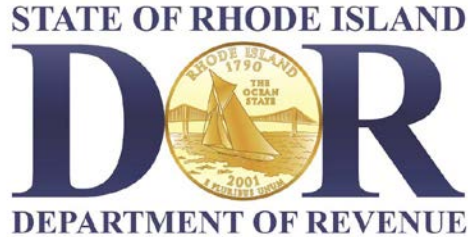


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections June 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, June 2018 local 1.0 percent meal and beverage tax collections totaled \$2.57 million, \$91,468, or 3.4 percent, less than the \$2.66 million collected in May 2018. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between June 2018 and May 2018 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
New Shoreham	193.6 %	Glocester	-100.0 %
Little Compton	60.9 %	Woonsocket	-26.0 %
Jamestown	42.1 %	Richmond	-23.7 %
Narragansett	36.9 %	Cumberland	-21.1 %
Hopkinton	27.5 %	Central Falls	-20.9 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
New Shoreham	\$ 33,877	Providence	\$ (90,438)
Narragansett	23,652	Cranston	(17,339)
Westerly	20,513	Woonsocket	(12,903)
Middletown	9,463	Glocester	(12,388)
Bristol	7,474	Cumberland	(10,415)

Analysis of Year-over-Year Collections by Month

On a statewide basis, June 2018 local 1.0 percent meal and beverage tax collections totaled \$2.57 million, \$218,308, or 9.3 percent, more than the \$2.35 million collected in June 2017. The five communities with the largest percentage increases / percentage decreases in local 1.0 percent meal and beverage tax collections between June 2018 and June 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Hopkinton	205.1 %	Glocester	-100.0 %
Foster	140.3 %	Woonsocket	-20.3 %
Scituate	70.2 %	Little Compton	-19.5 %
Tiverton	43.4 %	Central Falls	-17.7 %
Newport	37.1 %	Coventry	-16.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 83,854	Woonsocket	\$ (9,337)
Providence	33,929	Coventry	(6,899)
Warwick	27,863	Glocester	(5,791)
Narragansett	20,871	Warren	(3,332)
Middletown	17,321	Burrillville	(1,797)

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 \$28.90 million, \$2.6 million, or 9.7 percent, more than the \$26.34 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>
Foster	32.4 %	East Greenwich	-14.3 %
Scituate	23.0 %	Bristol	-7.9 %
Newport	18.1 %	Little Compton	-5.0 %
North Kingstown	17.3 %	Jamestown	-3.9 %
Portsmouth	17.2 %	West Greenwich	-3.4 %

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	\$ 783,511	East Greenwich	\$ (115,522)
Newport	405,604	Bristol	(38,726)
Warwick	297,941	West Greenwich	(4,361)
Cranston	156,537	Jamestown	(3,640)
North Kingstown	92,250	Little Compton	(3,397)

Mark A. Furcolo, Director
 Department of Revenue
 September 25, 2018

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

MUNICIPALITY	Month-to-Month			
	June 2018	May 2018	Percent Change	Difference
BARRINGTON	\$ 16,495	\$ 16,795	-1.8%	\$ (301)
BRISTOL	51,127	43,653	17.1%	7,474
BURRILLVILLE	15,649	18,972	-17.5%	(3,323)
CENTRAL FALLS	7,969	10,077	-20.9%	(2,108)
CHARLESTOWN	22,745	18,436	23.4%	4,309
COVENTRY	36,233	37,479	-3.3%	(1,246)
CRANSTON	156,269	173,608	-10.0%	(17,339)
CUMBERLAND	38,876	49,291	-21.1%	(10,415)
EAST GREENWICH	71,063	67,913	4.6%	3,149
EAST PROVIDENCE	91,434	95,945	-4.7%	(4,511)
EXETER	10,433	10,378	0.5%	55
FOSTER	2,135	2,445	-12.7%	(311)
GLOCESTER *	-	12,388	-100.0%	(12,388)
HOPKINTON	8,547	6,706	27.5%	1,841
JAMESTOWN	10,243	7,207	42.1%	3,035
JOHNSTON	55,332	63,268	-12.5%	(7,936)
LINCOLN	62,446	68,167	-8.4%	(5,721)
LITTLE COMPTON	6,428	3,994	60.9%	2,434
MIDDLETOWN	83,433	73,970	12.8%	9,463
NARRAGANSETT	87,710	64,058	36.9%	23,652
NEWPORT	309,624	311,048	-0.5%	(1,425)
NEW SHOREHAM	51,378	17,501	193.6%	33,877
NORTH KINGSTOWN	61,179	56,047	9.2%	5,131
NORTH PROVIDENCE	32,878	36,794	-10.6%	(3,916)
NORTH SMITHFIELD	25,754	27,411	-6.0%	(1,656)
PAWTUCKET	85,436	88,667	-3.6%	(3,231)
PORTSMOUTH	27,075	29,478	-8.2%	(2,404)
PROVIDENCE	473,138	563,576	-16.0%	(90,438)
RICHMOND	12,433	16,298	-23.7%	(3,865)
SCITUATE	5,290	5,756	-8.1%	(466)
SMITHFIELD	61,190	67,498	-9.3%	(6,307)
SOUTH KINGSTOWN	80,468	90,618	-11.2%	(10,149)
TIVERTON	27,608	27,598	0.0%	10
WARREN	30,416	28,711	5.9%	1,705
WARWICK	277,156	283,311	-2.2%	(6,155)
WESTERLY	95,280	74,768	27.4%	20,513
WEST GREENWICH	11,879	9,813	21.1%	2,066
WEST WARWICK	30,047	31,717	-5.3%	(1,669)
WOONSOCKET	36,768	49,670	-26.0%	(12,903)
Total	\$ 2,569,562	\$ 2,661,030	-3.4%	\$ (91,468)

* June 2018 includes a transfer to sales and use tax due to incorrect payment(s) made in FY 2018.

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

MUNICIPALITY	Year-over-Year			
	June 2018	June 2017	Percent Change	Difference
BARRINGTON	\$ 16,495	\$ 17,376	-5.1%	\$ (881)
BRISTOL	51,127	48,213	6.0%	2,914
BURRILLVILLE	15,649	17,446	-10.3%	(1,797)
CENTRAL FALLS	7,969	9,683	-17.7%	(1,714)
CHARLESTOWN	22,745	19,140	18.8%	3,606
COVENTRY	36,233	43,132	-16.0%	(6,899)
CRANSTON	156,269	154,740	1.0%	1,528
CUMBERLAND	38,876	40,539	-4.1%	(1,663)
EAST GREENWICH	71,063	67,321	5.6%	3,742
EAST PROVIDENCE	91,434	86,720	5.4%	4,714
EXETER	10,433	10,086	3.4%	348
FOSTER	2,135	888	140.3%	1,246
GLOCESTER *	-	5,791	-100.0%	(5,791)
HOPKINTON	8,547	2,801	205.1%	5,746
JAMESTOWN	10,243	10,284	-0.4%	(42)
JOHNSTON	55,332	50,321	10.0%	5,011
LINCOLN	62,446	63,694	-2.0%	(1,249)
LITTLE COMPTON	6,428	7,985	-19.5%	(1,557)
MIDDLETOWN	83,433	66,112	26.2%	17,321
NARRAGANSETT	87,710	66,838	31.2%	20,871
NEWPORT	309,624	225,770	37.1%	83,854
NEW SHOREHAM	51,378	45,493	12.9%	5,885
NORTH KINGSTOWN	61,179	50,508	21.1%	10,671
NORTH PROVIDENCE	32,878	26,993	21.8%	5,885
NORTH SMITHFIELD	25,754	27,276	-5.6%	(1,521)
PAWTUCKET	85,436	84,560	1.0%	876
PORTSMOUTH	27,075	23,361	15.9%	3,713
PROVIDENCE	473,138	439,210	7.7%	33,929
RICHMOND	12,433	12,586	-1.2%	(152)
SCITUATE	5,290	3,108	70.2%	2,182
SMITHFIELD	61,190	62,724	-2.4%	(1,534)
SOUTH KINGSTOWN	80,468	82,257	-2.2%	(1,788)
TIVERTON	27,608	19,254	43.4%	8,354
WARREN	30,416	33,747	-9.9%	(3,332)
WARWICK	277,156	249,293	11.2%	27,863
WESTERLY	95,280	93,159	2.3%	2,122
WEST GREENWICH	11,879	10,877	9.2%	1,001
WEST WARWICK	30,047	25,864	16.2%	4,184
WOONSOCKET	36,768	46,105	-20.3%	(9,337)
Total	\$ 2,569,562	\$ 2,351,253	9.3%	\$ 218,308

* June 2018 includes a transfer to sales and use tax due to incorrect payment(s) made in FY 2018.

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

MUNICIPALITY	Fiscal Year-to-Date			
	June 2018	June 2017	Percent Change	Difference
BARRINGTON	\$ 184,739	\$ 178,288	3.6%	\$ 6,451
BRISTOL	451,567	490,293	-7.9%	(38,726)
BURRILLVILLE	214,442	195,692	9.6%	18,750
CENTRAL FALLS	142,982	123,031	16.2%	19,952
CHARLESTOWN	187,253	173,879	7.7%	13,374
COVENTRY	466,386	437,307	6.6%	29,078
CRANSTON	1,975,488	1,818,951	8.6%	156,537
CUMBERLAND	539,876	481,440	12.1%	58,436
EAST GREENWICH *	694,380	809,903	-14.3%	(115,522)
EAST PROVIDENCE	1,076,247	1,005,535	7.0%	70,712
EXETER	116,466	105,533	10.4%	10,932
FOSTER	23,382	17,661	32.4%	5,722
GLOCESTER	75,453	74,338	1.5%	1,115
HOPKINTON	53,522	45,689	17.1%	7,833
JAMESTOWN	90,468	94,108	-3.9%	(3,640)
JOHNSTON	709,170	624,339	13.6%	84,831
LINCOLN	811,829	791,292	2.6%	20,537
LITTLE COMPTON	65,110	68,507	-5.0%	(3,397)
MIDDLETOWN	810,338	730,305	11.0%	80,032
NARRAGANSETT	697,787	627,427	11.2%	70,360
NEWPORT	2,641,064	2,235,459	18.1%	405,604
NEW SHOREHAM	376,358	358,555	5.0%	17,803
NORTH KINGSTOWN	624,355	532,105	17.3%	92,250
NORTH PROVIDENCE	397,108	352,137	12.8%	44,972
NORTH SMITHFIELD	302,535	304,746	-0.7%	(2,210)
PAWTUCKET	945,504	865,294	9.3%	80,210
PORTSMOUTH	279,811	238,740	17.2%	41,071
PROVIDENCE	6,246,967	5,463,457	14.3%	783,511
RICHMOND	145,562	142,210	2.4%	3,352
SCITUATE	67,639	54,994	23.0%	12,645
SMITHFIELD	796,851	755,766	5.4%	41,086
SOUTH KINGSTOWN	911,785	859,118	6.1%	52,667
TIVERTON	253,167	224,686	12.7%	28,481
WARREN	319,510	297,499	7.4%	22,011
WARWICK	3,188,368	2,890,427	10.3%	297,941
WESTERLY	930,904	883,820	5.3%	47,083
WEST GREENWICH	122,462	126,823	-3.4%	(4,361)
WEST WARWICK	392,007	345,927	13.3%	46,080
WOONSOCKET	567,885	511,790	11.0%	56,095
Total	\$ 28,896,727	\$ 26,337,072	9.7%	\$ 2,559,655

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