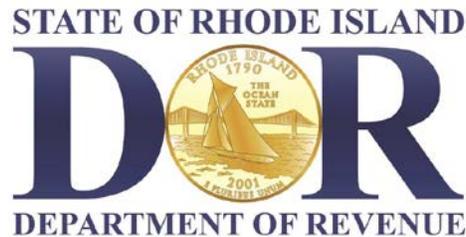


STATE OF RHODE ISLAND  
Governor Daniel J. McKee



Office of Revenue Analysis

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

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: 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 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. \*
- 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% must still maintain 6 feet of distance between tables. Bar areas may remain open until 12:00 AM if customers have 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%. \*

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

The findings of the January 2021 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

<b>Period of Comparison</b>	<b>January 2021</b>	<b>December 2020</b>	<b>\$ Difference</b>	<b>% Difference</b>
Month-to-Month	\$ 1,722,310	\$ 1,629,824	\$ 92,485	5.7 %
<b>Period of Comparison</b>	<b>January 2021</b>	<b>January 2020</b>	<b>\$ Difference</b>	<b>% Difference</b>
Year-over-Year	\$ 1,722,310	\$ 2,057,019	\$ (334,710)	-16.3 %
Fiscal YTD-over-Fiscal YTD	\$ 14,419,708	\$ 17,899,037	\$ (3,479,329)	-19.4 %



Marilyn S. McConaghy, Esq., Acting Director  
Rhode Island Department of Revenue  
March 30, 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](mailto:paul.grimaldi@revenue.ri.gov) or by phone at (401) 574-8766.

## STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

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## Month-to-Month Collections

	January 2021	December 2020	Percent Change *	Difference *
BARRINGTON	\$ 12,206	\$ 10,796	13.1%	\$ 1,410
BRISTOL	21,522	22,203	-3.1%	(681)
BURRILLVILLE	11,490	9,580	19.9%	1,910
CENTRAL FALLS	12,014	11,640	3.2%	373
<b>CHARLESTOWN</b>	<b>4,051</b>	<b>11,024</b>	<b>-63.2%</b>	<b>(6,973)</b>
COVENTRY	33,389	31,422	6.3%	1,967
CRANSTON	145,804	140,011	4.1%	5,793
CUMBERLAND	36,196	38,465	-5.9%	(2,269)
EAST GREENWICH	49,937	41,618	20.0%	8,319
EAST PROVIDENCE	77,962	71,385	9.2%	6,577
EXETER	6,526	5,572	17.1%	954
<b>FOSTER</b>	<b>682</b>	<b>543</b>	<b>25.7%</b>	139
GLOCESTER	5,368	4,821	11.3%	547
<b>HOPKINTON</b>	<b>2,685</b>	<b>3,309</b>	<b>-18.9%</b>	(624)
JAMESTOWN	2,166	2,265	-4.4%	(99)
<b>JOHNSTON</b>	<b>57,164</b>	<b>45,961</b>	24.4%	<b>11,203</b>
<b>LINCOLN</b>	<b>41,853</b>	<b>31,649</b>	<b>32.2%</b>	<b>10,203</b>
LITTLE COMPTON	1,239	1,429	-13.3%	(191)
<b>MIDDLETOWN</b>	<b>45,014</b>	<b>36,010</b>	<b>25.0%</b>	9,005
NARRAGANSETT	27,053	25,881	4.5%	1,173
<b>NEWPORT</b>	<b>63,350</b>	<b>85,382</b>	<b>-25.8%</b>	<b>(22,032)</b>
NEW SHOREHAM	1,338	1,115	20.0%	223
NORTH KINGSTOWN	39,605	36,888	7.4%	2,717
<b>NORTH PROVIDENCE</b>	<b>40,368</b>	<b>48,401</b>	<b>-16.6%</b>	<b>(8,033)</b>
NORTH SMITHFIELD	27,018	24,242	11.5%	2,776
PAWTUCKET	79,302	70,140	13.1%	9,163
<b>PORTSMOUTH</b>	<b>13,369</b>	<b>21,624</b>	<b>-38.2%</b>	<b>(8,256)</b>
<b>PROVIDENCE</b>	<b>354,957</b>	<b>325,284</b>	9.1%	<b>29,674</b>
RICHMOND	9,359	10,831	-13.6%	(1,473)
SCITUATE	4,493	4,121	9.0%	372
SMITHFIELD	60,832	52,492	15.9%	8,341
<b>SOUTH KINGSTOWN</b>	<b>54,067</b>	<b>44,800</b>	20.7%	<b>9,267</b>
<b>TIVERTON</b>	<b>15,916</b>	<b>18,692</b>	<b>-14.8%</b>	<b>(2,775)</b>
<b>WARREN</b>	<b>31,155</b>	<b>19,982</b>	<b>55.9%</b>	<b>11,173</b>
WARWICK	203,963	196,914	3.6%	7,049
WESTERLY	41,908	41,836	0.2%	73
<b>WEST GREENWICH</b>	<b>9,831</b>	<b>7,343</b>	<b>33.9%</b>	2,488
WEST WARWICK	30,949	31,976	-3.2%	(1,027)
WOONSOCKET	46,210	42,178	9.6%	4,032
<b>Total</b>	<b>\$ 1,722,310</b>	<b>\$ 1,629,824</b>	<b>5.7%</b>	<b>\$ 92,485</b>

\* 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**

	January 2021	Januayr 2020	Percent Change *	Difference *
<b>BARRINGTON</b>	\$ 12,206	\$ 10,977	11.2%	\$ 1,229
BRISTOL	21,522	30,281	-28.9%	(8,758)
BURRILLVILLE	11,490	18,093	-36.5%	(6,603)
CENTRAL FALLS	12,014	11,774	2.0%	239
<b>CHARLESTOWN</b>	<b>4,051</b>	<b>9,784</b>	<b>-58.6%</b>	(5,733)
COVENTRY	33,389	38,938	-14.3%	(5,549)
<b>CRANSTON</b>	<b>145,804</b>	<b>158,966</b>	-8.3%	<b>(13,162)</b>
CUMBERLAND	36,196	43,436	-16.7%	(7,240)
EAST GREENWICH	49,937	50,278	-0.7%	(341)
EAST PROVIDENCE	77,962	80,970	-3.7%	(3,009)
EXETER	6,526	7,817	-16.5%	(1,291)
FOSTER	682	829	-17.7%	(147)
<b>GLOCESTER</b>	<b>5,368</b>	<b>8,789</b>	<b>-38.9%</b>	(3,422)
<b>HOPKINTON</b>	<b>2,685</b>	<b>2,569</b>	<b>4.5%</b>	116
<b>JAMESTOWN</b>	<b>2,166</b>	<b>4,432</b>	<b>-51.1%</b>	(2,266)
<b>JOHNSTON</b>	<b>57,164</b>	<b>55,770</b>	2.5%	<b>1,394</b>
<b>LINCOLN</b>	<b>41,853</b>	<b>64,102</b>	-34.7%	<b>(22,250)</b>
<b>LITTLE COMPTON</b>	<b>1,239</b>	<b>2,344</b>	<b>-47.2%</b>	(1,105)
MIDDLETOWN	45,014	50,328	-10.6%	(5,314)
NARRAGANSETT	27,053	30,398	-11.0%	(3,345)
<b>NEWPORT</b>	<b>63,350</b>	<b>98,334</b>	-35.6%	<b>(34,985)</b>
<b>NEW SHOREHAM</b>	<b>1,338</b>	<b>3,596</b>	<b>-62.8%</b>	(2,258)
NORTH KINGSTOWN	39,605	41,735	-5.1%	(2,130)
<b>NORTH PROVIDENCE</b>	<b>40,368</b>	<b>33,891</b>	<b>19.1%</b>	<b>6,477</b>
NORTH SMITHFIELD	27,018	32,889	-17.9%	(5,872)
<b>PAWTUCKET</b>	<b>79,302</b>	<b>78,443</b>	1.1%	<b>859</b>
PORTSMOUTH	13,369	17,185	-22.2%	(3,816)
<b>PROVIDENCE</b>	<b>354,957</b>	<b>498,294</b>	-28.8%	<b>(143,336)</b>
RICHMOND	9,359	10,591	-11.6%	(1,232)
<b>SCITUATE</b>	<b>4,493</b>	<b>4,190</b>	<b>7.2%</b>	303
SMITHFIELD	60,832	68,311	-10.9%	(7,479)
SOUTH KINGSTOWN	54,067	57,128	-5.4%	(3,061)
TIVERTON	15,916	23,803	-33.1%	(7,887)
<b>WARREN</b>	<b>31,155</b>	<b>21,252</b>	<b>46.6%</b>	<b>9,903</b>
<b>WARWICK</b>	<b>203,963</b>	<b>238,198</b>	-14.4%	<b>(34,235)</b>
WESTERLY	41,908	48,709	-14.0%	(6,801)
WEST GREENWICH	9,831	10,931	-10.1%	(1,101)
WEST WARWICK	30,949	37,194	-16.8%	(6,245)
WOONSOCKET	46,210	51,469	-10.2%	(5,259)
<b>Total</b>	<b>\$ 1,722,310</b>	<b>\$ 2,057,019</b>	<b>-16.3%</b>	<b>\$ (334,710)</b>

\* 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 *
<b>BARRINGTON</b>	\$ 95,245	\$ 94,078	1.2%	\$ 1,167
BRISTOL	260,257	271,211	-4.0%	(10,955)
BURRILLVILLE	92,484	128,180	-27.8%	(35,696)
<b>CENTRAL FALLS</b>	<b>85,136</b>	<b>81,356</b>	<b>4.6%</b>	<b>3,780</b>
CHARLESTOWN	83,200	116,208	-28.4%	(33,008)
COVENTRY	253,499	270,388	-6.2%	(16,889)
CRANSTON	1,092,973	1,198,935	-8.8%	(105,962)
CUMBERLAND	279,192	323,871	-13.8%	(44,679)
EAST GREENWICH	373,620	436,178	-14.3%	(62,558)
EAST PROVIDENCE	553,947	630,479	-12.1%	(76,533)
EXETER	54,995	76,482	-28.1%	(21,488)
FOSTER	9,133	12,770	-28.5%	(3,637)
GLOCESTER	43,260	50,406	-14.2%	(7,146)
HOPKINTON	26,361	31,738	-16.9%	(5,377)
<b>JAMESTOWN</b>	<b>34,676</b>	<b>53,837</b>	<b>-35.6%</b>	(19,160)
JOHNSTON	382,797	431,625	-11.3%	(48,829)
<b>LINCOLN</b>	<b>293,596</b>	<b>496,061</b>	<b>-40.8%</b>	<b>(202,464)</b>
<b>LITTLE COMPTON</b>	<b>23,727</b>	<b>40,222</b>	<b>-41.0%</b>	(16,495)
<b>MIDDLETOWN</b>	<b>393,825</b>	<b>507,437</b>	-22.4%	<b>(113,612)</b>
NARRAGANSETT	382,224	463,446	-17.5%	(81,222)
<b>NEWPORT</b>	<b>1,145,850</b>	<b>1,733,634</b>	<b>-33.9%</b>	<b>(587,785)</b>
NEW SHOREHAM	275,230	330,140	-16.6%	(54,910)
NORTH KINGSTOWN	344,606	387,137	-11.0%	(42,532)
<b>NORTH PROVIDENCE</b>	<b>270,990</b>	<b>266,093</b>	<b>1.8%</b>	<b>4,897</b>
NORTH SMITHFIELD	192,485	202,895	-5.1%	(10,410)
PAWTUCKET	547,555	614,562	-10.9%	(67,008)
PORTSMOUTH	162,802	182,975	-11.0%	(20,173)
<b>PROVIDENCE</b>	<b>2,534,485</b>	<b>3,706,068</b>	<b>-31.6%</b>	<b>(1,171,584)</b>
<b>RICHMOND</b>	<b>92,368</b>	<b>84,700</b>	<b>9.1%</b>	<b>7,668</b>
SCITUATE	39,036	39,344	-0.8%	(307)
SMITHFIELD	451,166	519,335	-13.1%	(68,169)
SOUTH KINGSTOWN	489,528	586,132	-16.5%	(96,604)
TIVERTON	162,800	186,518	-12.7%	(23,718)
<b>WARREN</b>	<b>214,180</b>	<b>189,164</b>	<b>13.2%</b>	<b>25,017</b>
<b>WARWICK</b>	<b>1,512,016</b>	<b>1,848,726</b>	-18.2%	<b>(336,710)</b>
WESTERLY	529,754	630,819	-16.0%	(101,065)
WEST GREENWICH	65,398	83,495	-21.7%	(18,097)
WEST WARWICK	239,088	253,611	-5.7%	(14,523)
WOONSOCKET	336,226	338,780	-0.8%	(2,554)
<b>Total</b>	<b>\$ 14,419,708</b>	<b>\$ 17,899,037</b>	<b>-19.4%</b>	<b>\$ (3,479,329)</b>

\* 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.