### 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 April 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. \*
- June 18, 2021: Restrictions on live indoor performances, indoor hookah, and nightclubs were lifted. \*
- \* These restrictions do not impact the tax collections contained in this report.

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

Period of Comparison	April 2021	March 2021	\$ Difference	% Difference
Month-to-Month	\$ 2,254,220	\$ 2,192,662	\$ 61,557	2.8 %
Period of Comparison	April 2021	April 2020	\$ Difference	% Difference
Year-over-Year	\$ 2,254,220	\$ 1,239,485	\$ 1,014,734	81.9 %
Fiscal YTD-over-Fiscal YTD	\$ 20,461,923	\$ 22,688,904	\$ (2,226,981)	-9.8 %

Gullus Vely

Guillermo L. Tello, Director Rhode Island Department of Revenue June 29, 2021

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	
	April 2021	March 2021	Change *	Difference *
BARRINGTON	\$ 7,208	\$ -	n/a	
BRISTOL	48,875	34,770	40.6%	14,105
BURRILLVILLE	17,018	14,698	15.8%	2,320
CENTRAL FALLS	13,531	14,900	-9.2%	(1,369)
CHARLESTOWN	9,463	4,445	112.9%	5,018
COVENTRY	39,567	41,341	-4.3%	(1,774)
CRANSTON	175,185	178,346	-1.8%	(3,161)
CUMBERLAND	40,479	37,769	7.2%	2,710
EAST GREENWICH	51,553	52,954	-2.6%	(1,400)
EAST PROVIDENCE	93,638	89,245	4.9%	4,393
EXETER	9,689	9,158	5.8%	530
FOSTER	1,180	912	29.5%	269
GLOCESTER	6,158	7,045	-12.6%	(887)
HOPKINTON	4,597	3,488	31.8%	1,109
JAMESTOWN	4,065	2,646	53.6%	1,419
JOHNSTON	66,139	68,811	-3.9%	(2,672)
LINCOLN	58,784	54,972	6.9%	3,812
LITTLE COMPTON	2,732	1,847	47.9%	885
MIDDLETOWN	58,774	52,251	12.5%	6,523
NARRAGANSETT	55,474	33,039	67.9%	22,435
NEWPORT	144,704	111,590	29.7%	33,114
NEW SHOREHAM	5,098	1,949	161.6%	3,149
NORTH KINGSTOWN	49,113	45,813	7.2%	3,300
NORTH PROVIDENCE	40,523	46,487	-12.8%	(5,964)
NORTH SMITHFIELD	30,726	28,896	6.3%	1,829
PAWTUCKET	86,958	109,953	-20.9%	(22,995)
PORTSMOUTH	20,677	17,706	16.8%	2,971
PROVIDENCE	468,091	535,957	-12.7%	(67,866)
RICHMOND	14,834	11,624	27.6%	3,210
SCITUATE	5,877	6,739	-12.8%	(862)
SMITHFIELD	74,360	67,023	10.9%	7,337
SOUTH KINGSTOWN	74,505	71,889	3.6%	2,617
TIVERTON	34,322	26,032	31.8%	8,290
WARREN	41,557	25,316	64.2%	16,241
WARWICK	247,019	235,453	4.9%	11,565
WESTERLY	53,829	48,951	10.0%	4,877
WEST GREENWICH	11,503	11,353	1.3%	150
WEST WARWICK	31,814	33,567	-5.2%	(1,753)
WOONSOCKET	54,600	53,726	1.6%	874
Total	\$ 2,254,220	\$ 2,192,662	2.8%	\$ 61,557

<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	
	April 2021	April 2020	Change *	Difference *
BARRINGTON	\$ 7,208	\$ 8,189	-12.0%	\$ (981)
BRISTOL	48,875	18,793	160.1%	30,083
BURRILLVILLE	17,018	8,198	107.6%	8,820
CENTRAL FALLS	13,531	9,905	36.6%	3,626
CHARLESTOWN	9,463	5,413	74.8%	4,050
COVENTRY	39,567	28,062	41.0%	11,505
CRANSTON	175,185	117,931	48.5%	57,254
CUMBERLAND	40,479	31,757	27.5%	8,722
EAST GREENWICH	51,553	24,681	108.9%	26,872
EAST PROVIDENCE	93,638	61,200	53.0%	32,439
EXETER	9,689	4,132	134.5%	5,556
FOSTER	1,180	1,290	-8.5%	(110)
GLOCESTER	6,158	4,328	42.3%	1,831
HOPKINTON	4,597	3,225	42.6%	1,372
JAMESTOWN	4,065	1,710	137.7%	2,355
JOHNSTON	66,139	43,377	52.5%	22,761
LINCOLN	58,784	26,902	118.5%	31,882
LITTLE COMPTON	2,732	1,691	61.6%	1,041
MIDDLETOWN	58,774	33,779	74.0%	24,995
NARRAGANSETT	55,474	10,857	410.9%	44,616
NEWPORT	144,704	26,621	443.6%	118,083
NEW SHOREHAM	5,098	1,976	158.1%	3,122
NORTH KINGSTOWN	49,113	27,418	79.1%	21,695
NORTH PROVIDENCE	40,523	25,600	58.3%	14,923
NORTH SMITHFIELD	30,726	17,777	72.8%	12,949
PAWTUCKET	86,958	57,257	51.9%	29,701
PORTSMOUTH	20,677	14,381	43.8%	6,296
PROVIDENCE	468,091	203,876	129.6%	264,215
RICHMOND	14,834	8,798	68.6%	6,036
SCITUATE	5,877	3,506	67.6%	2,371
SMITHFIELD	74,360	55,678	33.6%	18,682
SOUTH KINGSTOWN	74,505	56,967	30.8%	17,538
TIVERTON	34,322	12,648	171.4%	21,674
WARREN	41,557	17,639	135.6%	23,918
WARWICK	247,019	142,965	72.8%	104,054
WESTERLY	53,829	28,661	87.8%	25,168
WEST GREENWICH	11,503	6,936	65.9%	4,568
WEST WARWICK	31,814	35,941	-11.5%	(4,127)
WOONSOCKET	54,600	49,424	10.5%	5,177
Total	\$ 2,254,220	\$ 1,239,485	81.9%	\$ 1,014,734

<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	\$ 102,453	\$ 125,967	-18.7%	\$ (23,514)
BRISTOL	387,589	349,282	11.0%	38,307
BURRILLVILLE	133,998	162,760	-17.7%	(28,762)
CENTRAL FALLS	125,263	112,197	11.6%	13,066
CHARLESTOWN	101,234	133,250	-24.0%	(32,016)
COVENTRY	365,983	368,853	-0.8%	(2,870)
CRANSTON	1,575,926	1,592,058	-1.0%	(16,133)
CUMBERLAND	390,646	434,495	-10.1%	(43,849)
EAST GREENWICH	525,681	543,117	-3.2%	(17,437)
EAST PROVIDENCE	810,918	839,633	-3.4%	(28,715)
EXETER	82,851	98,882	-16.2%	(16,031)
FOSTER	11,858	15,408	-23.0%	(3,550)
GLOCESTER	64,004	64,792	-1.2%	(788)
HOPKINTON	37,835	39,754	-4.8%	(1,919)
JAMESTOWN	45,072	59,415	-24.1%	(14,343)
JOHNSTON	561,978	583,919	-3.8%	(21,941)
LINCOLN	446,097	618,469	-27.9%	(172,372)
LITTLE COMPTON	29,361	44,707	-34.3%	(15,346)
MIDDLETOWN	542,131	636,515	-14.8%	(94,385)
NARRAGANSETT	493,868	530,156	-6.8%	(36,288)
NEWPORT	1,480,319	2,008,715	-26.3%	(528,395)
NEW SHOREHAM	283,974	336,615	-15.6%	(52,641)
NORTH KINGSTOWN	474,782	495,720	-4.2%	(20,938)
NORTH PROVIDENCE	392,340	353,501	11.0%	38,838
NORTH SMITHFIELD	275,132	265,296	3.7%	9,836
PAWTUCKET	810,403	809,346	0.1%	1,058
PORTSMOUTH	216,213	227,968	-5.2%	(11,756)
PROVIDENCE	3,873,041	4,691,382	-17.4%	(818,341)
RICHMOND	129,907	109,072	19.1%	20,835
SCITUATE	57,102	51,266	11.4%	5,836
SMITHFIELD	643,904	693,867	-7.2%	(49,963)
SOUTH KINGSTOWN	688,692	742,588	-7.3%	(53,896)
TIVERTON	239,765	236,629	1.3%	3,137
WARREN	301,741	254,858	18.4%	46,883
WARWICK	2,172,234	2,398,691	-9.4%	(226,458)
WESTERLY	671,310	731,486	-8.2%	(60,176)
WEST GREENWICH	96,840	111,248	-13.0%	(14,408)
WEST WARWICK	333,835	344,611	-3.1%	(10,776)
WOONSOCKET	485,644	472,414	2.8%	13,230
Total	\$ 20,461,923	\$ 22,688,904	-9.8%	\$ (2,226,981)

<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.