STATE OF RHODE ISLAND

Governor Daniel J. McKee



Office of Revenue Analysis

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

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 May 2025 Local 1% Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	May 2025	May 2024	% Difference	\$ Difference
Fiscal YTD-over-Fiscal YTD	\$41,754,146	\$34,626,385	20.6%	\$7,127,762
Year-over-Year	\$5,861,551	\$3,484,448	68.2%	\$2,377,102

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

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

			Percent	
	FY 2025 YTD *	FY 2024 YTD	Change	Difference
BARRINGTON	\$ 276,557	\$ 216,427	27.8%	\$ 60,130
BRISTOL	691,702	563,918	22.7%	127,783
BURRILLVILLE	244,596	234,288	4.4%	10,307
CENTRAL FALLS	292,193	263,102	11.1%	29,091
CHARLESTOWN	211,651	200,154	5.7%	11,496
COVENTRY	621,788	518,612	19.9%	103,176
CRANSTON	3,055,656	2,500,020	22.2%	555,637
CUMBERLAND	721,116	619,633	16.4%	101,483
EAST GREENWICH	1,081,612	967,992	11.7%	113,620
EAST PROVIDENCE	1,603,470	1,333,544	20.2%	269,926
EXETER	143,583	133,978	7.2%	9,605
FOSTER †	7,117	15,076	-52.8%	(7,959)
GLOCESTER	129,503	95,571	35.5%	33,933
HOPKINTON	50,262	43,872	14.6%	6,390
JAMESTOWN	108,414	138,080	-21.5%	(29,665)
JOHNSTON	1,103,961	947,761	16.5%	156,200
LINCOLN	1,007,378	867,213	16.2%	140,165
LITTLE COMPTON	41,446	47,771	-13.2%	(6,325)
MIDDLETOWN	1,237,880	975,583	26.9%	262,296
NARRAGANSETT	943,558	810,864	16.4%	132,695
NEWPORT	3,315,290	2,934,934	13.0%	380,356
NEW SHOREHAM	477,674	447,750	6.7%	29,924
NORTH KINGSTOWN	905,923	785,857	15.3%	120,066
NORTH PROVIDENCE	861,851	697,463	23.6%	164,389
NORTH SMITHFIELD	503,773	423,261	19.0%	80,512
PAWTUCKET	1,547,259	1,129,376	37.0%	417,883
PORTSMOUTH	439,979	382,747	15.0%	57,232
PROVIDENCE	8,865,053	7,163,038	23.8%	1,702,015
RICHMOND	285,300	186,220	53.2%	99,081
SCITUATE	94,201	99,377	-5.2%	(5,176)
SMITHFIELD	1,322,338	1,114,401	18.7%	207,937
SOUTH KINGSTOWN	1,270,784	979,200	29.8%	291,584
TIVERTON	429,081	388,844	10.3%	40,237
WARREN	568,966	490,359	16.0%	78,608
WARWICK	4,269,127	3,413,601	25.1%	855,527
WESTERLY	1,329,835	1,156,752	15.0%	173,083
WEST GREENWICH	147,337	151,219	-2.6%	(3,882)
WEST WARWICK	621,678	488,804	27.2%	132,873
WOONSOCKET	925,253	699,725	32.2%	225,528
Total	\$ 41,754,146	\$ 34,626,385	20.6%	\$ 7,127,762

^{*} FY 2025 YTD includes \$3.2 million of bill payment(s) for prior activity (reflected in the March 2025 report) and \$2.0 million of additional revenue to adjust for prior misposted payment(s) (reflected in the May 2025 report).

[†] Foster received little or no distribution in Mar 2024-Mar 2025 (reflected in May 2024-May 2025 meals and beverage activity) due to adjustments to taxpayer(s)' accounts.

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

			Percent	
	May 2025 *	May 2024	Change	Difference
BARRINGTON	\$ 40,456	\$ 24,177	67.3%	
BRISTOL	90,328	56,770	59.1%	33,558
BURRILLVILLE	25,105	22,027	14.0%	3,078
CENTRAL FALLS	41,145	24,203	70.0%	16,943
CHARLESTOWN	24,198	22,032	9.8%	2,166
COVENTRY	86,868	57,638	50.7%	29,230
CRANSTON	439,920	249,598	76.3%	190,322
CUMBERLAND	100,349	62,623	60.2%	37,726
EAST GREENWICH	133,418	93,653	42.5%	39,765
EAST PROVIDENCE	237,268	144,985	63.6%	92,283
EXETER	13,971	11,245	24.2%	2,726
FOSTER †	3,470	-	n/a	3,470
GLOCESTER	13,762	10,008	37.5%	3,754
HOPKINTON	5,348	4,305	24.2%	1,043
JAMESTOWN	10,859	13,369	-18.8%	(2,510)
JOHNSTON	142,779	99,258	43.8%	43,521
LINCOLN	135,246	78,459	72.4%	56,787
LITTLE COMPTON	3,249	2,692	20.7%	557
MIDDLETOWN	189,826	99,464	90.8%	90,361
NARRAGANSETT	118,477	79,085	49.8%	39,392
NEWPORT	410,449	310,526	32.2%	99,924
NEW SHOREHAM	24,172	29,180	-17.2%	(5,008)
NORTH KINGSTOWN	109,232	75,751	44.2%	33,481
NORTH PROVIDENCE	148,702	63,857	132.9%	84,845
NORTH SMITHFIELD	81,986	43,656	87.8%	38,331
PAWTUCKET	298,407	122,176	144.2%	176,231
PORTSMOUTH	52,410	55,930	-6.3%	(3,520)
PROVIDENCE	1,341,225	722,205	85.7%	619,020
RICHMOND	20,598	20,470	0.6%	129
SCITUATE	10,498	7,961	31.9%	2,536
SMITHFIELD	171,738	110,658	55.2%	61,080
SOUTH KINGSTOWN	177,727	96,252	84.6%	81,474
TIVERTON	50,260	47,668	5.4%	2,592
WARREN	79,808	49,403	61.5%	30,405
WARWICK	595,858	328,580	81.3%	267,279
WESTERLY	138,597	107,931	28.4%	30,666
WEST GREENWICH	16,269	14,274	14.0%	1,995
WEST WARWICK	108,106	49,556	118.1%	58,549
WOONSOCKET	169,467	72,824	132.7%	96,643
Total	\$ 5,861,551	\$ 3,484,448	68.2%	\$ 2,377,102

^{*} May 2025 includes \$2.0 million of additional revenue to adjust for prior misposted payments.

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