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

| Period of Comparison | April 2022 | March 2022 | \$ Difference | % Difference |
|----------------------------|---------------|-------------------|----------------------|--------------|
| Month-to-Month | \$ 2,672,392 | \$ 2,385,779 | \$ 286,612 | 12.0 % |
| Period of Comparison | April 2022 | April 2021 | \$ Difference | % Difference |
| Year-over-Year | \$ 2,672,392 | \$ 2,254,220 | \$ 418,172 | 18.6 % |
| Fiscal YTD-over-Fiscal YTD | \$ 26,186,414 | \$ 20,461,923 | \$ 5,724,491 | 28.0 % |

Cuilleno Tello!

Guillermo L. Tello, Director Rhode Island Department of Revenue July 6, 2022

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

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 | |
|------------------|--------------|-------------------|----------|---------------------|
| | April 2022 | March 2022 | Change * | Difference * |
| BARRINGTON | \$ 2,487 | \$ - | n/a | \$ 2,487 |
| BRISTOL | 38,161 | 40,509 | -5.8% | (2,348) |
| BURRILLVILLE | 21,612 | 11,089 | 94.9% | 10,523 |
| CENTRAL FALLS | 22,565 | 19,152 | 17.8% | 3,413 |
| CHARLESTOWN | 10,528 | 7,914 | 33.0% | 2,614 |
| COVENTRY | 46,530 | 38,570 | 20.6% | 7,960 |
| CRANSTON | 200,171 | 173,706 | 15.2% | 26,465 |
| CUMBERLAND | 58,001 | 55,845 | 3.9% | 2,156 |
| EAST GREENWICH | 77,813 | 66,326 | 17.3% | 11,487 |
| EAST PROVIDENCE | 96,292 | 86,461 | 11.4% | 9,830 |
| EXETER | 10,519 | 10,305 | 2.1% | 214 |
| FOSTER | 2,652 | 1,229 | 115.9% | 1,424 |
| GLOCESTER | 7,149 | 7,251 | -1.4% | (101) |
| HOPKINTON | 4,457 | 3,101 | 43.7% | 1,356 |
| JAMESTOWN | 5,052 | 4,123 | 22.5% | 929 |
| JOHNSTON | 69,214 | 71,724 | -3.5% | (2,510) |
| LINCOLN | 67,534 | 74,937 | -9.9% | (7,404) |
| LITTLE COMPTON | 2,946 | 2,099 | 40.3% | 847 |
| MIDDLETOWN | 69,145 | 42,871 | 61.3% | 26,273 |
| NARRAGANSETT | 56,983 | 34,705 | 64.2% | 22,278 |
| NEWPORT | 194,167 | 133,854 | 45.1% | 60,313 |
| NEW SHOREHAM | 7,899 | 5,795 | 36.3% | 2,104 |
| NORTH KINGSTOWN | 58,945 | 50,142 | 17.6% | 8,803 |
| NORTH PROVIDENCE | 44,913 | 42,528 | 5.6% | 2,385 |
| NORTH SMITHFIELD | 35,016 | 31,175 | 12.3% | 3,841 |
| PAWTUCKET | 92,009 | 94,511 | -2.6% | (2,502) |
| PORTSMOUTH | 27,119 | 22,725 | 19.3% | 4,394 |
| PROVIDENCE | 625,723 | 531,270 | 17.8% | 94,452 |
| RICHMOND | 13,675 | 11,513 | 18.8% | 2,162 |
| SCITUATE | 6,108 | 5,777 | 5.7% | 331 |
| SMITHFIELD | 82,437 | 79,828 | 3.3% | 2,609 |
| SOUTH KINGSTOWN | 76,908 | 65,445 | 17.5% | 11,462 |
| TIVERTON | 30,729 | 29,122 | 5.5% | 1,606 |
| WARREN | 45,980 | 26,400 | 74.2% | 19,579 |
| WARWICK | 293,704 | 284,488 | 3.2% | 9,216 |
| WESTERLY | 70,934 | 111,828 | -36.6% | (40,894) |
| WEST GREENWICH | 13,431 | 12,439 | 8.0% | 992 |
| WEST WARWICK | 43,381 | 36,856 | 17.7% | 6,525 |
| WOONSOCKET | 39,504 | 58,164 | -32.1% | (18,661) |
| Total | \$ 2,672,392 | \$ 2,385,779 | 12.0% | \$ 286,612 |

* 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 | |
|------------------|--------------|--------------|----------|--------------|
| | April 2022 | April 2021 | Change * | Difference * |
| BARRINGTON | \$ 2,487 | \$ 7,208 | -65.5% | \$ (4,721) |
| BRISTOL | 38,161 | 48,875 | -21.9% | (10,714) |
| BURRILLVILLE | 21,612 | 17,018 | 27.0% | 4,594 |
| CENTRAL FALLS | 22,565 | 13,531 | 66.8% | 9,034 |
| CHARLESTOWN | 10,528 | 9,463 | 11.3% | 1,065 |
| COVENTRY | 46,530 | 39,567 | 17.6% | 6,964 |
| CRANSTON | 200,171 | 175,185 | 14.3% | 24,986 |
| CUMBERLAND | 58,001 | 40,479 | 43.3% | 17,522 |
| EAST GREENWICH | 77,813 | 51,553 | 50.9% | 26,259 |
| EAST PROVIDENCE | 96,292 | 93,638 | 2.8% | 2,654 |
| EXETER | 10,519 | 9,689 | 8.6% | 830 |
| FOSTER | 2,652 | 1,180 | 124.7% | 1,472 |
| GLOCESTER | 7,149 | 6,158 | 16.1% | 991 |
| HOPKINTON | 4,457 | 4,597 | -3.0% | (140) |
| JAMESTOWN | 5,052 | 4,065 | 24.3% | 987 |
| JOHNSTON | 69,214 | 66,139 | 4.6% | 3,075 |
| LINCOLN | 67,534 | 58,784 | 14.9% | 8,750 |
| LITTLE COMPTON | 2,946 | 2,732 | 7.9% | 215 |
| MIDDLETOWN | 69,145 | 58,774 | 17.6% | 10,370 |
| NARRAGANSETT | 56,983 | 55,474 | 2.7% | 1,509 |
| NEWPORT | 194,167 | 144,704 | 34.2% | 49,463 |
| NEW SHOREHAM | 7,899 | 5,098 | 54.9% | 2,801 |
| NORTH KINGSTOWN | 58,945 | 49,113 | 20.0% | 9,832 |
| NORTH PROVIDENCE | 44,913 | 40,523 | 10.8% | 4,390 |
| NORTH SMITHFIELD | 35,016 | 30,726 | 14.0% | 4,290 |
| PAWTUCKET | 92,009 | 86,958 | 5.8% | 5,051 |
| PORTSMOUTH | 27,119 | 20,677 | 31.2% | 6,442 |
| PROVIDENCE | 625,723 | 468,091 | 33.7% | 157,632 |
| RICHMOND | 13,675 | 14,834 | -7.8% | (1,159) |
| SCITUATE | 6,108 | 5,877 | 3.9% | |
| SMITHFIELD | 82,437 | 74,360 | 10.9% | 8,077 |
| SOUTH KINGSTOWN | 76,908 | 74,505 | 3.2% | 2,402 |
| TIVERTON | 30,729 | 34,322 | -10.5% | (3,593) |
| WARREN | 45,980 | 41,557 | 10.6% | 4,422 |
| WARWICK | 293,704 | 247,019 | 18.9% | 46,685 |
| WESTERLY | 70,934 | 53,829 | 31.8% | 17,105 |
| WEST GREENWICH | 13,431 | 11,503 | 16.8% | 1,928 |
| WEST WARWICK | 43,381 | 31,814 | 36.4% | 11,567 |
| WOONSOCKET | 39,504 | 54,600 | -27.6% | (15,097) |
| Total | \$ 2,672,392 | \$ 2,254,220 | 18.6% | \$ 418,172 |

* 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 | \$ 18,240 | \$ 102,453 | -82.2% | |
| BRISTOL | 473,615 | 387,589 | 22.2% | 86,026 |
| BURRILLVILLE | 180,019 | 133,998 | 34.3% | 46,021 |
| CENTRAL FALLS | 176,751 | 125,263 | 41.1% | 51,488 |
| CHARLESTOWN | 146,394 | 101,234 | 44.6% | 45,160 |
| COVENTRY | 418,580 | 365,983 | 14.4% | 52,597 |
| CRANSTON | 1,787,494 | 1,575,926 | 13.4% | 211,569 |
| CUMBERLAND | 511,197 | 390,646 | 30.9% | 120,551 |
| EAST GREENWICH | 691,207 | 525,681 | 31.5% | 165,527 |
| EAST PROVIDENCE | 868,116 | 810,918 | 7.1% | 57,198 |
| EXETER | 109,409 | 82,851 | 32.1% | 26,558 |
| FOSTER | 19,083 | 11,858 | 60.9% | 7,225 |
| GLOCESTER | 73,341 | 64,004 | 14.6% | 9,337 |
| HOPKINTON | 48,747 | 37,835 | 28.8% | 10,912 |
| JAMESTOWN | 69,435 | 45,072 | 54.1% | 24,363 |
| JOHNSTON | 726,803 | 561,978 | 29.3% | 164,825 |
| LINCOLN | 662,773 | 446,097 | 48.6% | 216,676 |
| LITTLE COMPTON | 38,609 | 29,361 | 31.5% | 9,248 |
| MIDDLETOWN | 679,617 | 542,131 | 25.4% | 137,486 |
| NARRAGANSETT | 644,720 | 493,868 | 30.5% | 150,852 |
| NEWPORT | 2,367,775 | 1,480,319 | 60.0% | 887,456 |
| NEW SHOREHAM | 404,183 | 283,974 | 42.3% | 120,208 |
| NORTH KINGSTOWN | 627,462 | 474,782 | 32.2% | 152,680 |
| NORTH PROVIDENCE | 427,593 | 392,340 | 9.0% | 35,254 |
| NORTH SMITHFIELD | 324,721 | 275,132 | 18.0% | 49,589 |
| PAWTUCKET | 909,148 | 810,403 | 12.2% | 98,745 |
| PORTSMOUTH | 288,451 | 216,213 | 33.4% | 72,238 |
| PROVIDENCE | 5,398,182 | 3,873,041 | 39.4% | 1,525,141 |
| RICHMOND | 133,192 | 129,907 | 2.5% | 3,285 |
| SCITUATE | 68,504 | 57,102 | 20.0% | 11,402 |
| SMITHFIELD | 797,397 | 643,904 | 23.8% | 153,493 |
| SOUTH KINGSTOWN | 787,365 | 688,692 | 14.3% | 98,672 |
| TIVERTON | 298,898 | 239,765 | 24.7% | 59,132 |
| WARREN | 346,089 | 301,741 | 14.7% | 44,348 |
| WARWICK | 2,734,902 | 2,172,234 | 25.9% | 562,669 |
| WESTERLY | 889,727 | 671,310 | 32.5% | 218,417 |
| WEST GREENWICH | 122,069 | 96,840 | 26.1% | 25,230 |
| WEST WARWICK | 372,138 | 333,835 | 11.5% | 38,303 |
| WOONSOCKET | 544,469 | 485,644 | 12.1% | 58,825 |
| Total | \$ 26,186,414 | \$ 20,461,923 | 28.0% | \$ 5,724,491 |

* 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.