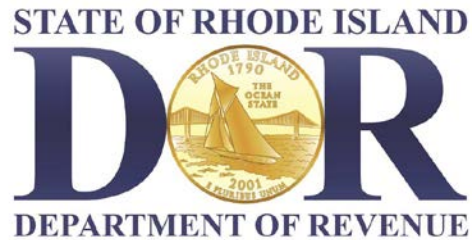


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

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

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. 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. Furthermore, the July 2013 posting error was corrected in September 2013 and the receipts were transferred to sales tax. For comparison purposes, these processing issues ultimately affected the July 2013 and September 2013 monthly local 1.0 percent meal and beverage tax collections and the FY 2014 year-to-date local 1.0 percent meal and beverage tax collections for Newport as well as total receipts.

Analysis of Month-to-Month Collections

On a statewide basis, March 2015 local 1.0 percent meal and beverage tax collections totaled \$1.82 million or 21.6 percent more than the \$1.49 million collected in February 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between March 2015 and February 2015 were: Little Compton, 55.8 percent; Charlestown, 51.5 percent; Scituate, 48.6 percent; Jamestown, 46.6 percent; and Narragansett, 43.9 percent. The two communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between March 2015 and February 2015 were: Foster, -36.5 percent; and Hopkinton, -27.8 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between March 2015 and February 2015 were: Providence, \$87,287; Warwick, \$48,760; Newport, \$15,381; Pawtucket, \$11,764; and South Kingstown, \$11,758. The two communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between March 2015 and February 2015 were: Hopkinton, \$(1,035); and Foster, \$(500).

Analysis of Year-over-Year Collections by Month

On a statewide basis, March 2015 local 1.0 percent meal and beverage tax collections totaled \$1.82 million or 3.3 percent more than the \$1.76 million collected in March 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between March 2015 and March 2014 were: Foster, 49.7 percent; Bristol, 29.9 percent; Little Compton, 28.7 percent; Charlestown, 24.1 percent; and Scituate, 21.2 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between March 2015 and March 2014 were: Hopkinton, -49.1 percent; New Shoreham, -42.5 percent; Portsmouth, -9.4 percent; Jamestown, -9.0 percent; and Newport, -8.7 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between March 2015 and March 2014 were: Providence, \$21,038; Warwick, \$12,408; Bristol, \$6,284; Coventry, \$4,386; and Johnston, \$4,362. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between March 2015 and March 2014 were: Newport, \$(8,021); Cranston, \$(7,390); Hopkinton, \$(2,593); Westerly, \$(1,351); and Portsmouth, \$(1,177).

Analysis of Fiscal Year-to-Date Collections through March

On a statewide basis, fiscal year-to-date March 2015 local 1.0 percent meal and beverage tax collections totaled \$17.36 million or 6.5 percent more than the \$16.30 million collected in fiscal year-to-date March 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date March 2015 and fiscal year-to-date March 2014 were: Little Compton, 26.8 percent; Jamestown, 18.8 percent; Charlestown, 15.0 percent; Johnston, 13.9 percent; and Newport, 12.8 percent. The three

communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date March 2015 and fiscal year-to-date March 2014 were: Glocester, -3.2 percent; Hopkinton, -1.1 percent; and Middletown, -0.8 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date March 2015 and fiscal year-to-date March 2014 were: Newport, \$166,438; Warwick, \$115,352; Cranston, \$98,542; Providence, \$84,493; and Johnston, \$48,725. The three communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date March 2015 and fiscal year-to-date March 2014 were: Middletown, \$(3,613); Glocester, \$(1,739); and Hopkinton, \$(375).



David M. Sullivan
Acting Director, Department of Revenue

May 29, 2015

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

MUNICIPALITY	Month-to-Month			
	March 2015	February 2015	Percent Change	Difference
BARRINGTON	\$ 13,437	\$ 10,730	25.2%	\$ 2,707
BRISTOL	27,298	19,548	39.6%	7,750
BURRILLVILLE	15,457	13,595	13.7%	1,862
CENTRAL FALLS	11,399	8,581	32.8%	2,818
CHARLESTOWN	7,729	5,100	51.5%	2,629
COVENTRY	34,379	26,223	31.1%	8,156
CRANSTON	140,340	128,609	9.1%	11,731
CUMBERLAND	35,154	30,555	15.1%	4,599
EAST GREENWICH	47,543	38,534	23.4%	9,010
EAST PROVIDENCE	75,368	66,365	13.6%	9,004
EXETER	7,207	7,015	2.7%	192
FOSTER	870	1,369	-36.5%	(500)
GLOCESTER	5,974	4,416	35.3%	1,558
HOPKINTON	2,690	3,725	-27.8%	(1,035)
JAMESTOWN	3,857	2,631	46.6%	1,226
JOHNSTON	45,503	39,239	16.0%	6,264
LINCOLN	69,748	58,936	18.3%	10,813
LITTLE COMPTON	1,576	1,011	55.8%	564
MIDDLETOWN	42,702	35,037	21.9%	7,664
NARRAGANSETT	29,916	20,786	43.9%	9,130
NEWPORT	83,927	68,547	22.4%	15,381
NEW SHOREHAM	1,015	721	40.7%	294
NORTH KINGSTOWN	35,563	31,875	11.6%	3,688
NORTH PROVIDENCE	29,844	24,005	24.3%	5,838
NORTH SMITHFIELD	20,468	17,183	19.1%	3,285
PAWTUCKET	63,545	51,781	22.7%	11,764
PORTSMOUTH	11,333	8,698	30.3%	2,634
PROVIDENCE	433,106	345,819	25.2%	87,287
RICHMOND	9,904	7,703	28.6%	2,201
SCITUATE	6,547	4,406	48.6%	2,141
SMITHFIELD	56,502	47,733	18.4%	8,769
SOUTH KINGSTOWN	58,386	46,628	25.2%	11,758
TIVERTON	15,355	12,438	23.5%	2,918
WARREN	21,659	19,105	13.4%	2,554
WARWICK	230,851	182,091	26.8%	48,760
WESTERLY	38,005	34,164	11.2%	3,841
WEST GREENWICH	10,599	8,295	27.8%	2,304
WEST WARWICK	29,191	24,058	21.3%	5,132
WOONSOCKET	42,380	36,531	16.0%	5,849
Total	\$ 1,816,325	\$ 1,493,784	21.6%	\$ 322,540

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

MUNICIPALITY	Year-over-Year			
	March 2015	March 2014	Percent Change	Difference
BARRINGTON	\$ 13,437	\$ 12,429	8.1%	\$ 1,008
BRISTOL	27,298	21,015	29.9%	6,284
BURRILLVILLE	15,457	16,417	-5.8%	(960)
CENTRAL FALLS	11,399	10,154	12.3%	1,245
CHARLESTOWN	7,729	6,230	24.1%	1,499
COVENTRY	34,379	29,993	14.6%	4,386
CRANSTON	140,340	147,730	-5.0%	(7,390)
CUMBERLAND	35,154	33,276	5.6%	1,877
EAST GREENWICH	47,543	45,690	4.1%	1,853
EAST PROVIDENCE	75,368	75,758	-0.5%	(390)
EXETER	7,207	6,467	11.4%	740
FOSTER	870	581	49.7%	289
GLOCESTER	5,974	5,999	-0.4%	(25)
HOPKINTON	2,690	5,283	-49.1%	(2,593)
JAMESTOWN	3,857	4,238	-9.0%	(381)
JOHNSTON	45,503	41,141	10.6%	4,362
LINCOLN	69,748	66,282	5.2%	3,467
LITTLE COMPTON	1,576	1,224	28.7%	351
MIDDLETOWN	42,702	42,577	0.3%	125
NARRAGANSETT	29,916	25,936	15.3%	3,980
NEWPORT	83,927	91,948	-8.7%	(8,021)
NEW SHOREHAM	1,015	1,765	-42.5%	(750)
NORTH KINGSTOWN	35,563	35,463	0.3%	99
NORTH PROVIDENCE	29,844	28,158	6.0%	1,686
NORTH SMITHFIELD	20,468	19,207	6.6%	1,261
PAWTUCKET	63,545	64,023	-0.7%	(478)
PORTSMOUTH	11,333	12,509	-9.4%	(1,177)
PROVIDENCE	433,106	412,068	5.1%	21,038
RICHMOND	9,904	8,302	19.3%	1,601
SCITUATE	6,547	5,402	21.2%	1,145
SMITHFIELD	56,502	53,397	5.8%	3,105
SOUTH KINGSTOWN	58,386	56,424	3.5%	1,962
TIVERTON	15,355	12,908	19.0%	2,447
WARREN	21,659	18,767	15.4%	2,892
WARWICK	230,851	218,443	5.7%	12,408
WESTERLY	38,005	39,356	-3.4%	(1,351)
WEST GREENWICH	10,599	10,311	2.8%	288
WEST WARWICK	29,191	29,744	-1.9%	(553)
WOONSOCKET	42,380	41,387	2.4%	994
Total	\$ 1,816,325	\$ 1,758,004	3.3%	\$ 58,320

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

MUNICIPALITY	Fiscal Year-to-Date			
	March 2015	March 2014	Percent Change	Difference
BARRINGTON	\$ 120,245	\$ 109,523	9.8%	\$ 10,722
BRISTOL	274,779	254,453	8.0%	20,326
BURRILLVILLE	145,958	136,923	6.6%	9,035
CENTRAL FALLS	86,750	78,855	10.0%	7,895
CHARLESTOWN	105,295	91,547	15.0%	13,747
COVENTRY	291,549	270,873	7.6%	20,675
CRANSTON	1,251,952	1,153,410	8.5%	98,542
CUMBERLAND	326,135	290,813	12.1%	35,323
EAST GREENWICH	421,569	390,237	8.0%	31,333
EAST PROVIDENCE	658,380	622,295	5.8%	36,085
EXETER	66,347	60,235	10.1%	6,113
FOSTER	10,777	10,097	6.7%	680
GLOCESTER	51,864	53,603	-3.2%	(1,739)
HOPKINTON	34,460	34,835	-1.1%	(375)
JAMESTOWN	69,060	58,140	18.8%	10,920
JOHNSTON	398,026	349,301	13.9%	48,725
LINCOLN	594,091	556,979	6.7%	37,112
LITTLE COMPTON	34,368	27,094	26.8%	7,274
MIDDLETOWN	462,751	466,365	-0.8%	(3,613)
NARRAGANSETT	426,418	378,567	12.6%	47,851
NEWPORT	1,463,234	1,296,795	12.8%	166,438
NEW SHOREHAM	240,876	229,686	4.9%	11,189
NORTH KINGSTOWN	361,845	333,264	8.6%	28,581
NORTH PROVIDENCE	241,178	229,851	4.9%	11,326
NORTH SMITHFIELD	174,816	168,377	3.8%	6,439
PAWTUCKET	540,766	510,917	5.8%	29,849
PORTSMOUTH	131,488	124,775	5.4%	6,713
PROVIDENCE	3,586,985	3,502,491	2.4%	84,493
RICHMOND	94,905	86,624	9.6%	8,281
SCITUATE	49,059	47,843	2.5%	1,215
SMITHFIELD	492,521	473,551	4.0%	18,970
SOUTH KINGSTOWN	557,077	510,499	9.1%	46,578
TIVERTON	152,345	142,556	6.9%	9,789
WARREN	195,784	183,822	6.5%	11,961
WARWICK	1,952,501	1,837,150	6.3%	115,352
WESTERLY	589,666	554,111	6.4%	35,555
WEST GREENWICH	96,417	90,523	6.5%	5,893
WEST WARWICK	249,447	240,015	3.9%	9,432
WOONSOCKET	357,175	343,798	3.9%	13,378
Total	\$ 17,358,858	\$ 16,300,794	6.5%	\$ 1,058,064