



Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

Official Audit Report – Issued September 15, 2023

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## Determination of Whether Net State Tax Revenues Exceeded Allowable State Tax Revenues For the period July 1, 2021 through June 30, 2022





Commonwealth of Massachusetts  
Office of the State Auditor  
Suzanne M. Bump

*Making government work better*

His Excellency Charles D. Baker Jr., Governor of the Commonwealth  
Honorable Karen E. Spilka, President of the Senate  
Honorable Ronald Mariano, Speaker of the House of Representatives  
Honorable Aaron Michlewitz, Chair of the House Ways and Means Committee  
Honorable Michael Rodrigues, Chair of the Senate Ways and Means Committee  
Geoffrey E. Snyder, Commissioner of Revenue

In accordance with the provisions of Chapter 62F of the Massachusetts General Laws, we have reviewed the Report of the Net State Tax Revenues and Allowable State Tax Revenues for the fiscal year ended June 30, 2022, as prepared by the Commissioner of Revenue.

Our review was conducted for the purposes of ensuring the completeness and accuracy of the report and determining whether the net state tax revenues for the fiscal year ended June 30, 2022 exceeded allowable state tax revenues for that fiscal year.

As a result of our review and as disclosed in the accompanying report, we have determined that the net state tax revenues of \$41,812,654,358 for the fiscal year ended June 30, 2022 were above the allowable state tax revenues of \$38,871,154,627 (as defined in Chapter 62F of the General Laws) by the amount of \$2,941,499,731.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue background.

Suzanne M. Bump  
Auditor of the Commonwealth

cc: Honorable William F. Galvin, Secretary of the Commonwealth  
Honorable Deborah B. Goldberg, State Treasurer and Receiver General  
Michael J. Heffernan, Secretary of Administration and Finance  
William McNamara, Comptroller of the Commonwealth  
Gary D. Anderson, Commissioner, Division of Insurance  
Layla D'Emilia, Commissioner, Division of Occupational Licensure  
Greer Spatz Croxford, Executive Director, State Athletic Commission  
Karen Wells, Executive Director, Massachusetts Gaming Commission  
Mark William Bracken, Interim Executive Director, State Lottery Commission  
Rosalin Acosta, Secretary, Executive Office of Labor and Workforce Development  
Richard Jeffers, Director, Department of Unemployment Assistance  
Timothy Rooney, Chief Financial Officer, Department of Revenue  
Michael Fatale, General Counsel, Department of Revenue  
Shawn Collins, Executive Director, Cannabis Control Commission

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## INTRODUCTION

Chapter 555 of the Acts of 1986 inserted Chapter 62F into the Massachusetts General Laws. This chapter provides for the establishment, for each fiscal year beginning with the fiscal year ended June 30, 1987, of a state tax revenue growth limit, calculated on the basis of the level of growth in total wages and salaries of the citizens of the Commonwealth. In addition, the law requires that the Commissioner of Revenue, annually on or before September first, prepare and submit to the State Auditor a report of the net state tax revenues and the allowable state tax revenues of the Commonwealth for the preceding fiscal year.

Chapter 62F of the General Laws gives oversight responsibilities to the State Auditor for each fiscal year. Specifically, the Auditor is responsible for reviewing the Commissioner's report for completeness and accuracy and, in doing so, may make, or request that the Commissioner make, any necessary adjustments or modifications to ensure its completeness and accuracy. Further, the Auditor, annually on or before the third Tuesday of September, shall independently determine whether net state tax revenues for the fiscal year exceeded allowable state tax revenues. If the State Auditor determines an excess of state tax revenues, she shall report that determination and the amount by which allowable state tax revenues were exceeded to the Governor, the President of the Senate, the Speaker of the House, the respective Chairs of the Committees on Ways and Means of the Senate and House, and the Commissioner. The law further states that the determination of the State Auditor as to the existence and the amount of excess state tax revenues shall be conclusive. Thereafter, the Commissioner shall take all the necessary action to effectuate a credit equal to the total amount of such excess.

On July 30, 1987, the Commissioner of Revenue prepared his first annual report, as required by Chapter 62F of the General Laws, on net state tax revenues and allowable state tax revenues and submitted it to the State Auditor for review.

The State Auditor reviewed the report for completeness and accuracy and determined, on August 15, 1987, that state tax revenues for the fiscal year ended June 30, 1987 exceeded allowable state tax revenues by \$29,221,675 (Audit Report No. 88-5004-9).<sup>1</sup> Accordingly, the State Auditor requested that the Commissioner effectuate a credit of \$29,221,675. The Commissioner responded by adding a line on

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1. All figures disclosed in this report have been rounded for presentation purposes.

the 1987 version of the Massachusetts Individual Income Tax Return, upon which each individual taxpayer could insert their individually calculated share of the \$29,221,675 credit.

For fiscal years 1987 through 2022, net state tax revenues increased approximately 416%, from \$8,102,373,437 to \$41,812,654,358. Allowable state tax revenues increased approximately 381%, from \$8,073,151,762 to \$38,871,154,627, during the same time period. For fiscal years 1988 through 2021, the State Auditor determined that net state tax revenues were less than allowable state tax revenues; therefore, no credit was required to be effectuated by the Commissioner of Revenue for those years.

## CONCLUSION

For the fiscal year ended June 30, 2022, we have determined that the net state tax revenues of \$41,812,654,358 were above the allowable state tax revenues of \$38,871,154,627 (as defined in Chapter 62F of the Massachusetts General Laws) by \$2,941,499,731, resulting in excess state tax revenues (see Exhibit I).

During this fiscal year, \$33,187,916,540, or approximately 79.37% (see Exhibit III), of the net state tax revenues were derived from income and sales and use taxes, which are traditionally the largest sources of revenue received by the Commonwealth.

Pursuant to Section 6 of Chapter 62F of the General Laws, we have determined that the net state tax revenues of \$41,812,654,358 exceeded the allowable state tax revenues of \$38,871,154,627, resulting in a credit of \$2,941,499,731 to be effectuated by the Commissioner.

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## AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to Chapter 62F of the Massachusetts General Laws (inserted by St. 1986, C, 555, S. 2), the State Auditor is required to (1) review and ensure the completeness and accuracy of the Commissioner of Revenue's Report of the Net State Tax Revenues and Allowable State Tax Revenues for the fiscal year ended June 30, 2022 and (2) independently determine whether net state tax revenues exceeded allowable state tax revenues and report the determination and amount of any excess state tax revenues for the fiscal year ended June 30, 2022, which were the objectives of this audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We gained an understanding of the internal control environment related to the audit objectives at the Department of Revenue (DOR) and the other six state agencies that the Office of the Comptroller of the Commonwealth (CTR) identified as receiving Chapter 62F state tax revenues: the Massachusetts Gaming Commission, the Massachusetts State Lottery Commission, the Massachusetts State Athletic Commission, the Division of Insurance, the Office of the Secretary of the Commonwealth, and the Department of Unemployment Assistance. We accomplished this by reviewing policies and procedures, inspecting documents, and performing inquiries with staff members and management at DOR and the other six state agencies.

We performed the following procedures to obtain sufficient, appropriate audit evidence to address our audit objectives.

- We reconciled Chapter 62F state tax revenues received by DOR and the other six agencies to the information in the state's accounting system, the Massachusetts Management Accounting and Reporting System (MMARS). To this end, we reviewed DOR's GeniSys accounting and reporting system and determined that GeniSys transactions were accurately reported in MMARS (see Exhibits II and VI).
- We obtained the most recent Massachusetts wage and salary data paid to the citizens of the Commonwealth for calendar year 2021 from the United States Department of Commerce's Bureau of Economic Analysis and recalculated the allowable state tax growth factor. We used the recalculated growth factor to determine the allowable net state tax revenue for fiscal year 2022

(see Exhibits IV and V). We then compared the net state tax revenue to the allowable state tax revenue for fiscal year 2022 (see Exhibit I).

## **Data Reliability**

To achieve our audit objectives, we reviewed and reconciled all recorded Chapter 62F state tax revenues in MMARS to DOR's revenue recorded in GeniSys, the revenue recorded by the other six state agencies, and CTR's tax revenue records. The financial data obtained from MMARS and used for the analysis constitute the official accounting records of the Commonwealth, are widely accepted as accurate, and form the basis for the Commonwealth's audited annual financial statements. In addition, in 2022, the Office of the State Auditor performed a data reliability assessment of MMARS that focused on testing selected system controls (access controls, application controls, configuration management, contingency planning, and segregation of duties) for the period December 1, 2020 through November 30, 2021. As part of our current audit, we compared and reconciled revenues recorded in GeniSys for 2 of the 12 months of the audit period (December 2021 and March 2022) to CTR's recorded Chapter 62F state tax revenues to confirm their accuracy. We also selected 3 months of bank reconciliations (December 2021, March 2022, and June 2022) performed by DOR during the audit period and verified that the deposits DOR recorded in its financial records reconciled with the information in its bank statements as well as with the deposit information maintained by the Office of the State Treasurer and Receiver General.

For GeniSys, we reviewed general information technology controls, including process approvals for system change orders, accessibility of programs and data, system data changes, and system change management policies and procedures. We also reviewed policies and procedures of DOR and the Executive Office of Technology Services and Security for access controls and security awareness training, and we reviewed DOR's supporting documentation for unsuccessful login attempts, session locks, auditable events, audit monitoring, analysis, and reporting.

Additionally, for the current audit period, we performed variance analyses on the Chapter 62F revenues reported to determine whether significant changes were within reasonable ranges and whether all sources of Chapter 62F state tax revenues were reported.

Based on the above procedures, we concluded that the data obtained from MMARS and GeniSys were sufficiently reliable for the purposes of our audit.



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## EXHIBIT I

### Calculation to Determine Whether Net State Tax Revenues Exceeded Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2022

Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2022 (see Exhibit IV)	\$ 38,871,154,627
Less:	
Net State Tax Revenues for the Fiscal Year Ended June 30, 2022 (see Exhibit II)	\$41,812,654,358
Net State Tax Revenues over Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2022	<u>\$ 2,941,499,731</u>

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## EXHIBIT II

### Net State Tax Revenues for the Fiscal Year Ended June 30, 2022

Type of State Tax Collected (by Agency)	Gross State Tax Revenues	Refunds and Abatements	Net State Tax Revenues
<b>Department of Revenue:</b>			
Alcoholic Beverages	\$ 97,038,334	\$ 16,789	\$ 97,021,545
Financial Institutions	24,158,302	1,532,987	22,625,315
Cigarettes*	391,466,346	779,931	390,686,415
Corporations	4,883,113,715	306,303,086	4,576,810,629
Deeds	326,425,503	89,448	326,336,055
Estate and Inheritance	914,553,288	46,109,683	868,443,605
Income*	26,309,384,431	1,930,847,973	24,378,536,458
Insurance	539,941,052	30,824,459	509,116,593
Motor Fuels and I.F.T.A.†	725,515,032	2,727,353	722,787,679
Public Utilities	1,649,810	77,984	1,571,826
Room Occupancy‡	306,120,299	11,901,406	294,218,893
Sales and Use‡	8,974,013,112	164,633,030	8,809,380,082
Club Alcoholic Beverages	627,955	6,488	621,467
Motor Vehicle Excise	1,137,270	22,199	1,115,071
Convention Center Surcharges	10,613,128	17,558	10,595,570
Community Preservation Trust	70,650,181	0	70,650,181
Controlled Substances and Marijuana Excise	156,669,255	0	156,669,255
Satellite	6,081,222	445	6,080,777
Statewide Car Rental	4,424,355	99	4,424,256
Electronic Nicotine Delivery System	16,333,779	7,615	16,326,164
<b>Subtotal (Department of Revenue)</b>	<b>\$ 43,759,916,369</b>	<b>\$ 2,495,898,533</b>	<b>\$ 41,264,017,836</b>
<b>Massachusetts Gaming Commission:</b>			
Pari-Mutuel Taxes	1,080,125	0	1,080,125
Gaming Revenue Tax	300,056,546	0	300,056,546
<b>Lottery Commission:</b>			
Beano	336,672	0	336,672
Raffles and Bazaars	814,877	0	814,877
<b>State Athletic Commission:</b>			
Boxing Contests	76,779	0	76,779
Boxer's Fund	18,359	0	18,359
<b>Division of Insurance:</b>			
Excess and Surplus Lines Insurance	78,879,752	0	78,879,752
<b>Secretary of State:</b>			
Deeds Excise Stamp Tax Fees	146,008,812	0	146,008,812
<b>Department of Unemployment Assistance:</b>			
Workforce Training Contribution	21,364,600	0	21,364,600
<b>Subtotal (Other Agencies)</b>	<b>\$ 548,636,522</b>	<b>\$ 0</b>	<b>\$ 548,636,522</b>
<b>Total (Department of Revenue and Other Agencies)</b>	<b>\$ 44,308,552,891</b>	<b>\$ 2,495,898,533</b>	<b>\$ 41,812,654,358</b>

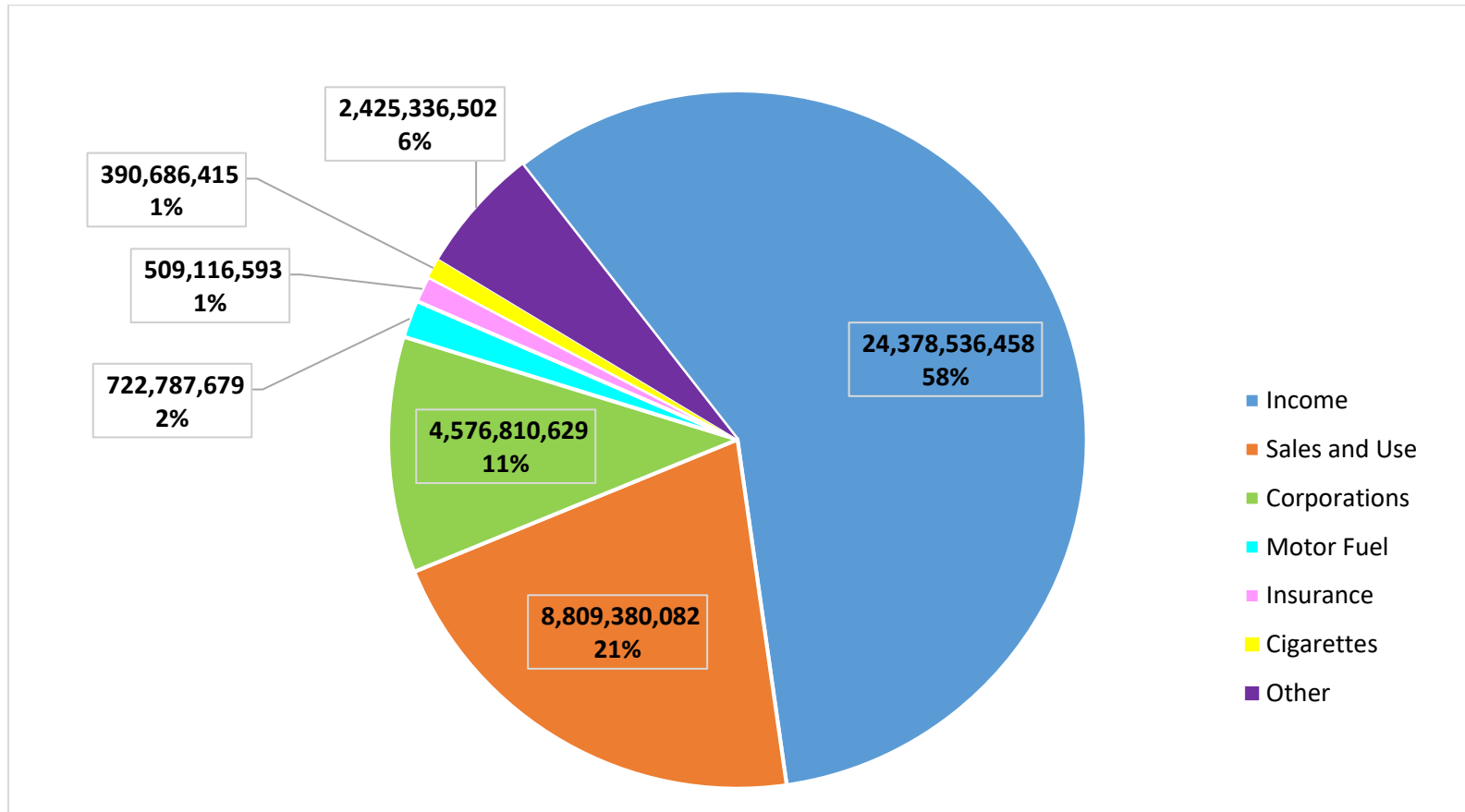
\* Includes income tax penalties assessed under Section 2 of Chapter 111M of the Massachusetts General Laws (totaling \$41,893,668) and cigarette excise revenue assessed in accordance with Sections 12 and 70 of Chapter 302 of the Acts of 2008 (totaling \$80,633,725) credited to the Commonwealth Care Trust Fund (CCTF). Fiscal year 2022 tax revenues credited to the CCTF totaled \$122,527,393.

† International Fuel Tax Agreement.

‡ Includes sales, meals, and room occupancy taxes, as well as service fees for the City of Worcester Digital Federal Credit Union Arena and Convention Center Capital Improvement Fund.

### EXHIBIT III

#### Net State Tax Revenue Sources for the Fiscal Year Ended June 30, 2022



Note: Percentages are rounded to the nearest whole percentage.

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## EXHIBIT IV

### Calculation of Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2022

<b>Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2021*</b>		<b>\$ 36,789,926,416</b>
<b>Allowable State Tax Growth Factor for the Fiscal Year Ended June 30, 2022</b>	X	1.0565706
<b>Allowable State Tax Revenues for the Fiscal Year Ended June 30, 2022</b>		<b><u>\$ 38,871,154,627</u></b>

\* As defined in Section 2 of Chapter 62F of the Massachusetts General Laws, "allowable state tax revenues" for a fiscal year means the following: beginning after June 30, 1986, an amount equal to the greater of the allowable state tax revenues for the immediately preceding fiscal year multiplied by the allowable state tax growth for the current year, or in any case no less than the allowable state tax revenues for the preceding fiscal year. Allowable state tax revenues as disclosed in our prior report (No. 2022-5555-3S) totaled \$36,789,926,416.

## EXHIBIT V

### Calculation of Allowable State Tax Growth Factor for the Fiscal Year Ended June 30, 2022

Calendar Year	Massachusetts Wages and Salaries* (in Thousands)	Wages and Salaries Yearly Growth Rate†
<b>2018</b>	\$265,849,684	
<b>2019</b>	\$281,583,345	1.0591825
<b>2020</b>	\$279,587,061	0.9929105
<b>2021</b>	\$312,471,740	1.1176187
<b>Sum of 2019–2021 Calendar Year Growth Rates</b>		3.1697117
<b>Allowable State Tax Growth Factor for Fiscal Year 2022 (3.1697118/3)</b>		1.0565706

\* Source: US Department of Commerce, Bureau of Economic Analysis, Regional Income Division, Washington, D.C. (pursuant to Section 2 of Chapter 62F).

† Wage and salary yearly growth rate is calculated by dividing each calendar year's wages and salaries by those of the previous calendar year.

Note: Chapter 62F requires that, in calculating the allowable state tax growth factor for any fiscal year, the same total for Massachusetts's wages and salaries for a calendar year utilized in prior calculations involving that calendar year shall be utilized in subsequent calculations involving that calendar year, notwithstanding periodic adjustments by the Bureau of Economic Analysis.  
The fiscal year 2022 allowable state tax growth factor increased 0.0206692 from the prior year's factor of 1.0359014.

## EXHIBIT VI

### Comparison of Net State Tax Revenues for the Two Fiscal Years Ended June 30, 2022

Type of State Tax Collected (by Agency)	Net State Tax Revenues for the Fiscal Year Ended June 30, 2022	Net State Tax Revenues for the Fiscal Year Ended June 30, 2021	Increase/ (Decrease)	Percentage Increase/ (Decrease)
<b>Department of Revenue:</b>				
Alcoholic Beverages	\$ 97,021,545	\$ 92,659,833	\$ 4,361,712	4.71%
Financial Institutions	22,625,315	44,925,553	(22,300,238)	(49.64%)
Cigarettes*	390,686,415	398,214,240	(7,527,825)	(1.89%)
Corporations	4,576,810,629	3,626,596,723	950,213,906	26.20%
Deeds	326,336,055	278,547,474	47,788,581	17.16%
Estate and Inheritance Income*	868,443,605	787,763,646	80,679,959	10.24%
Insurance	24,378,536,458	19,662,122,669	4,716,413,789	23.99%
Motor Fuels and I.F.T.A.†	509,116,593	480,482,548	28,634,045	5.96%
Public Utilities	722,787,679	662,932,260	59,855,419	9.03%
Room Occupancy‡	1,571,826	1,471,656	100,170	6.81%
Sales and Use‡	294,218,893	124,219,852	169,999,041	136.85%
Club Alcoholic Beverages	8,809,380,082	7,849,849,674	959,530,408	12.22%
Motor Vehicle Excise	621,467	545,700	75,767	13.88%
Convention Center Surcharges	1,115,071	783,012	332,059	42.41%
Community Preservation Trust	10,595,570	4,233,304	6,362,266	150.29%
Controlled Substances and Marijuana Excise	70,650,181	82,211,890	(11,561,709)	(14.06%)
Satellite	156,669,255	112,370,476	44,298,779	39.42%
Statewide Car Rental	6,080,777	6,707,686	(626,909)	(9.35%)
Electronic Nicotine Delivery System	4,424,256	3,241,595	1,182,661	36.48%
<b>Subtotal (Department of Revenue)</b>	<b>\$41,264,017,836</b>	<b>\$ 34,233,183,963</b>	<b>\$ 7,030,833,873</b>	<b>20.54%</b>
<b>Massachusetts Gaming Commission:</b>				
Pari-Mutuel Taxes	1,080,125	1,117,166	(37,041)	(3.32%)
Gaming Revenue Taxes	300,056,546	224,006,645	76,049,901	33.95%
<b>Lottery Commission:</b>				
Beano	336,672	29,543	307,129	1,039.60%
Raffles and Bazaars	814,877	584,569	230,308	39.40%
<b>State Athletic Commission:</b>				
Boxing Contests	76,779	0	76,779	NA
Boxer's Fund	18,359	0	18,359	NA
<b>Division of Insurance:</b>				
Excess and Surplus Lines Insurance	78,879,752	56,922,088	21,957,664	38.57%
<b>Secretary of State:</b>				
Deeds Excise Stamp Tax Fees	146,008,812	118,629,776	27,379,036	23.08%
<b>Department of Unemployment Assistance:</b>				
Workforce Training Contribution	21,364,600	21,363,318	1,282	0.01%
<b>Subtotal (Other Agencies)</b>	<b>\$ 548,636,522</b>	<b>\$ 422,653,105</b>	<b>\$ 125,983,417</b>	<b>29.81%</b>
<b>Total (Department of Revenue and Other Agencies)</b>	<b>\$41,812,654,358</b>	<b>\$ 34,655,837,068</b>	<b>\$ 7,156,817,290</b>	<b>20.65%</b>

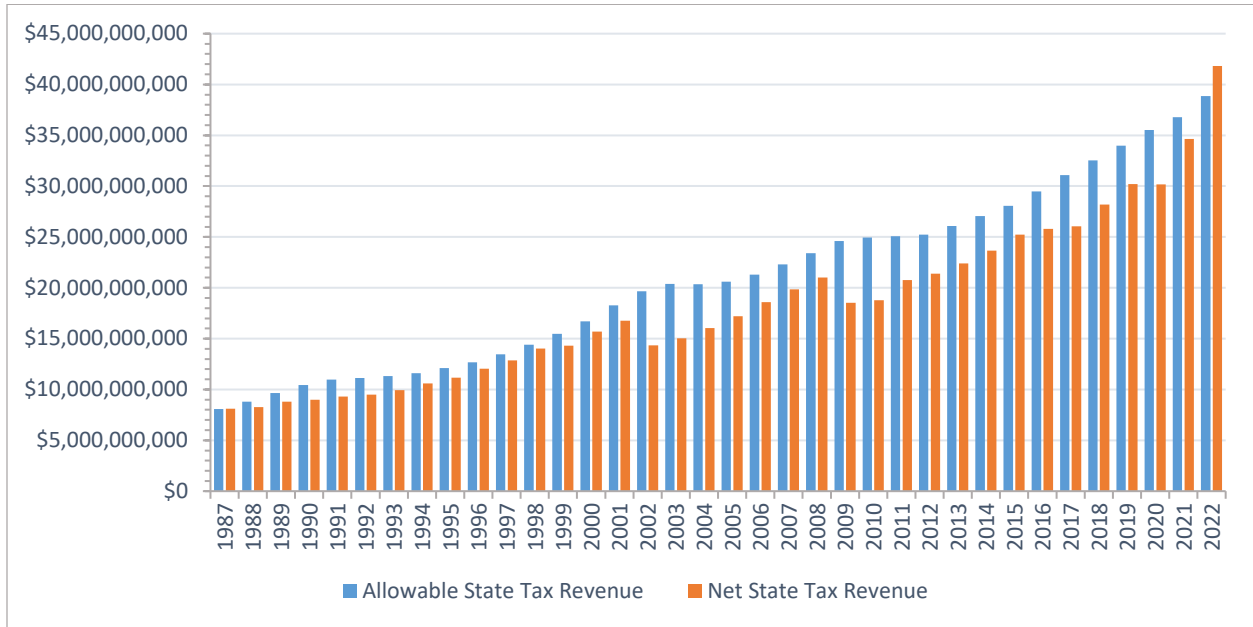
\* Includes income tax penalties assessed under Section 2 of Chapter 111M of the Massachusetts General Laws and cigarette excise revenues credited to the Commonwealth Care Trust Fund in accordance with Sections 12 and 70 of Chapter 302 of the Acts of 2008.

† International Fuel Tax Agreement.

‡ Includes sales, meals, and room occupancy taxes, as well as service fees for the City of Worcester Digital Federal Credit Union Arena and Convention Center Capital Improvement Fund.

## EXHIBIT VII

### History of Net State Tax Versus Allowable State Tax Revenue



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## AUTHORITY BY TAX SOURCE

- Alcoholic Beverages, excise imposed by Section 21 of Chapter 138 of the Massachusetts General Laws.
- Financial Institutions, excise and income taxes established by Sections 1, 2, 2A, and 7 of Chapter 63 of the General Laws.
- Cigarettes, excise pursuant to Chapter 64C of the General Laws.
- Corporations, excise and income taxes imposed under Chapters 63 and 63B of the General Laws.
- Deeds, excise established by Chapter 64D of the General Laws.
- Estate and Inheritance, legacies, successions, and transfer tax imposed by Chapters 65, 65A, 65B, and 65C of the General Laws.
- Income, income taxes on individuals, fiduciaries, and certain associations established under Chapters 62 and 62B of the General Laws.
- Insurance, premium tax established by Sections 20 through 29E of Chapter 63 of the General Laws.
- Preferred Provider Arrangements, premium tax established by Section 10 of Chapter 176I of the General Laws.
- Motor Fuels, excise established by Chapters 64A, 64E, and 64F of the General Laws.
- Public Utilities, excise imposed under Chapters 63 and 63B of the General Laws.
- Room Occupancy, excise established by Chapter 64G of the General Laws.
- Sales and Use, personal property, transfer, storage, and use tax imposed by Chapters 64H and 64I of the General Laws.
- Club Alcoholic Beverages, excise established by Chapter 63A of the General Laws.
- Motor Vehicle, excise imposed by Chapter 60A of the General Laws.
- Controlled Substances, stamp tax on the possession of controlled substances imposed by Chapter 64K of the General Laws.
- Racing, tax on gross receipts imposed by Section 5 of Chapter 128A of the General Laws. Pursuant to Section 110 of Chapter 194 of the Acts of 2011 (the "Gaming Act"), effective May 20, 2012, the Massachusetts Gaming Commission assumed all the duties and responsibilities formerly carried out by the State Racing Commission.
- Beano, tax on gross receipts established by Section 39 of Chapter 10 of the General Laws.



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- Raffles and Bazaars, tax on gross receipts imposed by Section 7A of Chapter 271 of the General Laws.
  - Boxing, tax on gross receipts established by Sections 40 and 40A of Chapter 147 of the General Laws.
  - Convention Center Financing Surcharges, established by Sections 9 and 22 of Chapter 152 of the Acts of 1997, amended by Section 13 of Chapter 68 of the Acts of 1999 and amended by Chapter 45 of the Acts of 2001. The administration of this surcharge is vested in the Commissioner of Revenue by Section 86 of Chapter 62C of the General Laws.
  - Unemployment Insurance Workforce Training Contribution, imposed by Chapter 175 of the Acts of 1998. Proceeds are to be deposited in the Workforce Training Fund established by Section 2RR of Chapter 29 of the General Laws. Section 5 of Chapter 142 of the Acts of 2011 amended Section 2RR of Chapter 29 by changing the designation of the Workforce Training Fund to the Workforce Training Trust Fund.
  - Excess and Surplus Lines Insurance, premium tax established by Section 168 of Chapter 175 of the General Laws.
  - Deeds Excise Stamps Tax, Secretary of the Commonwealth, established by Chapter 300 of the Acts of 1998, Section 1 of Chapter 48 of the Acts of 1997, and Section 567(a) of Chapter 151 of the Acts of 1996.
  - Deeds surcharge on fees established by Chapter 267 of the Acts of 2000. Proceeds are to be deposited in the Massachusetts Community Preservation Trust Fund as established by Section 9 of Chapter 44B of the General Laws.
  - Digital Federal Credit Union Center Financing Surcharges, established by Section 3 of Chapter 422 of the Acts of 2006.
  - Commonwealth Care Trust Fund, established by Section 2000 of Chapter 29 of the General Laws; revenue deposited from penalties assessed and collected under Section 2 of Chapter 111M of the General Laws and Sections 12 and 70 of Chapter 302 of the Acts of 2008.
  - Local Option Sales Tax on Meals, established by Chapter 64L of the General Laws.
  - Direct Broadcast Satellite Service, excise established by Chapter 64M of the General Laws, which imposed a 5% excise on gross revenues of providers of direct broadcast satellite service to a subscriber or customer in Massachusetts.
  - Expanded Gaming Daily Taxes and Assessment: Section 55 of Chapter 23K of the General Laws established the daily taxes and an assessment payable by Category 1 and Category 2 licensees.
  - Marijuana Taxes, consisting of the marijuana state excise and marijuana local sales tax option, Massachusetts sales tax imposed on the sale of marijuana not medically prescribed pursuant to Chapter 64N of the General Laws.

- Police Training Surcharge on Vehicular Rental Contracts, established by Section 3 of Chapter 153 of the Acts of 2018.
- Electronic Nicotine Delivery System (Cigarette Excise Tax), established by Section 7E of Chapter 64C of the General Laws.
- Pass-Through Entity Excise, established by Chapter 63D of the General Laws: optional 5% excise for certain pass-through entities, including S-corporations, partnerships, and certain trusts, on their income that flows to shareholders, partners, or beneficiaries subject to personal income tax.