STATE OF RHODE ISLAND Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report FY 2021 Local 1.0 Percent Collections November 2020

The data contained in the *Local 1.0 Percent 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*

- March 17, 2020: Dine-in service at restaurants and bars was halted.
- May 18, 2020: Restaurants were allowed limited patio seating.
- 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, required to close by 11:00 PM.
- November 8, 2020: Indoor dining service 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 December 20, 2020: Dine-in capacity at restaurants reduced to 33% and bars and bar areas in restaurants closed.
- December 21, 2020 Present: Indoor dining is allowed at up to 50% capacity. *

- January 29, 2021: Early closure requirements imposed on bars and restaurants are eliminated. *
- * These restrictions do not impact the tax collections contained in this report

The findings of the November 2020 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

| Period of Comparison | November 2020 | October 2020 | \$ Difference | % Difference |
|----------------------------|---------------|---------------|----------------|--------------|
| Month-to-Month | \$ 1,757,752 | \$ 2,063,974 | \$ (306,222) | -14.8 % |
| Period of Comparison | November 2020 | November 2019 | \$ Difference | % Difference |
| Year-over-Year | \$ 1,757,752 | \$ 2,151,293 | \$ (393,540) | -18.3 % |
| Fiscal YTD-over-Fiscal YTD | \$ 11,067,573 | \$ 13,427,393 | \$ (2,359,820) | -17.6 % |

James E. Thorsen, Director Rhode Island Department of Revenue

February 1, 2021

The report can be found on the Department of Revenue's website at http://www.dor.ri.gov/revenue-analysis/2021.php under the Local Reports tab.

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) 574-8766.

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT Month-to-Month Collections

| | | | Percent | |
|------------------|---------------|--------------|----------|--------------|
| | November 2020 | October 2020 | Change * | Difference * |
| BARRINGTON | \$ 15,652 | \$ 14,434 | 8.4% | \$ 1,219 |
| BRISTOL | 29,847 | 35,723 | -16.5% | (5,877) |
| BURRILLVILLE | 14,200 | 14,751 | -3.7% | (551) |
| CENTRAL FALLS | 9,013 | 13,405 | -32.8% | (4,392) |
| CHARLESTOWN | 7,482 | 10,392 | -28.0% | (2,910) |
| COVENTRY | 38,240 | 38,744 | -1.3% | (503) |
| CRANSTON | 149,221 | 164,391 | -9.2% | (15,170) |
| CUMBERLAND | 43,356 | 42,092 | 3.0% | 1,263 |
| EAST GREENWICH | 41,668 | 53,734 | -22.5% | (12,065) |
| EAST PROVIDENCE | 75,104 | 84,347 | -11.0% | (9,243) |
| EXETER | 7,208 | 8,069 | -10.7% | (861) |
| FOSTER | 1,771 | 1,261 | 40.4% | 510 |
| GLOCESTER | 7,055 | 9,505 | -25.8% | (2,450) |
| HOPKINTON | 3,416 | 4,219 | -19.0% | (803) |
| JAMESTOWN | 2,283 | 3,881 | -41.2% | (1,597) |
| JOHNSTON | 54,996 | 58,134 | -5.4% | (3,138) |
| LINCOLN | 39,868 | 48,488 | -17.8% | (8,620) |
| LITTLE COMPTON | 2,032 | 4,209 | -51.7% | (2,176) |
| MIDDLETOWN | 56,511 | 58,302 | -3.1% | (1,791) |
| NARRAGANSETT | 28,465 | 41,097 | -30.7% | (12,632) |
| NEWPORT | 85,578 | 143,635 | -40.4% | (58,056) |
| NEW SHOREHAM | 1,396 | 10,602 | -86.8% | (9,206) |
| NORTH KINGSTOWN | 49,776 | 49,911 | -0.3% | (135) |
| NORTH PROVIDENCE | 32,418 | 34,129 | -5.0% | (1,711) |
| NORTH SMITHFIELD | 25,546 | 27,886 | -8.4% | (2,340) |
| PAWTUCKET | 69,704 | 82,979 | -16.0% | (13,275) |
| PORTSMOUTH | 14,580 | 22,724 | -35.8% | (8,144) |
| PROVIDENCE | 327,762 | 396,201 | -17.3% | (68,440) |
| RICHMOND | 11,783 | 13,897 | -15.2% | (2,114) |
| SCITUATE | 7,538 | 5,219 | 44.4% | 2,319 |
| SMITHFIELD | 65,435 | 67,465 | -3.0% | (2,030) |
| SOUTH KINGSTOWN | 57,206 | 74,087 | -22.8% | (16,881) |
| TIVERTON | 16,893 | 21,032 | -19.7% | (4,140) |
| WARREN | 24,819 | 30,230 | -17.9% | (5,411) |
| WARWICK | 203,108 | 215,991 | -6.0% | (12,883) |
| WESTERLY | 51,464 | 61,641 | -16.5% | (10,177) |
| WEST GREENWICH | 8,791 | 10,436 | -15.8% | (1,646) |
| WEST WARWICK | 29,331 | 39,163 | -25.1% | (9,832) |
| WOONSOCKET | 47,237 | 47,568 | -0.7% | (331) |
| Total | \$ 1,757,752 | \$ 2,063,974 | -14.8% | \$ (306,222) |

^{*} 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

| | | | Percent | |
|------------------|---------------|---------------|----------|--------------|
| | November 2020 | November 2019 | Change * | Difference * |
| BARRINGTON | \$ 15,652 | \$ 10,888 | 43.8% | \$ 4,764 |
| BRISTOL | 29,847 | 25,686 | 16.2% | 4,161 |
| BURRILLVILLE | 14,200 | 16,029 | -11.4% | (1,829) |
| CENTRAL FALLS | 9,013 | 12,138 | -25.7% | (3,125) |
| CHARLESTOWN | 7,482 | 6,056 | 23.5% | 1,426 |
| COVENTRY | 38,240 | 35,818 | 6.8% | 2,423 |
| CRANSTON | 149,221 | 162,903 | -8.4% | (13,682) |
| CUMBERLAND | 43,356 | 52,056 | -16.7% | (8,700) |
| EAST GREENWICH | 41,668 | 59,355 | -29.8% | (17,687) |
| EAST PROVIDENCE | 75,104 | 81,283 | -7.6% | (6,180) |
| EXETER | 7,208 | 8,537 | -15.6% | (1,329) |
| FOSTER | 1,771 | 703 | 151.8% | 1,068 |
| GLOCESTER | 7,055 | 6,045 | 16.7% | 1,010 |
| HOPKINTON | 3,416 | 5,595 | -39.0% | (2,180) |
| JAMESTOWN | 2,283 | 3,319 | -31.2% | (1,035) |
| JOHNSTON | 54,996 | 62,422 | -11.9% | (7,426) |
| LINCOLN | 39,868 | 65,255 | -38.9% | (25,387) |
| LITTLE COMPTON | 2,032 | 2,519 | -19.3% | (486) |
| MIDDLETOWN | 56,511 | 55,823 | 1.2% | 689 |
| NARRAGANSETT | 28,465 | 33,960 | -16.2% | (5,496) |
| NEWPORT | 85,578 | 137,410 | -37.7% | (51,831) |
| NEW SHOREHAM | 1,396 | 3,462 | -59.7% | (2,066) |
| NORTH KINGSTOWN | 49,776 | 46,858 | 6.2% | 2,917 |
| NORTH PROVIDENCE | 32,418 | 29,465 | 10.0% | 2,954 |
| NORTH SMITHFIELD | 25,546 | 25,507 | 0.2% | 39 |
| PAWTUCKET | 69,704 | 85,290 | -18.3% | (15,586) |
| PORTSMOUTH | 14,580 | 17,872 | -18.4% | (3,292) |
| PROVIDENCE | 327,762 | 549,656 | -40.4% | (221,895) |
| RICHMOND | 11,783 | 8,960 | 31.5% | 2,823 |
| SCITUATE | 7,538 | 4,967 | 51.8% | 2,571 |
| SMITHFIELD | 65,435 | 62,733 | 4.3% | 2,702 |
| SOUTH KINGSTOWN | 57,206 | 72,234 | -20.8% | (15,028) |
| TIVERTON | 16,893 | 19,758 | -14.5% | (2,865) |
| WARREN | 24,819 | 22,956 | 8.1% | 1,864 |
| WARWICK | 203,108 | 227,504 | -10.7% | (24,397) |
| WESTERLY | 51,464 | 50,934 | 1.0% | 530 |
| WEST GREENWICH | 8,791 | 11,225 | -21.7% | (2,434) |
| WEST WARWICK | 29,331 | 25,761 | 13.9% | 3,570 |
| WOONSOCKET | 47,237 | 42,352 | 11.5% | 4,885 |
| Total | \$ 1,757,752 | \$ 2,151,293 | -18.3% | \$ (393,540) |

^{*} 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

| | | | Percent | |
|------------------|---------------|---------------|----------|----------------|
| | FY 2021 YTD | FY 2020 YTD | Change * | Difference * |
| BARRINGTON | \$ 72,242 | \$ 71,106 | 1.6% | \$ 1,136 |
| BRISTOL | 216,531 | 210,446 | 2.9% | 6,085 |
| BURRILLVILLE | 71,414 | 94,344 | -24.3% | (22,930) |
| CENTRAL FALLS | 61,482 | 58,326 | 5.4% | 3,156 |
| CHARLESTOWN | 68,124 | 91,388 | -25.5% | (23,264) |
| COVENTRY | 188,688 | 187,314 | 0.7% | 1,373 |
| CRANSTON | 807,158 | 833,686 | -3.2% | (26,528) |
| CUMBERLAND | 204,532 | 225,083 | -9.1% | (20,551) |
| EAST GREENWICH | 282,065 | 328,015 | -14.0% | (45,951) |
| EAST PROVIDENCE | 404,600 | 450,769 | -10.2% | (46,169) |
| EXETER | 42,897 | 57,559 | -25.5% | (14,663) |
| FOSTER | 7,909 | 8,599 | -8.0% | (690) |
| GLOCESTER | 33,071 | 36,904 | -10.4% | (3,833) |
| HOPKINTON | 20,367 | 25,905 | -21.4% | (5,538) |
| JAMESTOWN | 30,245 | 46,603 | -35.1% | (16,358) |
| JOHNSTON | 279,672 | 311,504 | -10.2% | (31,832) |
| LINCOLN | 220,095 | 350,803 | -37.3% | (130,708) |
| LITTLE COMPTON | 21,059 | 34,402 | -38.8% | (13,343) |
| MIDDLETOWN | 312,801 | 405,675 | -22.9% | (92,874) |
| NARRAGANSETT | 329,290 | 401,538 | -18.0% | (72,248) |
| NEWPORT | 997,118 | 1,484,966 | -32.9% | (487,848) |
| NEW SHOREHAM | 272,777 | 320,424 | -14.9% | (47,647) |
| NORTH KINGSTOWN | 268,113 | 280,821 | -4.5% | (12,708) |
| NORTH PROVIDENCE | 182,220 | 183,260 | -0.6% | (1,040) |
| NORTH SMITHFIELD | 141,226 | 142,467 | -0.9% | (1,241) |
| PAWTUCKET | 398,113 | 452,587 | -12.0% | (54,474) |
| PORTSMOUTH | 127,809 | 145,017 | -11.9% | (17,208) |
| PROVIDENCE | 1,854,244 | 2,661,406 | -30.3% | (807,162) |
| RICHMOND | 72,178 | 67,021 | 7.7% | 5,157 |
| SCITUATE | 30,422 | 29,330 | 3.7% | 1,092 |
| SMITHFIELD | 337,842 | 369,611 | -8.6% | (31,770) |
| SOUTH KINGSTOWN | 390,661 | 456,063 | -14.3% | (65,403) |
| TIVERTON | 128,192 | 141,455 | -9.4% | (13,264) |
| WARREN | 163,044 | 144,585 | 12.8% | 18,459 |
| WARWICK | 1,111,139 | 1,322,540 | -16.0% | (211,400) |
| WESTERLY | 446,010 | 522,763 | -14.7% | (76,753) |
| WEST GREENWICH | 48,225 | 63,536 | -24.1% | (15,312) |
| WEST WARWICK | 176,163 | 165,872 | 6.2% | 10,290 |
| WOONSOCKET | 247,838 | 243,698 | 1.7% | 4,140 |
| Total | \$ 11,067,573 | \$ 13,427,393 | -17.6% | \$ (2,359,820) |

^{*} 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.