64N of the General Laws.
 - Police Training Surcharge on Vehicular Rental Contracts, established by Section 3 of Chapter 153 of the Acts of 2018.