



Commonwealth of Massachusetts  
Department of Revenue  
Monthly Report of Collections and Refunds  
January 2026

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 JANUARY 2026

RUN DATE: 02/10/26

<b>TAX REVENUE</b>	<b>JANUARY-2025</b>	<b>JANUARY-2026</b>
ALCOHOLIC BEVERAGES	9,278,486	10,049,630
CIGARETTE	25,536,318	25,284,540
CORPORATIONS	98,016,663	91,453,894
DEEDS	23,034,432	21,628,644
ELECTRONIC NICOTINE DELIVERY SYSTEM	878,261	809,315
ESTATE & INHERITANCE	28,174,244	206,047,429
FINANCIAL INSTITUTIONS	(274,444)	252,685
INSURANCE	(3,906,272)	(737,327)
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	11,658,419	11,028,225
<b>INCOME:</b>		
TAX WITHHELD, NET	1,726,854,448	1,672,960,136
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,221,971,266	1,393,848,391
LESS REFUNDS & ABATEMENTS	(42,160,346)	(53,779,585)
<b>SUBTOTAL INCOME</b>	<b>2,906,665,368</b>	<b>3,013,028,942</b>
<b>MOTOR FUELS:</b>		
GASOLINE	52,089,986	52,329,399
SP FUEL, MOT CARR & IFTA	7,827,171	7,850,275
<b>SUBTOTAL MOTOR FUELS</b>	<b>59,917,157</b>	<b>60,179,674</b>
<b>SALES &amp; USE:</b>		
REGULAR	686,248,641	656,890,752 *
SERVICES	10,987,610	9,734,008 *
MEALS	135,129,906	127,789,351
MOTOR VEHICLE	93,944,351	85,283,715 *
MARIJUANA	10,033,002	7,710,839 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>936,343,510</b>	<b>887,408,665 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	203,518	163,436
MOTOR VEHICLE EXCISE	77,855	136,733
CONTROLLED SUBSTANCES	0	0
SATELLITE	367,158	348,410
MARIJUANA EXCISE	14,959,134	14,406,391
<b>SURCHARGES:</b>		
CONVENTION CENTER	3,853,239	3,485,809
COMMUNITY PRESERVATION TRUST	3,920,333	4,450,090
STATE-WIDE CAR RENTAL	1,391,845	1,371,052
<b>SUBTOTAL TAXES</b>	<b>4,120,095,224</b>	<b>4,350,796,237 *</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE A  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>OTHER REVENUE</b>	<b>JANUARY-2025</b>	<b>JANUARY-2026</b>
LOCAL OPTION AIR (JET) FUEL	3,820,588	4,503,209
LOCAL OPTION ROOMS	16,207,747	14,439,515
LOCAL OPTION MEALS	15,884,189	15,677,348
LOCAL OPTION MARIJUANA	4,174,642	4,020,388
LOCAL OPTION VEHICLE RENTAL SUR	400,451	436,499
LOCAL OPTION COMMUNITY IMPACT FEE	226,506	254,793
URBAN REDEVELOPMENT	(16)	0
DEPT. NON-TAX REVENUE	(59,206)	462,370
PAID FAMILY AND MEDICAL LEAVE FUND	289,077,250	64,280,755
COUNTY RECORDING FEES	1,620,988	2,061,336
ABANDONED DEPOSITS (BOTTLE)	6,193,255	6,493,718
EMBARKATION FEES	276,532	232,611
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	7,408,803	4,307,117
CAPE COD & ISLANDS WATER PROTECTION FUND	527,125	452,512
TOURISM DISTRICT FEE	1,663,124	1,427,870
<b>SUBTOTAL OTHER REVENUE</b>	<b>347,421,978</b>	<b>119,050,041</b>
<b>TOTAL REVENUE</b>	<b>4,467,517,202</b>	<b>4,469,846,278*</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE B  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>TAX REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	61,126,256	61,994,714
CIGARETTE	195,727,486	182,425,338
CORPORATIONS	1,651,763,048	1,373,621,966
DEEDS	133,793,651	147,009,659
ELECTRONIC NICOTINE DELIVERY SYSTEM	8,346,177	6,221,515
ESTATE & INHERITANCE	455,534,298	602,904,776
FINANCIAL INSTITUTIONS	6,824,921	5,429,960
INSURANCE	215,952,270	225,663,005
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	286,387,751	284,959,648
<b>INCOME:</b>		
TAX WITHHELD, NET	10,787,337,370	11,241,544,227
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	4,002,666,901	4,327,348,250
LESS REFUNDS & ABATEMENTS	(642,999,197)	(686,801,837)
<b>SUBTOTAL INCOME</b>	<b>14,147,005,074</b>	<b>14,882,090,640</b>
<b>MOTOR FUELS:</b>		
GASOLINE	366,460,841	363,641,065
SP FUEL, MOT CARR & IFTA	56,808,599	57,716,099
<b>SUBTOTAL MOTOR FUELS</b>	<b>423,269,440</b>	<b>421,357,164</b>
<b>SALES &amp; USE:</b>		
REGULAR	4,012,954,203	4,003,216,144 *
SERVICES	73,592,035	65,856,310 *
MEALS	1,022,308,210	1,034,418,098
MOTOR VEHICLE	682,215,405	651,783,466 *
MARIJUANA	70,997,692	70,791,779 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>5,862,067,545</b>	<b>5,826,065,797 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	317,339	245,534
MOTOR VEHICLE EXCISE	175,898	186,804
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,599,697	2,413,356
MARIJUANA EXCISE	99,956,423	98,420,879
<b>SURCHARGES:</b>		
CONVENTION CENTER	14,230,517	13,749,769
COMMUNITY PRESERVATION TRUST	27,161,469	26,429,390
STATE-WIDE CAR RENTAL	4,586,739	4,591,506
<b>SUBTOTAL TAXES</b>	<b>23,596,825,999</b>	<b>24,165,781,420 *</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE B  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	26,558,371	30,996,469
LOCAL OPTION ROOMS	228,001,417	226,326,146
LOCAL OPTION MEALS	112,563,813	114,252,742
LOCAL OPTION MARIJUANA	27,721,543	27,436,495
LOCAL OPTION VEHICLE RENTAL SUR	1,324,997	1,356,623
LOCAL OPTION COMMUNITY IMPACT FEE	2,414,066	2,637,700
URBAN REDEVELOPMENT	128,518	36,165
DEPT. NON-TAX REVENUE	6,193,679	6,423,716
PAID FAMILY AND MEDICAL LEAVE FUND	952,938,966	744,526,548
COUNTY RECORDING FEES	11,949,381	13,154,644
ABANDONED DEPOSITS (BOTTLE)	44,454,659	42,331,534
EMBARKATION FEES	1,330,457	1,409,365
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	53,895,426	49,622,334
CAPE COD & ISLANDS WATER PROTECTION FUND	16,171,266	16,160,836
TOURISM DISTRICT FEE	20,943,294	20,146,006
<b>SUBTOTAL OTHER REVENUE</b>	<b>1,506,589,853</b>	<b>1,296,817,323</b>
<b>TOTAL REVENUE</b>	<b>25,103,415,852</b>	<b>25,462,598,743*</b>

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

FISCAL 2026  
NET COLLECTIONS BY FUND - TABLE D  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>NET TAXES</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	61,126,256	61,994,714
FINANCIAL INSTITUTIONS	6,824,921	5,429,960
CIGARETTE	156,124,452	145,277,789
CORPORATIONS	1,651,763,048	1,373,621,966
DEEDS	133,793,651	147,009,659
ESTATE & INHERITANCE	455,534,298	602,904,776
INCOME	14,133,179,843	14,868,795,575
INSURANCE	215,952,270	225,663,005
MOTOR FUELS	0	0
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	182,695,655	184,531,379
ELECTRONIC NICOTINE DELIVERY SYSTEMS	5,842,326	4,355,059
<b>SALES &amp; USE:</b>		
REGULAR	2,646,549,036	2,639,478,722
SERVICES	48,595,581	43,385,134
MEALS	993,338,086	1,003,500,987
MOTOR VEHICLE	0	0
MARIJUANA	47,022,278	46,752,589
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	317,339	245,534
MOTOR VEHICLE EXCISE	175,898	186,804
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,599,697	2,413,356
STATE-WIDE CAR RENTAL	1,020	288
ENDS CIVIL PENALTIES	0	0
<b>TOTAL GENERAL FUND</b>	<b>20,741,435,655</b>	<b>21,355,547,296</b>
<b>COMMONWEALTH TRANSPORTATION FUND:</b>		
MOTOR FUELS: STATE	579,256	538,613
MOTOR FUELS: FY14 Trans Bill	52,766,487	52,532,446
MOTOR FUELS: INFRA - 1994 Bonds	0	0
MOTOR FUELS: INFRA - \$0.10 Fed GAN	152,451,881	151,293,899
MOTOR FUELS: INFRA - 2010 Bonds	216,922,996	216,447,550
CTF PORTION OF SALES TAXES	450,633,593	430,441,141
<b>TOTAL TRANSPORTATION FUND</b>	<b>873,354,213</b>	<b>851,253,649</b>

FISCAL 2026  
NET COLLECTIONS BY FUND - TABLE D  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

NET TAXES	FY 2025 YTD	FY 2026 YTD
<b>CONVENTION CENTER FUND:</b>		
ROOM OCCUPANCY	92,447,827	89,491,559
CONVENTION CTR SURCHARGES	14,230,517	13,749,769
SALES, MEALS, SALES SERVICES	35,549,729	37,540,653
MARIJUANA	0	0
<b>TOTAL CONVENTION CENTER FUND</b>	<b>142,228,073</b>	<b>140,781,981</b>
<b>WORCESTER CONVENTION CENTER:</b>		
ROOM OCCUPANCY	2,244,268	1,936,711
SALES, MEALS, SALES SERVICES	588,799	539,840
MARIJUANA	0	0
<b>TOTAL WORCESTER CONVENTION CENTER</b>	<b>2,833,067</b>	<b>2,476,551</b>
<b>COMMONWEALTH CARE TRUST FUND:</b>		
HEALTH CARE COVERAGE PENALTY	13,677,240	13,195,495
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	39,603,036	37,147,549
<b>TOTAL COMMONWEALTH CARE TRUST FUND</b>	<b>53,280,276</b>	<b>50,343,044</b>
<b>MISCELLANEOUS FUNDS:</b>		
INLAND FISHERIES AND GAME FUND	548,822	544,654
MASS. TOURISM FUND - ROOM OCCUPANCY	9,000,000	9,000,000
MBTA CONTRIBUTION	866,562,442	858,887,325
SCHOOL MODERNIZATION FUND	773,227,997	765,539,406
MARIJUANA REGULATION FUND	99,956,423	98,420,879
COMMONWEALTH STABILIZATION FUND	147,990	99,567
COMMUNITY PRESERVATION TRUST	27,161,469	26,429,390
MUNICIPAL POLICE TRAINING FUND	4,585,720	4,591,217
COMMUNITY BEHAVIORAL HEALTH	2,503,852	1,866,455
<b>TOTAL MISCELLANEOUS FUNDS</b>	<b>1,783,694,715</b>	<b>1,765,378,893</b>
<b>TOTAL NET TAXES - ALL FUNDS</b>	<b>23,596,825,999</b>	<b>24,165,781,414</b>

FISCAL 2026  
MISCELLANEOUS FUNDS - TABLE E  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

NET TAXES/FUND	JANUARY-2025	JANUARY-2026
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	6,494,267	6,524,013
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	21,680,685	21,779,989
CTF INFRA 2010 PLEDGED	23,780,225	23,889,146
INLAND FISHERIES AND GAME	78,050	78,407
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	14,959,134	14,406,391
<b>TOTAL MONTH ALL FUNDS</b>	<b>66,992,361</b>	<b>66,677,946</b>
TAX OR OTHER REVENUE	FY 2025 YTD	FY 2026 YTD
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	45,665,680	45,318,816
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	152,451,881	151,293,899
CTF INFRA 2010 PLEDGED	167,215,203	165,945,082
INLAND FISHERIES AND GAME	548,822	544,654
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	99,956,423	98,420,879
<b>TOTAL YEAR ALL FUNDS</b>	<b>465,838,009</b>	<b>461,523,330</b>
MBTA STATE AND LOCAL CONTRIBUTION	JANUARY-2026	FY 2026 YTD
<b>TAX TYPES:</b>		
SALES SERVICES	1,724,490	11,792,776
SALES REGULAR	108,946,361	670,763,013
SALES MOTOR VEHICLE	15,144,578	117,056,972
SALES MARIJUANA	1,369,281	12,712,474
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	121,740	1,429,516
USE TAX	7,239,821	44,436,463
PERSONAL USE TAX	145,527	690,379
SALES SERVICE DCU	1	7
SALES/USE DCU	453	5,725
<b>TOTAL</b>	<b>134,692,252</b>	<b>858,887,325</b>
SCHOOL MODERNIZATION FUND	JANUARY-2026	FY 2026 YTD
<b>TAX TYPES:</b>		
SALES SERVICES	1,553,781	10,510,096
SALES REGULAR	98,161,164	597,911,248
SALES MOTOR VEHICLE	13,645,394	104,285,354
SALES MARIJUANA	1,233,734	11,326,716
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	109,689	1,272,234
USE TAX	6,523,141	39,612,483
PERSONAL USE TAX	131,121	615,543
SALES SERVICE DCU	1	7
SALES/USE DCU	453	5,725
<b>TOTAL</b>	<b>121,358,478</b>	<b>765,539,406</b>

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

RUN DATE: 02/10/26

FUND	ACCT	DESCRIPTION	FY 2026 YEAR TO DATE	FY 2026 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	39,420	275,000	14%
0350	0630	IRS INTERCEPT FEES	40,030	45,000	89%
0300	0647	OIL SPILL FEES	1,960,729	3,348,000	59%
0010	0784	UST ANNUAL TANK FEE	1,556,001	1,636,000	95%
1318	2047	MA US OLYMPIC FUND	3,557	64,000	6%
0300	2201	OCA FEES	1,293,748	1,308,000	99%
0010	2700	OTHER FEES AND PENALTIES	877,629	1,986,000	44%
0010	2713	CIGARETTE EXCISE PENALTY	46,475	29,000	160%
0010	2714	ENDS CIVIL PENALTIES	0	0	0%
0010	2751	UST GENERAL FUND	41,249	62,000	67%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	18,660	21,000	89%
0103	3037	LICENSES-GASOLINE	21,300	24,000	89%
0010	3117	CIGARETTE LICENSE FEES	17,600	237,000	7%
0103	3163	IFTA FEE	303,849	382,000	80%
0010	4826	CARE & CUSTODY OF DEPOSITS	222,030	244,000	91%
0010	6926	MISCELLANEOUS	(93,620)	0	0%
0010	6933	NATURAL HERITAGE ADM	1,351	37,000	4%
0600	6960	IFTA NON-PARTICIPANT	0	6,500	0%
1327	2047	ORGAN TRANSPLANT	9,692	150,000	6%
0051	2047	STATE ELECTION CAMPAIGN	15,111	198,000	8%
0108	2047	NATURAL HERITAGE FUND	12,150	330,000	4%
0143	2047	MILITARY FAMILY RELIEF FUND	12,389	224,000	6%
0153	2047	AIDS FUND	7,252	115,000	6%
0134	2047	HOMELESS ANIMAL PREVENTION & CARE	17,117	402,000	4%
<b>DEPARTMENT NON-TAX SUBTOTAL</b>			<b>6,423,719</b>	<b>11,123,500</b>	<b>58%</b>
0103	0784	UST DELIVERY FEES	19,622,334	47,015,000	42%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	30,000,000	30,000,000	100%
<b>OTHER COLLECTIONS SUBTOTAL</b>			<b>49,622,334</b>	<b>77,015,000</b>	<b>64%</b>
<b>DEPARTMENT TOTALS</b>			<b>56,046,053</b>	<b>88,138,500</b>	<b>64%</b>

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>TAX REVENUE</b>	<b>JANUARY-2025</b>	<b>JANUARY-2026</b>
ALCOHOLIC BEVERAGES	9,279,780	10,049,618
CIGARETTE	25,536,318	25,284,540
CORPORATIONS	149,412,935	126,124,805
DEEDS	23,034,432	21,640,952
ELECTRONIC NICOTINE DELIVERY SYSTEM	878,261	809,578
ESTATE & INHERITANCE	34,765,105	211,888,351
FINANCIAL INSTITUTIONS	(161,188)	303,824
INSURANCE	(3,519,682)	140,291
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	14,435,554	15,377,050
<b>INCOME:</b>		
TAX WITHHELD, NET	1,731,481,123	1,675,894,201
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,221,971,266	1,393,848,391
<b>SUBTOTAL INCOME</b>	<b>2,953,452,389</b>	<b>3,069,742,592</b>
<b>MOTOR FUELS:</b>		
GASOLINE	52,108,592	52,580,514
SP FUEL, MOT CARR & IFTA	7,837,744	7,909,640
<b>SUBTOTAL MOTOR FUELS</b>	<b>59,946,336</b>	<b>60,490,154</b>
<b>SALES &amp; USE:</b>		
REGULAR	697,686,647	681,915,031 *
SERVICES	11,113,885	9,838,723 *
MEALS	136,741,640	129,199,651
MOTOR VEHICLE	94,251,331	85,779,364 *
MARIJUANA	10,036,093	7,713,017 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>949,829,596</b>	<b>914,445,786 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	203,648	167,785
MOTOR VEHICLE EXCISE	84,564	142,744
CONTROLLED SUBSTANCES	0	0
SATELLITE	367,158	348,410
MARIJUANA EXCISE	14,959,134	14,406,391
<b>SURCHARGES:</b>		
CONVENTION CENTER	3,853,239	3,485,822
COMMUNITY PRESERVATION TRUST	3,920,333	4,450,090
STATE-WIDE CAR RENTAL	1,391,877	1,371,092
<b>SUBTOTAL TAXES</b>	<b>4,241,669,789</b>	<b>4,480,669,875 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>OTHER REVENUE</b>	<b>JANUARY-2025</b>	<b>JANUARY-2026</b>
LOCAL OPTION AIR (JET) FUEL	3,820,588	4,503,249
LOCAL OPTION ROOMS	16,207,747	14,439,515
LOCAL OPTION MEALS	15,884,189	15,677,348
LOCAL OPTION MARIJUANA	4,174,642	4,020,388
LOCAL OPTION VEHICLE RENTAL SUR	400,451	436,499
LOCAL OPTION COMMUNITY IMPACT FEE	226,506	254,793
URBAN REDEVELOPMENT	0	0
DEPT. NON-TAX REVENUE	(48,870)	476,024
PAID FAMILY AND MEDICAL LEAVE FUND	290,621,118	68,563,663
COUNTY RECORDING FEES	1,620,988	2,061,336
ABANDONED DEPOSITS (BOTTLE)	6,193,269	6,495,030
EMBARKATION FEES	276,532	232,611
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	7,413,541	4,308,123
CAPE COD & ISLANDS WATER PROTECTION FUND	527,125	452,512
TOURISM DISTRICT FEE	1,663,124	1,427,870
<b>SUBTOTAL OTHER REVENUE</b>	<b>348,980,950</b>	<b>123,348,961</b>
<b>TOTAL REVENUE</b>	<b>4,590,650,739</b>	<b>4,604,018,836 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

TAX REVENUE	FY 2025 YTD	FY 2026 YTD
ALCOHOLIC BEVERAGES	61,175,649	62,016,332
CIGARETTE	195,915,930	182,865,952
CORPORATIONS	1,989,572,361	1,627,326,540
DEEDS	133,812,867	147,146,201
ELECTRONIC NICOTINE DELIVERY SYSTEM	8,346,316	6,222,896
ESTATE & INHERITANCE	491,844,231	626,580,968
FINANCIAL INSTITUTIONS	9,968,353	8,495,853
INSURANCE	224,495,643	239,423,504
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	290,271,223	292,562,213
<b>INCOME:</b>		
TAX WITHHELD, NET	10,808,483,156	11,258,078,431
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	4,002,666,901	4,327,348,250
<b>SUBTOTAL INCOME</b>	<b>14,811,150,057</b>	<b>15,585,426,681</b>
<b>MOTOR FUELS:</b>		
GASOLINE	366,661,610	364,521,813
SP FUEL, MOT CARR & IFTA	57,329,783	58,226,409
<b>SUBTOTAL MOTOR FUELS</b>	<b>423,991,393</b>	<b>422,748,222</b>
<b>SALES &amp; USE:</b>		
REGULAR	4,093,900,482	4,103,879,540 *
SERVICES	74,692,493	67,344,916 *
MEALS	1,028,555,248	1,040,255,596
MOTOR VEHICLE	684,277,701	653,822,947 *
MARIJUANA	71,037,025	70,839,317 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>5,952,462,949</b>	<b>5,936,142,316 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	322,784	267,149
MOTOR VEHICLE EXCISE	197,005	198,930
CONTROLLED SUBSTANCES	0	0
SATELLITE	2,607,158	2,413,356
MARIJUANA EXCISE	99,956,423	98,420,879
<b>SURCHARGES:</b>		
CONVENTION CENTER	14,392,764	13,749,782
COMMUNITY PRESERVATION TRUST	27,161,469	26,429,390
STATE-WIDE CAR RENTAL	4,587,140	4,592,572
<b>SUBTOTAL TAXES</b>	<b>24,742,231,715</b>	<b>25,283,029,736 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	26,558,371	31,012,153
LOCAL OPTION ROOMS	228,001,417	226,326,146
LOCAL OPTION MEALS	112,563,813	114,252,742
LOCAL OPTION MARIJUANA	27,721,543	27,436,495
LOCAL OPTION VEHICLE RENTAL SUR	1,325,099	1,356,623
LOCAL OPTION COMMUNITY IMPACT FEE	2,414,066	2,637,700
URBAN REDEVELOPMENT	326,925	135,047
DEPT. NON-TAX REVENUE	6,253,466	6,473,232
PAID FAMILY AND MEDICAL LEAVE FUND	991,202,221	780,241,653
COUNTY RECORDING FEES	11,949,381	13,154,644
ABANDONED DEPOSITS (BOTTLE)	44,454,898	42,333,773
EMBARKATION FEES	1,333,749	1,409,365
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	53,907,062	49,937,599
CAPE COD & ISLANDS WATER PROTECTION FUND	16,171,266	16,160,836
TOURISM DISTRICT FEE	20,943,294	20,146,006
<b>SUBTOTAL OTHER REVENUE</b>	<b>1,545,126,571</b>	<b>1,333,014,014</b>
<b>TOTAL REVENUE</b>	<b>26,287,358,286</b>	<b>26,616,043,750*</b>

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

FISCAL 2026  
REPORT OF REFUNDS  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>TAX REVENUE</b>	<b>JANUARY-2025</b>	<b>JANUARY-2026</b>
ALCOHOLIC BEVERAGES	1,293	(12)
CIGARETTE	0	0
CORPORATIONS	51,396,272	34,670,911
DEEDS	0	12,307
ELECTRONIC NICOTINE DELIVERY SYSTEM	0	264
ESTATE & INHERITANCE	6,590,862	5,840,923
FINANCIAL INSTITUTIONS	113,256	51,140
INSURANCE	386,590	877,617
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	2,777,135	4,348,826
<b>INCOME:</b>		
TAX WITHHELD, NET	4,626,674	2,934,065
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	42,160,346	53,779,585
<b>SUBTOTAL INCOME</b>	<b>46,787,020</b>	<b>56,713,650</b>
<b>MOTOR FUELS:</b>		
GASOLINE	18,606	251,115
SP FUEL, MOT CARR & IFTA	10,573	59,365
<b>SUBTOTAL MOTOR FUELS</b>	<b>29,179</b>	<b>310,480</b>
<b>SALES &amp; USE:</b>		
REGULAR	11,438,006	25,024,279 *
SERVICES	126,275	104,715 *
MEALS	1,611,735	1,410,300
MOTOR VEHICLE	306,979	495,649 *
MARIJUANA	3,090	2,177 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>13,486,085</b>	<b>27,037,120 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	129	4,349
MOTOR VEHICLE EXCISE	6,708	6,011
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	0	14
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	33	40
<b>SUBTOTAL TAXES</b>	<b>121,574,562</b>	<b>129,873,640 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>OTHER REVENUE</b>	<b>JANUARY-2025</b>	<b>JANUARY-2026</b>
LOCAL OPTION AIR (JET) FUEL	0	40
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	16	0
DEPT. NON-TAX REVENUE	10,336	13,653
PAID FAMILY AND MEDICAL LEAVE FUND	1,543,868	4,282,908
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	14	1,313
EMBARKATION FEES	0	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	4,738	1,006
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
<b>SUBTOTAL OTHER REVENUE</b>	<b>1,558,972</b>	<b>4,298,920</b>
<b>TOTAL REVENUE</b>	<b>123,133,534</b>	<b>134,172,560 *</b>

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

FISCAL 2026  
REPORT OF REFUNDS  
MONTH OF JANUARY 2026

RUN DATE: 02/10/26

TAX REVENUE	FY 2025 YTD	FY 2026 YTD
ALCOHOLIC BEVERAGES	49,392	21,619
CIGARETTE	188,443	440,613
CORPORATIONS	337,809,314	253,704,575
DEEDS	19,217	136,540
ELECTRONIC NICOTINE DELIVERY SYSTEM	139	1,381
ESTATE & INHERITANCE	36,309,936	23,676,192
FINANCIAL INSTITUTIONS	3,143,432	3,065,893
INSURANCE	8,543,373	13,760,498
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	3,883,471	7,602,564
<b>INCOME:</b>		
TAX WITHHELD, NET	21,145,783	16,534,205
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	642,999,197	686,801,837
<b>SUBTOTAL INCOME</b>	<b>664,144,980</b>	<b>703,336,042</b>
<b>MOTOR FUELS:</b>		
GASOLINE	200,769	880,749
SP FUEL, MOT CARR & IFTA	521,184	510,312
<b>SUBTOTAL MOTOR FUELS</b>	<b>721,953</b>	<b>1,391,061</b>
<b>SALES &amp; USE:</b>		
REGULAR	80,946,278	100,663,397 *
SERVICES	1,100,457	1,488,606 *
MEALS	6,247,040	5,837,497
MOTOR VEHICLE	2,062,296	2,039,482 *
MARIJUANA	39,331	47,539 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>90,395,402</b>	<b>110,076,521 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	5,444	21,617
MOTOR VEHICLE EXCISE	21,106	12,125
CONTROLLED SUBSTANCES	0	0
SATELLITE	7,461	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	162,247	14
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	401	1,066
<b>SUBTOTAL TAXES</b>	<b>1,145,405,711</b>	<b>1,117,248,321 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF JANUARY 2026

RUN DATE: 02/10/26

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	0	15,684
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	198,407	98,882
DEPT. NON-TAX REVENUE	59,787	49,517
PAID FAMILY AND MEDICAL LEAVE FUND	38,263,253	35,715,105
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	240	2,239
EMBARKATION FEES	3,292	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	11,636	315,264
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
<b>SUBTOTAL OTHER REVENUE</b>	<b>38,536,717</b>	<b>36,196,691</b>
<b>TOTAL REVENUE</b>	<b>1,183,942,428</b>	<b>1,153,445,012 *</b>

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