

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



**DEPARTMENT OF REVENUE**  
**Office of Revenue Analysis**

**State of Rhode Island Monthly Meals and Beverage Report**  
**FY 2013 1.0 Percent Local Collections April 2013**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the 1.0 percent local Meals 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 provides 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 and nominal changes in these three measures will be included in the body of the report.

**Analysis of Month-to-Month Collections**

On a statewide basis, April 2013 1.0 percent local meals and beverage tax collections totaled \$1.73 million, or 2.7 percent more than the \$1.68 million collected in March 2013. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between April 2013 and March 2013 were: New Shoreham, 140.0 percent; Charlestown, 66.5 percent; Hopkinton, 38.1 percent; Foster, 36.5 percent; and Jamestown, 30.8 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between April 2013 and March 2013 were: Richmond, -41.4 percent; North Smithfield, -22.5 percent; Lincoln, -14.0 percent; Scituate, -9.2 percent; and Woonsocket, -7.6 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between April 2013 and March 2013 were: Newport, \$26,232; Cranston, \$21,905; Pawtucket, \$5,897; Narragansett, \$5,256; and Warren, \$4,166. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between April 2013 and March 2013 were: Providence, -\$12,987; Lincoln, -\$8,753; Warwick, -\$6,578; North Smithfield, -\$4,577; and Richmond, -\$3,944.

### **Analysis of Year-over-Year Collections by Month**

On a statewide basis, April 2013 1.0 percent local meals and beverage tax collections totaled \$1.73 million, or 9.6 percent more than the \$1.58 million collected in April 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between April 2013 and April 2012 were: New Shoreham, 85.2 percent; Hopkinton; 38.4 percent; Cranston, 27.9 percent; Narragansett, 24.4 percent; and Charlestown, 23.7 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between April 2013 and April 2012 were: Richmond, -35.5 percent; Jamestown, -14.4 percent; Bristol, -6.9 percent; Little Compton, -6.4 percent; and North Kingstown, -5.9 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between April 2013 and April 2012 were: Cranston, \$30,833; Providence, \$22,749; Newport, \$18,399; Warwick, \$14,034; and South Kingstown, \$8,660. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between April 2013 and April 2012 were: Richmond, -\$3,067; North Kingstown, -\$2,376; Bristol, -\$1,983; Westerly, -\$1,639; and Jamestown, -\$748.

### **Analysis of Fiscal Year-to-Date Collections through April**

The Division of Taxation experienced a delay in processing and reconciling the local meals and beverage tax data in 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 April 2013 local meals and beverage tax collections totaled \$17.19 million, or 2.7 percent more than the \$16.74 million collected through fiscal year-to-date April 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between fiscal year-to-date April 2013 and fiscal year-to-date April 2012 were: Little Compton, 22.7 percent; Burrillville, 14.8 percent; Gloucester, 10.5 percent; Hopkinton, 8.2 percent; and East Greenwich, 8.1 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between fiscal year-to-date April 2013 and fiscal year-to-date April 2012 were: Central Falls, -4.2 percent; Warren, -4.0 percent; Jamestown, -3.7 percent; Coventry, -2.9 percent; and Johnston, -1.8 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between fiscal year-to-date April 2013 and fiscal year-to-date April 2012 were: Providence, \$141,646; Cranston, \$47,005; Newport, \$34,171; South Kingstown, \$33,566; and East Greenwich, \$30,422. The five communities with the largest nominal decrease in 1.0 percent

local meals and beverage tax collections between fiscal year-to-date April 2013 and fiscal year-to-date April 2012 were: Coventry, -\$8,668; Pawtucket, -\$7,889; Warren, -\$7,733; Johnston, -\$6,815; and Central Falls, -\$3,350.



Rosemary Booth Gallogly  
Director, Department of Revenue

June 21, 2013

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

MUNICIPALITY	Month-to-Month			
	April 2013	March 2013	Percent Change	Difference
BARRINGTON	\$ 13,117	\$ 12,188	7.6%	\$ 929
BRISTOL	26,810	22,663	18.3%	4,147
BURRILLVILLE	15,927	16,435	-3.1%	(509)
CENTRAL FALLS	8,022	8,362	-4.1%	(341)
CHARLESTOWN	7,565	4,542	66.5%	3,022
COVENTRY	30,680	31,463	-2.5%	(783)
CRANSTON	141,507	119,601	18.3%	21,905
CUMBERLAND	33,179	33,341	-0.5%	(162)
EAST GREENWICH	38,298	39,752	-3.7%	(1,453)
EAST PROVIDENCE	70,975	69,328	2.4%	1,648
EXETER	6,706	5,896	13.7%	809
FOSTER	1,288	944	36.5%	345
GLOCESTER	6,366	5,357	18.8%	1,009
HOPKINTON	4,806	3,480	38.1%	1,326
JAMESTOWN	4,444	3,398	30.8%	1,045
JOHNSTON	38,413	40,696	-5.6%	(2,282)
LINCOLN	53,871	62,624	-14.0%	(8,753)
LITTLE COMPTON	1,331	1,202	10.8%	129
MIDDLETOWN	46,609	46,926	-0.7%	(317)
NARRAGANSETT	32,328	27,072	19.4%	5,256
NEWPORT	120,969	94,737	27.7%	26,232
NEW SHOREHAM	5,241	2,184	140.0%	3,057
NORTH KINGSTOWN	37,751	34,422	9.7%	3,329
NORTH PROVIDENCE	30,471	29,783	2.3%	688
NORTH SMITHFIELD	15,753	20,330	-22.5%	(4,577)
PAWTUCKET	58,184	52,287	11.3%	5,897
PORTSMOUTH	15,225	11,824	28.8%	3,401
PROVIDENCE	393,688	406,675	-3.2%	(12,987)
RICHMOND	5,576	9,521	-41.4%	(3,944)
SCITUATE	4,656	5,128	-9.2%	(472)
SMITHFIELD	51,192	49,000	4.5%	2,193
SOUTH KINGSTOWN	51,925	50,652	2.5%	1,274
TIVERTON	14,542	13,358	8.9%	1,184
WARREN	21,932	17,766	23.5%	4,166
WARWICK	195,095	201,674	-3.3%	(6,578)
WESTERLY	41,864	41,936	-0.2%	(72)
WEST GREENWICH	7,857	8,010	-1.9%	(153)
WEST WARWICK	27,682	27,715	-0.1%	(34)
WOONSOCKET	43,833	47,453	-7.6%	(3,619)
<b>Total</b>	<b>\$ 1,725,678</b>	<b>\$ 1,679,723</b>	<b>2.7%</b>	<b>\$ 45,955</b>

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

MUNICIPALITY	Year-over-Year			
	April 2013	April 2012	Percent Change	Difference
BARRINGTON	\$ 13,117	\$ 10,688	22.7%	\$ 2,428
BRISTOL	26,810	28,793	-6.9%	(1,983)
BURRILLVILLE	15,927	13,277	20.0%	2,650
CENTRAL FALLS	8,022	8,158	-1.7%	(136)
CHARLESTOWN	7,565	6,117	23.7%	1,448
COVENTRY	30,680	28,935	6.0%	1,745
CRANSTON	141,507	110,673	27.9%	30,833
CUMBERLAND	33,179	33,146	0.1%	32
EAST GREENWICH	38,298	34,930	9.6%	3,369
EAST PROVIDENCE	70,975	64,772	9.6%	6,203
EXETER	6,706	6,113	9.7%	593
FOSTER	1,288	1,178	9.4%	111
GLOCESTER	6,366	6,423	-0.9%	(57)
HOPKINTON	4,806	3,473	38.4%	1,334
JAMESTOWN	4,444	5,191	-14.4%	(748)
JOHNSTON	38,413	37,587	2.2%	827
LINCOLN	53,871	51,359	4.9%	2,511
LITTLE COMPTON	1,331	1,423	-6.4%	(91)
MIDDLETOWN	46,609	43,266	7.7%	3,343
NARRAGANSETT	32,328	25,987	24.4%	6,342
NEWPORT	120,969	102,570	17.9%	18,399
NEW SHOREHAM	5,241	2,829	85.2%	2,412
NORTH KINGSTOWN	37,751	40,126	-5.9%	(2,376)
NORTH PROVIDENCE	30,471	28,333	7.5%	2,138
NORTH SMITHFIELD	15,753	15,102	4.3%	651
PAWTUCKET	58,184	51,286	13.5%	6,898
PORTSMOUTH	15,225	12,901	18.0%	2,324
PROVIDENCE	393,688	370,939	6.1%	22,749
RICHMOND	5,576	8,644	-35.5%	(3,067)
SCITUATE	4,656	4,193	11.0%	463
SMITHFIELD	51,192	46,854	9.3%	4,339
SOUTH KINGSTOWN	51,925	43,266	20.0%	8,660
TIVERTON	14,542	13,373	8.7%	1,169
WARREN	21,932	17,773	23.4%	4,159
WARWICK	195,095	181,061	7.8%	14,034
WESTERLY	41,864	43,503	-3.8%	(1,639)
WEST GREENWICH	7,857	7,306	7.5%	550
WEST WARWICK	27,682	23,180	19.4%	4,502
WOONSOCKET	43,833	40,379	8.6%	3,454
<b>Total</b>	<b>\$ 1,725,678</b>	<b>\$ 1,575,106</b>	<b>9.6%</b>	<b>\$ 150,571</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	April 2013	April 2012	Percent Change	Difference
BARRINGTON	\$ 112,523	\$ 106,855	5.3%	\$ 5,668
BRISTOL	265,704	257,231	3.3%	8,473
BURRILLVILLE	158,264	137,884	14.8%	20,380
CENTRAL FALLS	76,850	80,199	-4.2%	(3,350)
CHARLESTOWN	82,865	83,517	-0.8%	(652)
COVENTRY	286,952	295,620	-2.9%	(8,668)
CRANSTON	1,220,348	1,173,342	4.0%	47,005
CUMBERLAND	312,976	306,652	2.1%	6,324
EAST GREENWICH	404,141	373,719	8.1%	30,422
EAST PROVIDENCE	663,693	636,435	4.3%	27,258
EXETER	63,029	59,049	6.7%	3,980
FOSTER	10,961	10,248	7.0%	714
GLOCESTER	60,031	54,340	10.5%	5,691
HOPKINTON	40,503	37,430	8.2%	3,073
JAMESTOWN	60,511	62,807	-3.7%	(2,296)
JOHNSTON	374,042	380,857	-1.8%	(6,815)
LINCOLN	552,923	548,011	0.9%	4,912
LITTLE COMPTON	31,695	25,836	22.7%	5,859
MIDDLETOWN	482,823	474,755	1.7%	8,068
NARRAGANSETT	389,971	388,733	0.3%	1,239
NEWPORT	1,435,860	1,401,689	2.4%	34,171
NEW SHOREHAM	204,328	195,243	4.7%	9,085
NORTH KINGSTOWN	372,735	363,811	2.5%	8,924
NORTH PROVIDENCE	288,825	273,013	5.8%	15,812
NORTH SMITHFIELD	157,438	151,857	3.7%	5,581
PAWTUCKET	517,746	525,634	-1.5%	(7,889)
PORTSMOUTH	138,690	136,237	1.8%	2,453
PROVIDENCE	3,745,847	3,604,201	3.9%	141,646
RICHMOND	94,979	90,774	4.6%	4,205
SCITUATE	49,495	46,468	6.5%	3,027
SMITHFIELD	473,816	454,038	4.4%	19,779
SOUTH KINGSTOWN	523,401	489,834	6.9%	33,566
TIVERTON	148,503	145,548	2.0%	2,954
WARREN	185,694	193,427	-4.0%	(7,733)
WARWICK	1,888,825	1,883,169	0.3%	5,656
WESTERLY	569,991	560,418	1.7%	9,573
WEST GREENWICH	82,315	78,766	4.5%	3,549
WEST WARWICK	255,907	245,689	4.2%	10,218
WOONSOCKET	405,781	408,003	-0.5%	(2,221)
<b>Total</b>	<b>\$ 17,190,978</b>	<b>\$ 16,741,339</b>	<b>2.7%</b>	<b>\$ 449,639</b>