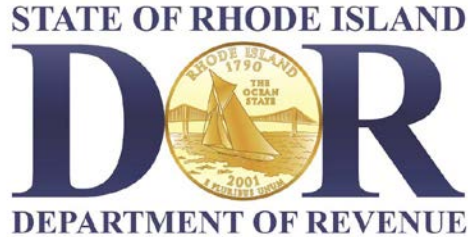


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Tax Report
FY 2016 Local 1.0 Percent Collections October 2015**

In June 2010, the Rhode Island Department of Revenue began issuing 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.

Analysis of Month-to-Month Collections

On a statewide basis, October 2015 local 1.0 percent meal and beverage tax collections totaled \$2.14 million or 3.6 percent less than the \$2.22 million collected in September 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between October 2015 and September 2015 were: Hopkinton, 88.8 percent; Central Falls, 20.3 percent; Woonsocket, 19.8 percent; Lincoln, 19.3 percent; and Smithfield, 18.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between October 2015 and September 2015 were: Charlestown, -50.7 percent; Jamestown, -48.1 percent; Narragansett, -37.7 percent; Westerly, -31.9 percent; and Bristol, -27.6 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between October 2015 and September 2015 were: Providence, \$43,501; Lincoln, \$11,397; Smithfield, \$10,958; Woonsocket, \$7,976; and Cranston, \$7,051. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between October 2015 and September 2015 were: Newport, \$(67,432); Westerly, \$(28,273); Narragansett, \$(24,101); Charlestown, \$(12,335); and Bristol, \$(12,234).

Analysis of Year-over-Year Collections by Month

On a statewide basis, October 2015 local 1.0 percent meal and beverage tax collections totaled \$2.14 million or 8.1 percent more than the \$1.98 million collected in October 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between October 2015 and October 2014 were: New Shoreham, 213.1 percent; Hopkinton, 45.5 percent; North Smithfield, 29.7 percent; Portsmouth, 26.7 percent; and Jamestown, 23.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between October 2015 and October 2014 were: Foster, -27.8 percent; Bristol, -18.5 percent; Burrillville, -7.6 percent; Coventry, -6.4 percent; and Cumberland, -5.7 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between October 2015 and October 2014 were: Providence, \$37,882; Newport, \$31,706; New Shoreham, \$17,662; Smithfield, \$13,034; and Middletown, \$11,705. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between October 2015 and October 2014 were: Bristol, \$(7,274); Warwick, \$(4,410); Cumberland, \$(2,484); Coventry, \$(2,297); and Burrillville, \$(1,402).

Analysis of Fiscal Year-to-Date Collections through September

On a statewide basis, fiscal year-to-date October 2015 local 1.0 percent meal and beverage tax collections totaled \$9.58 million or 7.3 percent more than the \$8.93 million collected in fiscal year-to-date October 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: North Smithfield, 33.0 percent; Little Compton, 20.3 percent; Portsmouth, 20.2 percent; East Greenwich, 19.0 percent; and New Shoreham, 18.2 percent. The four communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: Burrillville, -4.1 percent; Lincoln, -3.1 percent; Gloucester, -2.3 percent; and Coventry, -0.4 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: Providence, \$86,214; Newport, \$74,095; New Shoreham, \$42,280; Middletown, \$41,774; and East Greenwich, \$39,072. The four communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: Lincoln, \$(8,365); Burrillville, \$(2,891); Gloucester, \$(603); and Coventry, \$(586).

Marilyn S. McConaghy
Acting Director, Department of Revenue
December 31, 2015

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

MUNICIPALITY	Month-to-Month			
	October 2015	September 2015	Percent Change	Difference
BARRINGTON	\$ 12,568	\$ 15,675	-19.8%	\$ (3,107)
BRISTOL	32,126	44,360	-27.6%	(12,234)
BURRILLVILLE	16,954	16,922	0.2%	32
CENTRAL FALLS	11,384	9,461	20.3%	1,922
CHARLESTOWN	12,011	24,347	-50.7%	(12,335)
COVENTRY	33,648	32,388	3.9%	1,260
CRANSTON	148,828	141,776	5.0%	7,051
CUMBERLAND	41,262	34,894	18.3%	6,369
EAST GREENWICH	48,387	56,451	-14.3%	(8,064)
EAST PROVIDENCE	82,423	78,406	5.1%	4,018
EXETER	8,126	8,266	-1.7%	(139)
FOSTER	1,391	1,911	-27.2%	(520)
GLOCESTER	6,307	5,889	7.1%	418
HOPKINTON	7,103	3,763	88.8%	3,340
JAMESTOWN	5,900	11,373	-48.1%	(5,473)
JOHNSTON	50,080	44,129	13.5%	5,951
LINCOLN	70,364	58,966	19.3%	11,397
LITTLE COMPTON	5,739	6,834	-16.0%	(1,095)
MIDDLETOWN	63,348	66,229	-4.4%	(2,881)
NARRAGANSETT	39,812	63,913	-37.7%	(24,101)
NEWPORT	193,126	260,557	-25.9%	(67,432)
NEW SHOREHAM	25,952	30,528	-15.0%	(4,576)
NORTH KINGSTOWN	47,773	48,617	-1.7%	(844)
NORTH PROVIDENCE	29,719	26,847	10.7%	2,872
NORTH SMITHFIELD	26,718	31,880	-16.2%	(5,162)
PAWTUCKET	69,447	63,253	9.8%	6,194
PORTSMOUTH	18,043	17,353	4.0%	690
PROVIDENCE	471,292	427,791	10.2%	43,501
RICHMOND	11,854	12,004	-1.3%	(150)
SCITUATE	6,391	5,850	9.2%	541
SMITHFIELD	70,978	60,019	18.3%	10,958
SOUTH KINGSTOWN	65,120	67,744	-3.9%	(2,624)
TIVERTON	18,119	21,646	-16.3%	(3,527)
WARREN	22,089	25,490	-13.3%	(3,401)
WARWICK	215,690	225,849	-4.5%	(10,159)
WESTERLY	60,397	88,670	-31.9%	(28,273)
WEST GREENWICH	12,535	11,641	7.7%	893
WEST WARWICK	29,995	28,124	6.7%	1,871
WOONSOCKET	48,188	40,213	19.8%	7,976
Total	\$ 2,141,186	\$ 2,220,028	-3.6%	\$ (78,841)

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

MUNICIPALITY	Year-over-Year			
	October 2015	October 2014	Percent Change	Difference
BARRINGTON	\$ 12,568	\$ 11,674	7.7%	\$ 894
BRISTOL	32,126	39,399	-18.5%	(7,274)
BURRILLVILLE	16,954	18,356	-7.6%	(1,402)
CENTRAL FALLS	11,384	9,355	21.7%	2,028
CHARLESTOWN	12,011	11,223	7.0%	789
COVENTRY	33,648	35,945	-6.4%	(2,297)
CRANSTON	148,828	145,161	2.5%	3,667
CUMBERLAND	41,262	43,747	-5.7%	(2,484)
EAST GREENWICH	48,387	47,066	2.8%	1,321
EAST PROVIDENCE	82,423	76,558	7.7%	5,865
EXETER	8,126	6,597	23.2%	1,530
FOSTER	1,391	1,928	-27.8%	(537)
GLOCESTER	6,307	6,616	-4.7%	(309)
HOPKINTON	7,103	4,883	45.5%	2,220
JAMESTOWN	5,900	4,785	23.3%	1,115
JOHNSTON	50,080	47,292	5.9%	2,789
LINCOLN	70,364	68,397	2.9%	1,967
LITTLE COMPTON	5,739	4,980	15.2%	759
MIDDLETOWN	63,348	51,643	22.7%	11,705
NARRAGANSETT	39,812	37,382	6.5%	2,430
NEWPORT	193,126	161,419	19.6%	31,706
NEW SHOREHAM	25,952	8,290	213.1%	17,662
NORTH KINGSTOWN	47,773	40,743	17.3%	7,030
NORTH PROVIDENCE	29,719	30,078	-1.2%	(360)
NORTH SMITHFIELD	26,718	20,592	29.7%	6,126
PAWTUCKET	69,447	63,676	9.1%	5,770
PORTSMOUTH	18,043	14,236	26.7%	3,807
PROVIDENCE	471,292	433,410	8.7%	37,882
RICHMOND	11,854	11,118	6.6%	735
SCITUATE	6,391	5,428	17.7%	963
SMITHFIELD	70,978	57,943	22.5%	13,034
SOUTH KINGSTOWN	65,120	62,304	4.5%	2,817
TIVERTON	18,119	17,574	3.1%	545
WARREN	22,089	21,406	3.2%	683
WARWICK	215,690	220,100	-2.0%	(4,410)
WESTERLY	60,397	59,127	2.1%	1,270
WEST GREENWICH	12,535	11,495	9.0%	1,039
WEST WARWICK	29,995	29,076	3.2%	919
WOONSOCKET	48,188	40,425	19.2%	7,763
Total	\$ 2,141,186	\$ 1,981,427	8.1%	\$ 159,759

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

MUNICIPALITY	Fiscal Year-to-Date			
	October 2015	October 2014	Percent Change	Difference
BARRINGTON	\$ 60,281	\$ 54,882	9.8%	\$ 5,400
BRISTOL	179,438	164,058	9.4%	15,379
BURRILLVILLE	68,243	71,134	-4.1%	(2,891)
CENTRAL FALLS	40,279	37,285	8.0%	2,994
CHARLESTOWN	76,537	70,020	9.3%	6,518
COVENTRY	137,761	138,347	-0.4%	(586)
CRANSTON	610,311	575,412	6.1%	34,898
CUMBERLAND	157,083	150,234	4.6%	6,849
EAST GREENWICH	244,225	205,154	19.0%	39,072
EAST PROVIDENCE	318,949	303,808	5.0%	15,140
EXETER	34,279	30,480	12.5%	3,798
FOSTER	7,356	6,616	11.2%	740
GLOCESTER	25,719	26,321	-2.3%	(603)
HOPKINTON	21,339	19,970	6.9%	1,369
JAMESTOWN	49,346	43,563	13.3%	5,783
JOHNSTON	189,401	178,515	6.1%	10,887
LINCOLN	260,774	269,139	-3.1%	(8,365)
LITTLE COMPTON	31,570	26,235	20.3%	5,334
MIDDLETOWN	304,762	262,988	15.9%	41,774
NARRAGANSETT	331,462	295,177	12.3%	36,285
NEWPORT	1,100,965	1,026,870	7.2%	74,095
NEW SHOREHAM	274,954	232,673	18.2%	42,280
NORTH KINGSTOWN	204,744	183,100	11.8%	21,644
NORTH PROVIDENCE	113,663	109,484	3.8%	4,179
NORTH SMITHFIELD	107,622	80,932	33.0%	26,691
PAWTUCKET	271,431	256,687	5.7%	14,744
PORTSMOUTH	82,811	68,871	20.2%	13,940
PROVIDENCE	1,732,443	1,646,229	5.2%	86,214
RICHMOND	54,566	48,583	12.3%	5,982
SCITUATE	26,991	23,035	17.2%	3,956
SMITHFIELD	257,525	228,233	12.8%	29,292
SOUTH KINGSTOWN	313,518	297,620	5.3%	15,898
TIVERTON	86,348	83,493	3.4%	2,854
WARREN	101,598	96,994	4.7%	4,604
WARWICK	935,229	909,716	2.8%	25,513
WESTERLY	422,846	385,834	9.6%	37,012
WEST GREENWICH	51,035	49,450	3.2%	1,585
WEST WARWICK	115,202	115,130	0.1%	72
WOONSOCKET	173,890	155,482	11.8%	18,408
Total	\$ 9,576,496	\$ 8,927,757	7.3%	\$ 648,739