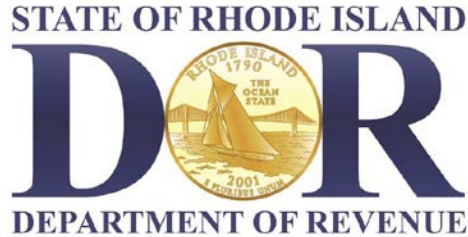


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2017 Local 1.0 Percent Collections December 2016

In June 2010, the Rhode Island Department of Revenue began issuing 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. The data contained in the report is for the month in which the meal and beverage sales activity occurred. The receipts generated from this activity were paid to the Division of Taxation the month following the sales activity and distributed to the municipalities the month after receipt by the Division of Taxation.

Analysis of Month-to-Month Collections

On a statewide basis, December 2016 local 1.0 percent meal and beverage tax collections totaled \$1.88 million, \$68,682 or 3.5 percent less than the \$1.95 million collected in November 2016. The five communities with the largest percent increases / decreases in local 1.0 percent meal and beverage tax collections between December 2016 and November 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Burrillville	64.4 %	Hopkinton	-82.6 %
Warren	64.3 %	New Shoreham	-59.4 %
Central Falls	37.9 %	Bristol	-49.3 %
Woonsocket	35.5 %	Narragansett	-39.8 %
West Warwick	29.6 %	Foster	-39.1 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between December 2016 and November 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Smithfield	\$14,865	Providence	\$(47,261)
Woonsocket	\$12,395	Newport	\$(37,958)
East Providence	\$11,502	Bristol	\$(22,050)
Warren	\$ 9,893	Narragansett	\$(16,685)
Cranston	\$ 7,719	Westerly	\$(6,727)

Analysis of Year-over-Year Collections by Month

On a statewide basis, December 2016 local 1.0 percent meal and beverage tax collections totaled \$1.88 million, \$32,796 or 1.7 percent less than the \$1.91 million collected in December 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between December 2016 and December 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	36.0 %	Hopkinton	-75.5 %
Portsmouth	29.6 %	Scituate	-42.8 %
Coventry	28.4 %	Glocester	-31.5 %
Warren	28.1 %	Exeter	-31.1 %
New Shoreham	21.8 %	Burrillville	-22.2 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between December 2016 and December 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Coventry	\$9,221	Providence	\$(34,483)
Lincoln	\$7,260	Warwick	\$(15,828)
Smithfield	\$6,719	South Kingstown	\$(10,194)
Middletown	\$5,685	East Greenwich	\$(6,860)
Warren	\$5,546	Bristol	\$(4,359)

Analysis of Fiscal Year-to-Date over Fiscal Year-to-Date Collections

On a statewide basis, fiscal year-to-date December 2016 local 1.0 percent meal and beverage tax collections totaled \$13.67 million, \$210,430 or 1.6 percent more than the \$13.46 million collected in fiscal year-to-date December 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date December 2016 versus fiscal year-to-date December 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	40.1 %	Scituate	-32.0 %
Little Compton	24.7 %	Hopkinton	-23.8 %
Charlestown	14.3 %	Burrillville	-17.4 %
Coventry	10.4 %	Glocester	-16.1 %
Pawtucket	5.7 %	North Kingstown	-10.7 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date December 2016 versus fiscal year-to-date December 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
East Greenwich	\$140,027	North Kingstown	\$(31,941)
Providence	\$ 43,777	Burrillville	\$(16,890)
Newport	\$ 39,525	Smithfield	\$(13,476)
Pawtucket	\$ 23,126	Woonsocket	\$(12,908)
Coventry	\$ 20,868	North Smithfield	\$(12,217)

Robert S. Hull
 Director, Department of Revenue
 February 23, 2017

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

MUNICIPALITY	Month-to-Month			
	December 2016	November 2016	Percent Change	Difference
BARRINGTON	\$ 13,834	\$ 15,688	-11.8%	\$ (1,854)
BRISTOL	22,667	44,717	-49.3%	(22,050)
BURRILLVILLE	11,041	6,717	64.4%	4,324
CENTRAL FALLS	11,354	8,235	37.9%	3,118
CHARLESTOWN	9,523	10,505	-9.3%	(982)
COVENTRY	41,672	38,921	7.1%	2,751
CRANSTON	155,660	147,941	5.2%	7,719
CUMBERLAND	44,192	41,613	6.2%	2,579
EAST GREENWICH	49,350	46,481	6.2%	2,869
EAST PROVIDENCE	81,996	70,494	16.3%	11,502
EXETER	5,593	8,018	-30.2%	(2,425)
FOSTER	1,033	1,697	-39.1%	(664)
GLOCESTER	3,353	3,721	-9.9%	(368)
HOPKINTON	807	4,653	-82.6%	(3,846)
JAMESTOWN	4,664	7,478	-37.6%	(2,814)
JOHNSTON	50,601	49,569	2.1%	1,033
LINCOLN	69,610	67,597	3.0%	2,013
LITTLE COMPTON	2,868	3,919	-26.8%	(1,051)
MIDDLETOWN	53,015	51,684	2.6%	1,331
NARRAGANSETT	25,271	41,957	-39.8%	(16,685)
NEWPORT	104,642	142,600	-26.6%	(37,958)
NEW SHOREHAM	2,323	5,724	-59.4%	(3,400)
NORTH KINGSTOWN	41,407	41,246	0.4%	160
NORTH PROVIDENCE	30,538	31,776	-3.9%	(1,238)
NORTH SMITHFIELD	23,759	25,554	-7.0%	(1,795)
PAWTUCKET	73,175	68,896	6.2%	4,279
PORTSMOUTH	17,011	17,290	-1.6%	(278)
PROVIDENCE	411,825	459,086	-10.3%	(47,261)
RICHMOND	8,991	13,622	-34.0%	(4,631)
SCITUATE	2,582	2,625	-1.6%	(43)
SMITHFIELD	65,319	50,454	29.5%	14,865
SOUTH KINGSTOWN	48,390	50,814	-4.8%	(2,424)
TIVERTON	13,627	13,037	4.5%	590
WARREN	25,280	15,387	64.3%	9,893
WARWICK	221,112	220,075	0.5%	1,037
WESTERLY	42,791	49,518	-13.6%	(6,727)
WEST GREENWICH	8,778	8,941	-1.8%	(163)
WEST WARWICK	32,946	25,427	29.6%	7,519
WOONSOCKET	47,355	34,961	35.5%	12,395
Total	\$ 1,879,957	\$ 1,948,639	-3.5%	\$ (68,682)

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

MUNICIPALITY	Year-over-Year			
	December 2016	December 2015	Percent Change	Difference
BARRINGTON	\$ 13,834	\$ 14,799	-6.5%	\$ (965)
BRISTOL	22,667	27,026	-16.1%	(4,359)
BURRILLVILLE	11,041	14,196	-22.2%	(3,155)
CENTRAL FALLS	11,354	9,357	21.3%	1,996
CHARLESTOWN	9,523	8,901	7.0%	622
COVENTRY	41,672	32,451	28.4%	9,221
CRANSTON	155,660	151,951	2.4%	3,709
CUMBERLAND	44,192	39,532	11.8%	4,661
EAST GREENWICH	49,350	56,210	-12.2%	(6,860)
EAST PROVIDENCE	81,996	77,570	5.7%	4,426
EXETER	5,593	8,118	-31.1%	(2,525)
FOSTER	1,033	941	9.7%	92
GLOCESTER	3,353	4,898	-31.5%	(1,544)
HOPKINTON	807	3,289	-75.5%	(2,482)
JAMESTOWN	4,664	4,570	2.0%	94
JOHNSTON	50,601	52,194	-3.1%	(1,593)
LINCOLN	69,610	62,350	11.6%	7,260
LITTLE COMPTON	2,868	2,108	36.0%	760
MIDDLETOWN	53,015	47,331	12.0%	5,685
NARRAGANSETT	25,271	28,361	-10.9%	(3,089)
NEWPORT	104,642	107,534	-2.7%	(2,893)
NEW SHOREHAM	2,323	1,907	21.8%	416
NORTH KINGSTOWN	41,407	41,389	0.0%	18
NORTH PROVIDENCE	30,538	29,489	3.6%	1,049
NORTH SMITHFIELD	23,759	27,349	-13.1%	(3,590)
PAWTUCKET	73,175	67,836	7.9%	5,339
PORTSMOUTH	17,011	13,128	29.6%	3,884
PROVIDENCE	411,825	446,308	-7.7%	(34,483)
RICHMOND	8,991	9,791	-8.2%	(799)
SCITUATE	2,582	4,517	-42.8%	(1,935)
SMITHFIELD	65,319	58,600	11.5%	6,719
SOUTH KINGSTOWN	48,390	58,583	-17.4%	(10,194)
TIVERTON	13,627	15,672	-13.1%	(2,045)
WARREN	25,280	19,733	28.1%	5,546
WARWICK	221,112	236,940	-6.7%	(15,828)
WESTERLY	42,791	45,048	-5.0%	(2,257)
WEST GREENWICH	8,778	9,761	-10.1%	(983)
WEST WARWICK	32,946	30,728	7.2%	2,218
WOONSOCKET	47,355	42,287	12.0%	5,069
Total	\$ 1,879,957	\$ 1,912,753	-1.7%	\$ (32,796)

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2016	December 2015	Percent Change	Difference
BARRINGTON	\$ 90,550	\$ 89,488	1.2%	\$ 1,062
BRISTOL	245,454	249,502	-1.6%	(4,048)
BURRILLVILLE	80,137	97,026	-17.4%	(16,890)
CENTRAL FALLS	62,370	59,204	5.3%	3,166
CHARLESTOWN	107,066	93,654	14.3%	13,412
COVENTRY	221,149	200,281	10.4%	20,868
CRANSTON	898,625	905,794	-0.8%	(7,169)
CUMBERLAND	236,856	240,708	-1.6%	(3,852)
EAST GREENWICH	489,538	349,511	40.1%	140,027
EAST PROVIDENCE	496,679	476,926	4.1%	19,753
EXETER	49,562	49,031	1.1%	531
FOSTER	9,751	9,616	1.4%	135
GLOCESTER	31,306	37,311	-16.1%	(6,005)
HOPKINTON	21,252	27,900	-23.8%	(6,648)
JAMESTOWN	62,175	58,920	5.5%	3,255
JOHNSTON	307,586	292,755	5.1%	14,831
LINCOLN	394,266	391,666	0.7%	2,600
LITTLE COMPTON	47,529	38,123	24.7%	9,406
MIDDLETOWN	396,359	408,488	-3.0%	(12,129)
NARRAGANSETT	389,834	397,564	-1.9%	(7,730)
NEWPORT	1,383,552	1,344,027	2.9%	39,525
NEW SHOREHAM	286,324	280,282	2.2%	6,042
NORTH KINGSTOWN	267,044	298,985	-10.7%	(31,941)
NORTH PROVIDENCE	175,345	171,533	2.2%	3,812
NORTH SMITHFIELD	148,128	160,346	-7.6%	(12,217)
PAWTUCKET	429,925	406,799	5.7%	23,126
PORTSMOUTH	122,162	121,897	0.2%	265
PROVIDENCE	2,645,819	2,602,043	1.7%	43,777
RICHMOND	74,568	74,243	0.4%	324
SCITUATE	24,120	35,489	-32.0%	(11,369)
SMITHFIELD	368,126	381,603	-3.5%	(13,476)
SOUTH KINGSTOWN	428,611	429,908	-0.3%	(1,297)
TIVERTON	113,750	117,515	-3.2%	(3,765)
WARREN	146,577	144,119	1.7%	2,458
WARWICK	1,405,728	1,394,775	0.8%	10,953
WESTERLY	532,498	520,585	2.3%	11,913
WEST GREENWICH	65,647	70,465	-6.8%	(4,818)
WEST WARWICK	169,991	174,541	-2.6%	(4,550)
WOONSOCKET	244,404	257,312	-5.0%	(12,908)
Total	\$ 13,670,364	\$ 13,459,934	1.6%	\$ 210,430