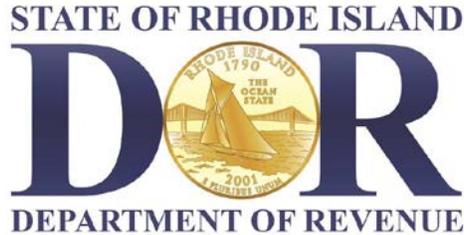


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2017 Local 1.0 Percent Collections July 2016

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. The data contained in the 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.

Analysis of Month-to-Month Collections

On a statewide basis, July 2016 local 1.0 percent meal and beverage tax collections totaled \$2.81 million, \$367,251 or 15.0 percent more than the \$2.45 million collected in June 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between July 2016 and June 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	250.7 %	Cumberland	-21.7 %
New Shoreham	107.8 %	Exeter	-7.8 %
Little Compton	101.4 %	North Smithfield	-6.9 %
Jamestown	61.2 %	Tiverton	-6.3 %
Westerly	42.2 %	West Greenwich	-5.9 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between July 2016 and June 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
East Greenwich	\$166,790	Providence	\$(19,651)
New Shoreham	\$ 56,706	Cumberland	\$(9,482)
Newport	\$ 43,786	Cranston	\$(6,428)
Westerly	\$ 41,752	North Smithfield	\$(1,845)
Narragansett	\$ 17,910	Tiverton	\$(1,485)

Analysis of Year-over-Year Collections by Month

On a statewide basis, July 2016 local 1.0 percent meal and beverage tax collections totaled \$2.81 million, \$215,770 or 8.3 percent more than the \$2.60 million collected in July 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between July 2016 and July 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	214.8 %	Scituate	-37.4 %
Little Compton	38.8 %	Cumberland	-15.1 %
Hopkinton	36.2 %	Barrington	-14.3 %
Jamestown	29.7 %	Cranston	-10.7 %
Johnston	27.5 %	Woonsocket	-9.0 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between July 2016 and July 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
East Greenwich	\$159,212	Cranston	\$(17,370)
Providence	\$ 22,298	Narragansett	\$(9,561)
Johnston	\$ 11,849	Cumberland	\$(6,111)
Warwick	\$ 9,886	North Kingstown	\$(4,576)
East Providence	\$ 8,720	Woonsocket	\$(4,172)

Analysis of Fiscal Year-to-Date over Fiscal Year-to-Date Collections

In the first month of the fiscal year, the analysis of fiscal year-to-date collections through July is the same as the analysis of year-over-year collections by month. Thus, no additional analysis on the local 1.0 percent meal and beverage tax is possible at this time.

Robert S. Hull
 Director, Department of Revenue
 December 7, 2016

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

MUNICIPALITY	Month-to-Month			
	July 2016	June 2016	Percent Change	Difference
BARRINGTON	\$ 15,723	\$ 15,356	2.4%	\$ 367
BRISTOL	49,328	44,118	11.8%	5,210
BURRILLVILLE	17,633	17,002	3.7%	631
CENTRAL FALLS	10,723	10,000	7.2%	723
CHARLESTOWN	23,258	19,136	21.5%	4,122
COVENTRY	40,123	34,449	16.5%	5,674
CRANSTON	144,707	151,134	-4.3%	(6,428)
CUMBERLAND	34,237	43,718	-21.7%	(9,482)
EAST GREENWICH	233,322	66,532	250.7%	166,790
EAST PROVIDENCE	88,238	87,815	0.5%	422
EXETER	8,803	9,552	-7.8%	(748)
FOSTER	1,992	2,113	-5.7%	(121)
GLOCESTER	6,707	6,512	3.0%	195
HOPKINTON	5,858	4,808	21.8%	1,050
JAMESTOWN	17,943	11,132	61.2%	6,811
JOHNSTON	55,013	55,701	-1.2%	(688)
LINCOLN	68,118	68,174	-0.1%	(56)
LITTLE COMPTON	11,789	5,853	101.4%	5,936
MIDDLETOWN	87,485	70,624	23.9%	16,860
NARRAGANSETT	101,881	83,971	21.3%	17,910
NEWPORT	323,932	280,147	15.6%	43,786
NEW SHOREHAM	109,308	52,602	107.8%	56,706
NORTH KINGSTOWN	49,880	48,562	2.7%	1,317
NORTH PROVIDENCE	28,570	26,995	5.8%	1,575
NORTH SMITHFIELD	24,958	26,804	-6.9%	(1,845)
PAWTUCKET	74,319	73,946	0.5%	373
PORTSMOUTH	27,732	24,475	13.3%	3,257
PROVIDENCE	434,516	454,167	-4.3%	(19,651)
RICHMOND	15,060	13,996	7.6%	1,064
SCITUATE	5,296	5,032	5.2%	264
SMITHFIELD	68,767	67,342	2.1%	1,424
SOUTH KINGSTOWN	94,970	79,927	18.8%	15,043
TIVERTON	22,191	23,676	-6.3%	(1,485)
WARREN	31,267	27,550	13.5%	3,717
WARWICK	254,330	249,571	1.9%	4,759
WESTERLY	140,598	98,846	42.2%	41,752
WEST GREENWICH	13,054	13,868	-5.9%	(814)
WEST WARWICK	28,994	28,146	3.0%	848
WOONSOCKET	41,954	41,971	0.0%	(17)
Total	\$ 2,812,575	\$ 2,445,324	15.0%	\$ 367,251

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

MUNICIPALITY	Year-over-Year and Fiscal Year-to-Date			
	July 2016	July 2015	Percent Change	Difference
BARRINGTON	\$ 15,723	\$ 18,341	-14.3%	\$ (2,618)
BRISTOL	49,328	47,778	3.2%	1,551
BURRILLVILLE	17,633	16,108	9.5%	1,525
CENTRAL FALLS	10,723	9,643	11.2%	1,080
CHARLESTOWN	23,258	21,868	6.4%	1,390
COVENTRY	40,123	34,670	15.7%	5,453
CRANSTON	144,707	162,077	-10.7%	(17,370)
CUMBERLAND	34,237	40,347	-15.1%	(6,111)
EAST GREENWICH	233,322	74,110	214.8%	159,212
EAST PROVIDENCE	88,238	79,518	11.0%	8,720
EXETER	8,803	9,022	-2.4%	(219)
FOSTER	1,992	1,926	3.4%	66
GLOCESTER	6,707	6,484	3.4%	223
HOPKINTON	5,858	4,300	36.2%	1,558
JAMESTOWN	17,943	13,838	29.7%	4,105
JOHNSTON	55,013	43,164	27.5%	11,849
LINCOLN	68,118	66,560	2.3%	1,558
LITTLE COMPTON	11,789	8,491	38.8%	3,299
MIDDLETOWN	87,485	87,025	0.5%	459
NARRAGANSETT	101,881	111,442	-8.6%	(9,561)
NEWPORT	323,932	317,180	2.1%	6,752
NEW SHOREHAM	109,308	108,780	0.5%	528
NORTH KINGSTOWN	49,880	54,455	-8.4%	(4,576)
NORTH PROVIDENCE	28,570	26,345	8.4%	2,225
NORTH SMITHFIELD	24,958	24,998	-0.2%	(39)
PAWTUCKET	74,319	66,296	12.1%	8,023
PORTSMOUTH	27,732	24,813	11.8%	2,919
PROVIDENCE	434,516	412,218	5.4%	22,298
RICHMOND	15,060	15,103	-0.3%	(44)
SCITUATE	5,296	8,464	-37.4%	(3,168)
SMITHFIELD	68,767	63,500	8.3%	5,267
SOUTH KINGSTOWN	94,970	93,543	1.5%	1,428
TIVERTON	22,191	23,110	-4.0%	(919)
WARREN	31,267	32,675	-4.3%	(1,407)
WARWICK	254,330	244,443	4.0%	9,886
WESTERLY	140,598	137,242	2.4%	3,356
WEST GREENWICH	13,054	12,687	2.9%	367
WEST WARWICK	28,994	28,116	3.1%	878
WOONSOCKET	41,954	46,125	-9.0%	(4,172)
Total	\$ 2,812,575	\$ 2,596,805	8.3%	\$ 215,770