### 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 March 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 six feet of spacing between parties, or three feet of spacing between parties with barriers. Guests were 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% still required six feet of distance between tables. Bar areas were allowed to remain open until 12:00 AM if customers had 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: The indoor capacity limit for restaurants and bars will increase to 80% capacity and three feet of spacing. Restaurants and bars may increase capacity to 100% for outdoor dining areas, also with three feet of spacing between tables. Bar areas must still maintain seated only service with plexiglass required. \*
- May 21, 2021: All restaurants and bars will be allowed to open to full capacity with no social distancing requirements between patrons, except for nightclubs who may operate at 50% of regular capacity unless all patrons are fully vaccinated. Bar areas may resume standing service with no plexiglass required. \*
- \* These restrictions do not impact the tax collections contained in this report.

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

Period of Comparison	March 2021	February 2021	\$ Difference	% Difference
Month-to-Month	\$ 2,192,662	\$ 1,595,334	\$ 597,329	37.4 %
Period of Comparison	March 2021	March 2020	\$ Difference	% Difference
Year-over-Year	\$ 2,192,662	\$ 1,419,850	\$ 772,813	54.4 %
Fiscal YTD-over-Fiscal YTD	\$ 18,207,704	\$ 21,449,419	\$ (3,241,715)	-15.1 %

Guillermo L. Tello, Acting Director Rhode Island Department of Revenue May 28, 2021

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The report can be found on the Department of Revenue's website at <a href="http://www.dor.ri.gov/revenue-analysis/2021.php">http://www.dor.ri.gov/revenue-analysis/2021.php</a> 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 <a href="mailto:paul.grimaldi@revenue.ri.gov">paul.grimaldi@revenue.ri.gov</a> or by phone at (401) 574-8766.

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

			Percent	
	March 2021	February 2021	Change *	Difference *
BARRINGTON	\$ -	\$ -	n/a	
BRISTOL	34,770	43,686	-20.4%	(8,917)
BURRILLVILLE	14,698	9,798	50.0%	4,900
CENTRAL FALLS	14,900	11,696	27.4%	3,204
CHARLESTOWN	4,445	4,126	7.7%	319
COVENTRY	41,341	31,576	30.9%	9,766
CRANSTON	178,346	129,421	37.8%	48,925
CUMBERLAND	37,769	33,205	13.7%	4,564
EAST GREENWICH	52,954	47,554	11.4%	5,400
EAST PROVIDENCE	89,245	74,089	20.5%	15,156
EXETER	9,158	9,010	1.7%	149
FOSTER	912	633	44.1%	279
GLOCESTER	7,045	7,541	-6.6%	(496)
HOPKINTON	3,488	3,389	2.9%	99
JAMESTOWN	2,646	3,685	-28.2%	(1,039)
JOHNSTON	68,811	44,232	55.6%	24,579
LINCOLN	54,972	38,746	41.9%	16,226
LITTLE COMPTON	1,847	1,055	75.1%	792
MIDDLETOWN	52,251	37,280	40.2%	14,970
NARRAGANSETT	33,039	23,131	42.8%	9,908
NEWPORT	111,590	78,175	42.7%	33,415
NEW SHOREHAM	1,949	1,698	14.8%	251
NORTH KINGSTOWN	45,813	35,251	30.0%	10,562
NORTH PROVIDENCE	46,487	34,340	35.4%	12,147
NORTH SMITHFIELD	28,896	23,025	25.5%	5,871
PAWTUCKET	109,953	65,937	66.8%	44,016
PORTSMOUTH	17,706	15,028	17.8%	2,678
PROVIDENCE	535,957	334,508	60.2%	201,449
RICHMOND	11,624	11,082	4.9%	542
SCITUATE	6,739	5,450	23.6%	1,289
SMITHFIELD	67,023	51,355	30.5%	15,669
SOUTH KINGSTOWN	71,889	52,770	36.2%	19,118
TIVERTON	26,032	16,612	56.7%	9,420
WARREN	25,316	20,687	22.4%	4,629
WARWICK	235,453	177,745	32.5%	57,708
WESTERLY	48,951	38,776	26.2%	10,175
WEST GREENWICH	11,353	8,585	32.2%	2,768
WEST WARWICK	33,567	29,366	14.3%	4,202
WOONSOCKET	53,726	41,091	30.7%	12,635
Total	\$ 2,192,662	\$ 1,595,334	37.4%	\$ 597,329

<sup>\*</sup> 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	
	March 2021	March 2020	Change *	Difference *
BARRINGTON	\$ -	\$ 7,408	-100.0%	
BRISTOL	34,770	18,218	90.9%	16,552
BURRILLVILLE	14,698	10,412	41.2%	4,286
CENTRAL FALLS	14,900	9,281	60.5%	5,619
CHARLESTOWN	4,445	3,897	14.0%	548
COVENTRY	41,341	28,351	45.8%	12,990
CRANSTON	178,346	110,494	61.4%	67,853
CUMBERLAND	37,769	33,568	12.5%	4,201
EAST GREENWICH	52,954	33,225	59.4%	19,729
EAST PROVIDENCE	89,245	57,471	55.3%	31,773
EXETER	9,158	8,625	6.2%	534
FOSTER	912	509	79.2%	403
GLOCESTER	7,045	3,993	76.4%	3,052
HOPKINTON	3,488	2,094	66.6%	1,394
JAMESTOWN	2,646	1,409	87.8%	1,237
JOHNSTON	68,811	43,066	59.8%	25,745
LINCOLN	54,972	37,662	46.0%	17,310
LITTLE COMPTON	1,847	1,359	35.9%	488
MIDDLETOWN	52,251	35,303	48.0%	16,948
NARRAGANSETT	33,039	21,608	52.9%	11,431
NEWPORT	111,590	95,984	16.3%	15,606
NEW SHOREHAM	1,949	967	101.6%	982
NORTH KINGSTOWN	45,813	29,852	53.5%	15,961
NORTH PROVIDENCE	46,487	31,826	46.1%	14,661
NORTH SMITHFIELD	28,896	20,016	44.4%	8,880
PAWTUCKET	109,953	59,153	85.9%	50,800
PORTSMOUTH	17,706	12,275	44.2%	5,431
PROVIDENCE	535,957	297,094	80.4%	238,863
RICHMOND	11,624	6,867	69.3%	4,757
SCITUATE	6,739	3,820	76.4%	2,919
SMITHFIELD	67,023	42,727	56.9%	24,296
SOUTH KINGSTOWN	71,889	40,195	78.8%	31,693
TIVERTON	26,032	16,346	59.3%	9,686
WARREN	25,316	28,793	-12.1%	(3,477)
WARWICK	235,453	167,413	40.6%	68,040
WESTERLY	48,951	28,326	72.8%	20,625
WEST GREENWICH	11,353	9,230	23.0%	2,124
WEST WARWICK	33,567	25,018	34.2%	8,550
WOONSOCKET	53,726	35,996	49.3%	17,730
Total	\$ 2,192,662	\$ 1,419,850	54.4%	\$ 772,813

<sup>\*</sup> 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	\$ 95,245	\$ 117,779	-19.1%	\$ (22,534)
BRISTOL	338,713	330,489	2.5%	8,224
BURRILLVILLE	116,980	154,563	-24.3%	(37,583)
CENTRAL FALLS	111,732	102,292	9.2%	9,440
CHARLESTOWN	91,771	127,837	-28.2%	(36,066)
COVENTRY	326,416	340,791	-4.2%	(14,375)
CRANSTON	1,400,740	1,474,128	-5.0%	(73,387)
CUMBERLAND	350,167	402,738	-13.1%	(52,571)
EAST GREENWICH	474,127	518,436	-8.5%	(44,308)
EAST PROVIDENCE	717,280	778,434	-7.9%	(61,154)
EXETER	73,162	94,750	-22.8%	(21,587)
FOSTER	10,678	14,118	-24.4%	(3,440)
GLOCESTER	57,846	60,465	-4.3%	(2,619)
HOPKINTON	33,238	36,530	-9.0%	(3,292)
JAMESTOWN	41,007	57,705	-28.9%	(16,698)
JOHNSTON	495,839	540,542	-8.3%	(44,703)
LINCOLN	387,314	591,567	-34.5%	(204,253)
LITTLE COMPTON	26,630	43,017	-38.1%	(16,387)
MIDDLETOWN	483,356	602,736	-19.8%	(119,380)
NARRAGANSETT	438,394	519,299	-15.6%	(80,904)
NEWPORT	1,335,615	1,982,094	-32.6%	(646,479)
NEW SHOREHAM	278,876	334,640	-16.7%	(55,763)
NORTH KINGSTOWN	425,670	468,302	-9.1%	(42,632)
NORTH PROVIDENCE	351,817	327,901	7.3%	23,915
NORTH SMITHFIELD	244,406	247,520	-1.3%	(3,113)
PAWTUCKET	723,445	752,088	-3.8%	(28,643)
PORTSMOUTH	195,535	213,588	-8.5%	(18,052)
PROVIDENCE	3,404,950	4,487,506	-24.1%	(1,082,556)
RICHMOND	115,073	100,274	14.8%	14,799
SCITUATE	51,225	47,761	7.3%	3,465
SMITHFIELD	569,544	638,189	-10.8%	(68,645)
SOUTH KINGSTOWN	614,187	685,621	-10.4%	(71,434)
TIVERTON	205,443	223,980	-8.3%	(18,537)
WARREN	260,184	237,218	9.7%	22,965
WARWICK	1,925,215	2,255,727	-14.7%	(330,512)
WESTERLY	617,481	702,825	-12.1%	(85,344)
WEST GREENWICH	85,337	104,313	-18.2%	(18,976)
WEST WARWICK	302,021	308,670	-2.2%	(6,649)
WOONSOCKET	431,043	422,990	1.9%	8,053
Total	\$ 18,207,704	\$ 21,449,419	-15.1%	\$ (3,241,715)

<sup>\*</sup> 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.