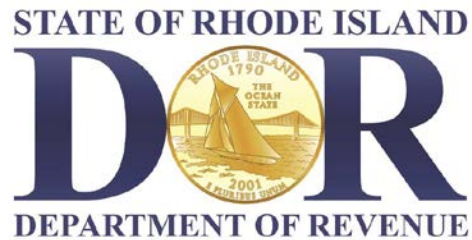


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections June 2015**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the local 1.0 percent meal and beverage tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent meal and beverage tax. 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 discussion of the municipalities with the largest and smallest percentage and nominal changes in these three measures will be included in the body of the report.

Anomalies in the Data

In September 2013, the Division of Taxation discovered a posting error relating to the local 1.0 percent meal and beverage tax collections in Newport affecting both the fiscal year-to-date and monthly data. A taxpayer incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in June 2013. The posting error was corrected in July 2013 and the receipts were transferred to sales tax. The same taxpayer, however, incorrectly paid sales tax receipts as a monthly meal and beverage tax payment again in July 2013. Newport's July 2013 local 1.0 percent meal and beverage tax collections were potentially understated due to the correction of the posting error and potentially overstated due to the posting error occurring in that month. Furthermore, the July 2013 posting error was corrected in September 2013 and the receipts were transferred to sales tax. For comparison purposes, these processing issues ultimately affected the July 2013 and September 2013 monthly local 1.0 percent meal and beverage tax collections and the FY 2014 year-to-date local 1.0 percent meal and beverage tax collections for Newport as well as total receipts.

Analysis of Month-to-Month Collections

On a statewide basis, June 2015 local 1.0 percent meal and beverage tax collections totaled \$2.34 million or 2.0 percent more than the \$2.29 million collected in May 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between June 2015 and May 2015 were: New Shoreham, 115.1 percent; Little Compton, 41.4 percent; Middletown, 28.5 percent; Charlestown, 27.2 percent; and Barrington, 25.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between June 2015 and May 2015 were: Hopkinton, -25.4 percent; Bristol, -17.2 percent; Lincoln, -16.3 percent; Richmond, -16.2 percent; and Foster, -15.4 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between June 2015 and May 2015 were: Newport, \$39,284; New Shoreham, \$22,299; Middletown, \$17,070; Westerly, \$7,794; and South Kingstown, \$7,502. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between June 2015 and May 2015 were: Providence, \$(27,298); Lincoln, \$(12,843); Bristol, \$(8,717); Smithfield, \$(6,222); and Warwick, \$(3,697).

Analysis of Year-over-Year Collections by Month

On a statewide basis, June 2015 local 1.0 percent meal and beverage tax collections totaled \$2.34 million or 6.6 percent more than the \$2.19 million collected in June 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between June 2015 and June 2014 were: Scituate, 36.2 percent; Richmond, 25.7 percent; West Greenwich, 19.1 percent; and Charlestown and Johnston, 18.4 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between June 2015 and June 2014 were: Little Compton, -14.5 percent; Narragansett, -10.4 percent; Gloucester, -9.4 percent; Westerly, -6.7 percent; and Hopkinton, -5.9 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between June 2015 and June 2014 were: Providence, \$46,493; Newport, \$22,686; Cranston, \$12,613; Johnston, \$7,692; and Woonsocket, \$6,425. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between June 2015 and June 2014 were: Narragansett, \$(7,135); Westerly, \$(6,023); Middletown, \$(3,077); Little Compton, \$(798); and Gloucester, \$(618).

Analysis of Fiscal Year-to-Date Collections through June

On a statewide basis, fiscal year-to-date June 2015 local 1.0 percent meal and beverage tax collections totaled \$23.90 million or 7.0 percent more than the \$22.33 million collected in fiscal year-to-date June 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date June 2015 and fiscal year-to-date June 2014 were: Little Compton, 20.1 percent; Johnston, 13.9 percent; Richmond, 13.5

percent; Jamestown, 13.4 percent; and Charlestown, 13.1 percent. The two communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date June 2015 and fiscal year-to-date June 2014 were: Gloucester, -1.4 percent; and Hopkinton, -1.3 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date June 2015 and fiscal year-to-date June 2014 were: Newport, \$218,063; Providence, \$183,755; Warwick, \$155,004; Cranston, \$145,979; and Johnston, \$66,403. The three communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date June 2015 and fiscal year-to-date June 2014 were: Gloucester, \$(1,045); Hopkinton, \$(638); and Middletown, \$(62).



David M. Sullivan
Acting Director, Department of Revenue

September 1, 2015

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

MUNICIPALITY	Month-to-Month			
	June 2015	May 2015	Percent Change	Difference
BARRINGTON	\$ 15,471	\$ 12,343	25.3%	\$ 3,128
BRISTOL	42,051	50,768	-17.2%	(8,717)
BURRILLVILLE	18,029	18,638	-3.3%	(609)
CENTRAL FALLS	10,766	10,414	3.4%	352
CHARLESTOWN	18,894	14,852	27.2%	4,042
COVENTRY	35,538	34,546	2.9%	993
CRANSTON	155,036	152,424	1.7%	2,612
CUMBERLAND	41,901	45,212	-7.3%	(3,311)
EAST GREENWICH	65,284	62,388	4.6%	2,896
EAST PROVIDENCE	82,177	83,750	-1.9%	(1,573)
EXETER	8,409	9,150	-8.1%	(741)
FOSTER	1,837	2,172	-15.4%	(335)
GLOCESTER	5,924	6,694	-11.5%	(769)
HOPKINTON	4,024	5,391	-25.4%	(1,367)
JAMESTOWN	10,992	8,785	25.1%	2,207
JOHNSTON	49,588	50,258	-1.3%	(671)
LINCOLN	65,809	78,652	-16.3%	(12,843)
LITTLE COMPTON	4,687	3,316	41.4%	1,371
MIDDLETOWN	76,882	59,812	28.5%	17,070
NARRAGANSETT	61,289	61,166	0.2%	123
NEWPORT	259,588	220,304	17.8%	39,284
NEW SHOREHAM	41,669	19,370	115.1%	22,299
NORTH KINGSTOWN	54,583	53,696	1.7%	887
NORTH PROVIDENCE	28,477	28,808	-1.2%	(331)
NORTH SMITHFIELD	22,880	23,189	-1.3%	(310)
PAWTUCKET	78,261	72,583	7.8%	5,678
PORTSMOUTH	18,003	17,472	3.0%	531
PROVIDENCE	435,642	462,941	-5.9%	(27,298)
RICHMOND	13,943	16,638	-16.2%	(2,694)
SCITUATE	7,164	7,064	1.4%	100
SMITHFIELD	59,074	65,296	-9.5%	(6,222)
SOUTH KINGSTOWN	75,323	67,821	11.1%	7,502
TIVERTON	21,515	21,118	1.9%	397
WARREN	23,944	27,362	-12.5%	(3,419)
WARWICK	243,755	247,453	-1.5%	(3,697)
WESTERLY	84,091	76,297	10.2%	7,794
WEST GREENWICH	15,139	14,139	7.1%	1,000
WEST WARWICK	30,422	31,892	-4.6%	(1,471)
WOONSOCKET	47,662	46,584	2.3%	1,078
Total	\$ 2,335,722	\$ 2,290,757	2.0%	\$ 44,965

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT
Year-over-Year Collections

MUNICIPALITY	Year-over-Year			
	June 2015	June 2014	Percent Change	Difference
BARRINGTON	\$ 15,471	\$ 13,848	11.7%	\$ 1,623
BRISTOL	42,051	35,668	17.9%	6,383
BURRILLVILLE	18,029	17,106	5.4%	923
CENTRAL FALLS	10,766	10,259	4.9%	507
CHARLESTOWN	18,894	15,951	18.4%	2,943
COVENTRY	35,538	34,817	2.1%	722
CRANSTON	155,036	142,423	8.9%	12,613
CUMBERLAND	41,901	37,556	11.6%	4,345
EAST GREENWICH	65,284	60,575	7.8%	4,709
EAST PROVIDENCE	82,177	78,748	4.4%	3,429
EXETER	8,409	8,163	3.0%	246
FOSTER	1,837	1,777	3.3%	59
GLOCESTER	5,924	6,542	-9.4%	(618)
HOPKINTON	4,024	4,274	-5.9%	(251)
JAMESTOWN	10,992	10,235	7.4%	757
JOHNSTON	49,588	41,896	18.4%	7,692
LINCOLN	65,809	64,630	1.8%	1,180
LITTLE COMPTON	4,687	5,485	-14.5%	(798)
MIDDLETOWN	76,882	79,959	-3.8%	(3,077)
NARRAGANSETT	61,289	68,425	-10.4%	(7,135)
NEWPORT	259,588	236,902	9.6%	22,686
NEW SHOREHAM	41,669	40,143	3.8%	1,526
NORTH KINGSTOWN	54,583	50,927	7.2%	3,655
NORTH PROVIDENCE	28,477	26,381	7.9%	2,096
NORTH SMITHFIELD	22,880	20,255	13.0%	2,625
PAWTUCKET	78,261	73,825	6.0%	4,436
PORTSMOUTH	18,003	17,911	0.5%	92
PROVIDENCE	435,642	389,150	11.9%	46,493
RICHMOND	13,943	11,093	25.7%	2,851
SCITUATE	7,164	5,262	36.2%	1,902
SMITHFIELD	59,074	56,946	3.7%	2,128
SOUTH KINGSTOWN	75,323	71,107	5.9%	4,217
TIVERTON	21,515	22,067	-2.5%	(551)
WARREN	23,944	22,585	6.0%	1,358
WARWICK	243,755	237,716	2.5%	6,039
WESTERLY	84,091	90,114	-6.7%	(6,023)
WEST GREENWICH	15,139	12,715	19.1%	2,423
WEST WARWICK	30,422	27,133	12.1%	3,289
WOONSOCKET	47,662	41,237	15.6%	6,425
Total	\$ 2,335,722	\$ 2,191,804	6.6%	\$ 143,918

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date			
	June 2015	June 2014	Percent Change	Difference
BARRINGTON	\$ 160,982	\$ 150,289	7.1%	\$ 10,693
BRISTOL	393,164	349,976	12.3%	43,188
BURRILLVILLE	197,923	188,267	5.1%	9,656
CENTRAL FALLS	118,346	108,588	9.0%	9,757
CHARLESTOWN	146,233	129,269	13.1%	16,963
COVENTRY	392,485	369,572	6.2%	22,913
CRANSTON	1,711,751	1,565,772	9.3%	145,979
CUMBERLAND	449,395	398,311	12.8%	51,084
EAST GREENWICH	603,838	542,163	11.4%	61,676
EAST PROVIDENCE	900,412	850,141	5.9%	50,271
EXETER	91,328	82,729	10.4%	8,599
FOSTER	15,854	15,555	1.9%	299
GLOCESTER	71,838	72,882	-1.4%	(1,045)
HOPKINTON	48,178	48,816	-1.3%	(638)
JAMESTOWN	93,444	82,430	13.4%	11,014
JOHNSTON	543,799	477,395	13.9%	66,403
LINCOLN	807,125	752,037	7.3%	55,089
LITTLE COMPTON	44,318	36,886	20.1%	7,432
MIDDLETOWN	650,757	650,819	0.0%	(62)
NARRAGANSETT	583,414	523,958	11.3%	59,456
NEWPORT	2,069,020	1,850,957	11.8%	218,063
NEW SHOREHAM	316,803	287,318	10.3%	29,485
NORTH KINGSTOWN	507,483	473,098	7.3%	34,385
NORTH PROVIDENCE	326,139	314,626	3.7%	11,514
NORTH SMITHFIELD	242,418	229,300	5.7%	13,119
PAWTUCKET	755,669	707,825	6.8%	47,844
PORTSMOUTH	179,150	175,345	2.2%	3,806
PROVIDENCE	4,927,997	4,744,243	3.9%	183,755
RICHMOND	137,772	121,428	13.5%	16,344
SCITUATE	68,385	63,926	7.0%	4,459
SMITHFIELD	678,253	649,927	4.4%	28,327
SOUTH KINGSTOWN	762,720	705,854	8.1%	56,866
TIVERTON	211,399	199,203	6.1%	12,196
WARREN	270,327	249,162	8.5%	21,165
WARWICK	2,657,702	2,502,697	6.2%	155,004
WESTERLY	796,790	747,540	6.6%	49,251
WEST GREENWICH	136,840	124,809	9.6%	12,032
WEST WARWICK	337,902	321,518	5.1%	16,384
WOONSOCKET	494,486	470,248	5.2%	24,238
Total	\$ 23,901,840	\$ 22,334,876	7.0%	\$ 1,566,964