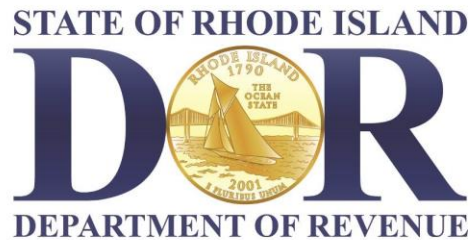


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

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

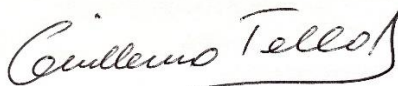
- June 1, 2020: Indoor dining was allowed at 50% of capacity.
- June 30, 2020: Indoor dining was increased to 66% of capacity.
- August 8, 2020: Bars, including those inside of restaurants, were required to close by 11:00 PM.
- November 8, 2020: Indoor dining service was required to end by 10:00 PM on 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 December 2021 Local 1% Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	December 2021	November 2021	\$ Difference	% Difference
Month-to-Month	\$ 1,985,838	\$ 2,513,074	\$ (527,237)	-21.0 %
Period of Comparison	December 2021	December 2020	\$ Difference	% Difference
Year-over-Year	\$ 1,985,838	\$ 1,629,824	\$ 356,013	21.8 %
Fiscal YTD-over-Fiscal YTD	\$ 16,910,254	\$ 12,697,398	\$ 4,212,856	33.2 %



Guillermo L. Tello, Director
Rhode Island Department of Revenue
March 3, 2022

The report can be found on the Department of Revenue's website at <https://dor.ri.gov/fiscal-year-2022>

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) 378-1080.

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

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Month-to-Month Collections

	December 2021	November 2021	Percent Change *	Difference *
BARRINGTON	\$ -	\$ 2,452	-100.0%	\$ (2,452)
BRISTOL	33,975	23,336	45.6%	10,638
BURRILLVILLE	10,392	16,991	-38.8%	(6,599)
CENTRAL FALLS	21,970	19,398	13.3%	2,573
CHARLESTOWN	9,063	10,175	-10.9%	(1,113)
COVENTRY	37,981	57,019	-33.4%	(19,038)
CRANSTON	152,810	171,238	-10.8%	(18,428)
CUMBERLAND	48,015	65,028	-26.2%	(17,012)
EAST GREENWICH	57,219	100,826	-43.2%	(43,607)
EAST PROVIDENCE	74,694	78,546	-4.9%	(3,851)
EXETER	9,736	12,309	-20.9%	(2,573)
FOSTER	1,903	2,244	-15.2%	(341)
GLOCESTER	6,042	7,263	-16.8%	(1,221)
HOPKINTON	5,299	3,724	42.3%	1,575
JAMESTOWN	1,682	4,498	-62.6%	(2,816)
JOHNSTON	65,357	70,066	-6.7%	(4,709)
LINCOLN	51,262	63,278	-19.0%	(12,016)
LITTLE COMPTON	2,406	4,192	-42.6%	(1,786)
MIDDLETOWN	47,856	61,951	-22.8%	(14,095)
NARRAGANSETT	17,737	35,299	-49.8%	(17,562)
NEWPORT	125,693	183,754	-31.6%	(58,061)
NEW SHOREHAM	4,689	7,652	-38.7%	(2,962)
NORTH KINGSTOWN	46,374	89,134	-48.0%	(42,759)
NORTH PROVIDENCE	45,443	55,570	-18.2%	(10,127)
NORTH SMITHFIELD	33,188	30,938	7.3%	2,250
PAWTUCKET	93,676	85,949	9.0%	7,727
PORTSMOUTH	20,718	26,318	-21.3%	(5,600)
PROVIDENCE	487,192	512,834	-5.0%	(25,642)
RICHMOND	12,232	11,587	5.6%	645
SCITUATE	7,928	6,412	23.6%	1,516
SMITHFIELD	64,988	94,795	-31.4%	(29,807)
SOUTH KINGSTOWN	46,651	72,309	-35.5%	(25,658)
TIVERTON	24,482	24,850	-1.5%	(367)
WARREN	25,959	53,429	-51.4%	(27,470)
WARWICK	140,252	291,793	-51.9%	(151,541)
WESTERLY	52,251	56,030	-6.7%	(3,779)
WEST GREENWICH	10,941	10,214	7.1%	727
WEST WARWICK	33,189	29,962	10.8%	3,227
WOONSOCKET	54,589	59,714	-8.6%	(5,124)
Total	\$ 1,985,838	\$ 2,513,074	-21.0%	\$ (527,237)

* 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

	December 2021	December 2020	Percent Change *	Difference *
BARRINGTON	\$ -	\$ 10,796	-100.0%	\$ (10,796)
BRISTOL	33,975	22,203	53.0%	11,771
BURRILLVILLE	10,392	9,580	8.5%	812
CENTRAL FALLS	21,970	11,640	88.7%	10,330
CHARLESTOWN	9,063	11,024	-17.8%	(1,961)
COVENTRY	37,981	31,422	20.9%	6,559
CRANSTON	152,810	140,011	9.1%	12,799
CUMBERLAND	48,015	38,465	24.8%	9,551
EAST GREENWICH	57,219	41,618	37.5%	15,601
EAST PROVIDENCE	74,694	71,385	4.6%	3,310
EXETER	9,736	5,572	74.7%	4,164
FOSTER	1,903	543	250.6%	1,360
GLOCESTER	6,042	4,821	25.3%	1,221
HOPKINTON	5,299	3,309	60.1%	1,990
JAMESTOWN	1,682	2,265	-25.7%	(583)
JOHNSTON	65,357	45,961	42.2%	19,396
LINCOLN	51,262	31,649	62.0%	19,613
LITTLE COMPTON	2,406	1,429	68.3%	977
MIDDLETOWN	47,856	36,010	32.9%	11,846
NARRAGANSETT	17,737	25,881	-31.5%	(8,144)
NEWPORT	125,693	85,382	47.2%	40,311
NEW SHOREHAM	4,689	1,115	320.6%	3,574
NORTH KINGSTOWN	46,374	36,888	25.7%	9,486
NORTH PROVIDENCE	45,443	48,401	-6.1%	(2,958)
NORTH SMITHFIELD	33,188	24,242	36.9%	8,947
PAWTUCKET	93,676	70,140	33.6%	23,536
PORTSMOUTH	20,718	21,624	-4.2%	(906)
PROVIDENCE	487,192	325,284	49.8%	161,908
RICHMOND	12,232	10,831	12.9%	1,401
SCITUATE	7,928	4,121	92.4%	3,807
SMITHFIELD	64,988	52,492	23.8%	12,496
SOUTH KINGSTOWN	46,651	44,800	4.1%	1,851
TIVERTON	24,482	18,692	31.0%	5,791
WARREN	25,959	19,982	29.9%	5,978
WARWICK	140,252	196,914	-28.8%	(56,662)
WESTERLY	52,251	41,836	24.9%	10,416
WEST GREENWICH	10,941	7,343	49.0%	3,598
WEST WARWICK	33,189	31,976	3.8%	1,213
WOONSOCKET	54,589	42,178	29.4%	12,411
Total	\$ 1,985,838	\$ 1,629,824	21.8%	\$ 356,013

* 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 2022 YTD	FY 2021 YTD	Percent Change *	Difference *
BARRINGTON	\$ 15,753	\$ 83,039	-81.0%	\$ (67,286)
BRISTOL	342,879	238,735	43.6%	104,144
BURRILLVILLE	110,863	80,994	36.9%	29,869
CENTRAL FALLS	104,348	73,122	42.7%	31,226
CHARLESTOWN	116,399	79,148	47.1%	37,251
COVENTRY	261,868	220,110	19.0%	41,758
CRANSTON	1,067,300	947,169	12.7%	120,131
CUMBERLAND	311,714	242,996	28.3%	68,718
EAST GREENWICH	435,584	323,683	34.6%	111,901
EAST PROVIDENCE	524,829	475,985	10.3%	48,845
EXETER	74,657	48,469	54.0%	26,188
FOSTER	13,086	8,451	54.8%	4,634
GLOCESTER	47,119	37,892	24.3%	9,227
HOPKINTON	35,394	23,676	49.5%	11,718
JAMESTOWN	52,539	32,510	61.6%	20,029
JOHNSTON	454,772	325,633	39.7%	129,139
LINCOLN	386,554	251,744	53.6%	134,811
LITTLE COMPTON	30,025	22,488	33.5%	7,537
MIDDLETOWN	473,944	348,811	35.9%	125,134
NARRAGANSETT	488,948	355,171	37.7%	133,777
NEWPORT	1,838,735	1,082,500	69.9%	756,235
NEW SHOREHAM	380,528	273,892	38.9%	106,636
NORTH KINGSTOWN	401,931	305,001	31.8%	96,930
NORTH PROVIDENCE	255,004	230,621	10.6%	24,383
NORTH SMITHFIELD	199,724	165,468	20.7%	34,256
PAWTUCKET	567,033	468,253	21.1%	98,781
PORTSMOUTH	199,008	149,433	33.2%	49,575
PROVIDENCE	3,236,352	2,179,527	48.5%	1,056,825
RICHMOND	87,589	83,010	5.5%	4,579
SCITUATE	46,165	34,544	33.6%	11,622
SMITHFIELD	473,088	390,334	21.2%	82,755
SOUTH KINGSTOWN	503,035	435,461	15.5%	67,574
TIVERTON	192,842	146,883	31.3%	45,959
WARREN	233,780	183,025	27.7%	50,755
WARWICK	1,692,025	1,308,053	29.4%	383,971
WESTERLY	611,659	487,846	25.4%	123,813
WEST GREENWICH	74,925	55,567	34.8%	19,357
WEST WARWICK	221,786	208,139	6.6%	13,648
WOONSOCKET	346,468	290,016	19.5%	56,452
Total	\$ 16,910,254	\$ 12,697,398	33.2%	\$ 4,212,856

* 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.