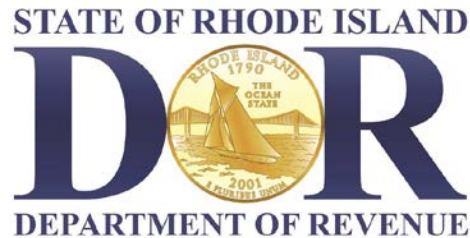


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2021 Local 1.0 Percent Collections May 2021

The data contained in the *Local 1.0 Percent Meal and Beverage Report* is for the month in which the meal and beverage sales activity occurred. The receipts generated from this activity were paid to the Division of Taxation the month following the sales activity and distributed to the municipalities the month after receipt by the Division of Taxation.

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 color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

COVID-19 Pandemic Control Measures That Impacted Meal and Beverage Operations

- March 17, 2020: Dine-in service at restaurants and bars was halted.
- May 18, 2020: Restaurants were allowed limited patio seating.
- June 1, 2020: Indoor dining was allowed at 50% of capacity. *
- June 30, 2020: Indoor dining was increased to 66% of capacity. *
- August 8, 2020: Bars, including those inside of restaurants, were required to close by 11:00 PM.
- November 8, 2020: Indoor dining service was required to end by 10:00 PM on weeknights and 10:30 PM on weekends.
- November 19 – November 30, 2020: Central Falls closed all restaurants to indoor/outdoor dining.
- November 30: Dine-in capacity at restaurants was reduced to 33% and bars and bar areas in restaurants closed.
- December 21, 2020: Indoor dining was increased to 50% capacity.

- January 29, 2021: Early closure requirements imposed on bars and restaurants were eliminated.
- February 12, 2021: Bar areas reopened, with a maximum of four people per party and six feet of spacing between parties, or three feet of spacing between parties with barriers. Guests were limited to 90-minute reservations and bars must close by 11:00 PM.
- March 5, 2021: Dine-in capacity at restaurants was increased from 50% to 66%.
- March 12, 2021: Reopening guidance clarified that restaurant capacity at 66% still required six feet of distance between tables. Bar areas were allowed to remain open until 12:00 AM if customers had been seated and ordered food by 11:00 PM.
- March 19, 2021: Outdoor dining was allowed at up to 100% of the restaurant's seating capacity. Indoor dining capacity at restaurants was increased to 75%.
- May 7, 2021: The indoor capacity limit for restaurants and bars will increase to 80% capacity and three feet of spacing. Restaurants and bars may increase capacity to 100% for outdoor dining areas, also with three feet of spacing between tables. Bar areas must still maintain seated only service with plexiglass required.
- May 21, 2021: All restaurants and bars will be allowed to open to full capacity with no social distancing requirements between patrons, except for nightclubs who may operate at 50% of regular capacity unless all patrons are fully vaccinated. Bar areas may resume standing service with no plexiglass required.
- June 18, 2021: Restrictions on live indoor performances, indoor hookah, and nightclubs were lifted. *

* These restrictions do not impact the tax collections contained in this report.

The findings of the May 2021 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	May 2021	April 2021	\$ Difference	% Difference
Month-to-Month	\$ 2,596,299	\$ 2,254,220	\$ 342,080	15.2 %
Period of Comparison	May 2021	May 2020	\$ Difference	% Difference
Year-over-Year	\$ 2,596,299	\$ 1,438,367	\$ 1,157,932	80.5 %
Fiscal YTD-over-Fiscal YTD	\$ 23,058,223	\$ 24,127,271	\$ (1,069,049)	-4.4 %



Guillermo L. Tello, Director
Rhode Island Department of Revenue
July 27, 2021

The report can be found on the Department of Revenue's website at <http://www.dor.ri.gov/revenue-analysis/2021.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Collections

	May 2021	April 2021	Percent Change *	Difference *
BARRINGTON	\$ 15,305	\$ 7,208	112.3%	\$ 8,097
BRISTOL	49,069	48,875	0.4%	194
BURRILLVILLE	20,546	17,018	20.7%	3,528
CENTRAL FALLS	13,490	13,531	-0.3%	(41)
CHARLESTOWN	14,042	9,463	48.4%	4,579
COVENTRY	40,139	39,567	1.4%	572
CRANSTON	188,053	175,185	7.3%	12,868
CUMBERLAND	44,720	40,479	10.5%	4,241
EAST GREENWICH	66,027	51,553	28.1%	14,474
EAST PROVIDENCE	97,081	93,638	3.7%	3,443
EXETER	11,525	9,689	19.0%	1,836
FOSTER	2,469	1,180	109.2%	1,289
GLOCESTER	7,485	6,158	21.5%	1,326
HOPKINTON	4,024	4,597	-12.5%	(573)
JAMESTOWN	7,028	4,065	72.9%	2,963
JOHNSTON	66,104	66,139	-0.1%	(35)
LINCOLN	59,641	58,784	1.5%	857
LITTLE COMPTON	4,230	2,732	54.9%	1,498
MIDDLETOWN	69,293	58,774	17.9%	10,519
NARRAGANSETT	61,233	55,474	10.4%	5,759
NEWPORT	229,347	144,704	58.5%	84,643
NEW SHOREHAM	16,241	5,098	218.6%	11,143
NORTH KINGSTOWN	57,685	49,113	17.5%	8,572
NORTH PROVIDENCE	41,171	40,523	1.6%	648
NORTH SMITHFIELD	30,224	30,726	-1.6%	(502)
PAWTUCKET	93,177	86,958	7.2%	6,219
PORTSMOUTH	25,008	20,677	20.9%	4,331
PROVIDENCE	512,793	468,091	9.5%	44,702
RICHMOND	14,760	14,834	-0.5%	(73)
SCITUATE	6,815	5,877	16.0%	938
SMITHFIELD	87,663	74,360	17.9%	13,303
SOUTH KINGSTOWN	92,338	74,505	23.9%	17,833
TIVERTON	33,017	34,322	-3.8%	(1,305)
WARREN	34,369	41,557	-17.3%	(7,188)
WARWICK	286,975	247,019	16.2%	39,956
WESTERLY	89,882	53,829	67.0%	36,053
WEST GREENWICH	12,289	11,503	6.8%	785
WEST WARWICK	37,351	31,814	17.4%	5,537
WOONSOCKET	53,691	54,600	-1.7%	(910)
Total	\$ 2,596,299	\$ 2,254,220	15.2%	\$ 342,080

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

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

	May 2021	May 2020	Percent Change *	Difference *
BARRINGTON	\$ 15,305	\$ 13,550	13.0%	\$ 1,755
BRISTOL	49,069	25,993	88.8%	23,076
BURRILLVILLE	20,546	9,446	117.5%	11,101
CENTRAL FALLS	13,490	9,668	39.5%	3,822
CHARLESTOWN	14,042	5,809	141.7%	8,233
COVENTRY	40,139	30,489	31.7%	9,650
CRANSTON	188,053	119,798	57.0%	68,254
CUMBERLAND	44,720	35,732	25.2%	8,988
EAST GREENWICH	66,027	32,715	101.8%	33,312
EAST PROVIDENCE	97,081	70,272	38.2%	26,809
EXETER	11,525	4,823	139.0%	6,702
FOSTER	2,469	341	624.1%	2,128
GLOCESTER	7,485	5,763	29.9%	1,722
HOPKINTON	4,024	3,353	20.0%	671
JAMESTOWN	7,028	5,723	22.8%	1,305
JOHNSTON	66,104	47,095	40.4%	19,009
LINCOLN	59,641	28,428	109.8%	31,213
LITTLE COMPTON	4,230	1,839	130.0%	2,391
MIDDLETOWN	69,293	34,564	100.5%	34,730
NARRAGANSETT	61,233	32,687	87.3%	28,545
NEWPORT	229,347	52,108	340.1%	177,239
NEW SHOREHAM	16,241	3,676	341.7%	12,564
NORTH KINGSTOWN	57,685	36,152	59.6%	21,533
NORTH PROVIDENCE	41,171	32,970	24.9%	8,201
NORTH SMITHFIELD	30,224	23,590	28.1%	6,633
PAWTUCKET	93,177	58,648	58.9%	34,529
PORTSMOUTH	25,008	20,441	22.3%	4,566
PROVIDENCE	512,793	240,131	113.5%	272,662
RICHMOND	14,760	13,318	10.8%	1,442
SCITUATE	6,815	5,126	33.0%	1,689
SMITHFIELD	87,663	50,089	75.0%	37,574
SOUTH KINGSTOWN	92,338	54,156	70.5%	38,182
TIVERTON	33,017	15,348	115.1%	17,669
WARREN	34,369	16,828	104.2%	17,542
WARWICK	286,975	171,871	67.0%	115,104
WESTERLY	89,882	40,526	121.8%	49,356
WEST GREENWICH	12,289	9,383	31.0%	2,905
WEST WARWICK	37,351	31,145	19.9%	6,206
WOONSOCKET	53,691	44,772	19.9%	8,918
Total	\$ 2,596,299	\$ 1,438,367	80.5%	\$ 1,157,932

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

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

	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 117,758	\$ 139,517	-15.6%	\$ (21,759)
BRISTOL	436,658	375,275	16.4%	61,382
BURRILLVILLE	154,544	172,206	-10.3%	(17,662)
CENTRAL FALLS	138,754	121,865	13.9%	16,889
CHARLESTOWN	115,276	139,059	-17.1%	(23,783)
COVENTRY	406,122	399,341	1.7%	6,780
CRANSTON	1,763,978	1,711,857	3.0%	52,122
CUMBERLAND	435,365	470,227	-7.4%	(34,861)
EAST GREENWICH	591,708	575,832	2.8%	15,875
EAST PROVIDENCE	907,999	909,905	-0.2%	(1,906)
EXETER	94,376	103,705	-9.0%	(9,330)
FOSTER	14,327	15,749	-9.0%	(1,422)
GLOCESTER	71,489	70,555	1.3%	934
HOPKINTON	41,859	43,107	-2.9%	(1,248)
JAMESTOWN	52,100	65,138	-20.0%	(13,038)
JOHNSTON	628,082	631,014	-0.5%	(2,932)
LINCOLN	505,739	646,897	-21.8%	(141,159)
LITTLE COMPTON	33,592	46,547	-27.8%	(12,955)
MIDDLETOWN	611,424	671,079	-8.9%	(59,655)
NARRAGANSETT	555,101	562,843	-1.4%	(7,743)
NEWPORT	1,709,666	2,060,822	-17.0%	(351,156)
NEW SHOREHAM	300,215	340,292	-11.8%	(40,077)
NORTH KINGSTOWN	532,467	531,872	0.1%	595
NORTH PROVIDENCE	433,511	386,471	12.2%	47,040
NORTH SMITHFIELD	305,355	288,887	5.7%	16,469
PAWTUCKET	903,580	867,994	4.1%	35,587
PORTSMOUTH	241,220	248,409	-2.9%	(7,189)
PROVIDENCE	4,385,834	4,931,513	-11.1%	(545,679)
RICHMOND	144,667	122,390	18.2%	22,278
SCITUATE	63,918	56,392	13.3%	7,525
SMITHFIELD	731,567	743,956	-1.7%	(12,389)
SOUTH KINGSTOWN	781,031	796,745	-2.0%	(15,714)
TIVERTON	272,782	251,977	8.3%	20,805
WARREN	336,110	271,685	23.7%	64,425
WARWICK	2,459,208	2,570,562	-4.3%	(111,354)
WESTERLY	761,192	772,012	-1.4%	(10,820)
WEST GREENWICH	109,128	120,631	-9.5%	(11,503)
WEST WARWICK	371,186	375,756	-1.2%	(4,570)
WOONSOCKET	539,334	517,186	4.3%	22,148
Total	\$ 23,058,223	\$ 24,127,271	-4.4%	\$ (1,069,049)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.