



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report FY 2025 Local 1% Collections December 2024

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 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.

The findings of the December 2024 Local 1% Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	December 2024	December 2023	% Difference	\$ Difference
Fiscal YTD-over-Fiscal YTD	\$21,288,118	\$20,448,692	4.1%	\$839,426
Year-over-Year	\$3,057,524	\$3,063,767	-0.2%	\$(6,243)

The report can be found on the Department of Revenue's website at <u>https://dor.ri.gov/revenue-analysis/fy-2025.</u>

Questions or comments on the report should be directed to Paul Grimaldi, Chief/Program Development, 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 Fiscal Year-to-Date over Fiscal Year-to-Date Collections

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			Percent	
	FY 2025 YTD	FY 2024 YTD	Change *	Difference *
BARRINGTON	\$ 134,008	\$ 124,921	7.3%	\$ 9,087
BRISTOL	399,224	367,167	8.7%	32,057
BURRILLVILLE	131,676	142,068	-7.3%	(10,392)
CENTRAL FALLS	144,232	149,147	-3.3%	(4,915)
CHARLESTOWN	153,051	137,720	11.1%	15,331
COVENTRY	298,865	276,696	8.0%	22,169
CRANSTON	1,441,712	1,365,022	5.6%	76,690
CUMBERLAND	343,574	345,349	-0.5%	(1,775)
EAST GREENWICH	558,995	570,182	-2.0%	(11,187)
EAST PROVIDENCE	753,977	722,437	4.4%	31,540
EXETER	84,806	80,709	5.1%	4,098
FOSTER †	-	13,322	-100.0%	(13,322)
GLOCESTER	74,893	52,195	43.5%	22,698
HOPKINTON	33,128	27,645	19.8%	5,483
JAMESTOWN	75,838	93,712	-19.1%	(17,874)
JOHNSTON	540,690	520,986	3.8%	19,704
LINCOLN	504,946	463,986	8.8%	40,960
LITTLE COMPTON	33,731	34,643	-2.6%	(911)
MIDDLETOWN	623,270	608,591	2.4%	14,679
NARRAGANSETT	606,692	560,848	8.2%	45,844
NEWPORT	2,228,610	2,054,818	8.5%	173,792
NEW SHOREHAM	437,688	407,967	7.3%	29,721
NORTH KINGSTOWN	488,994	460,742	6.1%	28,252
NORTH PROVIDENCE	365,570	401,921	-9.0%	(36,352)
NORTH SMITHFIELD	228,382	237,207	-3.7%	(8,825)
PAWTUCKET	646,254	623,531	3.6%	22,722
PORTSMOUTH	265,906	230,090	15.6%	35,816
PROVIDENCE	4,027,561	3,960,606	1.7%	66,956
RICHMOND	124,236	108,670	14.3%	15,566
SCITUATE	51,218	61,399	-16.6%	(10,181)
SMITHFIELD	658,459	615,674	6.9%	42,785
SOUTH KINGSTOWN	671,712	664,944	1.0%	6,768
TIVERTON	240,283	224,569	7.0%	15,714
WARREN	298,059	276,697	7.7%	21,362
WARWICK	2,027,181	1,938,831	4.6%	88,350
WESTERLY	876,935	792,658	10.6%	84,276
WEST GREENWICH	80,236	86,107	-6.8%	(5,871)
WEST WARWICK	275,671	267,407	3.1%	8,264
WOONSOCKET	357,857	377,510	-5.2%	(19,652)
Total	\$ 21,288,118	\$ 20,448,692	4.1%	\$ 839,426

* Cells highlighted show the five municipalities with the largest percentage and nominal increases/decreases in YTD-over-YTD.

[†] Foster received no distribution in Sep-Feb 2025 (reflected in Jul-Dec 2024 meals and beverage activity) due to adjustments to taxpayer(s)' accounts.

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT ³ Year-over-Year Collections

			Percent	
	December 2024	December 2023	Change *	Difference *
BARRINGTON	\$ 18,858	\$ 20,960	-10.0%	
BRISTOL	56,545	55,362	2.1%	1,183
BURRILLVILLE	20,544	30,235	-32.1%	(9,690)
CENTRAL FALLS	21,098	22,314	-5.4%	(1,215)
CHARLESTOWN	13,822	13,160	5.0%	662
COVENTRY	48,829	47,188	3.5%	1,641
CRANSTON	253,089	235,386	7.5%	17,704
CUMBERLAND	55,974	58,490	-4.3%	(2,516)
EAST GREENWICH	88,031	86,916	1.3%	1,115
EAST PROVIDENCE	129,903	114,506	13.4%	15,397
EXETER	10,773	10,478	2.8%	295
FOSTER †	-	1,203	-100.0%	(1,203)
GLOCESTER	11,287	8,317	35.7%	2,970
HOPKINTON	3,845	4,041	-4.9%	(196)
JAMESTOWN	8,232	6,798	21.1%	1,434
JOHNSTON	85,016	102,806	-17.3%	(17,790)
LINCOLN	73,971	78,442	-5.7%	(4,471)
LITTLE COMPTON	2,225	3,936	-43.5%	(1,710)
MIDDLETOWN	73,343	73,584	-0.3%	(241)
NARRAGANSETT	45,144	46,072	-2.0%	(928)
NEWPORT	200,565	195,785	2.4%	4,780
NEW SHOREHAM	2,735	5,644	-51.5%	(2,909)
NORTH KINGSTOWN	61,800	69,952	-11.7%	(8,153)
NORTH PROVIDENCE	59,132	76,153	-22.4%	(17,021)
NORTH SMITHFIELD	40,225	37,203	8.1%	3,022
PAWTUCKET	95,784	104,080	-8.0%	(8,296)
PORTSMOUTH	28,688	22,870	25.4%	5,818
PROVIDENCE	655,544	715,178	-8.3%	(59,634)
RICHMOND	17,096	15,571	9.8%	1,525
SCITUATE	6,786	12,720	-46.7%	(5,935)
SMITHFIELD	111,643	99,650	12.0%	11,993
SOUTH KINGSTOWN	83,021	90,313	-8.1%	(7,291)
TIVERTON	47,788	32,010	49.3%	15,779
WARREN	40,613	46,801	-13.2%	(6,189)
WARWICK	333,991	315,518	5.9%	18,473
WESTERLY	131,409	78,688	67.0%	52,721
WEST GREENWICH	9,947	13,983	-28.9%	(4,035)
WEST WARWICK	51,845	48,457	7.0%	3,388
WOONSOCKET	58,382	62,998	-7.3%	(4,617)
Total	\$ 3,057,524	\$ 3,063,767	-0.2%	\$ (6,243)

* Cells highlighted show the five municipalities with the largest percentage and nominal increases/decreases in year-over-year.

[†] Foster received no distribution in February 2025 (reflected in December 2024 meals and beverage activity) due to adjustments to taxpayer(s)' accounts.