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 January 2022

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 January 2022 Local 1% Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	January 2022	December 2021	\$ Difference	% Difference
Month-to-Month	\$ 2,053,282	\$ 1,985,838	\$ 67,445	3.4 %
Period of Comparison	January 2022	January 2021	\$ Difference	% Difference
Year-over-Year	\$ 2,053,282	\$ 1,722,310	\$ 330,973	19.2 %
Fiscal YTD-over-Fiscal YTD	\$ 18,963,536	\$ 14,419,708	\$ 4,543,829	31.5 %

Coulleuro Tello

Guillermo L. Tello, Director Rhode Island Department of Revenue March 30, 2022

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

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	
	January 2022	December 2021	Change *	Difference *
BARRINGTON	\$ -	\$-	n/a	\$ -
BRISTOL	24,285	33,975	-28.5%	(9,690)
BURRILLVILLE	16,147	10,392	55.4%	5,755
CENTRAL FALLS	13,682	21,970	-37.7%	(8,289)
CHARLESTOWN	6,023	9,063	-33.5%	(3,039)
COVENTRY	36,979	37,981	-2.6%	(1,003)
CRANSTON	172,186	152,810	12.7%	19,376
CUMBERLAND	41,331	48,015	-13.9%	(6,685)
EAST GREENWICH	61,223	57,219	7.0%	4,003
EAST PROVIDENCE	71,647	74,694	-4.1%	(3,048)
EXETER	5,467	9,736	-43.8%	(4,269)
FOSTER	895	1,903	-53.0%	(1,008)
GLOCESTER	4,628	6,042	-23.4%	(1,414)
HOPKINTON	5,794	5,299	9.3%	495
JAMESTOWN	3,862	1,682	129.6%	2,179
JOHNSTON	64,278	65,357	-1.7%	(1,079)
LINCOLN	57,519	51,262	12.2%	6,256
LITTLE COMPTON	1,680	2,406	-30.2%	(726)
MIDDLETOWN	44,674	47,856	-6.6%	(3,182)
NARRAGANSETT	23,953	17,737	35.0%	6,216
NEWPORT	95,750	125,693	-23.8%	(29,943)
NEW SHOREHAM	4,069	4,689	-13.2%	(621)
NORTH KINGSTOWN	61,635	46,374	32.9%	15,260
NORTH PROVIDENCE	36,352	45,443	-20.0%	(9,090)
NORTH SMITHFIELD	27,458	33,188	-17.3%	(5,731)
PAWTUCKET	75,249	93,676	-19.7%	(18,427)
PORTSMOUTH	14,403	20,718	-30.5%	(6,315)
PROVIDENCE	503,123	487,192	3.3%	15,931
RICHMOND	10,480	12,232	-14.3%	(1,752)
SCITUATE	5,281	7,928	-33.4%	(2,646)
SMITHFIELD	77,893	64,988	19.9%	12,905
SOUTH KINGSTOWN	72,312	46,651	55.0%	25,661
TIVERTON	17,079	24,482	-30.2%	(7,403)
WARREN	21,674	25,959	-16.5%	(4,286)
WARWICK	233,125	140,252	66.2%	92,872
WESTERLY	46,919	52,251	-10.2%	(5,332)
WEST GREENWICH	11,628	10,941	6.3%	687
WEST WARWICK	31,913	33,189	-3.8%	(1,277)
WOONSOCKET	50,691	54,589	-7.1%	(3,898)
Total	\$ 2,053,282	\$ 1,985,838	3.4%	\$ 67,445

* 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	
	January 2022	January 2021	Change *	Difference *
BARRINGTON	\$ -	\$ 12,206	-100.0%	
BRISTOL	24,285	21,522	12.8%	2,762
BURRILLVILLE	16,147	11,490	40.5%	4,657
CENTRAL FALLS	13,682	12,014	13.9%	1,668
CHARLESTOWN	6,023	4,051	48.7%	1,972
COVENTRY	36,979	33,389	10.7%	3,589
CRANSTON	172,186	145,804	18.1%	26,382
CUMBERLAND	41,331	36,196	14.2%	5,135
EAST GREENWICH	61,223	49,937	22.6%	11,286
EAST PROVIDENCE	71,647	77,962	-8.1%	(6,315)
EXETER	5,467	6,526	-16.2%	(1,059)
FOSTER	895	682	31.2%	213
GLOCESTER	4,628	5,368	-13.8%	(739)
HOPKINTON	5,794	2,685	115.8%	3,109
JAMESTOWN	3,862	2,166	78.3%	1,696
JOHNSTON	64,278	57,164	12.4%	7,115
LINCOLN	57,519	41,853	37.4%	15,666
LITTLE COMPTON	1,680	1,239	35.6%	441
MIDDLETOWN	44,674	45,014	-0.8%	(340)
NARRAGANSETT	23,953	27,053	-11.5%	(3,100)
NEWPORT	95,750	63,350	51.1%	32,400
NEW SHOREHAM	4,069	1,338	204.0%	2,730
NORTH KINGSTOWN	61,635	39,605	55.6%	22,030
NORTH PROVIDENCE	36,352	40,368	-9.9%	(4,016)
NORTH SMITHFIELD	27,458	27,018	1.6%	440
PAWTUCKET	75,249	79,302	-5.1%	(4,053)
PORTSMOUTH	14,403	13,369	7.7%	1,035
PROVIDENCE	503,123	354,957	41.7%	148,166
RICHMOND	10,480	9,359	12.0%	1,122
SCITUATE	5,281	4,493	17.6%	789
SMITHFIELD	77,893	60,832	28.0%	17,061
SOUTH KINGSTOWN	72,312	54,067	33.7%	18,245
TIVERTON	17,079	15,916	7.3%	1,163
WARREN	21,674	31,155	-30.4%	(9,481)
WARWICK	233,125	203,963	14.3%	29,162
WESTERLY	46,919	41,908	12.0%	5,011
WEST GREENWICH	11,628	9,831	18.3%	1,797
WEST WARWICK	31,913	30,949	3.1%	963
WOONSOCKET	50,691	46,210	9.7%	4,481
Total	\$ 2,053,282	\$ 1,722,310	19.2%	

* 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	\$ 15,753	\$ 95,245	-83.5%	\$ (79,492)
BRISTOL	367,163	260,257	41.1%	106,906
BURRILLVILLE	127,009	92,484	37.3%	34,526
CENTRAL FALLS	118,030	85,136	38.6%	32,894
CHARLESTOWN	122,423	83,200	47.1%	39,223
COVENTRY	298,846	253,499	17.9%	45,347
CRANSTON	1,239,486	1,092,973	13.4%	146,513
CUMBERLAND	353,045	279,192	26.5%	73,853
EAST GREENWICH	496,806	373,620	33.0%	123,186
EAST PROVIDENCE	596,476	553,947	7.7%	42,529
EXETER	80,123	54,995	45.7%	25,129
FOSTER	13,980	9,133	53.1%	4,847
GLOCESTER	51,747	43,260	19.6%	8,487
HOPKINTON	41,188	26,361	56.2%	14,827
JAMESTOWN	56,401	34,676	62.7%	21,725
JOHNSTON	519,050	382,797	35.6%	136,254
LINCOLN	444,073	293,596	51.3%	150,477
LITTLE COMPTON	31,705	23,727	33.6%	7,978
MIDDLETOWN	518,618	393,825	31.7%	124,793
NARRAGANSETT	512,901	382,224	34.2%	130,677
NEWPORT	1,934,485	1,145,850	68.8%	788,636
NEW SHOREHAM	384,597	275,230	39.7%	109,367
NORTH KINGSTOWN	463,565	344,606	34.5%	118,960
NORTH PROVIDENCE	291,356	270,990	7.5%	20,367
NORTH SMITHFIELD	227,181	192,485	18.0%	34,696
PAWTUCKET	642,282	547,555	17.3%	94,728
PORTSMOUTH	213,411	162,802	31.1%	50,610
PROVIDENCE	3,739,475	2,534,485	47.5%	1,204,990
RICHMOND	98,069	92,368	6.2%	5,701
SCITUATE	51,447	39,036	31.8%	12,411
SMITHFIELD	550,981	451,166	22.1%	99,815
SOUTH KINGSTOWN	575,347	489,528	17.5%	85,820
TIVERTON	209,921	162,800	28.9%	47,122
WARREN	255,454	214,180	19.3%	41,274
WARWICK	1,925,149	1,512,016	27.3%	413,133
WESTERLY	658,578	529,754	24.3%	128,825
WEST GREENWICH	86,552	65,398	32.3%	21,154
WEST WARWICK	253,699	239,088	6.1%	14,611
WOONSOCKET	397,159	336,226	18.1%	60,933
Total	\$ 18,963,536	\$ 14,419,708	31.5%	\$ 4,543,829

* 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.