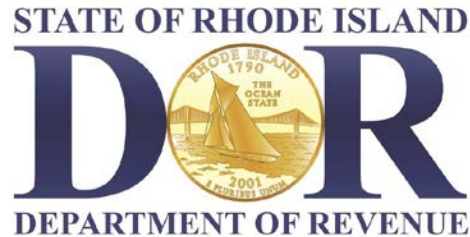


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GOVERNOR LINCOLN D. CHAFEE



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections August 2014**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the local 1.0 percent meal and beverage tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent meal 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 September 2013, the Division of Taxation discovered a posting error relating to the local 1.0 percent meal and beverage tax collections in Newport affecting both the fiscal year-to-date and monthly data. A taxpayer incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in June 2013. The posting error was corrected in July 2013 and the receipts were transferred to sales tax. The same taxpayer, however, incorrectly paid sales tax receipts as a monthly meal and beverage tax payment again in July 2013. For comparison purposes, Newport's July 2013 local 1.0 percent meal and beverage tax collections were potentially understated due to the correction of the posting error and potentially overstated due to the posting error occurring in that month. The July 2013 posting error was corrected in September 2013 and the receipts were transferred to sales tax. Consequently, Newport's September 2013 local 1.0 percent meal and beverage tax collections were potentially understated due to the correction of the July 2013 posting error.

Analysis of Month-to-Month Collections

On a statewide basis, August 2014 local 1.0 percent meal and beverage tax collections totaled \$2.43 million or 0.6 percent less than the \$2.44 million collected in July 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between August 2014 and July 2014 were: Coventry, 23.6 percent; Burrillville, 20.4 percent; Cumberland, 18.3 percent; Little Compton, 17.5 percent; and Hopkinton, 15.6 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between August 2014 and July 2014 were: Warren, -24.1 percent; Bristol, -19.6 percent; Scituate, -18.6 percent; Foster, -18.4 percent; and Barrington, -15.0 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between August 2014 and July 2014 were: New Shoreham, \$9,021; East Providence, \$7,728; Coventry, \$7,565; Middletown, \$6,562; and Cumberland, \$6,300. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between August 2014 and July 2014 were: Warwick, \$(31,271); Providence, \$(11,265); Bristol, \$(9,612); Warren, \$(7,063); and Narragansett, \$(6,678).

Analysis of Year-over-Year Collections by Month

On a statewide basis, August 2014 local 1.0 percent meal and beverage tax collections totaled \$2.43 million or 7.4 percent more than the \$2.26 million collected in August 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between August 2014 and August 2013 were: Jamestown, 54.6 percent; Bristol, 46.5 percent; Charlestown, 25.4 percent; Coventry, 21.4 percent; and Westerly, 19.8 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between August 2014 and August 2013 were: Foster, -31.0 percent; Scituate, -13.5 percent; Warren, -7.0 percent; West Warwick, -5.7 percent; and Portsmouth, -5.0 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between August 2014 and August 2013 were: Newport, \$32,918; Westerly, \$20,583; Bristol, \$12,477; South Kingstown, \$10,694; and Narragansett, \$10,424. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between August 2014 and August 2013 were: Providence, \$(7,187); West Warwick, \$(1,699); Warren, \$(1,676); East Greenwich, \$(1,073); and Portsmouth, \$(982).

Analysis of Fiscal Year-to-Date Collections through August

On a statewide basis, fiscal year-to-date August 2014 local 1.0 percent meal and beverage tax collections totaled \$4.87 million or 7.4 percent more than the \$4.53 million collected in fiscal year-to-date August 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date August 2014 and fiscal year-to-date August 2013 were: Charlestown, 28.9 percent; Central Falls, 17.5 percent; South

Kingstown, 17.2 percent; Little Compton, 17.1 percent; and Barrington, 14.7 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date August 2014 and fiscal year-to-date August 2013 were: Foster, -16.0 percent; Glocester, -13.2 percent; Middletown, -10.6 percent; North Providence, -2.1 percent; and Scituate, -1.3 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date August 2014 and fiscal year-to-date August 2013 were: Newport, \$57,984; Warwick, \$40,551; Providence, \$39,341; Cranston, \$25,248; and South Kingstown, \$24,031. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date August 2014 and fiscal year-to-date August 2013 were: Middletown, \$(17,889); Glocester, \$(1,978); North Providence, \$(1,145); Foster, \$(536); and Scituate, \$(154).



Rosemary Booth Gallogly
Director, Department of Revenue

October 23, 2014

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

| MUNICIPALITY | Month-to-Month | | | |
|------------------|---------------------|---------------------|----------------|--------------------|
| | August 2014 | July 2014 | Percent Change | Difference |
| BARRINGTON | \$ 13,528 | \$ 15,913 | -15.0% | \$ (2,385) |
| BRISTOL | 39,311 | 48,924 | -19.6% | (9,612) |
| BURRILLVILLE | 20,203 | 16,779 | 20.4% | 3,424 |
| CENTRAL FALLS | 10,035 | 9,561 | 5.0% | 474 |
| CHARLESTOWN | 20,944 | 19,204 | 9.1% | 1,740 |
| COVENTRY | 39,611 | 32,045 | 23.6% | 7,565 |
| CRANSTON | 144,492 | 145,157 | -0.5% | (666) |
| CUMBERLAND | 40,674 | 34,374 | 18.3% | 6,300 |
| EAST GREENWICH | 54,142 | 60,531 | -10.6% | (6,389) |
| EAST PROVIDENCE | 80,729 | 73,001 | 10.6% | 7,728 |
| EXETER | 8,533 | 7,942 | 7.4% | 591 |
| FOSTER | 1,264 | 1,549 | -18.4% | (285) |
| GLOCESTER | 6,939 | 6,074 | 14.2% | 865 |
| HOPKINTON | 5,665 | 4,899 | 15.6% | 767 |
| JAMESTOWN | 15,430 | 15,219 | 1.4% | 211 |
| JOHNSTON | 46,232 | 41,788 | 10.6% | 4,444 |
| LINCOLN | 71,446 | 69,832 | 2.3% | 1,614 |
| LITTLE COMPTON | 8,580 | 7,305 | 17.5% | 1,275 |
| MIDDLETOWN | 78,898 | 72,336 | 9.1% | 6,562 |
| NARRAGANSETT | 97,752 | 104,429 | -6.4% | (6,678) |
| NEWPORT | 315,189 | 313,351 | 0.6% | 1,838 |
| NEW SHOREHAM | 103,735 | 94,715 | 9.5% | 9,021 |
| NORTH KINGSTOWN | 49,957 | 45,062 | 10.9% | 4,895 |
| NORTH PROVIDENCE | 26,920 | 26,114 | 3.1% | 805 |
| NORTH SMITHFIELD | 21,135 | 20,537 | 2.9% | 598 |
| PAWTUCKET | 68,454 | 65,508 | 4.5% | 2,946 |
| PORTSMOUTH | 18,527 | 18,445 | 0.4% | 82 |
| PROVIDENCE | 397,191 | 408,456 | -2.8% | (11,265) |
| RICHMOND | 13,167 | 12,968 | 1.5% | 199 |
| SCITUATE | 5,256 | 6,461 | -18.6% | (1,205) |
| SMITHFIELD | 57,426 | 55,761 | 3.0% | 1,665 |
| SOUTH KINGSTOWN | 80,545 | 83,404 | -3.4% | (2,859) |
| TIVERTON | 22,125 | 22,831 | -3.1% | (706) |
| WARREN | 22,264 | 29,326 | -24.1% | (7,063) |
| WARWICK | 217,701 | 248,972 | -12.6% | (31,271) |
| WESTERLY | 124,787 | 122,782 | 1.6% | 2,005 |
| WEST GREENWICH | 13,914 | 12,161 | 14.4% | 1,753 |
| WEST WARWICK | 27,992 | 30,600 | -8.5% | (2,609) |
| WOONSOCKET | 38,524 | 38,790 | -0.7% | (266) |
| Total | \$ 2,429,216 | \$ 2,443,108 | -0.6% | \$ (13,892) |

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

| MUNICIPALITY | Year-over-Year | | | |
|------------------|---------------------|---------------------|----------------|-------------------|
| | August 2014 | August 2013 | Percent Change | Difference |
| BARRINGTON | \$ 13,528 | \$ 11,401 | 18.7% | \$ 2,127 |
| BRISTOL | 39,311 | 26,835 | 46.5% | 12,477 |
| BURRILLVILLE | 20,203 | 18,259 | 10.6% | 1,944 |
| CENTRAL FALLS | 10,035 | 8,606 | 16.6% | 1,429 |
| CHARLESTOWN | 20,944 | 16,707 | 25.4% | 4,237 |
| COVENTRY | 39,611 | 32,616 | 21.4% | 6,995 |
| CRANSTON | 144,492 | 138,501 | 4.3% | 5,991 |
| CUMBERLAND | 40,674 | 35,083 | 15.9% | 5,591 |
| EAST GREENWICH | 54,142 | 55,215 | -1.9% | (1,073) |
| EAST PROVIDENCE | 80,729 | 72,152 | 11.9% | 8,578 |
| EXETER | 8,533 | 7,451 | 14.5% | 1,082 |
| FOSTER | 1,264 | 1,831 | -31.0% | (567) |
| GLOCESTER | 6,939 | 6,442 | 7.7% | 497 |
| HOPKINTON | 5,665 | 5,698 | -0.6% | (33) |
| JAMESTOWN | 15,430 | 9,983 | 54.6% | 5,447 |
| JOHNSTON | 46,232 | 39,344 | 17.5% | 6,888 |
| LINCOLN | 71,446 | 68,953 | 3.6% | 2,493 |
| LITTLE COMPTON | 8,580 | 7,453 | 15.1% | 1,127 |
| MIDDLETOWN | 78,898 | 76,623 | 3.0% | 2,275 |
| NARRAGANSETT | 97,752 | 87,327 | 11.9% | 10,424 |
| NEWPORT | 315,189 | 282,271 | 11.7% | 32,918 |
| NEW SHOREHAM | 103,735 | 94,230 | 10.1% | 9,506 |
| NORTH KINGSTOWN | 49,957 | 47,752 | 4.6% | 2,204 |
| NORTH PROVIDENCE | 26,920 | 24,242 | 11.0% | 2,677 |
| NORTH SMITHFIELD | 21,135 | 19,901 | 6.2% | 1,233 |
| PAWTUCKET | 68,454 | 64,362 | 6.4% | 4,092 |
| PORTSMOUTH | 18,527 | 19,510 | -5.0% | (982) |
| PROVIDENCE | 397,191 | 404,378 | -1.8% | (7,187) |
| RICHMOND | 13,167 | 13,025 | 1.1% | 142 |
| SCITUATE | 5,256 | 6,075 | -13.5% | (819) |
| SMITHFIELD | 57,426 | 54,022 | 6.3% | 3,403 |
| SOUTH KINGSTOWN | 80,545 | 69,850 | 15.3% | 10,694 |
| TIVERTON | 22,125 | 21,732 | 1.8% | 393 |
| WARREN | 22,264 | 23,940 | -7.0% | (1,676) |
| WARWICK | 217,701 | 208,306 | 4.5% | 9,395 |
| WESTERLY | 124,787 | 104,204 | 19.8% | 20,583 |
| WEST GREENWICH | 13,914 | 13,613 | 2.2% | 301 |
| WEST WARWICK | 27,992 | 29,690 | -5.7% | (1,699) |
| WOONSOCKET | 38,524 | 34,952 | 10.2% | 3,572 |
| Total | \$ 2,429,216 | \$ 2,262,537 | 7.4% | \$ 166,678 |

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

| MUNICIPALITY | Fiscal Year-to-Date | | | |
|------------------|---------------------|---------------------|----------------|-------------------|
| | August 2014 | August 2013 | Percent Change | Difference |
| BARRINGTON | \$ 29,442 | \$ 25,660 | 14.7% | \$ 3,782 |
| BRISTOL | 88,235 | 78,984 | 11.7% | 9,251 |
| BURRILLVILLE | 36,981 | 33,784 | 9.5% | 3,197 |
| CENTRAL FALLS | 19,596 | 16,679 | 17.5% | 2,917 |
| CHARLESTOWN | 40,149 | 31,145 | 28.9% | 9,003 |
| COVENTRY | 71,656 | 64,346 | 11.4% | 7,310 |
| CRANSTON | 289,649 | 264,401 | 9.5% | 25,248 |
| CUMBERLAND | 75,048 | 66,920 | 12.1% | 8,128 |
| EAST GREENWICH | 114,672 | 107,499 | 6.7% | 7,173 |
| EAST PROVIDENCE | 153,730 | 141,890 | 8.3% | 11,840 |
| EXETER | 16,475 | 14,563 | 13.1% | 1,912 |
| FOSTER | 2,813 | 3,349 | -16.0% | (536) |
| GLOCESTER | 13,013 | 14,991 | -13.2% | (1,978) |
| HOPKINTON | 10,564 | 10,333 | 2.2% | 230 |
| JAMESTOWN | 30,649 | 26,718 | 14.7% | 3,931 |
| JOHNSTON | 88,020 | 78,402 | 12.3% | 9,618 |
| LINCOLN | 141,278 | 134,839 | 4.8% | 6,439 |
| LITTLE COMPTON | 15,886 | 13,567 | 17.1% | 2,319 |
| MIDDLETOWN | 151,234 | 169,123 | -10.6% | (17,889) |
| NARRAGANSETT | 202,181 | 188,150 | 7.5% | 14,031 |
| NEWPORT | 628,539 | 570,555 | 10.2% | 57,984 |
| NEW SHOREHAM | 198,450 | 181,168 | 9.5% | 17,282 |
| NORTH KINGSTOWN | 95,018 | 89,214 | 6.5% | 5,805 |
| NORTH PROVIDENCE | 53,034 | 54,179 | -2.1% | (1,145) |
| NORTH SMITHFIELD | 41,671 | 38,257 | 8.9% | 3,414 |
| PAWTUCKET | 133,962 | 130,736 | 2.5% | 3,225 |
| PORTSMOUTH | 36,972 | 34,990 | 5.7% | 1,982 |
| PROVIDENCE | 805,647 | 766,306 | 5.1% | 39,341 |
| RICHMOND | 26,136 | 26,164 | -0.1% | (29) |
| SCITUATE | 11,717 | 11,871 | -1.3% | (154) |
| SMITHFIELD | 113,186 | 105,654 | 7.1% | 7,532 |
| SOUTH KINGSTOWN | 163,948 | 139,917 | 17.2% | 24,031 |
| TIVERTON | 44,956 | 42,612 | 5.5% | 2,344 |
| WARREN | 51,590 | 49,250 | 4.8% | 2,340 |
| WARWICK | 466,674 | 426,122 | 9.5% | 40,551 |
| WESTERLY | 247,569 | 227,979 | 8.6% | 19,590 |
| WEST GREENWICH | 26,075 | 25,469 | 2.4% | 606 |
| WEST WARWICK | 58,592 | 55,801 | 5.0% | 2,791 |
| WOONSOCKET | 77,314 | 73,171 | 5.7% | 4,143 |
| Total | \$ 4,872,323 | \$ 4,534,760 | 7.4% | \$ 337,563 |