

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GOVERNOR LINCOLN D. CHAFEE



DEPARTMENT OF REVENUE
Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2013 1.0 Percent Local Collections March 2013

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

Analysis of Month-to-Month Collections

On a statewide basis, March 2013 1.0 percent local meal and beverage tax collections totaled \$1.68 million, or 21.6 percent more than the \$1.38 million collected in February 2013. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between March 2013 and February 2013 were: New Shoreham, 99.6 percent; Foster, 81.5 percent; North Smithfield, 50.4 percent; Westerly, 44.2 percent; and Newport, 43.3 percent. The five communities with a percentage decrease in 1.0 percent local meal and beverage tax collections between March 2013 and February 2013 were: Scituate, -34.4 percent; Hopkinton, -18.9 percent; Glocester, -8.8 percent; East Greenwich, -1.0 percent; and Cranston, -0.5 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between March 2013 and February 2013 were: Providence, \$80,129; Newport, \$28,640; Warwick, \$26,135; Lincoln, \$13,369; and Middletown, \$13,127. The five communities with a nominal decrease in 1.0 percent local meal and beverage tax collections between March 2013 and February 2013 were: Scituate, -\$2,693; Hopkinton, -\$809; Cranston, -\$617; Glocester, -\$516; and East Greenwich, -\$414.

Analysis of Year-over-Year Collections by Month

On a statewide basis, March 2013 1.0 percent local meal and beverage tax collections totaled \$1.68 million, or 0.5 percent more than the \$1.67 million collected in March 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between March 2013 and March 2012 were: Charlestown, 42.5 percent; New Shoreham; 30.9 percent; Foster, 27.6 percent; Burrillville, 22.0 percent; and Scituate, 18.1 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between March 2013 and March 2012 were: Jamestown, -26.5 percent; Hopkinton, -21.3 percent; Bristol, -11.8 percent; Cranston, -8.1 percent; and Coventry, -7.2 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between March 2013 and March 2012 were: Warwick, \$6,274; West Warwick, \$3,494; Narragansett, \$3,240; Burrillville, \$2,966; and East Providence, \$2,610. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between March 2013 and March 2012 were: Cranston, -\$10,534; Providence, -\$6,411; Bristol, -\$3,029; Coventry, -\$2,459; and Newport, -\$2,196.

Analysis of Fiscal Year-to-Date Collections through February

The Division of Taxation experienced a delay in processing and reconciling the local meals and beverage tax data for June 2012. An unknown number of July 2012 meals and beverage tax returns may have been included in the meals and beverage tax data for June 2012. As a result, the July 2012 meals and beverage tax data may have been understated, which means the year-to-date meals and beverage tax data is also understated. Insufficient information was available to estimate the amount of July 2012 meals and beverage tax data that may have been included in the June 2012 meals and beverage tax data.

On a statewide basis, fiscal year-to-date March 2013 local meal and beverage tax collections totaled \$15.47 million, or 2.0 percent more than the \$15.17 million collected through fiscal year-to-date March 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date March 2013 and fiscal year-to-date March 2012 were: Little Compton, 24.4 percent; Burrillville, 14.2 percent; Glocester, 12.0 percent; Richmond, 8.9 percent; and East Greenwich, 8.0 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date March 2013 and fiscal year-to-date March 2012 were: Warren, -6.8 percent; Central Falls, -4.5 percent; Coventry, -3.9 percent; Pawtucket, -3.1 percent; and Charlestown, -2.7 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date March 2013 and fiscal year-to-date March 2012 were: Providence, \$118,897; East Greenwich, \$27,053; South Kingstown, \$24,907; East Providence, \$21,055; and Burrillville, \$17,730. The five communities with the largest nominal decrease in

1.0 percent local meal and beverage tax collections between fiscal year-to-date March 2013 and fiscal year-to-date March 2012 were: Pawtucket, -\$14,787; Warren, -\$11,892; Coventry, -\$10,413; Warwick, -\$8,378; and Johnston, -\$7,642.



Rosemary Booth Gallogly
Director, Department of Revenue

May 20, 2013

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

MUNICIPALITY	Month-to-Month			
	March 2013	February 2013	Percent Change	Difference
BARRINGTON	\$ 12,188	\$ 9,692	25.8%	\$ 2,497
BRISTOL	22,663	16,560	36.9%	6,103
BURRILLVILLE	16,435	11,575	42.0%	4,860
CENTRAL FALLS	8,362	7,071	18.3%	1,291
CHARLESTOWN	4,542	3,767	20.6%	775
COVENTRY	31,463	24,421	28.8%	7,041
CRANSTON	119,601	120,219	-0.5%	(617)
CUMBERLAND	33,341	27,533	21.1%	5,807
EAST GREENWICH	39,752	40,166	-1.0%	(414)
EAST PROVIDENCE	69,328	58,514	18.5%	10,814
EXETER	5,896	5,035	17.1%	862
FOSTER	944	520	81.5%	424
GLOCESTER	5,357	5,873	-8.8%	(516)
HOPKINTON	3,480	4,289	-18.9%	(809)
JAMESTOWN	3,398	2,755	23.4%	643
JOHNSTON	40,696	34,324	18.6%	6,372
LINCOLN	62,624	49,255	27.1%	13,369
LITTLE COMPTON	1,202	1,183	1.6%	19
MIDDLETOWN	46,926	33,799	38.8%	13,127
NARRAGANSETT	27,072	20,888	29.6%	6,184
NEWPORT	94,737	66,097	43.3%	28,640
NEW SHOREHAM	2,184	1,094	99.6%	1,090
NORTH KINGSTOWN	34,422	28,795	19.5%	5,627
NORTH PROVIDENCE	29,783	24,994	19.2%	4,789
NORTH SMITHFIELD	20,330	13,517	50.4%	6,813
PAWTUCKET	52,287	43,682	19.7%	8,604
PORTSMOUTH	11,824	10,081	17.3%	1,743
PROVIDENCE	406,675	326,546	24.5%	80,129
RICHMOND	9,521	6,984	36.3%	2,537
SCITUATE	5,128	7,821	-34.4%	(2,693)
SMITHFIELD	49,000	41,780	17.3%	7,219
SOUTH KINGSTOWN	50,652	39,254	29.0%	11,397
TIVERTON	13,358	10,060	32.8%	3,298
WARREN	17,766	15,358	15.7%	2,408
WARWICK	201,674	175,538	14.9%	26,135
WESTERLY	41,936	29,089	44.2%	12,848
WEST GREENWICH	8,010	6,258	28.0%	1,752
WEST WARWICK	27,715	20,634	34.3%	7,082
WOONSOCKET	47,453	36,803	28.9%	10,650
Total	\$ 1,679,723	\$ 1,381,823	21.6%	\$ 297,900

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

MUNICIPALITY	Year-over-Year			
	March 2013	March 2012	Percent Change	Difference
BARRINGTON	\$ 12,188	\$ 11,020	10.6%	\$ 1,169
BRISTOL	22,663	25,692	-11.8%	(3,029)
BURRILLVILLE	16,435	13,469	22.0%	2,966
CENTRAL FALLS	8,362	7,956	5.1%	406
CHARLESTOWN	4,542	3,187	42.5%	1,355
COVENTRY	31,463	33,922	-7.2%	(2,459)
CRANSTON	119,601	130,135	-8.1%	(10,534)
CUMBERLAND	33,341	31,796	4.9%	1,545
EAST GREENWICH	39,752	39,518	0.6%	233
EAST PROVIDENCE	69,328	66,718	3.9%	2,610
EXETER	5,896	5,036	17.1%	860
FOSTER	944	739	27.6%	204
GLOCESTER	5,357	5,494	-2.5%	(136)
HOPKINTON	3,480	4,425	-21.3%	(944)
JAMESTOWN	3,398	4,626	-26.5%	(1,228)
JOHNSTON	40,696	42,426	-4.1%	(1,730)
LINCOLN	62,624	64,050	-2.2%	(1,427)
LITTLE COMPTON	1,202	1,261	-4.7%	(59)
MIDDLETOWN	46,926	44,375	5.7%	2,551
NARRAGANSETT	27,072	23,832	13.6%	3,240
NEWPORT	94,737	96,933	-2.3%	(2,196)
NEW SHOREHAM	2,184	1,668	30.9%	516
NORTH KINGSTOWN	34,422	33,651	2.3%	771
NORTH PROVIDENCE	29,783	27,890	6.8%	1,893
NORTH SMITHFIELD	20,330	17,964	13.2%	2,367
PAWTUCKET	52,287	54,042	-3.2%	(1,755)
PORTSMOUTH	11,824	12,394	-4.6%	(570)
PROVIDENCE	406,675	413,085	-1.6%	(6,411)
RICHMOND	9,521	8,542	11.5%	979
SCITUATE	5,128	4,344	18.1%	784
SMITHFIELD	49,000	46,723	4.9%	2,277
SOUTH KINGSTOWN	50,652	49,300	2.7%	1,351
TIVERTON	13,358	13,528	-1.3%	(170)
WARREN	17,766	17,479	1.6%	287
WARWICK	201,674	195,399	3.2%	6,274
WESTERLY	41,936	39,597	5.9%	2,339
WEST GREENWICH	8,010	8,401	-4.7%	(391)
WEST WARWICK	27,715	24,222	14.4%	3,494
WOONSOCKET	47,453	45,881	3.4%	1,572
Total	\$ 1,679,723	\$ 1,670,720	0.5%	\$ 9,003

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

MUNICIPALITY	Fiscal Year-to-Date			
	March 2013	March 2012	Percent Change	Difference
BARRINGTON	\$ 99,406	\$ 96,166	3.4%	\$ 3,240
BRISTOL	238,894	228,438	4.6%	10,456
BURRILLVILLE	142,337	124,607	14.2%	17,730
CENTRAL FALLS	68,828	72,041	-4.5%	(3,214)
CHARLESTOWN	75,300	77,400	-2.7%	(2,100)
COVENTRY	256,272	266,685	-3.9%	(10,413)
CRANSTON	1,078,841	1,062,669	1.5%	16,172
CUMBERLAND	279,797	273,506	2.3%	6,291
EAST GREENWICH	365,843	338,790	8.0%	27,053
EAST PROVIDENCE	592,718	571,663	3.7%	21,055
EXETER	56,323	52,936	6.4%	3,387
FOSTER	9,673	9,070	6.6%	603
GLOCESTER	53,666	47,917	12.0%	5,748
HOPKINTON	35,697	33,957	5.1%	1,740
JAMESTOWN	56,067	57,616	-2.7%	(1,549)
JOHNSTON	335,628	343,270	-2.2%	(7,642)
LINCOLN	499,052	496,652	0.5%	2,401
LITTLE COMPTON	30,363	24,413	24.4%	5,950
MIDDLETOWN	436,214	431,489	1.1%	4,725
NARRAGANSETT	357,643	362,746	-1.4%	(5,103)
NEWPORT	1,314,891	1,299,119	1.2%	15,772
NEW SHOREHAM	199,087	192,413	3.5%	6,674
NORTH KINGSTOWN	334,984	323,684	3.5%	11,300
NORTH PROVIDENCE	258,354	244,680	5.6%	13,674
NORTH SMITHFIELD	141,684	136,754	3.6%	4,930
PAWTUCKET	459,561	474,349	-3.1%	(14,787)
PORTSMOUTH	123,465	123,336	0.1%	129
PROVIDENCE	3,352,159	3,233,263	3.7%	118,897
RICHMOND	89,402	82,130	8.9%	7,272
SCITUATE	44,839	42,275	6.1%	2,564
SMITHFIELD	422,624	407,184	3.8%	15,440
SOUTH KINGSTOWN	471,475	446,568	5.6%	24,907
TIVERTON	133,961	132,175	1.4%	1,786
WARREN	163,762	175,654	-6.8%	(11,892)
WARWICK	1,693,730	1,702,108	-0.5%	(8,378)
WESTERLY	528,126	516,914	2.2%	11,212
WEST GREENWICH	74,458	71,460	4.2%	2,998
WEST WARWICK	228,225	222,510	2.6%	5,716
WOONSOCKET	361,948	367,624	-1.5%	(5,676)
Total	\$ 15,465,300	\$ 15,166,232	2.0%	\$ 299,068