



Commonwealth of Massachusetts  
Department of Revenue  
Monthly Report of Collections and Refunds  
September 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 2026  
NET COLLECTIONS - TABLE A  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

TAX REVENUE	SEPTEMBER-2024	SEPTEMBER-2025
ALCOHOLIC BEVERAGES	8,415,280	8,486,813
CIGARETTE	27,383,220	24,615,331
CORPORATIONS	709,925,667	538,113,859
DEEDS	21,895,483	22,148,900
ELECTRONIC NICOTINE DELIVERY SYSTEM	989,818	861,180
ESTATE & INHERITANCE	38,380,447	66,726,552
FINANCIAL INSTITUTIONS	3,956,025	3,671,025
INSURANCE	142,149,364	152,459,428
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	46,584,199	49,251,713
<b>INCOME:</b>		
TAX WITHHELD, NET	1,488,998,945	1,493,648,410
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,253,113,103	1,414,410,069
LESS REFUNDS & ABATEMENTS	(98,074,055)	(71,346,404)
<b>SUBTOTAL INCOME</b>	<b>2,644,037,993</b>	<b>2,836,712,075</b>
<b>MOTOR FUELS:</b>		
GASOLINE	53,894,150	53,901,928
SP FUEL, MOT CARR & IFTA	10,369,946	8,842,416
<b>SUBTOTAL MOTOR FUELS</b>	<b>64,264,096</b>	<b>62,744,344</b>
<b>SALES &amp; USE:</b>		
REGULAR	547,864,540	534,924,643 *
SERVICES	10,912,763	10,540,409 *
MEALS	149,784,366	175,801,029
MOTOR VEHICLE	97,308,674	104,974,212 *
MARIJUANA	9,148,401	9,443,224 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>815,018,744</b>	<b>835,683,517 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	17,803	17,411
MOTOR VEHICLE EXCISE	3,624	5,008
CONTROLLED SUBSTANCES	0	0
SATELLITE	380,607	348,088
MARIJUANA EXCISE	15,047,086	16,123,535
<b>SURCHARGES:</b>		
CONVENTION CENTER	585	0
COMMUNITY PRESERVATION TRUST	4,067,597	4,348,375
STATE-WIDE CAR RENTAL	4,504	26,939
<b>SUBTOTAL TAXES</b>	<b>4,542,522,142</b>	<b>4,622,344,093 *</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE A  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>OTHER REVENUE</b>	<b>SEPTEMBER-2024</b>	<b>SEPTEMBER-2025</b>
LOCAL OPTION AIR (JET) FUEL	3,858,110	5,147,043
LOCAL OPTION ROOMS	45,967,640	46,337,216
LOCAL OPTION MEALS	17,111,963	20,556,790
LOCAL OPTION MARIJUANA	4,128,249	4,499,592
LOCAL OPTION VEHICLE RENTAL SUR	133	0
LOCAL OPTION COMMUNITY IMPACT FEE	513,749	606,986
URBAN REDEVELOPMENT	10,178	2,664
DEPT. NON-TAX REVENUE	693,314	1,057,094
PAID FAMILY AND MEDICAL LEAVE FUND	6,282,884	2,737,673
COUNTY RECORDING FEES	1,719,365	2,165,206
ABANDONED DEPOSITS (BOTTLE)	6,941,354	5,966,498
EMBARKATION FEES	0	21,789
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	9,412,788	11,719,873
CAPE COD & ISLANDS WATER PROTECTION FUND	5,049,894	5,295,657
TOURISM DISTRICT FEE	3,340,337	3,207,759
<b>SUBTOTAL OTHER REVENUE</b>	<b>105,029,958</b>	<b>109,321,840</b>
<b>TOTAL REVENUE</b>	<b>4,647,552,100</b>	<b>4,731,665,933*</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE B  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>TAX REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	27,842,351	27,540,409
CIGARETTE	86,707,275	80,971,278
CORPORATIONS	917,316,811	687,323,818
DEEDS	49,850,627	58,582,338
ELECTRONIC NICOTINE DELIVERY SYSTEM	3,929,799	2,565,896
ESTATE & INHERITANCE	129,559,030	173,227,326
FINANCIAL INSTITUTIONS	5,615,851	3,440,661
INSURANCE	158,419,994	154,466,396
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	176,716,583	183,463,560
<b>INCOME:</b>		
TAX WITHHELD, NET	4,328,211,484	4,576,605,171
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,492,746,323	1,674,727,689
LESS REFUNDS & ABATEMENTS	(180,457,454)	(163,450,569)
<b>SUBTOTAL INCOME</b>	<b>5,640,500,353</b>	<b>6,087,882,291</b>
<b>MOTOR FUELS:</b>		
GASOLINE	160,750,134	158,243,326
SP FUEL, MOT CARR & IFTA	26,127,335	24,808,712
<b>SUBTOTAL MOTOR FUELS</b>	<b>186,877,469</b>	<b>183,052,038</b>
<b>SALES &amp; USE:</b>		
REGULAR	1,652,962,497	1,632,121,001 *
SERVICES	33,051,974	29,035,919 *
MEALS	452,429,437	468,021,109
MOTOR VEHICLE	292,592,820	286,337,521 *
MARIJUANA	33,666,503	36,493,922 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>2,464,703,231</b>	<b>2,452,009,472 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	69,536	49,548
MOTOR VEHICLE EXCISE	55,146	18,028
CONTROLLED SUBSTANCES	0	0
SATELLITE	1,114,397	1,020,835
MARIJUANA EXCISE	39,263,983	38,279,311
<b>SURCHARGES:</b>		
CONVENTION CENTER	4,413,283	4,357,466
COMMUNITY PRESERVATION TRUST	12,671,766	9,832,175
STATE-WIDE CAR RENTAL	1,456,369	1,507,965
<b>SUBTOTAL TAXES</b>	<b>9,907,083,854</b>	<b>10,149,590,811 *</b>

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

FISCAL 2026  
NET COLLECTIONS - TABLE B  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	11,912,951	13,182,532
LOCAL OPTION ROOMS	110,327,216	109,766,711
LOCAL OPTION MEALS	46,149,697	46,910,338
LOCAL OPTION MARIJUANA	10,850,651	10,667,458
LOCAL OPTION VEHICLE RENTAL SUR	413,699	410,517
LOCAL OPTION COMMUNITY IMPACT FEE	1,185,552	1,344,025
URBAN REDEVELOPMENT	(114,680)	(72,337)
DEPT. NON-TAX REVENUE	3,004,952	3,384,782
PAID FAMILY AND MEDICAL LEAVE FUND	344,287,934	347,524,642
COUNTY RECORDING FEES	6,454,514	5,606,270
ABANDONED DEPOSITS (BOTTLE)	16,726,329	16,760,625
EMBARKATION FEES	394,668	393,107
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	24,103,780	22,608,937
CAPE COD & ISLANDS WATER PROTECTION FUND	11,107,481	11,451,460
TOURISM DISTRICT FEE	8,588,519	7,991,636
<b>SUBTOTAL OTHER REVENUE</b>	<b>595,393,263</b>	<b>597,930,703</b>
<b>TOTAL REVENUE</b>	<b>10,502,477,117</b>	<b>10,747,521,514*</b>

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

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

RUN DATE: 10/07/25

<b>NET TAXES</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
ALCOHOLIC BEVERAGES	27,842,351	27,540,409
FINANCIAL INSTITUTIONS	5,615,851	3,440,661
CIGARETTE	68,968,563	64,270,981
CORPORATIONS	917,316,811	687,323,818
DEEDS	49,850,627	58,582,338
ESTATE & INHERITANCE	129,559,030	173,227,326
INCOME	5,635,231,124	6,082,887,821
INSURANCE	158,419,994	154,466,396
MOTOR FUELS	0	0
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	130,743,694	144,430,571
ELECTRONIC NICOTINE DELIVERY SYSTEMS	2,750,860	1,796,127
<b>SALES &amp; USE:</b>		
REGULAR	1,089,165,176	1,075,039,376
SERVICES	21,806,108	19,114,079
MEALS	440,899,414	456,497,844
MOTOR VEHICLE	0	0
MARIJUANA	22,341,761	24,084,510
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	69,536	49,548
MOTOR VEHICLE EXCISE	55,146	18,028
CONTROLLED SUBSTANCES	0	0
SATELLITE	1,114,397	1,020,835
STATE-WIDE CAR RENTAL	1,060	23,203
ENDS CIVIL PENALTIES	0	0
<b>TOTAL GENERAL FUND</b>	<b>8,701,751,503</b>	<b>8,973,813,871</b>
<b>COMMONWEALTH TRANSPORTATION FUND:</b>		
MOTOR FUELS: STATE	259,969	245,261
MOTOR FUELS: FY14 Trans Bill	23,296,652	22,820,792
MOTOR FUELS: INFRA - 1994 Bonds	0	0
MOTOR FUELS: INFRA - \$0.10 Fed GAN	66,871,438	65,833,054
MOTOR FUELS: INFRA - 2010 Bonds	96,208,676	93,915,933
CTF PORTION OF SALES TAXES	193,109,478	188,919,029
<b>TOTAL TRANSPORTATION FUND</b>	<b>379,746,213</b>	<b>371,734,069</b>

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

RUN DATE: 10/07/25

NET TAXES	FY 2025 YTD	FY 2026 YTD
<b>CONVENTION CENTER FUND:</b>		
ROOM OCCUPANCY	38,060,612	35,799,840
CONVENTION CTR SURCHARGES	4,413,283	4,357,466
SALES, MEALS, SALES SERVICES	14,150,099	14,195,988
MARIJUANA	0	0
<b>TOTAL CONVENTION CENTER FUND</b>	<b>56,623,994</b>	<b>54,353,294</b>
<b>WORCESTER CONVENTION CENTER:</b>		
ROOM OCCUPANCY	912,276	733,150
SALES, MEALS, SALES SERVICES	197,716	163,947
MARIJUANA	0	0
<b>TOTAL WORCESTER CONVENTION CENTER</b>	<b>1,109,992</b>	<b>897,097</b>
<b>COMMONWEALTH CARE TRUST FUND:</b>		
HEALTH CARE COVERAGE PENALTY	5,177,531	4,961,693
CIGARETTE INVENTORY	0	0
HEALTH CARE CIGARETTE	17,738,714	16,700,297
<b>TOTAL COMMONWEALTH CARE TRUST FUND</b>	<b>22,916,245</b>	<b>21,661,990</b>
<b>MISCELLANEOUS FUNDS:</b>		
INLAND FISHERIES AND GAME FUND	240,735	236,997
MASS. TOURISM FUND - ROOM OCCUPANCY	7,000,000	2,500,000
MBTA CONTRIBUTION	361,516,981	357,004,004
SCHOOL MODERNIZATION FUND	321,516,496	316,990,696
MARIJUANA REGULATION FUND	39,263,983	38,279,311
COMMONWEALTH STABILIZATION FUND	91,698	32,776
COMMUNITY PRESERVATION TRUST	12,671,766	9,832,175
MUNICIPAL POLICE TRAINING FUND	1,455,309	1,484,761
COMMUNITY BEHAVIORAL HEALTH	1,178,939	769,769
<b>TOTAL MISCELLANEOUS FUNDS</b>	<b>744,935,907</b>	<b>727,130,489</b>
<b>TOTAL NET TAXES - ALL FUNDS</b>	<b>9,907,083,854</b>	<b>10,149,590,810</b>

FISCAL 2026  
MISCELLANEOUS FUNDS - TABLE E  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

NET TAXES/FUND	SEPTEMBER-2024	SEPTEMBER-2025
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	6,715,011	6,718,143
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	22,417,625	22,428,081
CTF INFRA 2010 PLEDGED	24,588,531	24,599,999
INLAND FISHERIES AND GAME	80,703	80,740
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	15,047,086	16,123,535
<b>TOTAL MONTH ALL FUNDS</b>	<b>68,848,956</b>	<b>69,950,498</b>
TAX OR OTHER REVENUE	FY 2025 YTD	FY 2026 YTD
<b>GASOLINE:</b>		
COMMONWEALTH TRANSPORTATION FUND	20,030,777	19,719,738
CTF INFRA 1994 PLEDGED \$0.0486	0	0
CTF INFRA PLEDGE \$0.02	0	0
CTF INFRA \$0.10 FED GAN	66,871,438	65,833,054
CTF INFRA 2010 PLEDGED	73,347,217	72,208,275
INLAND FISHERIES AND GAME	240,735	236,997
<b>MARIJUANA:</b>		
MARIJUANA REGULATION FUND	39,263,983	38,279,311
<b>TOTAL YEAR ALL FUNDS</b>	<b>199,754,150</b>	<b>196,277,375</b>
MBTA STATE AND LOCAL CONTRIBUTION	SEPTEMBER-2025	FY 2026 YTD
<b>TAX TYPES:</b>		
SALES SERVICES	1,895,261	5,219,805
SALES REGULAR	87,946,427	273,309,421
SALES MOTOR VEHICLE	18,919,554	51,604,490
SALES MARIJUANA	1,701,957	6,570,385
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	185,183	847,619
USE TAX	8,038,885	19,322,733
PERSONAL USE TAX	97,542	128,161
SALES SERVICE DCU	1	3
SALES/USE DCU	298	1,388
<b>TOTAL</b>	<b>118,785,108</b>	<b>357,004,005</b>
SCHOOL MODERNIZATION FUND	SEPTEMBER-2025	FY 2026 YTD
<b>TAX TYPES:</b>		
SALES SERVICES	1,682,522	4,635,029
SALES REGULAR	78,061,442	242,677,037
SALES MOTOR VEHICLE	16,795,874	45,814,003
SALES MARIJUANA	1,510,916	5,839,028
BOAT/RV INDIVIDUAL	0	0
BOAT/RV BUSINESS	164,397	752,532
USE TAX	7,136,538	17,157,862
PERSONAL USE TAX	86,593	113,812
SALES SERVICE DCU	1	3
SALES/USE DCU	298	1,388
<b>TOTAL</b>	<b>105,438,581</b>	<b>316,990,694</b>

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

RUN DATE: 10/07/25

FUND	ACCT	DESCRIPTION	FY 2026 YEAR TO DATE	FY 2026 ESTIMATE	PERCENT
0350	0500	INTERCEPT FEES	17,510	275,000	6%
0350	0630	IRS INTERCEPT FEES	16,880	45,000	38%
0300	0647	OIL SPILL FEES	890,704	3,348,000	27%
0010	0784	UST ANNUAL TANK FEE	1,443,450	1,636,000	88%
1318	2047	MA US OLYMPIC FUND	1,183	64,000	2%
0300	2201	OCA FEES	505,999	1,308,000	39%
0010	2700	OTHER FEES AND PENALTIES	387,339	1,986,000	20%
0010	2713	CIGARETTE EXCISE PENALTY	16,072	29,000	55%
0010	2714	ENDS CIVIL PENALTIES	0	0	0%
0010	2751	UST GENERAL FUND	12,758	62,000	21%
0103	3036	LICENSES-SPEC FUEL & MOTOR CAR	375	21,000	2%
0103	3037	LICENSES-GASOLINE	200	24,000	1%
0010	3117	CIGARETTE LICENSE FEES	7,930	237,000	3%
0103	3163	IFTA FEE	34,973	382,000	9%
0010	4826	CARE & CUSTODY OF DEPOSITS	3,606	244,000	1%
0010	6926	MISCELLANEOUS	22,587	0	0%
0010	6933	NATURAL HERITAGE ADM	430	37,000	1%
0600	6960	IFTA NON-PARTICIPANT	0	6,500	0%
1327	2047	ORGAN TRANSPLANT	2,516	150,000	2%
0051	2047	STATE ELECTION CAMPAIGN	3,570	198,000	2%
0108	2047	NATURAL HERITAGE FUND	3,868	330,000	1%
0143	2047	MILITARY FAMILY RELIEF FUND	4,441	224,000	2%
0153	2047	AIDS FUND	2,558	115,000	2%
0134	2047	HOMELESS ANIMAL PREVENTION & CARE	5,835	402,000	1%
<b>DEPARTMENT NON-TAX SUBTOTAL</b>			<b>3,384,784</b>	<b>11,123,500</b>	<b>30%</b>
0103	0784	UST DELIVERY FEES	(14)	47,015,000	0%
2003	0784	UST PETROLEUM PRODUCT CLEANUP	22,608,951	30,000,000	75%
<b>OTHER COLLECTIONS SUBTOTAL</b>			<b>22,608,937</b>	<b>77,015,000</b>	<b>29%</b>
<b>DEPARTMENT TOTALS</b>			<b>25,993,721</b>	<b>88,138,500</b>	<b>29%</b>

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

TAX REVENUE	SEPTEMBER-2024	SEPTEMBER-2025
ALCOHOLIC BEVERAGES	8,415,280	8,495,480
CIGARETTE	27,383,220	24,693,506
CORPORATIONS	749,754,329	574,669,514
DEEDS	21,903,009	22,148,900
ELECTRONIC NICOTINE DELIVERY SYSTEM	989,818	861,494
ESTATE & INHERITANCE	43,373,467	70,530,918
FINANCIAL INSTITUTIONS	4,315,711	3,795,101
INSURANCE	145,815,816	153,726,975
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	46,670,810	49,421,194
<b>INCOME:</b>		
TAX WITHHELD, NET	1,491,377,177	1,495,457,652
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,253,113,103	1,414,410,069
<b>SUBTOTAL INCOME</b>	<b>2,744,490,280</b>	<b>2,909,867,721</b>
<b>MOTOR FUELS:</b>		
GASOLINE	53,904,932	53,913,384
SP FUEL, MOT CARR & IFTA	10,406,284	8,886,915
<b>SUBTOTAL MOTOR FUELS</b>	<b>64,311,216</b>	<b>62,800,299</b>
<b>SALES &amp; USE:</b>		
REGULAR	564,260,499	556,171,357 *
SERVICES	10,980,649	10,887,677 *
MEALS	150,369,286	176,419,225
MOTOR VEHICLE	97,484,830	105,284,399 *
MARIJUANA	9,150,164	9,444,275 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>832,245,428</b>	<b>858,206,933 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	17,855	17,411
MOTOR VEHICLE EXCISE	7,459	5,232
CONTROLLED SUBSTANCES	0	0
SATELLITE	380,607	348,088
MARIJUANA EXCISE	15,047,086	16,123,535
<b>SURCHARGES:</b>		
CONVENTION CENTER	1,503	0
COMMUNITY PRESERVATION TRUST	4,067,597	4,348,375
STATE-WIDE CAR RENTAL	4,504	26,939
<b>SUBTOTAL TAXES</b>	<b>4,709,194,995</b>	<b>4,760,087,615 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>OTHER REVENUE</b>	<b>SEPTEMBER-2024</b>	<b>SEPTEMBER-2025</b>
LOCAL OPTION AIR (JET) FUEL	3,858,110	5,162,687
LOCAL OPTION ROOMS	45,967,640	46,337,216
LOCAL OPTION MEALS	17,111,963	20,556,790
LOCAL OPTION MARIJUANA	4,128,249	4,499,592
LOCAL OPTION VEHICLE RENTAL SUR	235	0
LOCAL OPTION COMMUNITY IMPACT FEE	513,749	606,986
URBAN REDEVELOPMENT	10,417	2,664
DEPT. NON-TAX REVENUE	708,411	1,066,376
PAID FAMILY AND MEDICAL LEAVE FUND	12,941,364	11,764,066
COUNTY RECORDING FEES	1,719,365	2,165,206
ABANDONED DEPOSITS (BOTTLE)	6,941,366	5,966,498
EMBARKATION FEES	0	21,789
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	9,415,510	11,731,831
CAPE COD & ISLANDS WATER PROTECTION FUND	5,049,894	5,295,657
TOURISM DISTRICT FEE	3,340,337	3,207,759
<b>SUBTOTAL OTHER REVENUE</b>	<b>111,706,610</b>	<b>118,385,117</b>
<b>TOTAL REVENUE</b>	<b>4,820,901,605</b>	<b>4,878,472,732 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

TAX REVENUE	FY 2025 YTD	FY 2026 YTD
ALCOHOLIC BEVERAGES	27,865,501	27,549,144
CIGARETTE	86,721,412	81,252,838
CORPORATIONS	978,005,170	760,147,968
DEEDS	49,859,407	58,584,523
ELECTRONIC NICOTINE DELIVERY SYSTEM	3,929,799	2,566,790
ESTATE & INHERITANCE	146,278,436	182,900,784
FINANCIAL INSTITUTIONS	7,393,383	4,343,975
INSURANCE	162,716,776	165,114,263
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	177,046,103	184,848,819
<b>INCOME:</b>		
TAX WITHHELD, NET	4,334,667,459	4,583,257,217
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	1,492,746,323	1,674,727,689
<b>SUBTOTAL INCOME</b>	<b>5,827,413,782</b>	<b>6,257,984,906</b>
<b>MOTOR FUELS:</b>		
GASOLINE	160,920,877	158,331,412
SP FUEL, MOT CARR & IFTA	26,236,828	24,983,670
<b>SUBTOTAL MOTOR FUELS</b>	<b>187,157,705</b>	<b>183,315,082</b>
<b>SALES &amp; USE:</b>		
REGULAR	1,688,567,822	1,672,637,309 *
SERVICES	33,498,890	29,820,987 *
MEALS	454,098,496	470,423,752
MOTOR VEHICLE	293,515,316	287,174,657 *
MARIJUANA	33,671,258	36,520,746 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>2,503,351,782</b>	<b>2,496,577,451 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	70,485	49,701
MOTOR VEHICLE EXCISE	67,294	20,014
CONTROLLED SUBSTANCES	0	0
SATELLITE	1,121,858	1,020,835
MARIJUANA EXCISE	39,263,983	38,279,311
<b>SURCHARGES:</b>		
CONVENTION CENTER	4,575,530	4,357,466
COMMUNITY PRESERVATION TRUST	12,671,766	9,832,175
STATE-WIDE CAR RENTAL	1,456,398	1,507,965
<b>SUBTOTAL TAXES</b>	<b>10,216,966,570</b>	<b>10,460,254,010 *</b>

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

FISCAL 2026  
GROSS COLLECTIONS  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>OTHER REVENUE</b>	<b>FY 2025 YTD</b>	<b>FY 2026 YTD</b>
LOCAL OPTION AIR (JET) FUEL	11,912,951	13,198,176
LOCAL OPTION ROOMS	110,327,216	109,766,711
LOCAL OPTION MEALS	46,149,697	46,910,338
LOCAL OPTION MARIJUANA	10,850,651	10,667,458
LOCAL OPTION VEHICLE RENTAL SUR	413,801	410,517
LOCAL OPTION COMMUNITY IMPACT FEE	1,185,552	1,344,025
URBAN REDEVELOPMENT	83,711	26,545
DEPT. NON-TAX REVENUE	3,025,970	3,399,307
PAID FAMILY AND MEDICAL LEAVE FUND	364,595,182	367,256,866
COUNTY RECORDING FEES	6,454,514	5,606,270
ABANDONED DEPOSITS (BOTTLE)	16,726,352	16,760,668
EMBARKATION FEES	397,960	393,107
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	24,110,137	22,622,420
CAPE COD & ISLANDS WATER PROTECTION FUND	11,107,481	11,451,460
TOURISM DISTRICT FEE	8,588,519	7,991,636
<b>SUBTOTAL OTHER REVENUE</b>	<b>615,929,694</b>	<b>617,805,504</b>
<b>TOTAL REVENUE</b>	<b>10,832,896,264</b>	<b>11,078,059,514 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>TAX REVENUE</b>	<b>SEPTEMBER-2024</b>	<b>SEPTEMBER-2025</b>
ALCOHOLIC BEVERAGES	0	8,667
CIGARETTE	0	78,175
CORPORATIONS	39,828,662	36,555,655
DEEDS	7,526	0
ELECTRONIC NICOTINE DELIVERY SYSTEM	0	314
ESTATE & INHERITANCE	4,993,021	3,804,365
FINANCIAL INSTITUTIONS	359,686	124,075
INSURANCE	3,666,452	1,267,547
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	86,612	169,481
<b>INCOME:</b>		
TAX WITHHELD, NET	2,378,231	1,809,242
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	98,074,055	71,346,404
<b>SUBTOTAL INCOME</b>	<b>100,452,286</b>	<b>73,155,646</b>
<b>MOTOR FUELS:</b>		
GASOLINE	10,782	11,456
SP FUEL, MOT CARR & IFTA	36,338	44,500
<b>SUBTOTAL MOTOR FUELS</b>	<b>47,120</b>	<b>55,956</b>
<b>SALES &amp; USE:</b>		
REGULAR	16,395,959	21,246,713 *
SERVICES	67,886	347,268 *
MEALS	584,920	618,196
MOTOR VEHICLE	176,156	310,187 *
MARIJUANA	1,763	1,051 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>17,226,684</b>	<b>22,523,415 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	53	0
MOTOR VEHICLE EXCISE	3,835	224
CONTROLLED SUBSTANCES	0	0
SATELLITE	0	0
MARIJUANA EXCISE	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	918	0
COMMUNITY PRESERVATION TRUST	0	0
STATE-WIDE CAR RENTAL	0	0
<b>SUBTOTAL TAXES</b>	<b>166,672,855</b>	<b>137,743,520 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<b>OTHER REVENUE</b>	<b>SEPTEMBER-2024</b>	<b>SEPTEMBER-2025</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	239	0
DEPT. NON-TAX REVENUE	15,097	9,283
PAID FAMILY AND MEDICAL LEAVE FUND	6,658,480	9,026,393
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	13	0
EMBARKATION FEES	0	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	2,722	11,958
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
<b>SUBTOTAL OTHER REVENUE</b>	<b>6,676,653</b>	<b>9,063,278</b>
<b>TOTAL REVENUE</b>	<b>173,349,508</b>	<b>146,806,798 *</b>

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

FISCAL 2026  
REPORT OF REFUNDS  
MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

TAX REVENUE	FY 2025 YTD	FY 2026 YTD
ALCOHOLIC BEVERAGES	23,150	8,735
CIGARETTE	14,136	281,560
CORPORATIONS	60,688,360	72,824,151
DEEDS	8,780	2,184
ELECTRONIC NICOTINE DELIVERY SYSTEM	0	894
ESTATE & INHERITANCE	16,719,407	9,673,456
FINANCIAL INSTITUTIONS	1,777,532	903,313
INSURANCE	4,296,782	10,647,867
PUBLIC UTILITIES	0	0
ROOM OCCUPANCY	329,520	1,385,258
<b>INCOME:</b>		
TAX WITHHELD, NET	6,455,973	6,652,046
RETURNS & BILLS & ESTIMATED PAYMENTS, GROSS	180,457,454	163,450,569
<b>SUBTOTAL INCOME</b>	<b>186,913,427</b>	<b>170,102,615</b>
<b>MOTOR FUELS:</b>		
GASOLINE	170,742	88,086
SP FUEL, MOT CARR & IFTA	109,494	174,959
<b>SUBTOTAL MOTOR FUELS</b>	<b>280,236</b>	<b>263,045</b>
<b>SALES &amp; USE:</b>		
REGULAR	35,605,325	40,516,308 *
SERVICES	446,915	785,068 *
MEALS	1,669,060	2,402,642
MOTOR VEHICLE	922,497	837,136 *
MARIJUANA	4,754	26,825 *
<b>SUBTOTAL SALES &amp; USE</b>	<b>38,648,551</b>	<b>44,567,979 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	949	154
MOTOR VEHICLE EXCISE	12,148	1,985
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	29	0
<b>SUBTOTAL TAXES</b>	<b>309,882,715</b>	<b>310,663,196 *</b>

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

FISCAL 2026  
 REPORT OF REFUNDS  
 MONTH OF SEPTEMBER 2025

RUN DATE: 10/07/25

<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	21,018	14,526
PAID FAMILY AND MEDICAL LEAVE FUND	20,307,247	19,732,224
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	24	42
EMBARKATION FEES	3,292	0
ENDS CIVIL PENALTIES	0	0
UST DELIVERY FEES	6,357	13,483
CAPE COD & ISLANDS WATER PROTECTION FUND	0	0
TOURISM DISTRICT FEE	0	0
<b>SUBTOTAL OTHER REVENUE</b>	<b>20,536,431</b>	<b>19,874,801</b>
<b>TOTAL REVENUE</b>	<b>330,419,146</b>	<b>330,537,997 *</b>

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