

*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 2014 1.0 Percent Local Collections July 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-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.

**Anomalies in the Data**

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 monthly meals and beverage tax data may have been 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. This processing delay affects the year-over-year and fiscal year-to-date-over-fiscal-year-to-date collections.

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

On a statewide basis, July 2013 1.0 percent local meals and beverage tax collections totaled \$2.27 million or 2.7 percent more than the \$2.21 million collected in June 2013. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between July 2013 and June 2013 were: New Shoreham, 109.8 percent; Bristol, 61.1 percent; Narragansett, 52.6 percent; Westerly, 46.8 percent; and Jamestown, 46.7 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between July 2013 and June 2013 were: Foster, -30.8 percent; Central

Falls, -20.9 percent; Hopkinton, -20.1 percent; Burrillville, -19.1 percent; and North Kingstown, -18.9 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between July 2013 and June 2013 were: New Shoreham, \$45,497; Westerly, \$39,477; Narragansett, \$34,769; Middletown, \$27,754; and Bristol, \$19,785. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between July 2013 and June 2013 were: Providence, -\$29,123; Cranston, -\$18,498; Newport, -\$18,441; North Kingstown, -\$9,690; and Warwick, -\$8,383.

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

On a statewide basis, July 2013 1.0 percent local meals and beverage tax collections totaled \$2.27 million or 15.1 percent more than the \$1.97 million collected in July 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between July 2013 and July 2012 were: Central Falls, 74.2 percent; Glocester, 58.3 percent; Pawtucket, 47.6 percent; Richmond, 41.1 percent; and Bristol, 40.7 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between July 2013 and July 2012 were: Portsmouth, -20.5 percent; Charlestown and North Kingstown, -3.5 percent; Hopkinton, -2.6 percent; and Exeter, -1.2 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between July 2013 and July 2012 were: Newport, \$27,349; Warwick, \$24,852; Narragansett, \$24,045; Pawtucket, \$21,400; and Middletown, \$21,165. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between July 2013 and July 2012 were: Portsmouth, -\$4,000; North Kingstown, -\$1,526; Charlestown, -\$523; Hopkinton, -\$125; and Exeter, -\$88.

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

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 25, 2013

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

MUNICIPALITY	Month-to-Month			
	July 2013	June 2013	Percent Change	Difference
BARRINGTON	\$ 14,258	\$ 12,271	16.2%	\$ 1,987
BRISTOL	52,149	32,364	61.1%	19,785
BURRILLVILLE	15,525	19,195	-19.1%	(3,670)
CENTRAL FALLS	8,073	10,206	-20.9%	(2,134)
CHARLESTOWN	14,438	15,935	-9.4%	(1,497)
COVENTRY	31,730	34,282	-7.4%	(2,552)
CRANSTON	125,900	144,397	-12.8%	(18,498)
CUMBERLAND	31,837	36,487	-12.7%	(4,651)
EAST GREENWICH	52,284	52,619	-0.6%	(335)
EAST PROVIDENCE	69,739	76,579	-8.9%	(6,840)
EXETER	7,112	7,510	-5.3%	(399)
FOSTER	1,518	2,193	-30.8%	(675)
GLOCESTER	8,549	6,860	24.6%	1,690
HOPKINTON	4,636	5,805	-20.1%	(1,169)
JAMESTOWN	16,735	11,410	46.7%	5,325
JOHNSTON	39,058	47,050	-17.0%	(7,992)
LINCOLN	65,885	67,764	-2.8%	(1,879)
LITTLE COMPTON	6,114	4,299	42.2%	1,815
MIDDLETOWN	92,500	64,745	42.9%	27,754
NARRAGANSETT	100,823	66,054	52.6%	34,769
NEWPORT	288,285	306,725	-6.0%	(18,441)
NEW SHOREHAM	86,938	41,441	109.8%	45,497
NORTH KINGSTOWN	41,462	51,151	-18.9%	(9,690)
NORTH PROVIDENCE	29,937	28,002	6.9%	1,935
NORTH SMITHFIELD	18,356	20,469	-10.3%	(2,113)
PAWTUCKET	66,374	67,602	-1.8%	(1,228)
PORTSMOUTH	15,481	18,119	-14.6%	(2,639)
PROVIDENCE	361,928	391,051	-7.4%	(29,123)
RICHMOND	13,139	11,702	12.3%	1,437
SCITUATE	5,796	5,665	2.3%	131
SMITHFIELD	51,632	56,306	-8.3%	(4,674)
SOUTH KINGSTOWN	70,067	64,590	8.5%	5,477
TIVERTON	20,880	20,716	0.8%	163
WARREN	25,310	20,513	23.4%	4,797
WARWICK	217,816	226,199	-3.7%	(8,383)
WESTERLY	123,776	84,299	46.8%	39,477
WEST GREENWICH	11,856	11,190	5.9%	666
WEST WARWICK	26,111	28,795	-9.3%	(2,685)
WOONSOCKET	38,220	39,962	-4.4%	(1,742)
<b>Total</b>	<b>\$ 2,272,223</b>	<b>\$ 2,212,526</b>	<b>2.7%</b>	<b>\$ 59,697</b>

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

MUNICIPALITY	Year-over-Year and Fiscal Year-to-Date			
	July 2013	July 2012	Percent Change	Difference
BARRINGTON	\$ 14,258	\$ 11,302	26.2%	\$ 2,957
BRISTOL	52,149	37,056	40.7%	15,093
BURRILLVILLE	15,525	12,686	22.4%	2,839
CENTRAL FALLS	8,073	4,635	74.2%	3,438
CHARLESTOWN	14,438	14,960	-3.5%	(523)
COVENTRY	31,730	25,456	24.6%	6,274
CRANSTON	125,900	107,409	17.2%	18,490
CUMBERLAND	31,837	29,634	7.4%	2,203
EAST GREENWICH	52,284	48,517	7.8%	3,767
EAST PROVIDENCE	69,739	60,823	14.7%	8,916
EXETER	7,112	7,200	-1.2%	(88)
FOSTER	1,518	1,235	22.9%	282
GLOCESTER	8,549	5,400	58.3%	3,149
HOPKINTON	4,636	4,761	-2.6%	(125)
JAMESTOWN	16,735	12,431	34.6%	4,304
JOHNSTON	39,058	32,833	19.0%	6,225
LINCOLN	65,885	50,769	29.8%	15,116
LITTLE COMPTON	6,114	5,963	2.5%	151
MIDDLETOWN	92,500	71,335	29.7%	21,165
NARRAGANSETT	100,823	76,777	31.3%	24,045
NEWPORT	288,285	260,936	10.5%	27,349
NEW SHOREHAM	86,938	72,717	19.6%	14,221
NORTH KINGSTOWN	41,462	42,988	-3.5%	(1,526)
NORTH PROVIDENCE	29,937	27,875	7.4%	2,062
NORTH SMITHFIELD	18,356	14,891	23.3%	3,465
PAWTUCKET	66,374	44,974	47.6%	21,400
PORTSMOUTH	15,481	19,480	-20.5%	(4,000)
PROVIDENCE	361,928	340,836	6.2%	21,092
RICHMOND	13,139	9,312	41.1%	3,827
SCITUATE	5,796	4,256	36.2%	1,540
SMITHFIELD	51,632	43,021	20.0%	8,610
SOUTH KINGSTOWN	70,067	62,313	12.4%	7,754
TIVERTON	20,880	18,729	11.5%	2,151
WARREN	25,310	21,395	18.3%	3,915
WARWICK	217,816	192,964	12.9%	24,852
WESTERLY	123,776	104,972	17.9%	18,803
WEST GREENWICH	11,856	10,976	8.0%	880
WEST WARWICK	26,111	23,855	9.5%	2,255
WOONSOCKET	38,220	36,085	5.9%	2,135
<b>Total</b>	<b>\$ 2,272,223</b>	<b>\$ 1,973,760</b>	<b>15.1%</b>	<b>\$ 298,463</b>