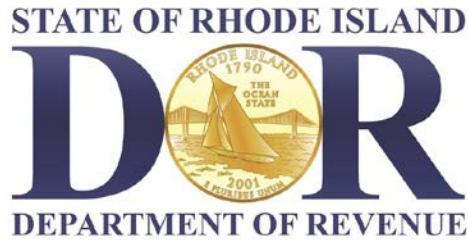


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2021 Local 1.0 Percent Collections December 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**

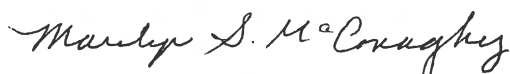
- March 17, 2020: Dine-in service at restaurants and bars was halted.
- May 18, 2020: Restaurants were allowed limited patio seating.
- June 1, 2020: Indoor dining was allowed at 50% of capacity.
- June 30, 2020: Indoor dining was increased to 66% of capacity.
- August 8, 2020: Bars, including those inside of restaurants, 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 – December 20, 2020: Dine-in capacity at restaurants was 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 were eliminated. *
- February 12, 2021: Bar areas reopened, with a maximum of four people per party and 6 feet of spacing between parties, or 3 feet of spacing between parties with barriers. Guests are limited to 90-minute reservations and bars must close by 11:00 PM. *

* These restrictions do not impact the tax collections contained in this report.

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

Period of Comparison	December 2020	November 2020	\$ Difference	% Difference
Month-to-Month	\$ 1,629,824	\$ 1,757,752	\$ (127,928)	-7.3 %
Period of Comparison	December 2020	December 2019	\$ Difference	% Difference
Year-over-Year	\$ 1,629,824	\$ 2,414,624	\$ (784,799)	-32.5 %
Fiscal YTD-over-Fiscal YTD	\$ 12,697,398	\$ 15,842,017	\$ (3,144,619)	-19.8 %



Marilyn S. McConaghy, Esq., Acting Director
Rhode Island Department of Revenue
March 4, 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

	December 2020	November 2020	Percent Change *	Difference *
BARRINGTON	\$ 10,796	\$ 15,652	-31.0%	\$ (4,856)
BRISTOL	22,203	29,847	-25.6%	(7,643)
BURRILLVILLE	9,580	14,200	-32.5%	(4,620)
CENTRAL FALLS	11,640	9,013	29.1%	2,627
CHARLESTOWN	11,024	7,482	47.3%	3,542
COVENTRY	31,422	38,240	-17.8%	(6,818)
CRANSTON	140,011	149,221	-6.2%	(9,210)
CUMBERLAND	38,465	43,356	-11.3%	(4,891)
EAST GREENWICH	41,618	41,668	-0.1%	(50)
EAST PROVIDENCE	71,385	75,104	-5.0%	(3,719)
EXETER	5,572	7,208	-22.7%	(1,636)
FOSTER	543	1,771	-69.4%	(1,228)
GLOCESTER	4,821	7,055	-31.7%	(2,234)
HOPKINTON	3,309	3,416	-3.1%	(107)
JAMESTOWN	2,265	2,283	-0.8%	(18)
JOHNSTON	45,961	54,996	-16.4%	(9,035)
LINCOLN	31,649	39,868	-20.6%	(8,219)
LITTLE COMPTON	1,429	2,032	-29.7%	(603)
MIDDLETOWN	36,010	56,511	-36.3%	(20,502)
NARRAGANSETT	25,881	28,465	-9.1%	(2,584)
NEWPORT	85,382	85,578	-0.2%	(197)
NEW SHOREHAM	1,115	1,396	-20.1%	(281)
NORTH KINGSTOWN	36,888	49,776	-25.9%	(12,888)
NORTH PROVIDENCE	48,401	32,418	49.3%	15,983
NORTH SMITHFIELD	24,242	25,546	-5.1%	(1,304)
PAWTUCKET	70,140	69,704	0.6%	436
PORTSMOUTH	21,624	14,580	48.3%	7,044
PROVIDENCE	325,284	327,762	-0.8%	(2,478)
RICHMOND	10,831	11,783	-8.1%	(952)
SCITUATE	4,121	7,538	-45.3%	(3,417)
SMITHFIELD	52,492	65,435	-19.8%	(12,944)
SOUTH KINGSTOWN	44,800	57,206	-21.7%	(12,406)
TIVERTON	18,692	16,893	10.6%	1,799
WARREN	19,982	24,819	-19.5%	(4,837)
WARWICK	196,914	203,108	-3.0%	(6,194)
WESTERLY	41,836	51,464	-18.7%	(9,628)
WEST GREENWICH	7,343	8,791	-16.5%	(1,448)
WEST WARWICK	31,976	29,331	9.0%	2,645
WOONSOCKET	42,178	47,237	-10.7%	(5,060)
Total	\$ 1,629,824	\$ 1,757,752	-7.3%	\$ (127,928)

* 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

	December 2020	December 2019	Percent Change *	Difference *
BARRINGTON	\$ 10,796	\$ 11,995	-10.0%	\$ (1,198)
BRISTOL	22,203	30,485	-27.2%	(8,281)
BURRILLVILLE	9,580	15,743	-39.1%	(6,163)
CENTRAL FALLS	11,640	11,255	3.4%	385
CHARLESTOWN	11,024	15,035	-26.7%	(4,011)
COVENTRY	31,422	44,136	-28.8%	(12,714)
CRANSTON	140,011	206,283	-32.1%	(66,272)
CUMBERLAND	38,465	55,352	-30.5%	(16,888)
EAST GREENWICH	41,618	57,884	-28.1%	(16,266)
EAST PROVIDENCE	71,385	98,740	-27.7%	(27,355)
EXETER	5,572	11,107	-49.8%	(5,535)
FOSTER	543	3,342	-83.8%	(2,799)
GLOCESTER	4,821	4,713	2.3%	108
HOPKINTON	3,309	3,264	1.4%	45
JAMESTOWN	2,265	2,802	-19.1%	(536)
JOHNSTON	45,961	64,352	-28.6%	(18,391)
LINCOLN	31,649	81,155	-61.0%	(49,506)
LITTLE COMPTON	1,429	3,476	-58.9%	(2,047)
MIDDLETOWN	36,010	51,434	-30.0%	(15,424)
NARRAGANSETT	25,881	31,510	-17.9%	(5,629)
NEWPORT	85,382	150,334	-43.2%	(64,952)
NEW SHOREHAM	1,115	6,120	-81.8%	(5,005)
NORTH KINGSTOWN	36,888	64,581	-42.9%	(27,694)
NORTH PROVIDENCE	48,401	48,942	-1.1%	(541)
NORTH SMITHFIELD	24,242	27,539	-12.0%	(3,297)
PAWTUCKET	70,140	83,533	-16.0%	(13,393)
PORTSMOUTH	21,624	20,773	4.1%	851
PROVIDENCE	325,284	546,369	-40.5%	(221,085)
RICHMOND	10,831	7,088	52.8%	3,744
SCITUATE	4,121	5,824	-29.2%	(1,703)
SMITHFIELD	52,492	81,412	-35.5%	(28,920)
SOUTH KINGSTOWN	44,800	72,941	-38.6%	(28,140)
TIVERTON	18,692	21,260	-12.1%	(2,568)
WARREN	19,982	23,327	-14.3%	(3,346)
WARWICK	196,914	287,988	-31.6%	(91,074)
WESTERLY	41,836	59,348	-29.5%	(17,512)
WEST GREENWICH	7,343	9,027	-18.7%	(1,684)
WEST WARWICK	31,976	50,545	-36.7%	(18,569)
WOONSOCKET	42,178	43,612	-3.3%	(1,435)
Total	\$ 1,629,824	\$ 2,414,624	-32.5%	\$ (784,799)

* 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

	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 83,039	\$ 83,101	-0.1%	\$ (62)
BRISTOL	238,735	240,931	-0.9%	(2,196)
BURRILLVILLE	80,994	110,087	-26.4%	(29,093)
CENTRAL FALLS	73,122	69,581	5.1%	3,541
CHARLESTOWN	79,148	106,423	-25.6%	(27,275)
COVENTRY	220,110	231,450	-4.9%	(11,340)
CRANSTON	947,169	1,039,969	-8.9%	(92,800)
CUMBERLAND	242,996	280,435	-13.4%	(37,439)
EAST GREENWICH	323,683	385,900	-16.1%	(62,217)
EAST PROVIDENCE	475,985	549,509	-13.4%	(73,524)
EXETER	48,469	68,666	-29.4%	(20,197)
FOSTER	8,451	11,941	-29.2%	(3,489)
GLOCESTER	37,892	41,617	-8.9%	(3,724)
HOPKINTON	23,676	29,169	-18.8%	(5,493)
JAMESTOWN	32,510	49,405	-34.2%	(16,894)
JOHNSTON	325,633	375,856	-13.4%	(50,223)
LINCOLN	251,744	431,959	-41.7%	(180,215)
LITTLE COMPTON	22,488	37,878	-40.6%	(15,390)
MIDDLETOWN	348,811	457,109	-23.7%	(108,298)
NARRAGANSETT	355,171	433,048	-18.0%	(77,877)
NEWPORT	1,082,500	1,635,300	-33.8%	(552,800)
NEW SHOREHAM	273,892	326,543	-16.1%	(52,652)
NORTH KINGSTOWN	305,001	345,402	-11.7%	(40,402)
NORTH PROVIDENCE	230,621	232,202	-0.7%	(1,580)
NORTH SMITHFIELD	165,468	170,006	-2.7%	(4,538)
PAWTUCKET	468,253	536,120	-12.7%	(67,867)
PORTSMOUTH	149,433	165,790	-9.9%	(16,357)
PROVIDENCE	2,179,527	3,207,775	-32.1%	(1,028,247)
RICHMOND	83,010	74,109	12.0%	8,900
SCITUATE	34,544	35,154	-1.7%	(611)
SMITHFIELD	390,334	451,023	-13.5%	(60,690)
SOUTH KINGSTOWN	435,461	529,004	-17.7%	(93,543)
TIVERTON	146,883	162,715	-9.7%	(15,831)
WARREN	183,025	167,912	9.0%	15,113
WARWICK	1,308,053	1,610,528	-18.8%	(302,475)
WESTERLY	487,846	582,110	-16.2%	(94,265)
WEST GREENWICH	55,567	72,564	-23.4%	(16,996)
WEST WARWICK	208,139	216,417	-3.8%	(8,279)
WOONSOCKET	290,016	287,310	0.9%	2,705
Total	\$ 12,697,398	\$ 15,842,017	-19.8%	\$ (3,144,619)

* 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.