



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG



WILLIAM McNAMARA
COMPTROLLER

November 17, 2020

Geoffrey Snyder, Commissioner
Department of Revenue
100 Cambridge Street
Boston, MA 02114

Dear Commissioner Snyder:

The purpose of this letter is to provide an updated certification of certain State Tax Revenue for Fiscal Year 2020. [Attachment A](#) presents the revenues by category on the official books of the Commonwealth. This letter and attachment replace the certification provided on October 27, 2020. Kindly use this information as you make subsequent reports to the Office of the State Auditor pursuant to M.G.L. 62F, § 5.

On October 27 but after the certification letter had been issued, my office received notification that Fiscal Year 2020 income tax refunds had been overstated, and therefore net revenues understated, by \$13,020,159.34 in the original certification. My office worked with the Department of Revenue to confirm the new information. Fiscal Year 2020 revenue was subsequently revised.

At a later date, you may notice a variance in the amount reported for deeds tax revenue in the Commonwealth's statutory basis financial reports. This is the result of the use of accrual-based accounting in those reports. The figures in this certification do not include accruals.

Either Deputy Comptroller Howard Merkowitz, howard.merkowitz@mass.gov, or I are available should you have any questions regarding this update to the Fiscal Year 2020 tax certification.

Thank you.

Sincerely,

William McNamara
Comptroller

[Attachment A](#)

Cc on following page: |

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cc: Suzanne Bump, Auditor, Office of the State Auditor
Deborah Goldberg, Treasurer, Office of the Treasurer and Receiver General
Michael Heffernan, Secretary, Executive Office for Administration and Finance
Jeffrey Shapiro, Esq., First Deputy Comptroller, Office of the Comptroller
Howard Merkowitz, Deputy Comptroller, Office of the Comptroller
Amy Nable, General Counsel/Assistant Comptroller, Office of the Comptroller
Catherine Hornby, Undersecretary, Executive Office for Administration and Finance
Bran Shim, Assistant Secretary for Budget, Executive Office for Administration and Finance

**Schedule (A)
Chapter 62F, M.G.L
FISCAL YEAR ENDED 2020**

Collected By	Type of Tax	Amount
DOR	Alcoholic Beverages	87,621,261.95
DOR	Commercial, Financial Inst.	9,310,585.27
DOR	Cigarettes	523,962,823.01
DOR	Corporations	2,523,446,423.47
DOR	Deeds	215,811,775.25
DOR	Estate and Inheritance	699,555,302.88
DOR	Income	17,388,968,701.50
DOR	Insurance	415,459,364.41
DOR	Gasoline	611,400,005.36
DOR	Special Fuel I.F.T.A	96,477,044.93
DOR	Public Utilities	(345,771.01)
DOR	Room Occupancy	252,268,285.97
DOR	Sales and Use	6,846,337,749.63
DOR	Club Alcohol Beverage	749,499.96
DOR	Controlled Substances	77.00
DOR	Motor Vehicle Excise	194,704.76
DOR	Covention Center Surcharges	16,681,989.47
DOR	Community Preservation Fund	42,133,787.39
DOR	State-Wide Car Rental	6,174,159.84
DOR	Satellite TV	7,633,591.75
DOR	Marijuana Excise	51,684,590.57
Sub Total DOR		29,795,525,953.36

NON DOR COLLECTED

SEC	Deeds Excise Stamp	98,338,234.16
MGC	Racing	740,899.98
MGC	Mass Gaming	187,870,029.62
LOT	Beano 3/5	480,622.82
LOT	Raffles and Bazaars	857,326.78
DOI	Excess and surplus lines	54,660,062.77
REG	Boxing 4 Percent	149,890.32
REG	Boxing 1 Percent	22,563.08
EOL	UI Surcharge	25,743,325.22
Sub Total Non-DOR		368,862,954.75

TOTAL TAXES SECTION 5,

30,164,388,908.11

Chapter 62F, M.G.L