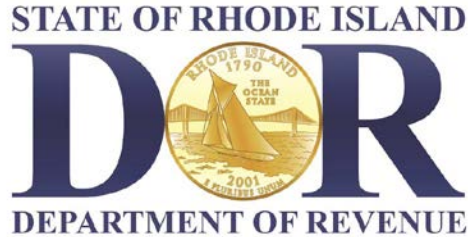


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections April 2018

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. It should be noted that early payments, late payments, and adjustments may be included in this report.

Analysis of Month-to-Month Collections

On a statewide basis, April 2018 local 1.0 percent meal and beverage tax collections totaled \$2.32 million, \$340,917, or 17.3 percent, more than the \$1.97 million collected in March 2018. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between April 2018 and March 2018 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Hopkinton	277.2 %	Central Falls	-51.3 %
New Shoreham	188.5 %	Glocester	-22.9 %
Exeter	128.3 %	Coventry	-17.5 %
Jamestown	49.7 %	Woonsocket	-14.5 %
Newport	48.4 %	Cumberland	-12.7 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between April 2018 and March 2018 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 92,202	Woonsocket	\$ (8,012)
Newport	48,498	Cumberland	(6,898)
Warwick	37,696	Coventry	(6,436)
Cranston	31,697	Central Falls	(5,328)
Middletown	17,645	Glocester	(2,010)

Analysis of Year-over-Year Collections by Month

On a statewide basis, April 2018 local 1.0 percent meal and beverage tax collections totaled \$2.32 million, \$208,730, or 9.9 percent, more than the \$2.11 million collected in April 2017. The five communities with the largest percentage increases / percentage decreases in local 1.0 percent meal and beverage tax collections between April 2018 and April 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Hopkinton	166.9 %	Central Falls	-54.7 %
Scituate	69.0 %	Richmond	-27.7 %
North Kingstown	40.9 %	Portsmouth	-24.6 %
Middletown	26.4 %	Coventry	-18.4 %
North Providence	25.4 %	Narragansett	-17.7 %

The five communities with the largest nominal increases / nominal decreases in local 1.0 percent meal and beverage tax collections between April 2018 and April 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 95,191	Narragansett	\$ (8,214)
Cranston	24,387	Coventry	(6,844)
Newport	21,057	Central Falls	(6,108)
North Kingstown	17,326	Portsmouth	(5,533)
Middletown	13,467	Bristol	(5,455)

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

On a statewide basis, year-to-date FY 2018 local 1.0 percent meal and beverage tax collections totaled \$23.67 million, \$2.4 million, or 11.4 percent, more than the \$21.25 million collected in year-to-date FY 2017. It should be noted that in July 2016 East Greenwich received an undisclosed amount in local meal and beverage tax revenue from an audit recovery.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Scituate	32.5 %	East Greenwich	-17.7 %
Foster	31.9 %	Bristol	-7.9 %
Central Falls	22.3 %	Jamestown	-4.5 %
North Kingstown	18.8 %	Little Compton	-3.2 %
Providence	18.4 %	West Greenwich	-1.8 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 811,300	East Greenwich	\$ (119,391)
Warwick	301,718	Bristol	(30,587)
Newport	245,546	Jamestown	(3,440)
Cranston	185,757	West Greenwich	(1,851)
North Kingstown	80,299	Little Compton	(1,791)



Mark A. Furcolo, Director
 Department of Revenue
 July 12, 2018

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Collections

MUNICIPALITY	Month-to-Month			
	April 2018	March 2018	Percent Change	Difference
BARRINGTON	\$ 15,609	\$ 11,618	34.3%	\$ 3,990
BRISTOL	32,569	25,000	30.3%	7,568
BURRILLVILLE	18,488	16,223	14.0%	2,265
CENTRAL FALLS	5,049	10,376	-51.3%	(5,328)
CHARLESTOWN	10,287	9,037	13.8%	1,250
COVENTRY	30,339	36,774	-17.5%	(6,436)
CRANSTON	170,857	139,160	22.8%	31,697
CUMBERLAND	47,245	54,143	-12.7%	(6,898)
EAST GREENWICH	50,912	43,735	16.4%	7,178
EAST PROVIDENCE	90,018	89,523	0.6%	495
EXETER	12,425	5,442	128.3%	6,983
FOSTER	1,782	1,585	12.4%	197
GLOCESTER	6,763	8,773	-22.9%	(2,010)
HOPKINTON	7,061	1,872	277.2%	5,189
JAMESTOWN	5,362	3,581	49.7%	1,781
JOHNSTON	66,087	60,595	9.1%	5,492
LINCOLN	71,215	64,323	10.7%	6,891
LITTLE COMPTON	2,720	1,943	40.0%	777
MIDDLETOWN	64,444	46,800	37.7%	17,645
NARRAGANSETT	38,239	29,390	30.1%	8,848
NEWPORT	148,724	100,226	48.4%	48,498
NEW SHOREHAM	3,737	1,295	188.5%	2,442
NORTH KINGSTOWN	59,734	45,522	31.2%	14,212
NORTH PROVIDENCE	37,055	28,646	29.4%	8,409
NORTH SMITHFIELD	24,904	26,504	-6.0%	(1,600)
PAWTUCKET	81,478	76,858	6.0%	4,621
PORTSMOUTH	16,961	17,451	-2.8%	(490)
PROVIDENCE	563,435	471,233	19.6%	92,202
RICHMOND	8,562	8,587	-0.3%	(26)
SCITUATE	5,736	4,396	30.5%	1,340
SMITHFIELD	74,502	60,908	22.3%	13,594
SOUTH KINGSTOWN	75,340	60,892	23.7%	14,448
TIVERTON	17,446	17,443	0.0%	2
WARREN	25,113	22,451	11.9%	2,662
WARWICK	279,252	241,556	15.6%	37,696
WESTERLY	53,201	41,873	27.1%	11,328
WEST GREENWICH	11,277	9,230	22.2%	2,047
WEST WARWICK	34,037	24,071	41.4%	9,966
WOONSOCKET	47,115	55,126	-14.5%	(8,012)
Total	\$ 2,315,079	\$ 1,974,162	17.3%	\$ 340,917

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

MUNICIPALITY	Year-over-Year			
	April 2018	April 2017	Percent Change	Difference
BARRINGTON	\$ 15,609	\$ 14,533	7.4%	\$ 1,075
BRISTOL	32,569	38,024	-14.3%	(5,455)
BURRILLVILLE	18,488	17,339	6.6%	1,149
CENTRAL FALLS	5,049	11,157	-54.7%	(6,108)
CHARLESTOWN	10,287	10,810	-4.8%	(524)
COVENTRY	30,339	37,183	-18.4%	(6,844)
CRANSTON	170,857	146,470	16.7%	24,387
CUMBERLAND	47,245	40,962	15.3%	6,283
EAST GREENWICH	50,912	46,860	8.6%	4,052
EAST PROVIDENCE	90,018	84,025	7.1%	5,993
EXETER	12,425	12,489	-0.5%	(63)
FOSTER	1,782	1,804	-1.2%	(22)
GLOCESTER	6,763	6,764	0.0%	(1)
HOPKINTON	7,061	2,645	166.9%	4,416
JAMESTOWN	5,362	5,960	-10.0%	(597)
JOHNSTON	66,087	58,148	13.7%	7,939
LINCOLN	71,215	69,512	2.4%	1,702
LITTLE COMPTON	2,720	3,020	-10.0%	(301)
MIDDLETOWN	64,444	50,977	26.4%	13,467
NARRAGANSETT	38,239	46,452	-17.7%	(8,214)
NEWPORT	148,724	127,667	16.5%	21,057
NEW SHOREHAM	3,737	4,236	-11.8%	(499)
NORTH KINGSTOWN	59,734	42,408	40.9%	17,326
NORTH PROVIDENCE	37,055	29,561	25.4%	7,494
NORTH SMITHFIELD	24,904	25,791	-3.4%	(887)
PAWTUCKET	81,478	73,990	10.1%	7,488
PORTSMOUTH	16,961	22,494	-24.6%	(5,533)
PROVIDENCE	563,435	468,244	20.3%	95,191
RICHMOND	8,562	11,844	-27.7%	(3,283)
SCITUATE	5,736	3,394	69.0%	2,342
SMITHFIELD	74,502	62,289	19.6%	12,212
SOUTH KINGSTOWN	75,340	68,458	10.1%	6,882
TIVERTON	17,446	14,674	18.9%	2,771
WARREN	25,113	22,615	11.0%	2,498
WARWICK	279,252	279,317	0.0%	(65)
WESTERLY	53,201	56,043	-5.1%	(2,842)
WEST GREENWICH	11,277	11,036	2.2%	241
WEST WARWICK	34,037	32,547	4.6%	1,491
WOONSOCKET	47,115	44,605	5.6%	2,510
Total	\$ 2,315,079	\$ 2,106,349	9.9%	\$ 208,730

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

MUNICIPALITY	Fiscal Year-to-Date			
	April 2018	April 2017	Percent Change	Difference
BARRINGTON	\$ 151,449	\$ 143,852	5.3%	\$ 7,597
BRISTOL	356,787	387,374	-7.9%	(30,587)
BURRILLVILLE	179,821	157,751	14.0%	22,070
CENTRAL FALLS	124,937	102,142	22.3%	22,795
CHARLESTOWN	146,071	135,942	7.5%	10,129
COVENTRY	392,674	355,665	10.4%	37,008
CRANSTON	1,645,611	1,459,854	12.7%	185,757
CUMBERLAND	451,709	396,272	14.0%	55,437
EAST GREENWICH *	555,404	674,795	-17.7%	(119,391)
EAST PROVIDENCE	888,869	821,039	8.3%	67,830
EXETER	95,655	87,110	9.8%	8,545
FOSTER	18,803	14,260	31.9%	4,543
GLOCESTER	63,065	60,356	4.5%	2,709
HOPKINTON	38,268	33,078	15.7%	5,190
JAMESTOWN	73,018	76,458	-4.5%	(3,440)
JOHNSTON	590,569	513,528	15.0%	77,042
LINCOLN	681,216	653,510	4.2%	27,707
LITTLE COMPTON	54,688	56,479	-3.2%	(1,791)
MIDDLETOWN	652,935	581,688	12.2%	71,247
NARRAGANSETT	546,020	504,023	8.3%	41,997
NEWPORT	2,020,392	1,774,846	13.8%	245,546
NEW SHOREHAM	307,480	296,709	3.6%	10,771
NORTH KINGSTOWN	507,129	426,830	18.8%	80,299
NORTH PROVIDENCE	327,437	288,354	13.6%	39,083
NORTH SMITHFIELD	249,371	249,928	-0.2%	(557)
PAWTUCKET	771,401	695,853	10.9%	75,548
PORTSMOUTH	223,258	189,608	17.7%	33,650
PROVIDENCE	5,210,253	4,398,953	18.4%	811,300
RICHMOND	116,830	115,393	1.2%	1,437
SCITUATE	56,593	42,718	32.5%	13,875
SMITHFIELD	668,163	615,796	8.5%	52,367
SOUTH KINGSTOWN	740,699	691,911	7.1%	48,788
TIVERTON	197,961	175,762	12.6%	22,198
WARREN	260,384	233,895	11.3%	26,489
WARWICK	2,627,901	2,326,183	13.0%	301,718
WESTERLY	760,856	713,151	6.7%	47,704
WEST GREENWICH	100,771	102,622	-1.8%	(1,851)
WEST WARWICK	330,243	285,442	15.7%	44,801
WOONSOCKET	481,447	414,058	16.3%	67,389
Total	\$ 23,666,136	\$ 21,253,189	11.4%	\$ 2,412,947

* Includes an undisclosed amount of local meal and beverage tax revenue from an audit recovery received in July 2016.