

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 July 2012

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

The Division of Taxation experienced a delay processing and reconciling the local meals and beverage tax data for June 2012. As a result, an unknown number of meals and beverage tax returns for July 2012 may have been included in the meals and beverage tax data for June 2012. The premature processing of that data would cause an overstatement of the June 2012 meals and beverage tax data and an understatement of the July 2012 meals and beverage tax data, as well as creating an exaggerated decrease in the percentage and nominal changes in the month-to-month analysis tables. 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, July 2012 1.0 percent local meal and beverage tax collections totaled \$1.97 million or 10.6 percent less than the \$2.21 million collected in June 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between July 2012 and June 2012 were: New Shoreham, 54.0 percent; Little Compton, 35.0 percent; Westerly, 33.9 percent; West Greenwich, 25.4 percent; and Charlestown, 21.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between July 2012 and June 2012 were: Scituate, -49.8 percent; Central Falls, -48.2 percent; Pawtucket, -39.3 percent; and Foster and Richmond, -39.2 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between July 2012 and June 2012 were: Westerly, \$26,602; New Shoreham, \$25,499; Newport, \$10,076; East Greenwich, \$4,109; and Charlestown, \$2,630. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between July 2012 and June 2012 were: Providence, -\$58,269; Cranston, -\$29,633; Pawtucket, -\$29,151; Warwick, -\$23,807; and East Providence, -\$18,961.

Analysis of Year-over-Year Collections by Month

On a statewide basis, July 2012 1.0 percent local meal and beverage tax collections totaled \$1.97 million or 9.7 percent less than the \$2.19 million collected in July 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between July 2012 and July 2011 were: West Greenwich, 19.9 percent; Hopkinton, 13.0 percent; Portsmouth, 12.9 percent; Little Compton, 11.9 percent; and North Smithfield, 10.9 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between July 2012 and July 2011 were: Central Falls, -47.8 percent; Pawtucket, -29.1 percent; Richmond, -28.8 percent; Scituate, -24.3 percent; and Warren, -23.0 percent

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between July 2012 and July 2011 were: Portsmouth, \$2,226; West Greenwich, \$1,820; Bristol, \$1,485; North Smithfield, \$1,468; and East Greenwich, \$1,145. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between July 2012 and July 2011 were: Newport, -\$41,087; Westerly, -\$23,311; Narragansett, -\$18,780; Pawtucket, -\$18,483; and Providence, -\$16,540.

Analysis of Fiscal Year-to-Date Collections through June

In the first month of a fiscal year the analysis of fiscal year-to-date collections through the first month of the fiscal year is the same as the analysis of year-over-year collections by month. Thus, no additional analysis on the 1.0 percent local meal and beverage tax is possible at this time.



Rosemary Booth Gallogly
Director, Department of Revenue

September 26, 2012

RHODE ISLAND 1.0% LOCAL MEAL AND BEVERAGE TAX REPORT
Month-to-Month Analysis

MUNICIPALITY	Month-to-Month			
	July 2012	June 2012	Percent Change	Difference
BARRINGTON	11,302	15,781	-28.4%	\$ (4,479)
BRISTOL	37,056	44,442	-16.6%	(7,386)
BURRILLVILLE	12,686	16,094	-21.2%	(3,408)
CENTRAL FALLS	4,635	8,949	-48.2%	(4,314)
CHARLESTOWN	14,960	12,330	21.3%	2,630
COVENTRY	25,456	31,368	-18.8%	(5,912)
CRANSTON	107,409	137,042	-21.6%	(29,633)
CUMBERLAND	29,634	37,324	-20.6%	(7,690)
EAST GREENWICH	48,517	44,408	9.3%	4,109
EAST PROVIDENCE	60,823	79,783	-23.8%	(18,961)
EXETER	7,200	7,656	-6.0%	(456)
FOSTER	1,235	2,031	-39.2%	(795)
GLOCESTER	5,400	7,542	-28.4%	(2,142)
HOPKINTON	4,761	5,725	-16.8%	(964)
JAMESTOWN	12,431	10,926	13.8%	1,506
JOHNSTON	32,833	40,336	-18.6%	(7,503)
LINCOLN	50,769	59,616	-14.8%	(8,847)
LITTLE COMPTON	5,963	4,418	35.0%	1,545
MIDDLETOWN	71,335	76,668	-7.0%	(5,333)
NARRAGANSETT	76,777	86,926	-11.7%	(10,149)
NEWPORT	260,936	250,860	4.0%	10,076
NEW SHOREHAM	72,717	47,218	54.0%	25,499
NORTH KINGSTOWN	42,988	57,073	-24.7%	(14,085)
NORTH PROVIDENCE	27,875	30,842	-9.6%	(2,967)
NORTH SMITHFIELD	14,891	16,192	-8.0%	(1,300)
PAWTUCKET	44,974	74,125	-39.3%	(29,151)
PORTSMOUTH	19,480	17,941	8.6%	1,539
PROVIDENCE	340,836	399,105	-14.6%	(58,269)
RICHMOND	9,312	15,315	-39.2%	(6,003)
SCITUATE	4,256	8,477	-49.8%	(4,221)
SMITHFIELD	43,021	50,807	-15.3%	(7,785)
SOUTH KINGSTOWN	62,313	71,308	-12.6%	(8,995)
TIVERTON	18,729	25,659	-27.0%	(6,931)
WARREN	21,395	26,186	-18.3%	(4,791)
WARWICK	192,964	216,771	-11.0%	(23,807)
WESTERLY	104,972	78,370	33.9%	26,602
WEST GREENWICH	10,976	8,753	25.4%	2,224
WEST WARWICK	23,855	37,411	-36.2%	(13,556)
WOONSOCKET	36,085	45,538	-20.8%	(9,452)
Total	1,973,760	2,207,315	-10.6%	\$ (233,556)

RHOSE ISLAND 1.0% LOCAL MEAL AND BEVERAGE TAX REPORT
Year-over-Year Analysis

MUNICIPALITY	Year-over-Year			
	July 2012	July 2011	Percent Change	Difference
BARRINGTON	11,302	\$ 11,839	-4.5%	\$ (538)
BRISTOL	37,056	35,571	4.2%	1,485
BURRILLVILLE	12,686	15,683	-19.1%	(2,997)
CENTRAL FALLS	4,635	8,883	-47.8%	(4,248)
CHARLESTOWN	14,960	17,125	-12.6%	(2,164)
COVENTRY	25,456	29,468	-13.6%	(4,012)
CRANSTON	107,409	118,644	-9.5%	(11,235)
CUMBERLAND	29,634	31,000	-4.4%	(1,366)
EAST GREENWICH	48,517	47,372	2.4%	1,145
EAST PROVIDENCE	60,823	67,856	-10.4%	(7,033)
EXETER	7,200	6,976	3.2%	224
FOSTER	1,235	1,545	-20.1%	(310)
GLOCESTER	5,400	6,267	-13.8%	(867)
HOPKINTON	4,761	4,211	13.0%	550
JAMESTOWN	12,431	11,771	5.6%	660
JOHNSTON	32,833	38,723	-15.2%	(5,890)
LINCOLN	50,769	62,974	-19.4%	(12,205)
LITTLE COMPTON	5,963	5,326	11.9%	636
MIDDLETOWN	71,335	74,957	-4.8%	(3,622)
NARRAGANSETT	76,777	95,558	-19.7%	(18,780)
NEWPORT	260,936	302,023	-13.6%	(41,087)
NEW SHOREHAM	72,717	84,108	-13.5%	(11,391)
NORTH KINGSTOWN	42,988	46,609	-7.8%	(3,622)
NORTH PROVIDENCE	27,875	27,846	0.1%	29
NORTH SMITHFIELD	14,891	13,423	10.9%	1,468
PAWTUCKET	44,974	63,457	-29.1%	(18,483)
PORTSMOUTH	19,480	17,255	12.9%	2,226
PROVIDENCE	340,836	357,376	-4.6%	(16,540)
RICHMOND	9,312	13,072	-28.8%	(3,760)
SCITUATE	4,256	5,622	-24.3%	(1,366)
SMITHFIELD	43,021	45,090	-4.6%	(2,068)
SOUTH KINGSTOWN	62,313	62,080	0.4%	232
TIVERTON	18,729	20,257	-7.5%	(1,528)
WARREN	21,395	27,795	-23.0%	(6,400)
WARWICK	192,964	203,630	-5.2%	(10,666)
WESTERLY	104,972	128,283	-18.2%	(23,311)
WEST GREENWICH	10,976	9,156	19.9%	1,820
WEST WARWICK	23,855	26,899	-11.3%	(3,044)
WOONSOCKET	36,085	40,422	-10.7%	(4,337)
Total	1,973,760	\$ 2,186,154	-9.7%	\$ (212,394)

RHODE ISLAND 1.0% LOCAL MEAL AND BEVERAGE TAX REPORT
Fiscal Year-to-Date Analysis

MUNICIPALITY	Fiscal Year-to-Date			
	July 2012	July 2011	Percent Change	Difference
BARRINGTON	11,302	\$ 11,839	-4.5%	\$ (538)
BRISTOL	37,056	35,571	4.2%	1,485
BURRILLVILLE	12,686	15,683	-19.1%	(2,997)
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