STATE OF RHODE ISLAND Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report FY 2022 Local 1% Collections August 2021

The data contained in the *Local 1% 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 yearto-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

- 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 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 increased 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 were 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 August 2021 Local 1% Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	August 2021	July 2021	\$ Difference	% Difference
Month-to-Month	\$ 3,283,657	\$ 3,237,269	\$ 46,388	1.4 %
Period of Comparison	August 2021	August 2020	\$ Difference	% Difference
Year-over-Year	\$ 3,283,657	\$ 2,563,445	\$ 720,212	28.1 %
Fiscal YTD-over-Fiscal YTD	\$ 6,520,926	\$ 4,870,307	\$ 1,650,618	33.9 %

Cuilleno Tello!

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

The report can be found on the Department of Revenue's website at <u>http://www.dor.ri.gov/revenue-analysis/2022.php</u> 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 <u>paul.grimaldi@revenue.ri.gov</u> or by phone at (401) 378-1080.

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT ³ Month-to-Month Collections

			Percent	
	August 2021	July 2021	Change *	Difference *
BARRINGTON	\$ 6,461	\$ 4,452	45.1%	\$ 2,010
BRISTOL	64,092	64,141	-0.1%	(49)
BURRILLVILLE	21,682	18,334	18.3%	3,347
CENTRAL FALLS	15,320	15,847	-3.3%	(527)
CHARLESTOWN	20,558	25,132	-18.2%	(4,574)
COVENTRY	46,420	40,852	13.6%	5,568
CRANSTON	169,851	166,892	1.8%	2,959
CUMBERLAND	43,877	43,243	1.5%	634
EAST GREENWICH	70,967	74,307	-4.5%	(3,340)
EAST PROVIDENCE	85,539	87,570	-2.3%	(2,031)
EXETER	12,673	14,150	-10.4%	(1,477)
FOSTER	1,975	2,287	-13.7%	(312)
GLOCESTER	8,525	9,229	-7.6%	(704)
HOPKINTON	7,378	6,135	20.3%	1,244
JAMESTOWN	14,241	12,883	10.5%	1,358
JOHNSTON	72,094	67,538	6.7%	4,556
LINCOLN	62,002	70,856	-12.5%	(8,854)
LITTLE COMPTON	3,638	7,259	-49.9%	(3,621)
MIDDLETOWN	86,724	94,873	-8.6%	(8,149)
NARRAGANSETT	152,242	130,540	16.6%	21,702
NEWPORT	414,145	436,485	-5.1%	(22,340)
NEW SHOREHAM	141,413	141,642	-0.2%	(230)
NORTH KINGSTOWN	66,254	70,693	-6.3%	(4,439)
NORTH PROVIDENCE	44,978	29,500	52.5%	15,478
NORTH SMITHFIELD	30,424	31,961	-4.8%	(1,537)
PAWTUCKET	91,499	97,583	-6.2%	(6,084)
PORTSMOUTH	34,720	36,602	-5.1%	(1,882)
PROVIDENCE	592,902	568,757	4.2%	24,145
RICHMOND	17,971	15,909	13.0%	2,062
SCITUATE	8,500	6,570	29.4%	1,930
SMITHFIELD	77,930	75,141	3.7%	2,789
SOUTH KINGSTOWN	107,151	102,651	4.4%	4,499
TIVERTON	34,442	39,115	-11.9%	(4,673)
WARREN	39,218	39,113	0.3%	105
WARWICK	357,493	319,396	11.9%	38,098
WESTERLY	152,288	163,408	-6.8%	(11,121)
WEST GREENWICH	12,021	12,831	-6.3%	(810)
WEST WARWICK	33,492	36,757	-8.9%	(3,265)
WOONSOCKET	60,555	56,635	6.9%	3,921
Total	\$ 3,283,657	\$ 3,237,269	1.4%	\$ 46,388

* 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 4 Year-over-Year Collections

			Percent	
	August 2021	August 2020	Change *	Difference *
BARRINGTON	\$ 6,461	\$ 14,677	-56.0%	\$ (8,215)
BRISTOL	64,092	58,298	9.9%	5,794
BURRILLVILLE	21,682	15,662	38.4%	6,020
CENTRAL FALLS	15,320	11,455	33.7%	3,865
CHARLESTOWN	20,558	19,589	4.9%	969
COVENTRY	46,420	38,663	20.1%	7,756
CRANSTON	169,851	169,903	0.0%	(52)
CUMBERLAND	43,877	40,816	7.5%	3,061
EAST GREENWICH	70,967	68,604	3.4%	2,364
EAST PROVIDENCE	85,539	84,572	1.1%	967
EXETER	12,673	9,834	28.9%	2,839
FOSTER	1,975	1,824	8.2%	150
GLOCESTER	8,525	7,760	9.9%	765
HOPKINTON	7,378	4,300	71.6%	3,078
JAMESTOWN	14,241	8,140	74.9%	6,101
JOHNSTON	72,094	56,776	27.0%	15,318
LINCOLN	62,002	44,917	38.0%	17,085
LITTLE COMPTON	3,638	3,412	6.6%	226
MIDDLETOWN	86,724	74,375	16.6%	12,349
NARRAGANSETT	152,242	95,000	60.3%	57,243
NEWPORT	414,145	267,976	54.5%	146,169
NEW SHOREHAM	141,413	104,802	34.9%	36,610
NORTH KINGSTOWN	66,254	65,432	1.3%	822
NORTH PROVIDENCE	44,978	40,591	10.8%	4,387
NORTH SMITHFIELD	30,424	32,177	-5.4%	(1,753)
PAWTUCKET	91,499	80,497	13.7%	11,002
PORTSMOUTH	34,720	33,462	3.8%	1,258
PROVIDENCE	592,902	392,991	50.9%	199,911
RICHMOND	17,971	17,583	2.2%	388
SCITUATE	8,500	5,975	42.3%	2,525
SMITHFIELD	77,930	69,559	12.0%	8,371
SOUTH KINGSTOWN	107,151	91,067	17.7%	16,083
TIVERTON	34,442	29,447	17.0%	4,995
WARREN	39,218	38,495	1.9%	722
WARWICK	357,493	242,876	47.2%	114,617
WESTERLY	152,288	121,512	25.3%	30,775
WEST GREENWICH	12,021	11,160	7.7%	861
WEST WARWICK	33,492	35,986	-6.9%	(2,494)
WOONSOCKET	60,555	53,276	13.7%	7,279
Total	\$ 3,283,657	\$ 2,563,445	28.1%	\$ 720,212

* 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

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			Percent	
	FY 2022 YTD	FY 2021 YTD	Change *	Difference *
BARRINGTON	\$ 10,913	\$ 28,739	-62.0%	\$ (17,826)
BRISTOL	128,233	101,721	26.1%	26,512
BURRILLVILLE	40,016	28,673	39.6%	11,343
CENTRAL FALLS	31,167	23,879	30.5%	7,288
CHARLESTOWN	45,690	29,952	52.5%	15,738
COVENTRY	87,272	74,585	17.0%	12,687
CRANSTON	336,743	317,038	6.2%	19,705
CUMBERLAND	87,120	78,313	11.2%	8,807
EAST GREENWICH	145,275	132,171	9.9%	13,103
EAST PROVIDENCE	173,109	160,318	8.0%	12,791
EXETER	26,823	18,493	45.0%	8,330
FOSTER	4,261	3,331	27.9%	931
GLOCESTER	17,754	11,614	52.9%	6,140
HOPKINTON	13,513	8,075	67.4%	5,438
JAMESTOWN	27,123	17,592	54.2%	9,532
JOHNSTON	139,632	106,824	30.7%	32,808
LINCOLN	132,859	84,069	58.0%	48,790
LITTLE COMPTON	10,897	10,961	-0.6%	(64)
MIDDLETOWN	181,597	137,784	31.8%	43,813
NARRAGANSETT	282,782	189,519	49.2%	93,263
NEWPORT	850,629	522,510	62.8%	328,119
NEW SHOREHAM	283,055	206,119	37.3%	76,937
NORTH KINGSTOWN	136,948	113,218	21.0%	23,729
NORTH PROVIDENCE	74,479	71,357	4.4%	3,121
NORTH SMITHFIELD	62,384	61,488	1.5%	897
PAWTUCKET	189,082	156,722	20.6%	32,360
PORTSMOUTH	71,322	59,064	20.8%	12,258
PROVIDENCE	1,161,659	722,015	60.9%	439,644
RICHMOND	33,880	32,301	4.9%	1,580
SCITUATE	15,070	11,411	32.1%	3,659
SMITHFIELD	153,071	134,667	13.7%	18,404
SOUTH KINGSTOWN	209,802	181,419	15.6%	28,383
TIVERTON	73,557	57,808	27.2%	15,749
WARREN	78,331	73,174	7.0%	5,156
WARWICK	676,889	462,798	46.3%	214,091
WESTERLY	315,696	242,895	30.0%	72,801
WEST GREENWICH	24,852	19,518	27.3%	5,334
WEST WARWICK	70,249	69,354	1.3%	895
WOONSOCKET	117,190	108,818	7.7%	8,372
Total	\$ 6,520,926	\$ 4,870,307	33.9%	\$ 1,650,618

* 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.