



Geoffrey E. Snyder  
Commissioner

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Office of the Commissioner*  
*P.O. Box 9550*  
*Boston, MA 02114-9550*

November 18, 2021

The Honorable Aaron Michlewitz, Chair  
House Committee on Ways and Means  
State House  
Room 243  
Boston, MA 02133

The Honorable Todd M. Smola, Ranking Member  
House Committee on Ways and Means  
State House  
Room 124  
Boston, MA 02133

The Honorable Michael J. Rodrigues, Chair  
Senate Committee on Ways and Means  
State House  
Room 212  
Boston, MA 02133

The Honorable Patrick M. O'Connor, Ranking Member  
Senate Committee on Ways and Means  
State House  
Room 419  
Boston, MA 02133

Honorable Chairs and Ranking Minority Members of the Committees on Ways and Means:

Pursuant to Section 6 of Chapter 14 of the General Laws<sup>1</sup>, the Department of Revenue (DOR) hereby submits its mid-month tax revenue report for the month of November 2021, the fifth month of fiscal year 2022. The attached table shows November 2021 month-to-date tax revenue collections through November 15, 2021, along with changes from the equivalent period in November 2020.

Revenue collections are uneven and usually weighted toward month-end, and the brief period covered in the mid-month does not provide sufficient data for comparison to prior years. Therefore, the Department urges that mid-month figures not be used to assess trends or project future revenues.

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<sup>1</sup> <http://www.malegislature.gov/Laws/GeneralLaws/PartI/TitleII/Chapter14/Section6>

## Context for November Revenues

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November is among the lower months for revenue collection, because neither individual nor business taxpayers make significant estimated payments during the month. Historically, roughly 6.5% of annual revenue, on average, has been received during November.

## Highlights

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**Total Tax collections for the month-to-date period were \$1.073 million, up \$75 million or 7.5% versus the same period in November 2020.** The month-to-date increase is mostly due to an increase in sales and use tax.

- **Income Taxes**, which include withholding, totaled \$793 million, up \$7 million or 0.9% versus the same period in November 2020.
- **Sales & Use Taxes** were \$162 million, up \$75 million or 86.0% versus the same period in November 2020.
- **Corporate & Business Taxes** were \$37 million, up \$2 million or 5.8% versus the same period in November 2020
- **Other Taxes** totaled \$81 million, down \$9 million or 10.2% versus the same period in November 2020.

## Detail

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**Total Income Tax** of \$793 million for November month-to-date period is comprised of the following:

- **Withholding** of \$774 million, down \$21 million versus the same period in November 2020.
- **Estimated Payments** of \$20 million, up \$1 million versus the same period in November 2020.
- **Returns/Bills** of \$32 million, up \$9 million versus the same period in November 2020.
- **Refunds** of \$33 million, down \$17 million (favorable) versus the same period in November 2020.

**Sales & Use Tax** collections of \$162 million for the November month-to-date period are \$75 million more than the same period in November 2020. Typically, only a small proportion of expected regular sales and meals tax remittances are received by the mid-month date. The \$162 million in month-to-date sales and use tax is comprised of the following:

- \$80 million in regular sales tax, up \$34 million versus the same period in November 2020.
- \$40 million in meals tax, up \$28 million versus the same period in November 2020.
- \$42 million in motor vehicle sales tax, up \$13 million versus the same period in November 2020.

**Corporate & Business** taxes were \$37 million, up \$2 million from the same period in November 2020.

**Other Taxes** includes a number of tax categories such as motor fuels, cigarettes, estate, room occupancy, and deeds. All other tax revenues totaled \$81 million, which is \$9 million less than the same period in November 2020.

Because tax collections are usually weighted toward the end of the month, the Department does not use mid-month figures to project full-month revenue. Comparisons to prior-year periods are unreliable because of normal fluctuations and calendar differences in the 15-day window of incremental data.

If you have any questions concerning this report, please contact Kazim P. Ozyurt, Director of the Office of Tax Analysis (ozyurtk@dor.state.ma.us).

Sincerely,

A handwritten signature in dark ink, appearing to read 'G. Snyder', with a stylized flourish at the end.

Geoffrey E. Snyder  
Commissioner

Attachment

cc: Michael J. Heffernan, Secretary of Administration and Finance  
Representative Ronald Mariano, House Speaker  
Senator Karen E. Spilka, Senate President  
Representative Mark J. Cusack, House Chair, Joint Committee on Revenue  
Senator Adam G. Hinds, Senate Chair, Joint Committee on Revenue  
Representative Bradley H. Jones, Jr., House Minority Leader  
Senator Bruce Tarr, Senate Minority Leader  
Deborah B. Goldberg, Treasurer and Receiver General



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	November (Through November 15th) (\$Millions)			FY22 YTD (Through November 15th) (\$Million)		
	11/2021 MTD Actual Collections	11/2021 MTD v. 11/2020 MTD \$ Fav/(Unfav)	11/2021 MTD v. 11/2020 MTD % Fav/(Unfav)	11/2021 YTD Actual Collections	11/2021 YTD v. 11/2020 YTD \$ Fav/(Unfav)	11/2021 YTD v. 11/2020 YTD % Fav/(Unfav)
<b>Income</b>						
Income Withholding	774	(21)	-2.6%	5,595	406	+7.8%
Income Est. Payments	20	1	+7.8%	986	308	+45.5%
Income Returns/Bills	32	9	+39.6%	415	125	+43.3%
Income Refunds Net (outflow)	(33)	17	+34.6%	(235)	(35)	-17.6%
<b>Subtotal Income</b>	<b>793</b>	<b>7</b>	<b>+0.9%</b>	<b>6,761</b>	<b>804</b>	<b>+13.5%</b>
<b>Sales &amp; Use</b>						
Sales - Regular	80	34	+72.7%	2,094	260	+14.2%
Sales - Meals	40	28	+248.9%	500	175	+53.8%
Sales - Motor Vehicles	42	13	+43.4%	401	34	+9.2%
<b>Subtotal Sales &amp; Use</b>	<b>162</b>	<b>75</b>	<b>+86.0%</b>	<b>2,994</b>	<b>469</b>	<b>+18.6%</b>
<b>Corporate &amp; Business - Total</b>	<b>37</b>	<b>2</b>	<b>+5.8%</b>	<b>1,361</b>	<b>392</b>	<b>+40.4%</b>
<b>All Other</b>	<b>81</b>	<b>(9)</b>	<b>-10.2%</b>	<b>1,155</b>	<b>268</b>	<b>+30.2%</b>
<b>Total Tax Collections</b>	<b>1,073</b>	<b>75</b>	<b>+7.5%</b>	<b>12,271</b>	<b>1,933</b>	<b>+18.7%</b>

It would not be advisable to use this data to predict trends.

At the time of the mid-month estimate, the available tax collection data is too early to provide a reliable estimate of full-month results.