



Commonwealth of Massachusetts  
Department of Revenue  
Monthly Report of Collections and Refunds  
July 2004

**Alan LeBovidge**  
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 (<sup>3</sup>/<sub>5</sub>ths), Raffles and Bazaars, Boxing, Special Insurance Brokers.

Amounts reflect accounting adjustments made for prior periods.

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FISCAL 2005  
NET COLLECTIONS - TABLE A  
MONTH OF JULY 2004

RUN DATE: 08/10/2004

TAX OR OTHER REVENUE	JULY-2003	JULY-2004
ALCOHOLIC BEVERAGES	6,487,025	7,252,243
BANKS: FINANCIAL INSTITUTIONS	7,919,263	(4,013,051)
CIGARETTE	41,973,909	42,309,574
CORPORATIONS	17,907,802	27,682,896
DEEDS	0	261,845
ESTATE & INHERITANCE	6,297,627	21,076,964
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	59,165,842	52,956,372
TAX WITHHELD, NET	552,945,297	579,581,659
RETURNS & BILLS, GROSS	13,723,338	17,090,310
<i>LESS REFUNDS &amp; ABATEMENTS</i>	48,582,396	32,595,174
<b>SUB-TOTAL INCOME</b>	<b>577,252,082</b>	<b>617,033,168</b>
INSURANCE	487,827	521,515
<b>MOTOR FUELS:</b>		
GASOLINE	50,907,556	51,529,774
SP FUEL, MOT CARR & IFTA	6,820,452	6,782,346
<b>SUB-TOTAL MOTOR FUELS</b>	<b>57,728,008</b>	<b>58,312,120</b>
PUBLIC UTILITIES	1,353,695	488,479
ROOM OCCUPANCY	11,417,535	12,833,562
<b>SALES &amp; USE:</b>		
REGULAR	205,046,356	233,135,785 *
SERVICES	23,000,029	14,137,612 *
MEALS	45,448,981	50,398,816
MOTOR VEHICLE	62,465,724	48,576,520 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>335,961,089</b>	<b>346,248,732 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	10,742	9,003
MOTOR VEHICLE EXCISE	278	1,271
CONTROLLED SUBSTANCES	35	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	2,397,215	2,825,998
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>1,067,194,131</b>	<b>1,132,844,319</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	870,387	1,124,901
LOCAL OPTION ROOMS	6,610,916	7,336,141
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	849,950	949
DEPT. NON-TAX REVENUE	589,652	505,278
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	2,058,576	2,231,963
LOCAL RENTAL VEH (CONV CTR)	225,016	273,675
EMBARKATION FEES	0	319,445
<b>TOTAL REVENUE</b>	<b>1,078,398,630</b>	<b>1,144,636,671 *</b>

\*INCLUDES MBTA FUNDING AND CONVENTION CENTER FUNDING.

FISCAL 2005  
NET COLLECTIONS - TABLE B  
PERIOD ENDING: JULY 31, 2004

RUN DATE: 08/10/2004

TAX OR OTHER REVENUE	LAST YEAR SAME PERIOD	YEAR TO DATE
ALCOHOLIC BEVERAGES	6,487,025	7,252,243
<b>BANKS: FINANCIAL INSTITUTIONS</b>	7,919,263	(4,013,051)
CIGARETTE	41,973,909	42,309,574
CORPORATIONS	17,907,802	27,682,896
DEEDS	0	261,845
ESTATE & INHERITANCE	6,297,627	21,076,964
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	59,165,842	52,956,372
TAX WITHHELD, NET	552,945,297	579,581,659
RETURNS & BILLS, GROSS	13,723,338	17,090,310
<i>LESS REFUNDS &amp; ABATEMENTS</i>	48,582,396	32,595,174
<b>SUB-TOTAL INCOME</b>	<b>577,252,082</b>	<b>617,033,168</b>
INSURANCE	487,827	521,515
<b>MOTOR FUELS:</b>		
GASOLINE	50,907,556	51,529,774
SP FUEL, MOT CARR & IFTA	6,820,452	6,782,346
<b>SUB-TOTAL MOTOR FUELS</b>	<b>57,728,008</b>	<b>58,312,120</b>
PUBLIC UTILITIES	1,353,695	488,479
ROOM OCCUPANCY	11,417,535	12,833,562
<b>SALES &amp; USE:</b>		
REGULAR	205,046,356	233,135,785 *
SERVICES	23,000,029	14,137,612 *
MEALS	45,448,981	50,398,816
MOTOR VEHICLE	62,465,724	48,576,520 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>335,961,089</b>	<b>346,248,732 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	10,742	9,003
MOTOR VEHICLE EXCISE	278	1,271
CONTROLLED SUBSTANCES	35	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	2,397,215	2,825,998
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>1,067,194,131</b>	<b>1,132,844,319 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	870,387	1,124,901
LOCAL OPTION ROOMS	6,610,916	7,336,141
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	849,950	949
DEPT. NON-TAX REVENUE	589,652	505,278
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	2,058,576	2,231,963
LOCAL RENTAL VEH (CONV CTR)	225,016	273,675
EMBARKATION FEES	0	319,445
<b>TOTAL REVENUE</b>	<b>1,078,398,630</b>	<b>1,144,636,671</b>

\* INCLUDES MBTA FUNDING AND CONVENTION CENTER FUNDING

FISCAL 2005  
NET COLLECTIONS BY FUND - TABLE D  
PERIOD ENDING : JULY 31, 2004

RUN DATE: 08/10/2004

NET TAXES	LAST YEAR SAME PERIOD	FISCAL 2005 YEAR TO DATE
<b>GENERAL FUND:</b>		
ALCOHOLIC BEVERAGES	6,487,025	7,252,243
<b>BANKS: COMMERCIAL</b>	7,919,263	(4,013,051)
CIGARETTE	34,651,602	34,867,721
CORPORATIONS	17,907,802	27,682,896
DEEDS	0	261,845
ESTATE & INHERITANCE	6,297,627	21,076,964
INCOME	577,252,082	617,033,168
INSURANCE	487,827	521,515
MOTOR FUELS	8,383,007	8,493,218
PUBLIC UTILITIES	1,353,695	488,479
ROOM OCCUPANCY	5,670,918	6,266,339
<b>SALES &amp; USE: REGULAR</b>	163,432,707	186,449,245
SERVICES	18,409,490	11,299,490
MEALS	44,837,418	50,232,259
MOTOR VEHICLE	49,972,579	38,861,216
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	10,742	9,003
MOTOR VEHICLE EXCISE	278	1,271
CONTROLLED SUBSTANCES	35	0
<b>TOTAL GENERAL FUND</b>	<b>943,074,095</b>	<b>1,006,783,820</b>
<b>HIGHWAY FUND:</b>		
MOTOR FUELS: STATE	24,296,293	24,482,739
CITIES & TOWNS	8,432,088	8,519,474
INFRASTRUCTURE	16,616,620	16,816,689
<b>TOTAL HIGHWAY FUND</b>	<b>49,345,001</b>	<b>49,818,902</b>
<b>CONVENTION CENTER FUND:</b>		
ROOM OCCUPANCY	2,693,046	3,193,041
CONVENTION CTR SURCHARGES	2,397,215	2,825,998
SALES, MEALS, SALES SERVICES	1,217,224	254,035
<b>TOTAL CONVENTION CENTER FUND:</b>	<b>6,307,486</b>	<b>6,273,074</b>
<b>MISCELLANEOUS FUNDS:</b>		
GASOLINE 1.40%	0	0
MASS. TOURISM FUND -ROOM OCCUPANCY 35.00%	3,053,571	3,374,182
MBTA CONTRIBUTION	58,091,671	59,152,488
CHILDREN/SENIORS HCA FUND - CIGARETTE	7,322,307	7,441,854
COMMUNITY PRESERVATION TRUST	0	0
RATEPAYER PARITY TRUST	0	0
<b>TOTAL MISCELLANEOUS FUNDS:</b>	<b>68,467,550</b>	<b>69,968,524</b>
<b>TOTAL NET TAXES - ALL FUNDS</b>	<b>1,067,194,131</b>	<b>1,132,844,319</b>

FISCAL 2005  
 MISCELLANEOUS FUNDS - TABLE E  
 MONTH AND PERIOD: JULY 31, 2004

RUN DATE: 08/10/2004

NET TAXES/FUND	JULY-2003	JULY-2004
GASOLINE:		
HIGHWAY	18,277,926	18,497,997
HIGHWAY INFRA. PLEDGED \$.0486	11,774,112	11,915,875
HIGHWAY INFRA. PLEDGED \$.02	4,842,508	4,900,814
HIGHWAY CITIES & TOWNS	7,630,003	7,721,870
GENERAL FUND	8,342,136	8,442,578
HARBORS & INLAND WATERS MAINT.	0	0
MARINE FISHERIES	0	0
ENVIRONMENTAL LAW ENFORCEMENT	0	0
INLAND FISHERIES AND GAME	0	0
PUBLIC ACCESS	0	0
<b>TOTAL ALL FUNDS</b>	<b>50,866,686</b>	<b>51,479,134</b>

FISCAL YEAR TO DATE	LAST YEAR SAME PERIOD	FISCAL 2005 YEAR TO DATE
GASOLINE:		
HIGHWAY	18,277,926	18,497,997
HIGHWAY INFRA. PLEDGED \$.0486	11,774,112	11,915,875
HIGHWAY INFRA. PLEDGED \$.02	4,842,508	4,900,814
HIGHWAY CITIES & TOWNS	7,630,003	7,721,870
GENERAL FUND	8,342,136	8,442,578
HARBORS & INLAND WATERS MAINT.	0	0
MARINE FISHERIES	0	0
ENVIRONMENTAL LAW ENFORCEMENT	0	0
INLAND FISHERIES AND GAME	0	0
PUBLIC ACCESS	0	0
<b>TOTAL ALL FUNDS</b>	<b>50,866,686</b>	<b>51,479,134</b>

MBTA STATE AND LOCAL CONTRIBUTION	MONTH OF JULY-2004	0 YEAR TO DATE
TAX TYPES:		
SALES SERVICE	2,824,872	2,824,872
SALES REGULAR	46,327,716	46,327,716
SALES MOTOR VEHICLE	9,715,304	9,715,304
SALES AIRCRAFT/MOTORBOAT	147,662	147,662
USE TAX	96,070	96,070
PERSONAL USE TAX	40,862	40,862
<b>TOTAL</b>	<b>59,152,488</b>	<b>59,152,488</b>

FISCAL 2005  
GROSS COLLECTIONS  
MONTH OF JULY 2004

RUN DATE : 08/10/2004

TAX OR OTHER REVENUE	JULY-2003	JULY-2004
ALCOHOLIC BEVERAGES	6,487,025	7,252,243
BANKS: FINANCIAL INSTITUTIONS	14,378,619	(2,744,770)
CIGARETTE	42,776,313	42,330,802
CORPORATIONS	49,577,658	52,246,891
DEEDS	0	261,845
ESTATE & INHERITANCE	7,162,821	21,738,370
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	59,165,842	52,956,372
TAX WITHHELD, NET	553,749,385	579,953,683
RETURNS & BILLS, GROSS	13,723,338	17,090,310
<b>SUB-TOTAL INCOME</b>	<b>626,638,565</b>	<b>650,000,366</b>
INSURANCE	634,605	1,171,604
<b>MOTOR FUELS:</b>		
GASOLINE	51,125,613	51,606,025
SP FUEL, MOTOR CARR & IFTA	6,946,452	6,859,093
<b>SUB-TOTAL MOTOR FUELS</b>	<b>58,072,064</b>	<b>58,465,118</b>
PUBLIC UTILITIES	1,376,126	498,128
ROOM OCCUPANCY	11,426,430	12,859,324
<b>SALES &amp; USE:</b>		
REGULAR	212,597,534	234,715,163 *
SERVICES	23,023,278	17,382,083 *
MEALS	45,629,875	50,541,715
MOTOR VEHICLE	62,511,448	48,594,464 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>343,762,137</b>	<b>351,233,425 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	10,895	11,209
MOTOR VEHICLE EXCISE	278	1,271
CONTROLLED SUBSTANCES	35	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	2,397,215	2,825,998
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>1,164,700,786</b>	<b>1,198,151,823 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	900,620	1,125,901
LOCAL OPTION ROOMS	6,612,141	7,356,996
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	874,562	1,198
DEPT. NON-TAX REVENUE	589,652	505,278
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	2,058,576	2,231,963
LOCAL RENTAL VEH (CONV CTR)	225,016	273,675
EMBARKATION FEES	0	319,445
<b>TOTAL REVENUE</b>	<b>1,175,961,353</b>	<b>1,209,966,280 *</b>

\* INCLUDES MBTA FUNDING AND CONVENTION CENTER FUNDING



FISCAL 2005  
GROSS COLLECTIONS  
PERIOD ENDING: JULY 31, 2004

RUN DATE : 08/10/2004

TAX OR OTHER REVENUE	LAST YEAR SAME PERIOD	YEAR TO DATE
ALCOHOLIC BEVERAGES	6,487,025	7,252,243
<b>BANKS: FINANCIAL INSTITUTIONS</b>	14,378,619	(2,744,770)
CIGARETTE	42,776,313	42,330,802
CORPORATIONS	49,577,658	52,246,891
DEEDS	0	261,845
ESTATE & INHERITANCE	7,162,821	21,738,370
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	59,165,842	52,956,372
TAX WITHHELD, NET	553,749,385	579,953,683
RETURNS & BILLS, GROSS	13,723,338	17,090,310
<b>SUB-TOTAL INCOME</b>	<b>626,638,565</b>	<b>650,000,366</b>
INSURANCE	634,605	1,171,604
<b>MOTOR FUELS:</b>		
GASOLINE	51,125,613	51,606,025
SP FUEL, MOT CARR & IFTA	6,946,452	6,859,093
<b>SUB-TOTAL MOTOR FUELS</b>	<b>58,072,064</b>	<b>58,465,118</b>
PUBLIC UTILITIES	1,376,126	498,128
ROOM OCCUPANCY	11,426,430	12,859,324
<b>SALES &amp; USE:</b>		
REGULAR	212,597,534	234,715,163 *
SERVICES	23,023,278	17,382,083 *
MEALS	45,629,875	50,541,715
MOTOR VEHICLE	62,511,448	48,594,464 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>343,762,137</b>	<b>351,233,425 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	10,895	11,209
MOTOR VEHICLE EXCISE	278	1,271
CONTROLLED SUBSTANCES	35	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	2,397,215	2,825,998
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>1,164,700,786</b>	<b>1,198,151,823 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	900,620	1,125,901
LOCAL OPTION ROOMS	6,612,141	7,356,996
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	874,562	1,198
DEPT. NON-TAX REVENUE	589,652	505,278
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	2,058,576	2,231,963
LOCAL RENTAL VEH (CONV CTR)	225,016	273,675
EMBARKATION FEES	0	319,445
<b>TOTAL REVENUE</b>	<b>1,175,961,353</b>	<b>1,209,966,280 *</b>

\* INCLUDES MBTA FUNDING AND CONVENTION CENTER FUNDING

FISCAL 2005  
REPORT OF REFUNDS  
MONTH OF JULY 2004

RUN DATE: 08/10/2004

TAX OR OTHER REVENUE	JULY-2003	JULY-2004
ALCOHOLIC BEVERAGES	0	0
<b>BANKS: COMMERCIAL-FIN INST</b>	6,459,356	1,268,280
CIGARETTE	802,404	21,228
CORPORATIONS	31,669,856	24,563,995
DEEDS	0	0
ESTATE & INHERITANCE	865,194	661,406
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	0	0
TAX WITHHELD, NET	804,088	372,024
RETURNS & BILLS, GROSS	48,582,396	32,595,174
<b>SUB-TOTAL INCOME</b>	<b>49,386,483</b>	<b>32,967,198</b>
INSURANCE	146,778	650,089
<b>MOTOR FUELS:</b>		
GASOLINE	218,056	76,251
SP FUEL, MOT CARR & IFTA	126,000	76,747
<b>SUB-TOTAL MOTOR FUELS</b>	<b>344,057</b>	<b>152,998</b>
PUBLIC UTILITIES	22,431	9,650
ROOM OCCUPANCY	8,895	25,762
<b>SALES &amp; USE:</b>		
REGULAR	7,551,179	1,579,378 *
SERVICES	23,249	3,244,471 *
MEALS	180,895	142,900
MOTOR VEHICLE	45,725	17,944 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>7,801,047</b>	<b>4,984,693 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	153	2,206
MOTOR VEHICLE EXCISE	0	0
CONTROLLED SUBSTANCES	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>97,506,655</b>	<b>65,307,504 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	30,233	1,000
LOCAL OPTION ROOMS	1,224	20,855
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	24,612	249
DEPT. NON-TAX REVENUE	0	0
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
LOCAL VEH RENTAL (CONV CTR)	0	0
EMBARKATION FEES	0	0
<b>TOTAL REFUNDS</b>	<b>97,562,723</b>	<b>65,329,609</b>

\* INCLUDES MBTA FUNDING AND CONVENTION CENTER FUNDING

FISCAL 2005  
 REPORT OF REFUNDS  
 PERIOD ENDING : JULY 31, 2004

RUN DATE: 08/10/2004

TAX OR OTHER REVENUE	LAST YEAR SAME PERIOD	YEAR TO DATE
ALCOHOLIC BEVERAGES	0	0
<b>BANKS: COMMERCIAL, FIN. INST</b>	6,459,356	1,268,280
CIGARETTE	802,404	21,228
CORPORATIONS	31,669,856	24,563,995
DEEDS	0	0
ESTATE & INHERITANCE	865,194	661,406
<b>INCOME:</b>		
ESTIMATED PAYMENTS, GROSS	0	0
TAX WITHHELD, NET	804,088	372,024
RETURNS & BILLS, GROSS	48,582,396	32,595,174
<b>SUB-TOTAL INCOME:</b>	<b>49,386,483</b>	<b>32,967,198</b>
INSURANCE	146,778	650,089
<b>MOTOR FUELS:</b>		
GASOLINE	218,056	76,251
SP FUEL, MOT CARR & IFTA	126,000	76,747
<b>SUB-TOTAL MOTOR FUELS</b>	<b>344,057</b>	<b>152,998</b>
PUBLIC UTILITIES	22,431	9,650
ROOM OCCUPANCY	8,895	25,762
<b>SALES &amp; USE:</b>		
REGULAR	7,551,179	1,579,378 *
SERVICES	23,249	3,244,471 *
MEALS	180,895	142,900
MOTOR VEHICLE	45,725	17,944 *
<b>SUB-TOTAL SALES &amp; USE</b>	<b>7,801,047</b>	<b>4,984,693 *</b>
<b>MISCELLANEOUS:</b>		
CLUB ALCOHOLIC BEVERAGE	153	2,206
MOTOR VEHICLE EXCISE	0	0
CONTROLLED SUBSTANCES	0	0
<b>SURCHARGES:</b>		
CONVENTION CENTER	0	0
COMMUNITY PRESERVATION TRUST	0	0
<b>SUB-TOTAL TAXES</b>	<b>97,506,655</b>	<b>65,307,504 *</b>
<b>OTHER REVENUE:</b>		
LOCAL OPTION AIR. (JET) FUEL	30,233	1,000
LOCAL OPTION ROOMS	1,224	20,855
PUBLIC UTIL. & INS. ASSESS.	0	0
URBAN REDEVELOPMENT	24,612	249
DEPT. NON-TAX REVENUE	0	0
DEEDS COUNTY CORRECTION FUND	0	0
COUNTY RECORDING FEES	0	0
ABANDONED DEPOSITS (BOTTLE)	0	0
LOCAL RENTAL VEH (CONV CTR)	0	0
EMBARKATION FEES	0	0
<b>TOTAL REFUNDS</b>	<b>97,562,723</b>	<b>65,329,609 *</b>

\* INCLUDES MBTA FUNDING AND CONVENTION CENTER FUNDING