



Commonwealth of Massachusetts
Department of Revenue
Monthly Report of Collections and Refunds
May 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.

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 MAY 2025

RUN DATE: 06/05/25

TAX REVENUE	MAY-2024	MAY-2025
ALCOHOLIC BEVERAGES	6,520,151	7,470,416
CIGARETTE	27,543,460	24,043,561
CORPORATIONS	66,184,070	73,186,711
DEEDS	17,370,187	18,927,305
ELECTRONIC NICOTINE DELIVERY SYSTEM	1,193,867	2,801,746
ESTATE & INHERITANCE	44,559,695	51,224,344
FINANCIAL INSTITUTIONS	11,168	1,198,342
INSURANCE	(15,196,668)	(5,266,506)
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	39,277,471	48,438,340
INCOME:		
TAX WITHHELD, NET	1,337,830,963	1,483,390,814
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	225,201,489	282,599,427
LESS REFUNDS & ABATEMENTS	(162,322,585)	(211,416,249)
SUBTOTAL INCOME	1,400,709,867	1,554,573,992
MOTOR FUELS:		
GASOLINE	50,019,822	49,321,320
SP FUEL, MOT CARR & IFTA	7,851,735	7,813,699
SUBTOTAL MOTOR FUELS	57,871,557	57,135,019
SALES & USE:		
REGULAR	529,248,422	529,423,858 *
SERVICES	13,180,604	9,043,358 *
MEALS	138,447,742	138,810,213
MOTOR VEHICLE	104,920,445	98,834,632 *
MARIJUANA	9,259,916	9,299,896 *
SUBTOTAL SALES & USE	795,057,129	785,411,957 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	62,120	53,990
MOTOR VEHICLE EXCISE	36,717	13,104
CONTROLLED SUBSTANCES	0	0
SATELLITE	358,622	330,543
MARIJUANA EXCISE	15,213,809	15,064,887
SURCHARGES:		
CONVENTION CENTER	3,336	16,287
COMMUNITY PRESERVATION TRUST	3,256,750	3,433,536
STATE-WIDE CAR RENTAL	1,508	6,195
SUBTOTAL TAXES	2,460,034,816	2,638,063,769 *

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

FISCAL 2025
NET COLLECTIONS - TABLE A
MONTH OF MAY 2025

RUN DATE: 06/05/25

OTHER REVENUE	MAY-2024	MAY-2025
LOCAL OPTION AIR (JET) FUEL	4,013,554	3,292,150
LOCAL OPTION ROOMS	26,388,928	21,101,067
LOCAL OPTION MEALS	15,625,787	15,587,658
LOCAL OPTION MARIJUANA	4,159,444	4,204,154
LOCAL OPTION VEHICLE RENTAL SUR	7	1,380
LOCAL OPTION COMMUNITY IMPACT FEE	336,675	49,162
URBAN REDEVELOPMENT	339,579	413
DEPT. NON-TAX REVENUE	(2,770,121)	(1,985,460)
PAID FAMILY AND MEDICAL LEAVE FUND	1,062,585	(139,248)
COUNTY RECORDING FEES	1,140,025	1,213,460
ABANDONED DEPOSITS (BOTTLE)	4,960,014	4,595,357
EMBARKATION FEES	7,751	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	7,125,097	4,056,909
CAPE COD & ISLANDS WATER PROTECTION FUND	742,911	289,868
TOURISM DISTRICT FEE	3,128,119	2,947,059
SUBTOTAL OTHER REVENUE	66,260,355	55,213,929
TOTAL REVENUE	2,526,295,171	2,693,277,698*

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

FISCAL 2025
NET COLLECTIONS - TABLE B
MONTH OF MAY 2025

RUN DATE: 06/05/25

TAX REVENUE	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	88,874,633	87,661,877
CIGARETTE	310,976,048	287,546,140
CORPORATIONS	3,505,722,446	3,335,907,064
DEEDS	178,009,671	196,200,376
ELECTRONIC NICOTINE DELIVERY SYSTEM	13,597,356	13,887,577
ESTATE & INHERITANCE	473,702,969	651,283,332
FINANCIAL INSTITUTIONS	12,326,387	15,547,623
INSURANCE	436,985,787	461,686,720
PUBLIC UTILITIES	(570,000)	0
ROOM OCCUPANCY	393,073,677	412,228,106
INCOME:		
TAX WITHHELD, NET	16,353,612,794	17,475,138,211
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	7,927,923,133	9,436,550,616
LESS REFUNDS & ABATEMENTS	(2,690,444,109)	(2,759,413,296)
SUBTOTAL INCOME	21,591,091,818	24,152,275,531
MOTOR FUELS:		
GASOLINE	561,778,119	557,684,998
SP FUEL, MOT CARR & IFTA	88,457,191	87,476,782
SUBTOTAL MOTOR FUELS	650,235,310	645,161,780
SALES & USE:		
REGULAR	5,820,445,933	6,035,557,069 *
SERVICES	118,486,350	113,685,597 *
MEALS	1,477,968,247	1,524,777,406
MOTOR VEHICLE	1,087,671,233	1,082,506,962 *
MARIJUANA	99,316,507	105,711,140 *
SUBTOTAL SALES & USE	8,603,888,270	8,862,238,174 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	825,104	883,484
MOTOR VEHICLE EXCISE	664,466	653,482
CONTROLLED SUBSTANCES	0	0
SATELLITE	4,337,236	3,953,482
MARIJUANA EXCISE	152,828,145	158,526,510
SURCHARGES:		
CONVENTION CENTER	16,381,046	16,629,056
COMMUNITY PRESERVATION TRUST	36,567,304	41,681,580
STATE-WIDE CAR RENTAL	5,407,182	5,694,129
SUBTOTAL TAXES	36,474,924,855	39,349,646,023 *

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

FISCAL 2025
NET COLLECTIONS - TABLE B
MONTH OF MAY 2025

RUN DATE: 06/05/25

OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
LOCAL OPTION AIR (JET) FUEL	45,975,321	39,869,955
LOCAL OPTION ROOMS	301,752,386	303,300,851
LOCAL OPTION MEALS	165,145,143	169,650,450
LOCAL OPTION MARIJUANA	42,110,711	44,066,683
LOCAL OPTION VEHICLE RENTAL SUR	809,737	1,603,814
LOCAL OPTION COMMUNITY IMPACT FEE	3,307,809	3,468,892
URBAN REDEVELOPMENT	42,624,590	43,032,581
DEPT. NON-TAX REVENUE	8,963,080	9,936,643
PAID FAMILY AND MEDICAL LEAVE FUND	1,031,598,993	1,348,456,345
COUNTY RECORDING FEES	16,659,112	18,609,446
ABANDONED DEPOSITS (BOTTLE)	69,058,831	68,202,891
EMBARKATION FEES	1,465,629	1,448,490
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	77,293,119	78,858,608
CAPE COD & ISLANDS WATER PROTECTION FUND	18,795,076	18,453,921
TOURISM DISTRICT FEE	28,941,294	29,413,396
SUBTOTAL OTHER REVENUE	1,854,500,831	2,178,372,966
TOTAL REVENUE	38,329,425,686	41,528,018,989*

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

FISCAL 2025
NET COLLECTIONS BY FUND - TABLE D
MONTH OF MAY 2025

RUN DATE: 06/05/25

NET TAXES	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	88,874,633	87,661,877
FINANCIAL INSTITUTIONS	12,326,387	15,547,623
CIGARETTE	247,246,681	228,802,498
CORPORATIONS	3,505,722,446	3,335,907,064
DEEDS	178,009,671	196,200,376
ESTATE & INHERITANCE	473,702,969	651,283,332
INCOME	21,551,710,307	24,106,440,592
INSURANCE	436,985,787	461,686,720
MOTOR FUELS	0	0
PUBLIC UTILITIES	(570,000)	0
ROOM OCCUPANCY	253,345,994	268,385,978
ELECTRONIC NICOTINE DELIVERY SYSTEMS	9,518,148	9,721,306
SALES & USE:		
REGULAR	3,832,003,695	3,976,229,136
SERVICES	78,102,300	74,937,981
MEALS	1,436,281,890	1,480,712,030
MOTOR VEHICLE	0	0
MARIJUANA	65,475,567	69,878,657
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	825,104	883,484
MOTOR VEHICLE EXCISE	664,466	653,482
CONTROLLED SUBSTANCES	0	0
SATELLITE	4,337,236	3,953,482
STATE-WIDE CAR RENTAL	0	1,020
ENDS CIVIL PENALTIES	0	0
TOTAL GENERAL FUND	32,174,563,281	34,968,886,638
COMMONWEALTH TRANSPORTATION FUND:		
MOTOR FUELS: STATE	773,542	777,363
MOTOR FUELS: FY14 Trans Bill	81,075,438	80,441,659
MOTOR FUELS: INFRA - 1994 Bonds	0	0
MOTOR FUELS: INFRA - \$0.10 Fed GAN	233,753,777	232,046,705
MOTOR FUELS: INFRA - 2010 Bonds	333,791,046	331,060,692
CTF PORTION OF SALES TAXES	717,051,505	714,260,472
TOTAL TRANSPORTATION FUND	1,366,445,308	1,358,586,891

FISCAL 2025
NET COLLECTIONS BY FUND - TABLE D
MONTH OF MAY 2025

RUN DATE: 06/05/25

NET TAXES	FY 2024 YTD	FY 2025 YTD
CONVENTION CENTER FUND:		
ROOM OCCUPANCY	126,326,038	130,547,183
CONVENTION CTR SURCHARGES	16,381,046	16,629,056
SALES, MEALS, SALES SERVICES	50,027,898	54,041,131
MARIJUANA	0	0
TOTAL CONVENTION CENTER FUND	192,734,982	201,217,370
WORCESTER CONVENTION CENTER:		
ROOM OCCUPANCY	3,401,643	3,294,942
SALES, MEALS, SALES SERVICES	893,540	984,323
MARIJUANA	0	0
TOTAL WORCESTER CONVENTION CENTER	4,295,183	4,279,265
COMMONWEALTH CARE TRUST FUND:		
HEALTH CARE COVERAGE PENALTY	39,181,985	45,664,337
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	63,729,369	58,743,644
TOTAL COMMONWEALTH CARE TRUST FUND	102,911,354	104,407,981
MISCELLANEOUS FUNDS:		
INLAND FISHERIES AND GAME FUND	841,507	835,362
MASS. TOURISM FUND - ROOM OCCUPANCY	10,000,000	10,000,000
MBTA CONTRIBUTION	1,285,361,184	1,318,931,335
SCHOOL MODERNIZATION FUND	1,138,690,688	1,172,263,104
MARIJUANA REGULATION FUND	152,828,145	158,526,510
COMMONWEALTH STABILIZATION FUND	199,528	170,601
COMMUNITY PRESERVATION TRUST	36,567,304	41,681,580
MUNICIPAL POLICE TRAINING FUND	5,407,182	5,693,110
COMMUNITY BEHAVIORAL HEALTH	4,079,206	4,166,272
TOTAL MISCELLANEOUS FUNDS	2,633,974,744	2,712,267,874
TOTAL NET TAXES - ALL FUNDS	36,474,924,852	39,349,646,019

FISCAL 2025
MISCELLANEOUS FUNDS - TABLE E
MONTH OF MAY 2025

RUN DATE: 06/05/25

NET TAXES/FUND	MAY-2024	MAY-2025
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	6,234,824	6,148,611
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	20,814,552	20,526,736
CTF INFRA 2010 PLEDGED	22,830,217	22,514,529
INLAND FISHERIES AND GAME	74,932	73,896
MARIJUANA:		
MARIJUANA REGULATION FUND	15,213,809	15,064,887
TOTAL MONTH ALL FUNDS	65,168,334	64,328,659
TAX OR OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
GASOLINE:		
COMMONWEALTH TRANSPORTATION FUND	70,018,981	69,507,640
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	233,753,777	232,046,705
CTF INFRA 2010 PLEDGED	256,390,312	254,517,927
INLAND FISHERIES AND GAME	841,507	835,362
MARIJUANA:		
MARIJUANA REGULATION FUND	152,828,145	158,526,510
TOTAL YEAR ALL FUNDS	713,832,722	715,434,144
MBTA STATE AND LOCAL CONTRIBUTION	MAY-2025	FY 2025 YTD
TAX TYPES:		
SALES SERVICES	1,629,783	20,457,601
SALES REGULAR	90,261,047	1,009,767,280
SALES MOTOR VEHICLE	17,853,270	195,045,375
SALES MARIJUANA	1,679,913	18,918,699
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	346,318	2,259,427
USE TAX	5,236,121	70,994,909
PERSONAL USE TAX	(302,922)	1,478,577
SALES SERVICE DCU	1	7
SALES/USE DCU	969	9,458
TOTAL	116,704,500	1,318,931,333
SCHOOL MODERNIZATION FUND	MAY-2025	FY 2025 YTD
TAX TYPES:		
SALES SERVICES	1,443,581	18,170,736
SALES REGULAR	79,948,510	897,510,369
SALES MOTOR VEHICLE	15,813,541	173,201,112
SALES MARIJUANA	1,487,983	16,913,781
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	306,751	2,006,231
USE TAX	4,637,896	63,135,533
PERSONAL USE TAX	(268,313)	1,315,871
SALES SERVICE DCU	1	7
SALES/USE DCU	969	9,458
TOTAL	103,370,919	1,172,263,098

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

RUN DATE: 06/05/25

FUND	ACCT	DESCRIPTION	FY 2025 YEAR TO DATE	FY 2025 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	227,361	296,000	77%
0350	0630	IRS INTERCEPT FEES	197,340	29,000	680%
0300	0647	OIL SPILL FEES	3,273,773	3,372,000	97%
0010	0784	UST ANNUAL TANK FEE	1,591,280	1,651,000	96%
1318	2047	MA US OLYMPIC FUND	64,733	59,000	110%
0300	2201	OCA FEES	1,279,377	1,270,000	101%
0010	2700	OTHER FEES AND PENALTIES	1,754,033	1,815,000	97%
0010	2713	CIGARETTE EXCISE PENALTY	44,470	20,000	222%
0010	2714	ENDS CIVIL PENALTIES	0	0	0%
0010	2751	UST GENERAL FUND	53,636	65,000	83%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	20,050	22,000	91%
0103	3037	LICENSES-GASOLINE	21,600	24,000	90%
0010	3117	CIGARETTE LICENSE FEES	349,624	176,000	199%
0103	3163	IFTA FEE	352,623	375,000	94%
0010	4826	CARE & CUSTODY OF DEPOSITS	78,660	239,000	33%
0010	6926	MISCELLANEOUS	(618,813)	16,000	(3868%)
0010	6933	NATURAL HERITAGE ADM	29,231	36,000	81%
0600	6960	IFTA NON-PARTICIPANT	0	20,500	0%
1327	2047	ORGAN TRANSPLANT	127,253	146,000	87%
0051	2047	STATE ELECTION CAMPAIGN	164,795	201,000	82%
0108	2047	NATURAL HERITAGE FUND	263,081	324,000	81%
0143	2047	MILITARY FAMILY RELIEF FUND	198,396	220,000	90%
0153	2047	AIDS FUND	110,708	112,000	99%
0134	2047	HOMELESS ANIMAL PREVENTION & CARE	353,431	388,000	91%
DEPARTMENT NON-TAX SUBTOTAL			9,936,642	10,876,500	91%
0103	0784	UST DELIVERY FEES	48,858,608	45,746,000	107%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	30,000,000	30,000,000	100%
OTHER COLLECTIONS SUBTOTAL			78,858,608	75,746,000	104%
DEPARTMENT TOTALS			88,795,250	86,622,500	103%

FISCAL 2025
GROSS COLLECTIONS
MONTH OF MAY 2025

RUN DATE: 06/05/25

TAX REVENUE	MAY-2024	MAY-2025
ALCOHOLIC BEVERAGES	6,553,171	7,471,639
CIGARETTE	27,602,555	24,060,418
CORPORATIONS	95,088,795	89,977,681
DEEDS	17,370,187	18,928,415
ELECTRONIC NICOTINE DELIVERY SYSTEM	1,193,940	2,804,425
ESTATE & INHERITANCE	49,441,729	54,867,834
FINANCIAL INSTITUTIONS	11,168	1,201,602
INSURANCE	11,008,235	10,359,350
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	39,174,497	48,542,889
INCOME:		
TAX WITHHELD, NET	1,342,115,369	1,487,245,928
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	225,201,489	282,599,427
SUBTOTAL INCOME	1,567,316,858	1,769,845,355
MOTOR FUELS:		
GASOLINE	50,058,994	49,353,224
SP FUEL, MOT CARR & IFTA	7,943,392	7,919,462
SUBTOTAL MOTOR FUELS	58,002,386	57,272,686
SALES & USE:		
REGULAR	539,153,487	548,370,063 *
SERVICES	13,396,662	9,952,241 *
MEALS	139,043,308	139,850,274
MOTOR VEHICLE	105,322,646	99,237,997 *
MARIJUANA	9,261,362	9,317,299 *
SUBTOTAL SALES & USE	806,177,465	806,727,874 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	62,500	54,042
MOTOR VEHICLE EXCISE	38,658	20,599
CONTROLLED SUBSTANCES	0	0
SATELLITE	358,622	330,543
MARIJUANA EXCISE	15,213,809	15,064,887
SURCHARGES:		
CONVENTION CENTER	3,336	16,743
COMMUNITY PRESERVATION TRUST	3,256,750	3,433,536
STATE-WIDE CAR RENTAL	1,586	7,019
SUBTOTAL TAXES	2,697,876,247	2,910,987,537 *

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

FISCAL 2025
GROSS COLLECTIONS
MONTH OF MAY 2025

RUN DATE: 06/05/25

OTHER REVENUE	MAY-2024	MAY-2025
LOCAL OPTION AIR (JET) FUEL	4,013,554	3,292,150
LOCAL OPTION ROOMS	26,388,928	21,101,067
LOCAL OPTION MEALS	15,625,787	15,587,658
LOCAL OPTION MARIJUANA	4,159,444	4,204,154
LOCAL OPTION VEHICLE RENTAL SUR	7	1,380
LOCAL OPTION COMMUNITY IMPACT FEE	336,675	49,162
URBAN REDEVELOPMENT	340,429	413
DEPT. NON-TAX REVENUE	(2,751,055)	(1,966,162)
PAID FAMILY AND MEDICAL LEAVE FUND	15,173,166	13,938,594
COUNTY RECORDING FEES	1,140,025	1,213,460
ABANDONED DEPOSITS (BOTTLE)	4,960,014	4,595,357
EMBARKATION FEES	7,751	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	7,125,097	4,057,180
CAPE COD & ISLANDS WATER PROTECTION FUND	742,911	289,868
TOURISM DISTRICT FEE	3,128,119	2,947,059
SUBTOTAL OTHER REVENUE	80,390,852	69,311,340
TOTAL REVENUE	2,778,267,099	2,980,298,877 *

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

FISCAL 2025
GROSS COLLECTIONS
MONTH OF MAY 2025

RUN DATE: 06/05/25

TAX REVENUE	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	88,988,069	87,775,788
CIGARETTE	311,489,143	288,375,766
CORPORATIONS	3,955,773,187	3,741,436,670
DEEDS	178,087,970	196,271,856
ELECTRONIC NICOTINE DELIVERY SYSTEM	13,601,957	13,890,657
ESTATE & INHERITANCE	545,460,371	705,016,868
FINANCIAL INSTITUTIONS	16,067,936	18,903,042
INSURANCE	479,986,631	508,147,483
PUBLIC UTILITIES	(570,000)	0
ROOM OCCUPANCY	400,184,013	419,620,435
INCOME:		
TAX WITHHELD, NET	16,384,748,630	17,510,387,008
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	7,927,923,133	9,436,550,616
SUBTOTAL INCOME	24,312,671,763	26,946,937,624
MOTOR FUELS:		
GASOLINE	562,161,821	560,466,500
SP FUEL, MOT CARR & IFTA	89,063,509	88,441,662
SUBTOTAL MOTOR FUELS	651,225,330	648,908,162
SALES & USE:		
REGULAR	5,985,480,919	6,222,856,333 *
SERVICES	119,773,174	116,260,247 *
MEALS	1,488,860,115	1,535,365,906
MOTOR VEHICLE	1,092,368,817	1,085,665,771 *
MARIJUANA	99,452,358	105,807,763 *
SUBTOTAL SALES & USE	8,785,935,383	9,065,956,020 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	831,613	889,668
MOTOR VEHICLE EXCISE	691,304	689,011
CONTROLLED SUBSTANCES	0	0
SATELLITE	4,337,236	3,960,943
MARIJUANA EXCISE	152,828,145	158,526,510
SURCHARGES:		
CONVENTION CENTER	16,381,046	16,791,759
COMMUNITY PRESERVATION TRUST	36,567,304	41,681,580
STATE-WIDE CAR RENTAL	5,408,339	5,695,648
SUBTOTAL TAXES	39,955,946,740	42,869,475,490 *

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

FISCAL 2025
GROSS COLLECTIONS
MONTH OF MAY 2025

RUN DATE: 06/05/25

OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
LOCAL OPTION AIR (JET) FUEL	46,176,577	39,869,955
LOCAL OPTION ROOMS	301,752,386	303,300,851
LOCAL OPTION MEALS	165,145,143	169,650,450
LOCAL OPTION MARIJUANA	42,110,711	44,066,683
LOCAL OPTION VEHICLE RENTAL SUR	809,737	1,603,916
LOCAL OPTION COMMUNITY IMPACT FEE	3,307,809	3,468,892
URBAN REDEVELOPMENT	42,626,371	43,236,686
DEPT. NON-TAX REVENUE	9,041,375	10,027,841
PAID FAMILY AND MEDICAL LEAVE FUND	1,099,111,287	1,416,515,336
COUNTY RECORDING FEES	16,659,112	18,609,446
ABANDONED DEPOSITS (BOTTLE)	69,068,486	68,217,611
EMBARKATION FEES	1,472,905	1,452,290
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	77,327,114	78,870,785
CAPE COD & ISLANDS WATER PROTECTION FUND	18,795,076	18,453,921
TOURISM DISTRICT FEE	28,941,294	29,413,396
SUBTOTAL OTHER REVENUE	1,922,345,383	2,246,758,059
TOTAL REVENUE	41,878,292,123	45,116,233,549*

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

FISCAL 2025
REPORT OF REFUNDS
MONTH OF MAY 2025

RUN DATE: 06/05/25

TAX REVENUE	MAY-2024	MAY-2025
ALCOHOLIC BEVERAGES	33,020	1,222
CIGARETTE	59,094	16,857
CORPORATIONS	28,904,725	16,790,971
DEEDS	0	1,110
ELECTRONIC NICOTINE DELIVERY SYSTEM	72	2,678
ESTATE & INHERITANCE	4,882,034	3,643,490
FINANCIAL INSTITUTIONS	0	3,261
INSURANCE	26,204,903	15,625,856
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	(102,974)	104,549
INCOME:		
TAX WITHHELD, NET	4,284,405	3,855,114
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	162,322,585	211,416,249
SUBTOTAL INCOME	166,606,990	215,271,363
MOTOR FUELS:		
GASOLINE	39,173	31,905
SP FUEL, MOT CARR & IFTA	91,657	105,763
SUBTOTAL MOTOR FUELS	130,830	137,668
SALES & USE:		
REGULAR	9,905,065	18,946,206 *
SERVICES	216,058	908,882 *
MEALS	595,566	1,040,061
MOTOR VEHICLE	402,201	403,365 *
MARIJUANA	1,446	17,403 *
SUBTOTAL SALES & USE	11,120,336	21,315,917 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	380	52
MOTOR VEHICLE EXCISE	1,940	7,494
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	456
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	78	824
SUBTOTAL TAXES	237,841,428	272,923,768 *

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

FISCAL 2025
 REPORT OF REFUNDS
 MONTH OF MAY 2025

RUN DATE: 06/05/25

OTHER REVENUE	MAY-2024	MAY-2025
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	850	0
DEPT. NON-TAX REVENUE	19,066	19,298
PAID FAMILY AND MEDICAL LEAVE FUND	14,110,581	14,077,842
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
EMBARKATION FEES	0	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	0	271
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
SUBTOTAL OTHER REVENUE	14,130,497	14,097,411
TOTAL REVENUE	251,971,925	287,021,179*

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

FISCAL 2025
REPORT OF REFUNDS
MONTH OF MAY 2025

RUN DATE: 06/05/25

TAX REVENUE	FY 2024 YTD	FY 2025 YTD
ALCOHOLIC BEVERAGES	113,435	113,908
CIGARETTE	513,092	829,625
CORPORATIONS	450,050,740	405,529,608
DEEDS	78,301	71,481
ELECTRONIC NICOTINE DELIVERY SYSTEM	4,599	3,078
ESTATE & INHERITANCE	71,757,403	53,733,541
FINANCIAL INSTITUTIONS	3,741,550	3,355,421
INSURANCE	43,000,843	46,460,763
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	7,110,336	7,392,331
INCOME:		
TAX WITHHELD, NET	31,135,834	35,248,794
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	2,690,444,109	2,759,413,296
SUBTOTAL INCOME	2,721,579,943	2,794,662,090
MOTOR FUELS:		
GASOLINE	383,701	2,781,503
SP FUEL, MOT CARR & IFTA	606,317	964,881
SUBTOTAL MOTOR FUELS	990,018	3,746,384
SALES & USE:		
REGULAR	165,034,987	187,299,262 *
SERVICES	1,286,823	2,574,649 *
MEALS	10,891,867	10,588,503
MOTOR VEHICLE	4,697,585	3,158,808 *
MARIJUANA	135,852	96,620 *
SUBTOTAL SALES & USE	182,047,114	203,717,842 *
MISCELLANEOUS:		
CLUB ALCOHOLIC BEVERAGE	6,508	6,183
MOTOR VEHICLE EXCISE	26,836	35,527
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	7,461
MARIJUANA EXCISE	0	0
SURCHARGES:		
CONVENTION CENTER	0	162,703
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	1,157	1,519
SUBTOTAL TAXES	3,481,021,875	3,519,829,465 *

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

FISCAL 2025
 REPORT OF REFUNDS
 MONTH OF MAY 2025

RUN DATE: 06/05/25

OTHER REVENUE	FY 2024 YTD	FY 2025 YTD
LOCAL OPTION AIR (JET) FUEL	201,255	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	1,781	204,105
DEPT. NON-TAX REVENUE	78,297	91,196
PAID FAMILY AND MEDICAL LEAVE FUND	67,512,296	68,058,990
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	9,654	14,721
EMBARKATION FEES	7,275	3,800
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	33,995	12,177
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
SUBTOTAL OTHER REVENUE	67,844,553	68,385,091
TOTAL REVENUE	3,548,866,428	3,588,214,556 *

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