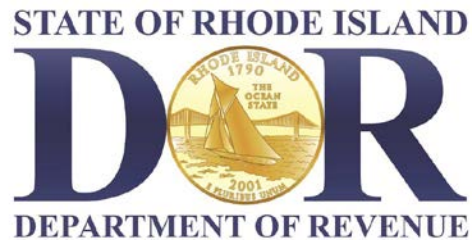


STATE OF RHODE ISLAND  
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report  
FY 2021 Local 1.0 Percent Collections February 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%. \*
- May 7, 2021: Outdoor dining is allowed at up to 100% of the restaurant's seating capacity and indoor dining capacity will be raised to 80% of seating capacity. Required spacing for both settings will decrease from 6 feet to 3 feet of distance between tables. \*
- May 28, 2021: Both outdoor and indoor dining is allowed at up to 100% of the restaurant's seating capacity with 3 feet of spacing between parties. Indoor standing bar service will be allowed. \*

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

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

Period of Comparison	February 2021	January 2021	\$ Difference	% Difference
Month-to-Month	\$ 1,595,334	\$ 1,722,310	\$ (126,976)	-7.4 %
Period of Comparison	February 2021	February 2020	\$ Difference	% Difference
Year-over-Year	\$ 1,595,334	\$ 2,130,533	\$ (535,199)	-25.1 %
Fiscal YTD-over-Fiscal YTD	\$ 16,015,041	\$ 20,029,569	\$ (4,014,528)	-20.0 %

*Marilyn S. McConaghy*

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

	February 2021	January 2021	Percent Change *	Difference *
<b>BARRINGTON</b>	\$ -	\$ 12,206	-100.0%	\$ (12,206)
<b>BRISTOL</b>	43,686	21,522	103.0%	22,164
BURRILLVILLE	9,798	11,490	-14.7%	(1,691)
CENTRAL FALLS	11,696	12,014	-2.6%	(318)
CHARLESTOWN	4,126	4,051	1.8%	75
COVENTRY	31,576	33,389	-5.4%	(1,814)
<b>CRANSTON</b>	129,421	145,804	-11.2%	(16,383)
CUMBERLAND	33,205	36,196	-8.3%	(2,990)
EAST GREENWICH	47,554	49,937	-4.8%	(2,383)
EAST PROVIDENCE	74,089	77,962	-5.0%	(3,873)
<b>EXETER</b>	9,010	6,526	38.1%	2,484
FOSTER	633	682	-7.2%	(49)
<b>GLOCESTER</b>	7,541	5,368	40.5%	2,173
HOPKINTON	3,389	2,685	26.2%	704
<b>JAMESTOWN</b>	3,685	2,166	70.1%	1,519
<b>JOHNSTON</b>	44,232	57,164	-22.6%	(12,932)
LINCOLN	38,746	41,853	-7.4%	(3,107)
LITTLE COMPTON	1,055	1,239	-14.8%	(183)
<b>MIDDLETOWN</b>	37,280	45,014	-17.2%	(7,734)
NARRAGANSETT	23,131	27,053	-14.5%	(3,923)
<b>NEWPORT</b>	78,175	63,350	23.4%	14,826
<b>NEW SHOREHAM</b>	1,698	1,338	26.8%	359
NORTH KINGSTOWN	35,251	39,605	-11.0%	(4,354)
NORTH PROVIDENCE	34,340	40,368	-14.9%	(6,028)
NORTH SMITHFIELD	23,025	27,018	-14.8%	(3,993)
<b>PAWTUCKET</b>	65,937	79,302	-16.9%	(13,365)
PORTSMOUTH	15,028	13,369	12.4%	1,659
<b>PROVIDENCE</b>	334,508	354,957	-5.8%	(20,449)
<b>RICHMOND</b>	11,082	9,359	18.4%	1,723
SCITUATE	5,450	4,493	21.3%	957
SMITHFIELD	51,355	60,832	-15.6%	(9,478)
SOUTH KINGSTOWN	52,770	54,067	-2.4%	(1,297)
TIVERTON	16,612	15,916	4.4%	695
<b>WARREN</b>	20,687	31,155	-33.6%	(10,468)
<b>WARWICK</b>	177,745	203,963	-12.9%	(26,218)
WESTERLY	38,776	41,908	-7.5%	(3,132)
WEST GREENWICH	8,585	9,831	-12.7%	(1,245)
WEST WARWICK	29,366	30,949	-5.1%	(1,584)
WOONSOCKET	41,091	46,210	-11.1%	(5,119)
<b>Total</b>	\$ 1,595,334	\$ 1,722,310	-7.4%	\$ (126,976)

\* 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**

	February 2021	February 2020	Percent Change *	Difference *
BARRINGTON	\$ -	\$ 16,293	-100.0%	\$ (16,293)
BRISTOL	43,686	41,060	6.4%	2,627
BURRILLVILLE	9,798	15,971	-38.7%	(6,173)
CENTRAL FALLS	11,696	11,655	0.3%	41
CHARLESTOWN	4,126	7,732	-46.6%	(3,605)
COVENTRY	31,576	42,052	-24.9%	(10,476)
CRANSTON	129,421	164,699	-21.4%	(35,278)
CUMBERLAND	33,205	45,299	-26.7%	(12,093)
EAST GREENWICH	47,554	49,033	-3.0%	(1,479)
EAST PROVIDENCE	74,089	90,483	-18.1%	(16,395)
EXETER	9,010	9,643	-6.6%	(634)
FOSTER	633	839	-24.6%	(207)
GLOCESTER	7,541	6,065	24.3%	1,475
HOPKINTON	3,389	2,698	25.6%	692
JAMESTOWN	3,685	2,459	49.8%	1,225
JOHNSTON	44,232	65,851	-32.8%	(21,619)
LINCOLN	38,746	57,844	-33.0%	(19,099)
LITTLE COMPTON	1,055	1,435	-26.5%	(380)
MIDDLETOWN	37,280	59,997	-37.9%	(22,716)
NARRAGANSETT	23,131	34,245	-32.5%	(11,114)
NEWPORT	78,175	152,475	-48.7%	(74,300)
NEW SHOREHAM	1,698	3,533	-52.0%	(1,836)
NORTH KINGSTOWN	35,251	51,313	-31.3%	(16,062)
NORTH PROVIDENCE	34,340	29,983	14.5%	4,357
NORTH SMITHFIELD	23,025	24,609	-6.4%	(1,584)
PAWTUCKET	65,937	78,373	-15.9%	(12,436)
PORTSMOUTH	15,028	18,337	-18.0%	(3,309)
PROVIDENCE	334,508	484,344	-30.9%	(149,836)
RICHMOND	11,082	8,707	27.3%	2,374
SCITUATE	5,450	4,597	18.5%	853
SMITHFIELD	51,355	76,127	-32.5%	(24,772)
SOUTH KINGSTOWN	52,770	59,294	-11.0%	(6,524)
TIVERTON	16,612	21,117	-21.3%	(4,505)
WARREN	20,687	19,261	7.4%	1,426
WARWICK	177,745	239,587	-25.8%	(61,842)
WESTERLY	38,776	43,680	-11.2%	(4,904)
WEST GREENWICH	8,585	11,588	-25.9%	(3,003)
WEST WARWICK	29,366	30,041	-2.2%	(675)
WOONSOCKET	41,091	48,214	-14.8%	(7,123)
<b>Total</b>	<b>\$ 1,595,334</b>	<b>\$ 2,130,533</b>	<b>-25.1%</b>	<b>\$ (535,199)</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 *
BARRINGTON	\$ 95,245	\$ 110,371	-13.7%	\$ (15,126)
BRISTOL	303,943	312,271	-2.7%	(8,328)
BURRILLVILLE	102,282	144,151	-29.0%	(41,869)
<b>CENTRAL FALLS</b>	<b>96,832</b>	<b>93,011</b>	<b>4.1%</b>	<b>3,821</b>
CHARLESTOWN	87,326	123,939	-29.5%	(36,613)
COVENTRY	285,075	312,440	-8.8%	(27,366)
<b>CRANSTON</b>	<b>1,222,394</b>	<b>1,363,634</b>	<b>-10.4%</b>	<b>(141,240)</b>
CUMBERLAND	312,397	369,170	-15.4%	(56,772)
EAST GREENWICH	421,174	485,211	-13.2%	(64,037)
EAST PROVIDENCE	628,035	720,962	-12.9%	(92,927)
EXETER	64,004	86,125	-25.7%	(22,121)
FOSTER	9,766	13,609	-28.2%	(3,843)
GLOCESTER	50,801	56,471	-10.0%	(5,671)
HOPKINTON	29,750	34,436	-13.6%	(4,685)
<b>JAMESTOWN</b>	<b>38,361</b>	<b>56,296</b>	<b>-31.9%</b>	<b>(17,935)</b>
JOHNSTON	427,028	497,476	-14.2%	(70,448)
<b>LINCOLN</b>	<b>332,342</b>	<b>553,905</b>	<b>-40.0%</b>	<b>(221,563)</b>
<b>LITTLE COMPTON</b>	<b>24,782</b>	<b>41,658</b>	<b>-40.5%</b>	<b>(16,875)</b>
MIDDLETOWN	431,105	567,433	-24.0%	(136,328)
NARRAGANSETT	405,355	497,691	-18.6%	(92,336)
<b>NEWPORT</b>	<b>1,224,025</b>	<b>1,886,110</b>	<b>-35.1%</b>	<b>(662,085)</b>
NEW SHOREHAM	276,928	333,673	-17.0%	(56,745)
NORTH KINGSTOWN	379,857	438,450	-13.4%	(58,594)
<b>NORTH PROVIDENCE</b>	<b>305,329</b>	<b>296,075</b>	<b>3.1%</b>	<b>9,254</b>
NORTH SMITHFIELD	215,510	227,504	-5.3%	(11,994)
PAWTUCKET	613,492	692,935	-11.5%	(79,443)
PORTSMOUTH	177,830	201,312	-11.7%	(23,483)
<b>PROVIDENCE</b>	<b>2,868,993</b>	<b>4,190,412</b>	<b>-31.5%</b>	<b>(1,321,419)</b>
<b>RICHMOND</b>	<b>103,450</b>	<b>93,407</b>	<b>10.8%</b>	<b>10,043</b>
<b>SCITUATE</b>	<b>44,486</b>	<b>43,941</b>	<b>1.2%</b>	<b>545</b>
SMITHFIELD	502,521	595,462	-15.6%	(92,941)
SOUTH KINGSTOWN	542,298	645,426	-16.0%	(103,128)
TIVERTON	179,412	207,635	-13.6%	(28,223)
<b>WARREN</b>	<b>234,868</b>	<b>208,425</b>	<b>12.7%</b>	<b>26,443</b>
<b>WARWICK</b>	<b>1,689,762</b>	<b>2,088,313</b>	<b>-19.1%</b>	<b>(398,552)</b>
WESTERLY	568,530	674,499	-15.7%	(105,970)
WEST GREENWICH	73,983	95,083	-22.2%	(21,100)
WEST WARWICK	268,453	283,652	-5.4%	(15,198)
WOONSOCKET	377,317	386,994	-2.5%	(9,677)
<b>Total</b>	<b>\$ 16,015,041</b>	<b>\$ 20,029,569</b>	<b>-20.0%</b>	<b>\$ (4,014,528)</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.