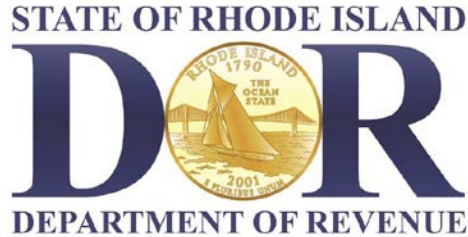


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2017 Local 1.0 Percent Collections August 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, August 2016 local 1.0 percent meal and beverage tax collections totaled \$2.72 million, \$90,454 or 3.2 percent less than the \$2.81 million collected in July 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between August 2016 and July 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Cumberland	26.3 %	East Greenwich	-72.7 %
Narragansett	17.9 %	Coventry	-20.5 %
Cranston	16.5 %	Portsmouth	-17.0 %
New Shoreham	15.2 %	Jamestown	-13.6 %
Tiverton	14.6 %	Middletown	-13.4 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$26,317	East Greenwich	\$(169,729)
Cranston	\$23,805	Middletown	\$(11,755)
Providence	\$19,895	Westerly	\$(7,036)
Narragansett	\$18,226	Coventry	\$(8,209)
New Shoreham	\$16,603	Bristol	\$(5,737)

Analysis of Year-over-Year Collections by Month

On a statewide basis, August 2016 local 1.0 percent meal and beverage tax collections totaled \$2.72 million, \$103,645 or 4.0 percent more than the \$2.62 million collected in August 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between August 2016 and August 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Charlestown	42.5 %	Bristol	-21.0 %
Warren	41.0 %	Jamestown	-15.0 %
Barrington	28.9 %	Middletown	-14.1 %
Little Compton	28.1 %	Coventry	-13.9 %
New Shoreham	14.8 %	Glocester	-11.1 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$33,269	Middletown	\$(12,430)
Newport	\$20,148	Bristol	\$(11,584)
New Shoreham	\$16,216	Coventry	\$(5,142)
Cranston	\$10,882	North Kingstown	\$(3,045)
South Kingstown	\$10,520	Westerly	\$(2,975)

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

On a statewide basis, fiscal year-to-date August 2016 local 1.0 percent meal and beverage tax collections totaled \$5.53 million, \$319,415 or 6.1 percent more than the \$5.22 million collected in fiscal year-to-date August 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date August 2016 versus fiscal year-to-date August 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	113.0 %	Scituate	-24.4 %
Little Compton	32.9 %	Bristol	-9.7 %
Charlestown	22.8 %	North Kingstown	-7.0 %
Hopkinton	13.6 %	Middletown	-6.8 %
Warren	13.6 %	Cumberland	-4.3 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date August 2016 versus fiscal year-to-date August 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
East Greenwich	\$157,527	Middletown	\$(11,970)
Providence	\$ 55,567	Bristol	\$(10,033)
Newport	\$ 26,900	North Kingstown	\$(7,612)
New Shoreham	\$ 16,744	Cranston	\$(6,488)
East Providence	\$ 15,584	Narragansett	\$(5,749)

Robert S. Hull
 Director, Department of Revenue
 December 13, 2016

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

MUNICIPALITY	Month-to-Month			
	August 2016	July 2016	Percent Change	Difference
BARRINGTON	\$ 17,652	\$ 15,723	12.3%	\$ 1,929
BRISTOL	43,591	49,328	-11.6%	(5,737)
BURRILLVILLE	18,576	17,633	5.3%	943
CENTRAL FALLS	9,646	10,723	-10.0%	(1,077)
CHARLESTOWN	26,097	23,258	12.2%	2,839
COVENTRY	31,914	40,123	-20.5%	(8,209)
CRANSTON	168,512	144,707	16.5%	23,805
CUMBERLAND	43,242	34,237	26.3%	9,006
EAST GREENWICH	63,593	233,322	-72.7%	(169,729)
EAST PROVIDENCE	85,466	88,238	-3.1%	(2,772)
EXETER	9,738	8,803	10.6%	935
FOSTER	2,087	1,992	4.8%	96
GLOCESTER	6,258	6,707	-6.7%	(449)
HOPKINTON	6,043	5,858	3.2%	185
JAMESTOWN	15,497	17,943	-13.6%	(2,446)
JOHNSTON	52,282	55,013	-5.0%	(2,731)
LINCOLN	64,062	68,118	-6.0%	(4,056)
LITTLE COMPTON	13,459	11,789	14.2%	1,669
MIDDLETOWN	75,730	87,485	-13.4%	(11,755)
NARRAGANSETT	120,107	101,881	17.9%	18,226
NEWPORT	350,250	323,932	8.1%	26,317
NEW SHOREHAM	125,911	109,308	15.2%	16,603
NORTH KINGSTOWN	50,854	49,880	2.0%	974
NORTH PROVIDENCE	30,332	28,570	6.2%	1,762
NORTH SMITHFIELD	25,086	24,958	0.5%	128
PAWTUCKET	74,281	74,319	-0.1%	(38)
PORTSMOUTH	23,021	27,732	-17.0%	(4,711)
PROVIDENCE	454,411	434,516	4.6%	19,895
RICHMOND	14,707	15,060	-2.3%	(353)
SCITUATE	5,860	5,296	10.6%	564
SMITHFIELD	67,945	68,767	-1.2%	(822)
SOUTH KINGSTOWN	97,631	94,970	2.8%	2,661
TIVERTON	25,432	22,191	14.6%	3,241
WARREN	30,102	31,267	-3.7%	(1,166)
WARWICK	254,760	254,330	0.2%	430
WESTERLY	133,562	140,598	-5.0%	(7,036)
WEST GREENWICH	12,760	13,054	-2.3%	(294)
WEST WARWICK	30,418	28,994	4.9%	1,424
WOONSOCKET	41,248	41,954	-1.7%	(706)
Total	\$ 2,722,121	\$ 2,812,575	-3.2%	\$ (90,454)

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

MUNICIPALITY	Year-over-Year			
	August 2016	August 2015	Percent Change	Difference
BARRINGTON	\$ 17,652	\$ 13,698	28.9%	\$ 3,954
BRISTOL	43,591	55,175	-21.0%	(11,584)
BURRILLVILLE	18,576	18,258	1.7%	318
CENTRAL FALLS	9,646	9,791	-1.5%	(145)
CHARLESTOWN	26,097	18,311	42.5%	7,786
COVENTRY	31,914	37,056	-13.9%	(5,142)
CRANSTON	168,512	157,630	6.9%	10,882
CUMBERLAND	43,242	40,580	6.6%	2,662
EAST GREENWICH	63,593	65,278	-2.6%	(1,685)
EAST PROVIDENCE	85,466	78,602	8.7%	6,864
EXETER	9,738	8,864	9.9%	874
FOSTER	2,087	2,129	-2.0%	(42)
GLOCESTER	6,258	7,039	-11.1%	(781)
HOPKINTON	6,043	6,173	-2.1%	(129)
JAMESTOWN	15,497	18,235	-15.0%	(2,738)
JOHNSTON	52,282	52,027	0.5%	255
LINCOLN	64,062	64,885	-1.3%	(823)
LITTLE COMPTON	13,459	10,506	28.1%	2,953
MIDDLETOWN	75,730	88,159	-14.1%	(12,430)
NARRAGANSETT	120,107	116,295	3.3%	3,812
NEWPORT	350,250	330,102	6.1%	20,148
NEW SHOREHAM	125,911	109,694	14.8%	16,216
NORTH KINGSTOWN	50,854	53,899	-5.7%	(3,045)
NORTH PROVIDENCE	30,332	30,751	-1.4%	(419)
NORTH SMITHFIELD	25,086	24,027	4.4%	1,060
PAWTUCKET	74,281	72,436	2.5%	1,846
PORTSMOUTH	23,021	22,602	1.9%	419
PROVIDENCE	454,411	421,142	7.9%	33,269
RICHMOND	14,707	15,605	-5.8%	(898)
SCITUATE	5,860	6,286	-6.8%	(426)
SMITHFIELD	67,945	63,028	7.8%	4,917
SOUTH KINGSTOWN	97,631	87,111	12.1%	10,520
TIVERTON	25,432	23,472	8.4%	1,961
WARREN	30,102	21,344	41.0%	8,758
WARWICK	254,760	249,246	2.2%	5,513
WESTERLY	133,562	136,537	-2.2%	(2,975)
WEST GREENWICH	12,760	14,172	-10.0%	(1,413)
WEST WARWICK	30,418	28,967	5.0%	1,451
WOONSOCKET	41,248	39,364	4.8%	1,884
Total	\$ 2,722,121	\$ 2,618,476	4.0%	\$ 103,645

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

MUNICIPALITY	Fiscal Year-to-Date			
	August 2016	August 2015	Percent Change	Difference
BARRINGTON	\$ 33,376	\$ 32,039	4.2%	\$ 1,337
BRISTOL	92,920	102,953	-9.7%	(10,033)
BURRILLVILLE	36,209	34,366	5.4%	1,843
CENTRAL FALLS	20,369	19,434	4.8%	935
CHARLESTOWN	49,355	40,179	22.8%	9,176
COVENTRY	72,037	71,726	0.4%	311
CRANSTON	313,219	319,707	-2.0%	(6,488)
CUMBERLAND	77,479	80,927	-4.3%	(3,448)
EAST GREENWICH	296,915	139,388	113.0%	157,527
EAST PROVIDENCE	173,704	158,119	9.9%	15,584
EXETER	18,541	17,886	3.7%	655
FOSTER	4,079	4,055	0.6%	24
GLOCESTER	12,964	13,523	-4.1%	(559)
HOPKINTON	11,902	10,473	13.6%	1,429
JAMESTOWN	33,440	32,073	4.3%	1,366
JOHNSTON	107,295	95,191	12.7%	12,104
LINCOLN	132,180	131,444	0.6%	735
LITTLE COMPTON	25,248	18,997	32.9%	6,251
MIDDLETOWN	163,214	175,185	-6.8%	(11,970)
NARRAGANSETT	221,988	227,737	-2.5%	(5,749)
NEWPORT	674,182	647,282	4.2%	26,900
NEW SHOREHAM	235,218	218,474	7.7%	16,744
NORTH KINGSTOWN	100,733	108,354	-7.0%	(7,621)
NORTH PROVIDENCE	58,902	57,097	3.2%	1,805
NORTH SMITHFIELD	50,045	49,024	2.1%	1,020
PAWTUCKET	148,600	138,731	7.1%	9,869
PORTSMOUTH	50,752	47,415	7.0%	3,338
PROVIDENCE	888,926	833,360	6.7%	55,567
RICHMOND	29,766	30,708	-3.1%	(942)
SCITUATE	11,156	14,750	-24.4%	(3,595)
SMITHFIELD	136,712	126,528	8.0%	10,184
SOUTH KINGSTOWN	192,602	180,654	6.6%	11,948
TIVERTON	47,624	46,582	2.2%	1,042
WARREN	61,369	54,019	13.6%	7,350
WARWICK	509,090	493,690	3.1%	15,400
WESTERLY	274,160	273,780	0.1%	380
WEST GREENWICH	25,813	26,859	-3.9%	(1,045)
WEST WARWICK	59,413	57,084	4.1%	2,329
WOONSOCKET	83,202	85,489	-2.7%	(2,287)
Total	\$ 5,534,697	\$ 5,215,281	6.1%	\$ 319,415