



WILLIAM McNAMARA  
COMPTROLLER

# Commonwealth of Massachusetts

## OFFICE OF THE COMPTROLLER

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February 20, 2026

Secretary Matthew J. Gorzkowicz  
Executive Office for Administration and Finance  
State House – Room 373  
Boston, MA 02133

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

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

Dear Secretary Gorzkowicz and the Committees on Ways and Means:

In accordance with Sections 1A and 1B of Chapter 9 of the Acts of 2025 (the Fiscal Year 2026 General Appropriation Act), I am submitting the comparison of Actual Revenue Collections to Budget for the second quarter of Fiscal Year 2026.

This report details actual revenue collections based on amounts accounted for in the official books and records of the Commonwealth-MMARS, as of December 31, 2025. Additional details are available in various MMARS reports and will be furnished upon request. Please let me know if we can provide additional information or answer any questions.

Sincerely,

DocuSigned by:  
  
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William McNamara  
Comptroller

Fiscal Year 2026 Tax and Non-Tax Revenue  
February 20, 2026

Attachment: Fiscal Year 2026 as of December 31, 2025, Tax and Non-Tax Revenue

cc: Brian Donahue, Budget Director, House Committee on Ways and Means  
Christopher Czepiel, Budget Director, Senate Committee on Ways and Means  
Danielle Cerny, Chief of Staff, Executive Office for Administration & Finance  
Christopher Marino, Assistant Secretary of Budget, Executive Office for Administration  
Martha Kwasnik, General Counsel, Executive Office for Administration & Finance  
Emily Ackman, Director of Administration and Operations, Executive Office for  
Administration & Finance  
Thomas Smith-Vaughan, Chief Operating Officer, Office of the Comptroller  
Amy Nable, General Counsel / Assistant Comptroller, Office of the Comptroller  
Pauline Lieu, Chief Financial Reporting Officer / Assistant Comptroller, Office of the  
Comptroller  
Tamia Buckingham, Deputy Financial Reporting Officer, Office of the Comptroller

**Commonwealth of Massachusetts**

Fiscal Year 2026 Quarter 2

Revenue by Source

(in thousands)

Revenue Source	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
Alcoholic Beverages.....	\$ 98,100	\$ 51,945	53.0%
Cigarette.....	262,300	128,561	49.0%
Corporations.....	4,128,200	2,234,759	54.1%
Deeds.....	376,800	170,596	45.3%
Estate/Inheritance.....	517,000	396,857	76.8%
Financial Institutions.....	18,700	5,177	27.7%
Fair Share Income Surtax.....	2,400,000	477,305	19.9%
Income.....	24,240,000	10,428,355	43.0%
Insurance.....	757,300	226,400	29.9%
Marijuana Excise.....	185,900	84,015	45.2%
Motor Fuels.....	742,200	361,178	48.7%
Utilities.....	-	-	-%
Room Occupancy.....	265,000	181,347	68.4%
Sales & Use Regular.....	6,727,000	3,459,513	51.4%
Sales & Use Meals.....	1,725,000	879,985	51.0%
Sales & Use Motor Vehicles.....	1,181,000	566,500	48.0%
Unemployment Insurance Surcharges.....	27,000	7,932	29.4%
Miscellaneous.....	12,600	2,881	22.9%
<b>Gross General Appropriation Act Revenue Forecast.....</b>	<b>43,664,100</b>	<b>19,663,306</b>	<b>45.0%</b>
<b>Transfers off budget:</b>			
Pension Transfer.....	(4,334,200)	(2,308,899)	53.3%
MBTA Transfer.....	(1,425,300)	(724,195)	50.8%
MSBA Transfer.....	(1,265,300)	(644,181)	50.9%
Workforce Training Fund Transfer.....	(27,000)	(7,932)	29.4%
Fair Share Income Surtax Transfer.....	(1,850,000)	(477,305)	25.8%
Excess Capital Gains to Stabilization Fund Transfer.....	(33,300)	-	0.0%
Excess Capital Gains to SRB Trust Fund Transfer.....	(33,300)	-	0.0%
Excess Capital Gains to Pension Liability Fund Transfer.....	(599,000)	-	0.0%
<b>Total Transfers.....</b>	<b>(9,567,400)</b>	<b>(4,162,512)</b>	<b>43.5%</b>
<b>Total Tax Revenue.....</b>	<b>34,096,700</b>	<b>15,500,794</b>	<b>45.5%</b>
Federal Reimbursements.....	15,609,500	7,654,278	49.0%
Departmental Revenue.....	6,503,200	2,917,314	44.9%
Consolidated Transfers.....	5,481,100	1,865,755	34.0%
<b>Total Non-Tax Revenue.....</b>	<b>27,593,800</b>	<b>12,437,347</b>	<b>45.1%</b>
<b>Grand Total.....</b>	<b>\$ 61,690,500</b>	<b>\$ 27,938,141</b>	<b>45.3%</b>

Total taxes reported above does not include the following funds:

Community Preservation Trust Fund.....	\$ 21,979
State Racing Fund.....	117
State Athletic Commission Fund.....	32
Commonwealth Care Trust Fund.....	43,180
State Lottery and Gaming Fund.....	153
Convention and Exhibition Center Fund.....	125,302
Agency Fund.....	400,267
Family and Employment Security Trust Fund.....	680,246
Public Health Trust Fund.....	-
Gaming Revenue Fund.....	154,383
Massachusetts Tourism Trust Fund.....	8,000
Community Behavioral Health Promotion & Prevention Trust Fd.....	1,624
Sports Wagering Fund.....	59,507
<b>Total.....</b>	<b>\$ 1,494,791</b>

Note: Throughout this report, Revenue Estimates are full-year figures, but Actual Revenues are six-month figures.

**Commonwealth of Massachusetts**  
 Fiscal Year 2026 Quarter 2 - Non Tax Revenue  
 Executive Office Summary  
 (in thousands)

Source	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary.....	67,408	32,199	47.8%
Office of Inspector General.....	1,680	580	34.5%
Secretary of the Commonwealth.....	296,119	104,297	35.2%
Treasurer and Receiver-General.....	2,508,429	661,258	26.4%
State Auditor.....	-	-	-%
Attorney General.....	56,369	18,851	33.4%
State Ethics Commission.....	-	15	-%
District Attorneys.....	6	96	1600.0%
Office of Campaign & Political Finance.....	55	3	5.5%
Sheriffs.....	39,100	19,521	49.9%
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	385,966	130,254	33.7%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,976,982	819,398	41.4%
Administration and Finance.....	2,763,603	493,286	17.8%
Energy and Environmental Affairs.....	154,380	53,701	34.8%
Health and Human Services.....	17,405,343	8,795,153	50.5%
Health Policy Commission.....	11,766	1,897	16.1%
Technology Services and Security.....	2,734	29,911	1094.0%
Veterans' Services.....	28,653	12,603	44.0%
Housing and Livable Communities.....	6,897	5,183	75.1%
Massachusetts Department of Transportation.....	680,062	898,852	132.2%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination.....	2,940	1,568	53.3%
Cannabis Control Commission.....	19,781	8,243	41.7%
Board of Library Commissioners.....	3	1	33.3%
Education.....	436,892	124,634	28.5%
Center for Health Information & Analysis.....	45,594	6,940	15.2%
Public Safety and Security.....	417,471	87,836	21.0%
Massachusetts Peace Officer Standards and Training Commission...	-	1	-%
Economic Development.....	260,289	125,205	48.1%
Labor and Workforce Development.....	25,303	5,861	23.2%
Total Non Tax Revenue.....	<u>\$ 27,593,825</u>	<u>\$ 12,437,347</u>	<u>45.1%</u>

**Commonwealth of Massachusetts**  
 Fiscal Year 2026 Quarter 2 - Non Tax Revenue  
 Departmental Summary  
 (in thousands)

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
Legislature (The General Court of Massachusetts).....	\$ -	\$ -	-%
Judiciary:			
Appeals Court.....	315	154	48.9%
Commission on Judicial Conduct.....	-	-	-%
Committee for Public Counsel.....	3,275	1,091	33.3%
Supreme Judicial Court.....	2,183	688	31.5%
Trial Court.....	61,634	30,266	49.1%
Total Judiciary.....	67,408	32,199	47.8%
Office of Inspector General.....	1,680	580	34.5%
Secretary of the Commonwealth.....	296,119	104,297	35.2%
Treasurer and Receiver-General:			
Mass Cultural Council.....	16	39	243.8%
State Lottery Commission.....	1,354,352	313,441	23.1%
Office of the Treasurer and Receiver-General.....	1,154,060	347,778	30.1%
Total Treasurer and Receiver-General.....	2,508,429	661,258	26.4%
State Auditor.....	-	-	-%
Attorney General.....	56,369	18,851	33.4%
State Ethics Commission.....	-	15	-%
District Attorneys:			
Berkshire District Attorney.....	-	3	-%
Bristol District Attorney.....	-	-	-%
Cape and Islands District Attorney.....	-	-	-%
District Attorney Association.....	-	93	-%
Eastern District Attorney.....	-	-	-%
Worcester (Middle) District Attorney.....	5	-	0.0%
Norfolk District Attorney.....	-	-	-%
Middlesex (Northern) District Attorney.....	-	-	-%
Northwestern District Attorney.....	-	-	-%
Plymouth District Attorney.....	1	-	0.0%
Suffolk District Attorney.....	-	-	-%
Total District Attorneys.....	6	96	1600.0%
Office of Campaign & Political Finance.....	55	3	5.5%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
<b>Sheriffs:</b>			
Sheriff's Department Bristol.....	103	74	71.8%
Sheriff's Department Hampshire.....	10	4	40.0%
Sheriff's Department Nantucket.....	-	-	-%
Sheriff's Associaton.....	-	-	-%
Sheriff's Department Berkshire.....	1,611	705	43.8%
Sheriff's Department Barnstable.....	1,553	959	61.8%
Sheriff's Department Dukes.....	331	-	0.0%
Sheriff's Department Essex.....	1,899	23	1.2%
Sheriff's Department Franklin.....	93	121	130.1%
Sheriff's Department Hampden.....	4,512	537	11.9%
Sheriff's Department Middlesex.....	251	45	17.9%
Sheriff's Department Norfolk.....	791	297	37.5%
Sheriff's Department Plymouth.....	25,920	16,743	64.6%
Sheriff's Department Suffolk.....	2,000	-	0.0%
Sheriff's Department Worcester.....	26	13	50.0%
<b>Total Sheriffs.....</b>	<b>39,100</b>	<b>19,521</b>	<b>49.9%</b>
Disabled Persons Protection Commission.....	-	-	-%
Commission on the Status of Women.....	-	-	-%
The Health Care Security Trust.....	-	-	-%
Massachusetts Gaming Commission.....	385,966	130,254	33.7%
Governor and Lieutenant Governor.....	-	-	-%
Office of the Comptroller.....	1,976,982	819,398	41.4%
<b>Administration and Finance:</b>			
Administrative Law Appeals.....	70	5	7.1%
Executive Office for Administration and Finance.....	922,279	2,715	0.3%
Appellate Tax Board.....	2,985	2,040	68.3%
Bureau of State Office Buildings.....	-	-	-%
Civil Service Commission.....	13	9	69.2%
Division of Capital Asset Management and Maintenance.....	15,864	15,937	100.5%
Department of Revenue.....	244,034	132,283	54.2%
Group Insurance Commission.....	1,545,777	295,960	19.1%
Human Resources Division.....	2,160	17,426	806.8%
George Fingold Library.....	-	-	-%
Office on Disability.....	-	-	-%
Operational Services Division.....	30,421	20,687	68.0%
Public Employee Retirement Administration.....	-	-	-%
Massachusetts Teachers' Retirement System.....	-	6,224	-%
<b>Total Administration and Finance.....</b>	<b>2,763,603</b>	<b>493,286</b>	<b>17.8%</b>

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
<b>Energy and Environmental Affairs:</b>			
Department of Agricultural Resources.....	6,846	2,087	30.5%
Department of Conservation & Recreation.....	27,893	12,516	44.9%
Department of Public Utilities.....	48,191	11,098	23.0%
Division of Energy Resources.....	8,105	-	0.0%
Executive Office of Energy and Environmental Affairs.....	5,075	2,915	57.4%
Department of Environmental Protection.....	34,724	16,232	46.7%
Department of Fish and Game.....	23,547	8,853	37.6%
<b>Total Energy and Environmental Affairs.....</b>	<b>154,380</b>	<b>53,701</b>	<b>34.8%</b>
<b>Health and Human Services:</b>			
Department of Mental Health.....	186,598	85,734	45.9%
Department of Developmental Services.....	1,187,291	218,344	18.4%
Department of Public Health.....	288,971	171,887	59.5%
Department of Children and Families.....	352,266	175,884	49.9%
Department of Youth Services.....	5,837	17	0.3%
Secretary of Health and Human Services.....	14,626,636	7,882,407	53.9%
Department of Elder Affairs.....	238,869	76,375	32.0%
Massachusetts Commission for the Blind.....	5,045	1,281	25.4%
Massachusetts Commission for the Deaf.....	250	704	281.6%
Massachusetts Rehabilitation Commission.....	9,248	2,861	30.9%
Department of Transitional Assistance.....	504,333	179,659	35.6%
<b>Total Health and Human Services.....</b>	<b>17,405,343</b>	<b>8,795,153</b>	<b>50.5%</b>
Health Policy Commission.....	11,766	1,897	16.1%
Technology Services & Security.....	2,734	29,911	1094.0%
<b>Veterans' Services:</b>			
Chelsea Soldiers' Home.....	18,503	8,135	44.0%
Soldiers' Home Holyoke.....	9,390	4,205	44.8%
Department of Veteran Services.....	760	263	34.6%
<b>Total Veterans' Services.....</b>	<b>28,653</b>	<b>12,603</b>	<b>44.0%</b>
Housing and Livable Communities.....	6,897	5,183	75.1%
Massachusetts Department of Transportation.....	680,062	898,852	132.2%
Office of the Child Advocate.....	-	-	-%
Commission Against Discrimination .....	2,940	1,568	53.3%
Cannabis Control Commission.....	19,781	8,243	41.7%
Board of Library Commissioners .....	3	1	33.3%

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
<b>Education:</b>			
Berkshire Community College.....	-	-	-%
Bunker Hill Community College.....	-	-	-%
Bristol Community College.....	-	126	-%
Bridgewater State College.....	-	-	-%
Cape Cod Community College.....	-	-	-%
Department of Elementary and Secondary Education.....	7,751	3,567	46.0%
Executive Office of Education.....	-	1,547	-%
Department of Early Education and Care.....	308,641	113,274	36.7%
Framingham State College.....	-	-	-%
Fitchburg State College.....	-	435	-%
Greenfield Community College.....	-	54	-%
Holyoke Community College.....	-	-	-%
Massasoit Community College.....	-	1	-%
Mass Bay Community College.....	-	-	-%
Massachusetts College of Art and Design.....	-	-	-%
Middlesex Community College.....	-	-	-%
Massachusetts Maritime Academy.....	-	-	-%
Mount Wachusett Community College.....	-	-	-%
Massachusetts College of Liberal Arts.....	-	-	-%
Northern Essex Community College.....	-	27	-%
North Shore Community College.....	-	-	-%
Quinsigamond Community College.....	-	112	-%
Roxbury Community College.....	2,500	-	0.0%
Department of Higher Education.....	8,000	5,491	68.6%
Salem State College.....	-	-	-%
Springfield Technical Community College.....	-	-	-%
University of Massachusetts.....	110,000	-	0.0%
Worcester State College.....	-	-	-%
Westfield State College.....	-	-	-%
<b>Total Education.....</b>	<b>436,892</b>	<b>124,634</b>	<b>28.5%</b>
<b>The Center for Health Information &amp; Analysis.....</b>	<b>45,594</b>	<b>6,940</b>	<b>15.2%</b>
<b>Public Safety and Security:</b>			
Emergency Management Agency.....	175,000	89	0.1%
Criminal History Systems Board.....	34,917	7,694	22.0%
Criminal Justice Training Council.....	-	1,263	-%
Office of the Chief Medical Examiner.....	10,164	3,319	32.7%
Department of Fire Services.....	63,021	2,240	3.6%
Department of Corrections.....	14,200	8,214	57.8%
Department of Public Safety.....	-	1	-%
Executive Office of Public Safety and Security.....	2,100	2,206	105.0%
Military Division.....	1,900	484	25.5%
Parole Board.....	-	-	-%
Department of State Police.....	113,369	62,326	55.0%
Municipal Police Training Council.....	2,800	-	0.0%
Sex Offender Registry Board.....	-	-	-%
<b>Total Public Safety and Security.....</b>	<b>417,471</b>	<b>87,836</b>	<b>21.0%</b>

Departments	Revenue Estimates Per Chapter 9 of the Acts of 2025	Actual Revenues As of December 31, 2025	% of Actuals to Estimates
Massachusetts Peace Officer Standards and Training Commission...	-	1	-%
Economic Development:			
Division of Banks.....	45,364	1,022	2.3%
Division of Insurance.....	159,599	102,893	64.5%
Division of Standards.....	3,293	432	13.1%
Executive Office of Economic Development.....	-	640	-%
Massachusetts Marketing Partnership.....	2,492	119	4.8%
Division of Professional Licensure.....	42,520	19,364	45.5%
Office of Consumer Affairs and Business Regulation.....	1,856	734	39.5%
Department of Business and Technology.....	-	-	-%
Division of Telecommunications and Cable.....	5,164	1	0.0%
Total Economic Development.....	260,289	125,205	48.1%
Labor and Workforce Development:			
Department of Labor Relations.....	-	-	-%
Labor and Workforce Development.....	25,303	5,861	23.2%
Total Labor and Workforce Development.....	25,303	5,861	23.2%
Total Non-Tax Revenue-Executive Office by Department.....	\$ 27,593,825	\$ 12,437,347	45.1%