

*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 May 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, year-over-year, and 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.

**Anomalies in the Data**

The May 2012 meals and beverage tax data includes June 2012 meals and beverage tax payments received from several establishments located in Cranston and Lincoln. As a result, the May 2012 meals and beverage tax data is overstated.

In June 2012, the Division of Taxation experienced a delay in processing and reconciling the meals and beverage tax data. 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 through May 2013 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.

The May 2013 meals and beverage tax data for Scituate includes a large payment collected as the result of an audit. Also, the May 2013 meals and beverage tax data for Cumberland includes an unusual payment received from a taxpayer for previously unfiled returns.

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

On a statewide basis, May 2013 1.0 percent local meals and beverage tax collections totaled \$1.95 million or 13.1 percent more than the \$1.73 million collected in April 2013. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between May 2013 and April 2013 were: Scituate, 162.5 percent; New Shoreham, 128.2 percent; Richmond, 120.7 percent; Little Compton, 63.3 percent; and Westerly, 40.5 percent. The five communities with a percentage decrease in 1.0 percent local meals and beverage tax collections between May 2013 and April 2013 were: Cranston, -7.1 percent; Glocester, -4.3 percent; Barrington, -3.3 percent; Woonsocket, -2.6 percent; and Central Falls, -0.4 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between May 2013 and April 2013 were: Newport, \$48,869; Warwick, \$28,048; Providence, \$25,221; Westerly, \$16,947; and Narragansett, \$12,264. The five communities with a nominal decrease in 1.0 percent local meals and beverage tax collections between May 2013 and April 2013 were: Cranston, -\$10,066; Woonsocket, -\$1,134; Barrington, -\$427; Glocester, -\$271; and Central Falls, -\$36.

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

On a statewide basis, May 2013 1.0 percent local meals and beverage tax collections totaled \$1.95 million or 4.6 percent less than the \$2.05 million collected in May 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between May 2013 and May 2012 were: Scituate, 129.9 percent; North Smithfield, 29.7 percent; Hopkinton, 23.6 percent; Richmond, 17.3 percent; and Cumberland, 14.0 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between May 2013 and May 2012 were: Central Falls, -29.0 percent; Glocester, -26.2 percent; Jamestown, -25.0 percent; Narragansett, -23.8 percent; and Lincoln, -17.5 percent.


The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between May 2013 and May 2012 were: Scituate, \$6,906; Cumberland, \$4,662; North Smithfield, \$4,051; Warwick, \$3,423; and East Providence, \$2,853. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between May 2013 and May 2012 were: Cranston, -\$22,278; Providence, -\$21,538; Narragansett, -\$13,961; Lincoln, -\$12,757; and Newport, -\$11,455.

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

On a statewide basis, fiscal year-to-date May 2013 1.0 percent local meals and beverage tax collections totaled \$19.14 million or 1.9 percent more than the \$18.79 million collected through fiscal year-to-date May 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between fiscal year-to-date May 2013 and fiscal

year-to-date May 2012 were: Little Compton, 20.8 percent; Scituate, 19.2 percent; Burrillville, 13.5 percent; Hopkinton, 9.8 percent; and East Greenwich, 7.2 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between fiscal year-to-date May 2013 and fiscal year-to-date May 2012 were: Central Falls, -7.2 percent; Jamestown, -5.9 percent; Narragansett, -2.8 percent; and Coventry and Warren, -2.7 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between fiscal year-to-date May 2013 and fiscal year-to-date May 2012 were: Providence, \$120,107; East Greenwich, \$30,287; East Providence, \$30,111; South Kingstown, \$26,343; and Cranston, \$24,728. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between fiscal year-to-date May 2013 and fiscal year-to-date May 2012 were: Pawtucket, -\$15,118; Narragansett, -\$12,723; Coventry, -\$8,926; Lincoln, -\$7,845; and Central Falls, -\$6,611.

  
Rosemary Booth Gallogly  
Director, Department of Revenue

July 26, 2013

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

MUNICIPALITY	Month-to-Month			
	May 2013	April 2013	Percent Change	Difference
BARRINGTON	\$ 12,690	\$ 13,117	-3.3%	\$ (427)
BRISTOL	35,733	26,810	33.3%	8,923
BURRILLVILLE	16,595	15,927	4.2%	668
CENTRAL FALLS	7,986	8,022	-0.4%	(36)
CHARLESTOWN	10,450	7,565	38.1%	2,885
COVENTRY	31,927	30,680	4.1%	1,247
CRANSTON	131,441	141,507	-7.1%	(10,066)
CUMBERLAND	37,977	33,179	14.5%	4,798
EAST GREENWICH	49,139	38,298	28.3%	10,840
EAST PROVIDENCE	75,674	70,975	6.6%	4,699
EXETER	7,215	6,706	7.6%	509
FOSTER	1,683	1,288	30.6%	394
GLOCESTER	6,094	6,366	-4.3%	(271)
HOPKINTON	5,340	4,806	11.1%	534
JAMESTOWN	5,476	4,444	23.2%	1,033
JOHNSTON	43,584	38,413	13.5%	5,170
LINCOLN	60,184	53,871	11.7%	6,314
LITTLE COMPTON	2,174	1,331	63.3%	842
MIDDLETOWN	54,097	46,609	16.1%	7,488
NARRAGANSETT	44,593	32,328	37.9%	12,264
NEWPORT	169,837	120,969	40.4%	48,869
NEW SHOREHAM	11,959	5,241	128.2%	6,718
NORTH KINGSTOWN	38,495	37,751	2.0%	745
NORTH PROVIDENCE	31,330	30,471	2.8%	859
NORTH SMITHFIELD	17,686	15,753	12.3%	1,933
PAWTUCKET	63,845	58,184	9.7%	5,661
PORTSMOUTH	20,659	15,225	35.7%	5,435
PROVIDENCE	418,908	393,688	6.4%	25,221
RICHMOND	12,305	5,576	120.7%	6,728
SCITUATE	12,223	4,656	162.5%	7,567
SMITHFIELD	51,988	51,192	1.6%	796
SOUTH KINGSTOWN	54,838	51,925	5.6%	2,913
TIVERTON	19,403	14,542	33.4%	4,861
WARREN	24,161	21,932	10.2%	2,229
WARWICK	223,144	195,095	14.4%	28,048
WESTERLY	58,811	41,864	40.5%	16,947
WEST GREENWICH	10,437	7,857	32.8%	2,581
WEST WARWICK	28,894	27,682	4.4%	1,212
WOONSOCKET	42,700	43,833	-2.6%	(1,134)
<b>Total</b>	<b>\$ 1,951,674</b>	<b>\$ 1,725,678</b>	<b>13.1%</b>	<b>\$ 225,996</b>

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

MUNICIPALITY	Year-over-Year			
	May 2013	May 2012	Percent Change	Difference
BARRINGTON	\$ 12,690	\$ 13,051	-2.8%	\$ (361)
BRISTOL	35,733	38,766	-7.8%	(3,033)
BURRILLVILLE	16,595	16,132	2.9%	463
CENTRAL FALLS	7,986	11,247	-29.0%	(3,261)
CHARLESTOWN	10,450	10,618	-1.6%	(169)
COVENTRY	31,927	32,185	-0.8%	(258)
CRANSTON	131,441	153,718	-14.5%	(22,278)
CUMBERLAND	37,977	33,315	14.0%	4,662
EAST GREENWICH	49,139	49,273	-0.3%	(135)
EAST PROVIDENCE	75,674	72,821	3.9%	2,853
EXETER	7,215	6,845	5.4%	369
FOSTER	1,683	1,802	-6.6%	(119)
GLOCESTER	6,094	8,253	-26.2%	(2,159)
HOPKINTON	5,340	4,320	23.6%	1,020
JAMESTOWN	5,476	7,306	-25.0%	(1,830)
JOHNSTON	43,584	42,932	1.5%	652
LINCOLN	60,184	72,941	-17.5%	(12,757)
LITTLE COMPTON	2,174	2,208	-1.6%	(35)
MIDDLETOWN	54,097	57,693	-6.2%	(3,596)
NARRAGANSETT	44,593	58,554	-23.8%	(13,961)
NEWPORT	169,837	181,292	-6.3%	(11,455)
NEW SHOREHAM	11,959	13,712	-12.8%	(1,753)
NORTH KINGSTOWN	38,495	42,210	-8.8%	(3,714)
NORTH PROVIDENCE	31,330	29,912	4.7%	1,417
NORTH SMITHFIELD	17,686	13,635	29.7%	4,051
PAWTUCKET	63,845	71,073	-10.2%	(7,229)
PORTSMOUTH	20,659	18,539	11.4%	2,121
PROVIDENCE	418,908	440,447	-4.9%	(21,538)
RICHMOND	12,305	10,491	17.3%	1,813
SCITUATE	12,223	5,317	129.9%	6,906
SMITHFIELD	51,988	53,277	-2.4%	(1,289)
SOUTH KINGSTOWN	54,838	62,062	-11.6%	(7,223)
TIVERTON	19,403	17,949	8.1%	1,454
WARREN	24,161	22,345	8.1%	1,817
WARWICK	223,144	219,720	1.6%	3,423
WESTERLY	58,811	65,224	-9.8%	(6,413)
WEST GREENWICH	10,437	10,334	1.0%	103
WEST WARWICK	28,894	28,729	0.6%	165
WOONSOCKET	42,700	46,476	-8.1%	(3,776)
<b>Total</b>	<b>\$ 1,951,674</b>	<b>\$ 2,046,727</b>	<b>-4.6%</b>	<b>\$ (95,053)</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	May 2013	May 2012	Percent Change	Difference
BARRINGTON	\$ 125,212	\$ 119,905	4.4%	\$ 5,307
BRISTOL	301,437	295,997	1.8%	5,440
BURRILLVILLE	174,858	154,016	13.5%	20,843
CENTRAL FALLS	84,835	91,447	-7.2%	(6,611)
CHARLESTOWN	93,315	94,136	-0.9%	(821)
COVENTRY	318,879	327,805	-2.7%	(8,926)
CRANSTON	1,351,788	1,327,061	1.9%	24,728
CUMBERLAND	350,953	339,967	3.2%	10,986
EAST GREENWICH	453,280	422,993	7.2%	30,287
EAST PROVIDENCE	739,367	709,256	4.2%	30,111
EXETER	70,243	65,894	6.6%	4,349
FOSTER	12,644	12,050	4.9%	594
GLOCESTER	66,126	62,593	5.6%	3,532
HOPKINTON	45,843	41,750	9.8%	4,094
JAMESTOWN	65,987	70,113	-5.9%	(4,126)
JOHNSTON	417,625	423,789	-1.5%	(6,163)
LINCOLN	613,108	620,952	-1.3%	(7,845)
LITTLE COMPTON	33,868	28,044	20.8%	5,824
MIDDLETOWN	536,920	532,448	0.8%	4,472
NARRAGANSETT	434,564	447,287	-2.8%	(12,723)
NEWPORT	1,605,697	1,582,981	1.4%	22,716
NEW SHOREHAM	216,287	208,955	3.5%	7,333
NORTH KINGSTOWN	411,230	406,020	1.3%	5,210
NORTH PROVIDENCE	320,154	302,925	5.7%	17,229
NORTH SMITHFIELD	175,124	165,492	5.8%	9,632
PAWTUCKET	581,590	596,708	-2.5%	(15,118)
PORTSMOUTH	159,349	154,776	3.0%	4,574
PROVIDENCE	4,164,755	4,044,648	3.0%	120,107
RICHMOND	107,283	101,265	5.9%	6,018
SCITUATE	61,717	51,785	19.2%	9,932
SMITHFIELD	525,805	507,315	3.6%	18,490
SOUTH KINGSTOWN	578,239	551,896	4.8%	26,343
TIVERTON	167,906	163,497	2.7%	4,408
WARREN	209,856	215,772	-2.7%	(5,916)
WARWICK	2,111,969	2,102,890	0.4%	9,079
WESTERLY	628,802	625,642	0.5%	3,160
WEST GREENWICH	92,752	89,100	4.1%	3,652
WEST WARWICK	284,800	274,418	3.8%	10,382
WOONSOCKET	448,481	454,479	-1.3%	(5,998)
<b>Total</b>	<b>\$ 19,142,652</b>	<b>\$ 18,788,065</b>	<b>1.9%</b>	<b>\$ 354,586</b>