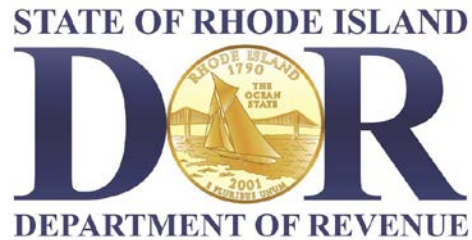


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections January 2015**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the local 1.0 percent meal and beverage tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent meal and beverage tax. The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A discussion of the municipalities with the largest and smallest percentage and nominal changes in these three measures will be included in the body of the report.

Anomalies in the Data

In September 2013, the Division of Taxation discovered a posting error relating to the local 1.0 percent meal and beverage tax collections in Newport affecting both the fiscal year-to-date and monthly data. A taxpayer incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in June 2013. The posting error was corrected in July 2013 and the receipts were transferred to sales tax. The same taxpayer, however, incorrectly paid sales tax receipts as a monthly meal and beverage tax payment again in July 2013. Newport's July 2013 local 1.0 percent meal and beverage tax collections were potentially understated due to the correction of the posting error and potentially overstated due to the posting error occurring in that month. Furthermore, the July 2013 posting error was corrected in September 2013 and the receipts were transferred to sales tax. For comparison purposes, these processing issues ultimately affected the July 2013 and September 2013 monthly local 1.0 percent meal and beverage tax collections and the FY 2014 year-to-date local 1.0 percent meal and beverage tax collections for Newport as well as total receipts.

Analysis of Month-to-Month Collections

On a statewide basis, January 2015 local 1.0 percent meal and beverage tax collections totaled \$1.55 million or 12.2 percent less than the \$1.77 million collected in December 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between January 2015 and December 2014 were: Burrillville, 23.0 percent; West Greenwich, 13.5 percent; Scituate, 8.8 percent; Cumberland, 8.4 percent; and Narragansett, 8.2 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between January 2015 and December 2014 were: Foster, -46.2 percent; Charlestown, -35.5 percent; New Shoreham, -29.6 percent; Jamestown, -28.5 percent; and Middletown, -28.2 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between January 2015 and December 2014 were: Cumberland, \$3,047; Burrillville, \$3,040; Narragansett, \$1,917; West Greenwich, \$1,095; and Barrington, \$924. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between January 2015 and December 2014 were: Providence, \$(70,441); Warwick, \$(45,467); Newport, \$(23,750); East Providence, \$(13,008); and Middletown, \$(12,955).

Analysis of Year-over-Year Collections by Month

On a statewide basis, January 2015 local 1.0 percent meal and beverage tax collections totaled \$1.55 million or 3.6 percent more than the \$1.50 million collected in January 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between January 2015 and January 2014 were: Foster, 94.2 percent; Barrington, 86.2 percent; Cumberland, 33.7 percent; Burrillville, 29.5 percent; and Narragansett, 23.6 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between January 2015 and January 2014 were: Bristol, -14.9 percent; Warren, -11.7 percent; Glocester, -11.6 percent; Charlestown, -10.0 percent; and East Providence, -8.7 percent.

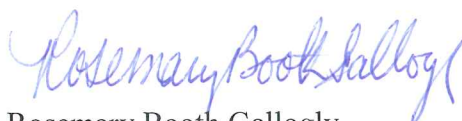
The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between January 2015 and January 2014 were: Cumberland, \$9,868; Lincoln, \$8,742; Johnston, \$7,769; Pawtucket, \$6,778; and Barrington, \$6,750. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between January 2015 and January 2014 were: Providence, \$(12,661); Cranston, \$(8,424); East Providence, \$(5,814); Bristol, \$(3,221); and Warren, \$(2,033).

Analysis of Fiscal Year-to-Date Collections through January

On a statewide basis, fiscal year-to-date January 2015 local 1.0 percent meal and beverage tax collections totaled \$14.05 million or 7.3 percent more than the \$13.09 million collected in fiscal year-to-date January 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date January 2015 and

fiscal year-to-date January 2014 were: Little Compton, 28.1 percent; Jamestown, 23.4 percent; Johnston, 16.1 percent; Newport, 15.4 percent; and Charlestown, 15.2 percent. The four communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date January 2015 and fiscal year-to-date January 2014 were: Glocester, -3.7 percent; Middletown, -1.7 percent; Foster, -0.6 percent; and Scituate, -0.1 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date January 2015 and fiscal year-to-date January 2014 were: Newport, \$175,254; Warwick, \$103,351; Cranston, \$84,687; Providence, \$73,389; and South Kingstown, \$48,606. The four communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date January 2015 and fiscal year-to-date January 2014 were: Middletown, \$(6,463); Glocester, \$(1,576); Foster, \$(54); and Scituate, \$(32).



Rosemary Booth Gallogly
Director, Department of Revenue

March 26, 2015

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT
Month-to-Month Collections

MUNICIPALITY	Month-to-Month			
	January 2015	December 2014	Percent Change	Difference
BARRINGTON	\$ 14,585	\$ 13,660	6.8%	\$ 924
BRISTOL	18,395	20,296	-9.4%	(1,901)
BURRILLVILLE	16,253	13,213	23.0%	3,040
CENTRAL FALLS	8,997	10,118	-11.1%	(1,121)
CHARLESTOWN	5,139	7,965	-35.5%	(2,826)
COVENTRY	30,427	30,933	-1.6%	(506)
CRANSTON	128,446	137,055	-6.3%	(8,610)
CUMBERLAND	39,143	36,096	8.4%	3,047
EAST GREENWICH	42,314	45,902	-7.8%	(3,587)
EAST PROVIDENCE	60,818	73,827	-17.6%	(13,008)
EXETER	7,118	7,320	-2.8%	(202)
FOSTER	345	642	-46.2%	(296)
GLOCESTER	4,409	5,450	-19.1%	(1,041)
HOPKINTON	2,464	2,825	-12.8%	(360)
JAMESTOWN	3,057	4,278	-28.5%	(1,221)
JOHNSTON	42,238	46,372	-8.9%	(4,135)
LINCOLN	66,834	66,163	1.0%	671
LITTLE COMPTON	1,253	1,696	-26.1%	(443)
MIDDLETOWN	33,033	45,988	-28.2%	(12,955)
NARRAGANSETT	25,286	23,369	8.2%	1,917
NEWPORT	75,232	98,982	-24.0%	(23,750)
NEW SHOREHAM	1,129	1,604	-29.6%	(475)
NORTH KINGSTOWN	34,025	40,088	-15.1%	(6,063)
NORTH PROVIDENCE	23,801	26,950	-11.7%	(3,148)
NORTH SMITHFIELD	17,415	19,889	-12.4%	(2,474)
PAWTUCKET	52,782	55,715	-5.3%	(2,933)
PORTSMOUTH	9,240	10,179	-9.2%	(939)
PROVIDENCE	346,910	417,352	-16.9%	(70,441)
RICHMOND	8,620	10,115	-14.8%	(1,495)
SCITUATE	4,966	4,563	8.8%	403
SMITHFIELD	55,881	55,112	1.4%	769
SOUTH KINGSTOWN	49,689	49,757	-0.1%	(68)
TIVERTON	12,107	14,255	-15.1%	(2,148)
WARREN	15,401	19,543	-21.2%	(4,142)
WARWICK	184,392	229,859	-19.8%	(45,467)
WESTERLY	39,117	47,555	-17.7%	(8,437)
WEST GREENWICH	9,205	8,110	13.5%	1,095
WEST WARWICK	26,294	26,721	-1.6%	(427)
WOONSOCKET	36,323	40,126	-9.5%	(3,803)
Total	\$ 1,553,085	\$ 1,769,641	-12.2%	\$ (216,556)

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT
Year-over-Year Collections

MUNICIPALITY	Year-over-Year			
	January 2015	January 2014	Percent Change	Difference
BARRINGTON	\$ 14,585	\$ 7,835	86.2%	\$ 6,750
BRISTOL	18,395	21,616	-14.9%	(3,221)
BURRILLVILLE	16,253	12,549	29.5%	3,704
CENTRAL FALLS	8,997	8,075	11.4%	923
CHARLESTOWN	5,139	5,711	-10.0%	(572)
COVENTRY	30,427	28,264	7.7%	2,164
CRANSTON	128,446	136,870	-6.2%	(8,424)
CUMBERLAND	39,143	29,275	33.7%	9,868
EAST GREENWICH	42,314	36,955	14.5%	5,359
EAST PROVIDENCE	60,818	66,633	-8.7%	(5,814)
EXETER	7,118	6,143	15.9%	975
FOSTER	345	178	94.2%	168
GLOCESTER	4,409	4,986	-11.6%	(577)
HOPKINTON	2,464	2,103	17.2%	361
JAMESTOWN	3,057	2,610	17.1%	447
JOHNSTON	42,238	34,469	22.5%	7,769
LINCOLN	66,834	58,092	15.0%	8,742
LITTLE COMPTON	1,253	1,241	1.0%	12
MIDDLETOWN	33,033	32,554	1.5%	479
NARRAGANSETT	25,286	20,452	23.6%	4,834
NEWPORT	75,232	69,429	8.4%	5,804
NEW SHOREHAM	1,129	983	14.9%	147
NORTH KINGSTOWN	34,025	28,876	17.8%	5,150
NORTH PROVIDENCE	23,801	23,185	2.7%	616
NORTH SMITHFIELD	17,415	18,617	-6.5%	(1,202)
PAWTUCKET	52,782	46,005	14.7%	6,778
PORTSMOUTH	9,240	8,874	4.1%	366
PROVIDENCE	346,910	359,571	-3.5%	(12,661)
RICHMOND	8,620	7,445	15.8%	1,174
SCITUATE	4,966	4,657	6.6%	309
SMITHFIELD	55,881	54,152	3.2%	1,728
SOUTH KINGSTOWN	49,689	44,980	10.5%	4,709
TIVERTON	12,107	11,153	8.6%	954
WARREN	15,401	17,434	-11.7%	(2,033)
WARWICK	184,392	184,125	0.1%	266
WESTERLY	39,117	35,690	9.6%	3,428
WEST GREENWICH	9,205	8,986	2.4%	220
WEST WARWICK	26,294	22,227	18.3%	4,067
WOONSOCKET	36,323	36,758	-1.2%	(435)
Total	\$ 1,553,085	\$ 1,499,759	3.6%	\$ 53,327

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date			
	January 2015	January 2014	Percent Change	Difference
BARRINGTON	\$ 96,077	\$ 87,070	10.3%	\$ 9,008
BRISTOL	227,933	213,714	6.7%	14,219
BURRILLVILLE	116,906	107,981	8.3%	8,925
CENTRAL FALLS	66,769	60,081	11.1%	6,688
CHARLESTOWN	92,466	80,250	15.2%	12,215
COVENTRY	230,947	214,716	7.6%	16,231
CRANSTON	983,003	898,316	9.4%	84,687
CUMBERLAND	260,427	228,920	13.8%	31,507
EAST GREENWICH	335,493	312,819	7.2%	22,674
EAST PROVIDENCE	516,648	485,658	6.4%	30,989
EXETER	52,126	48,075	8.4%	4,051
FOSTER	8,538	8,592	-0.6%	(54)
GLOCESTER	41,474	43,050	-3.7%	(1,576)
HOPKINTON	28,045	26,698	5.0%	1,348
JAMESTOWN	62,571	50,718	23.4%	11,853
JOHNSTON	313,285	269,833	16.1%	43,451
LINCOLN	465,407	434,620	7.1%	30,787
LITTLE COMPTON	31,782	24,816	28.1%	6,966
MIDDLETOWN	385,012	391,475	-1.7%	(6,463)
NARRAGANSETT	375,715	334,124	12.4%	41,591
NEWPORT	1,310,760	1,135,506	15.4%	175,254
NEW SHOREHAM	239,139	226,999	5.3%	12,140
NORTH KINGSTOWN	294,408	265,879	10.7%	28,529
NORTH PROVIDENCE	187,328	180,965	3.5%	6,364
NORTH SMITHFIELD	137,165	131,162	4.6%	6,003
PAWTUCKET	425,441	397,217	7.1%	28,224
PORTSMOUTH	111,457	103,868	7.3%	7,589
PROVIDENCE	2,808,059	2,734,670	2.7%	73,389
RICHMOND	77,299	70,866	9.1%	6,433
SCITUATE	38,106	38,138	-0.1%	(32)
SMITHFIELD	388,286	373,746	3.9%	14,540
SOUTH KINGSTOWN	452,064	403,457	12.0%	48,606
TIVERTON	124,553	118,325	5.3%	6,228
WARREN	155,020	147,626	5.0%	7,395
WARWICK	1,539,560	1,436,208	7.2%	103,351
WESTERLY	517,497	482,108	7.3%	35,389
WEST GREENWICH	77,523	71,915	7.8%	5,608
WEST WARWICK	196,198	187,669	4.5%	8,529
WOONSOCKET	278,264	266,179	4.5%	12,085
Total	\$ 14,048,748	\$ 13,094,027	7.3%	\$ 954,721