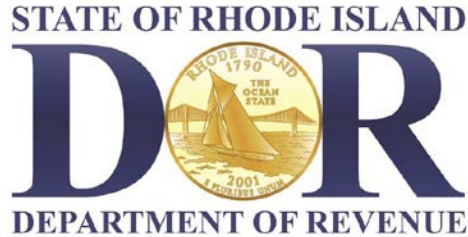


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

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

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, April 2017 local 1.0 percent meal and beverage tax collections totaled \$2.11 million, \$167,889 or 7.4 percent less than the \$2.27 million collected in March 2017. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between April 2017 and March 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
New Shoreham	146.5 %	Scituate	-61.3 %
Jamestown	108.1 %	Hopkinton	-44.3 %
Charlestown	93.6 %	Providence	-21.4 %
Portsmouth	68.3 %	Cranston	-20.6 %
Bristol	64.2 %	Smithfield	-20.1 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between April 2017 and March 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Bristol	\$ 14,873	Providence	\$ (127,477)
Narragansett	\$ 13,707	Cranston	\$ ( 37,932)
Newport	\$ 11,828	Smithfield	\$ ( 15,710)
South Kingstown	\$ 10,760	Johnston	\$ ( 10,898)
Portsmouth	\$ 9,132	Middletown	\$ ( 10,652)

### Analysis of Year-over-Year Collections by Month

On a statewide basis, April 2017 local 1.0 percent meal and beverage tax collections totaled \$2.11 million, \$102,717 or 5.1 percent more than the \$2.00 million collected in April 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between April 2017 and April 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Warwick	95.4 %	Warren	-76.7 %
Exeter	42.4 %	Hopkinton	-47.5 %
Narragansett	41.2 %	Scituate	-27.5 %
Bristol	27.3 %	Central Falls	-15.8 %
Coventry	22.8 %	Tiverton	-15.8 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between April 2017 and April 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Warwick	\$ 136,349	Warren	\$ (74,621)
Narragansett	\$ 13,560	Newport	\$ (11,066)
Providence	\$ 9,027	Cranston	\$ ( 8,935)
Bristol	\$ 8,152	East Greenwich	\$ ( 7,998)
Westerly	\$ 7,957	Smithfield	\$ ( 5,508)

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

On a statewide basis, fiscal year-to-date April 2017 local 1.0 percent meal and beverage tax collections totaled \$21.25 million, \$376,838 or 1.8 percent more than the \$20.88 million collected in fiscal year-to-date April 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date April 2017 versus fiscal year-to-date April 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	22.0 %	Warren	-21.8 %
Little Compton	20.0 %	Scituate	-20.9 %
Charlestown	12.3 %	Hopkinton	-20.2 %
Coventry	11.2 %	West Greenwich	-8.1 %
Bristol	10.9 %	North Kingstown	-5.6 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date April 2017 versus fiscal year-to-date April 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Warwick	\$ 128,719	Warren	\$ (65,173)
East Greenwich	\$ 121,713	Smithfield	\$ (34,175)
Providence	\$ 75,612	North Kingstown	\$ (25,512)
Bristol	\$ 38,009	Cranston	\$ (21,953)
Coventry	\$ 35,810	Woonsocket	\$ (12,691)



Robert S. Hull  
Director, Department of Revenue  
June 30, 2017

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

MUNICIPALITY	Month-to-Month			
	April 2017	March 2017	Percent Change	Difference
BARRINGTON	\$ 14,533	\$ 13,633	6.6%	\$ 900
BRISTOL	38,024	23,150	64.2%	14,873
BURRILLVILLE	17,339	14,061	23.3%	3,278
CENTRAL FALLS	11,157	10,933	2.0%	224
CHARLESTOWN	10,810	5,585	93.6%	5,226
COVENTRY	37,183	41,465	-10.3%	(4,282)
CRANSTON	146,470	184,402	-20.6%	(37,932)
CUMBERLAND	40,962	49,260	-16.8%	(8,298)
EAST GREENWICH	46,860	54,653	-14.3%	(7,793)
EAST PROVIDENCE	84,025	83,215	1.0%	810
EXETER	12,489	10,725	16.4%	1,763
FOSTER	1,804	1,166	54.7%	638
GLOCESTER	6,764	5,709	18.5%	1,055
HOPKINTON	2,645	4,745	-44.3%	(2,100)
JAMESTOWN	5,960	2,864	108.1%	3,096
JOHNSTON	58,148	69,046	-15.8%	(10,898)
LINCOLN	69,512	70,445	-1.3%	(932)
LITTLE COMPTON	3,020	2,203	37.1%	818
MIDDLETOWN	50,977	61,629	-17.3%	(10,652)
NARRAGANSETT	46,452	32,745	41.9%	13,707
NEWPORT	127,667	115,839	10.2%	11,828
NEW SHOREHAM	4,236	1,719	146.5%	2,517
NORTH KINGSTOWN	42,408	44,573	-4.9%	(2,165)
NORTH PROVIDENCE	29,561	35,011	-15.6%	(5,450)
NORTH SMITHFIELD	25,791	27,618	-6.6%	(1,827)
PAWTUCKET	73,990	77,674	-4.7%	(3,684)
PORTSMOUTH	22,494	13,362	68.3%	9,132
PROVIDENCE *	468,244	595,722	-21.4%	(127,477)
RICHMOND	11,844	11,461	3.3%	383
SCITUATE	3,394	9,206	-63.1%	(5,811)
SMITHFIELD	62,289	78,000	-20.1%	(15,710)
SOUTH KINGSTOWN	68,458	57,697	18.6%	10,760
TIVERTON	14,674	17,637	-16.8%	(2,963)
WARREN	22,615	26,822	-15.7%	(4,206)
WARWICK	279,317	275,984	1.2%	3,334
WESTERLY	56,043	52,091	7.6%	3,952
WEST GREENWICH	11,036	10,323	6.9%	713
WEST WARWICK	32,547	33,625	-3.2%	(1,078)
WOONSOCKET	44,605	48,242	-7.5%	(3,636)
<b>Total</b>	<b>\$ 2,106,349</b>	<b>\$ 2,274,238</b>	<b>-7.4%</b>	<b>\$ (167,889)</b>

\* March 2017 includes \$55,965 in receipts generated by meals and beverage activity in November through February 2017, inclusive.

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

MUNICIPALITY	Year-over-Year			
	April 2017	April 2016	Percent Change	Difference
BARRINGTON	\$ 14,533	\$ 13,678	6.3%	\$ 856
BRISTOL	38,024	29,872	27.3%	8,152
BURRILLVILLE	17,339	14,404	20.4%	2,935
CENTRAL FALLS	11,157	13,253	-15.8%	(2,096)
CHARLESTOWN	10,810	9,578	12.9%	1,232
COVENTRY	37,183	30,284	22.8%	6,898
CRANSTON	146,470	155,405	-5.7%	(8,935)
CUMBERLAND	40,962	38,741	5.7%	2,221
EAST GREENWICH	46,860	54,858	-14.6%	(7,998)
EAST PROVIDENCE	84,025	78,002	7.7%	6,023
EXETER	12,489	8,769	42.4%	3,720
FOSTER	1,804	1,493	20.9%	311
GLOCESTER	6,764	6,436	5.1%	328
HOPKINTON	2,645	5,043	-47.5%	(2,398)
JAMESTOWN	5,960	5,254	13.4%	706
JOHNSTON	58,148	52,941	9.8%	5,207
LINCOLN	69,512	68,533	1.4%	980
LITTLE COMPTON	3,020	2,961	2.0%	60
MIDDLETOWN	50,977	54,825	-7.0%	(3,848)
NARRAGANSETT	46,452	32,892	41.2%	13,560
NEWPORT	127,667	138,732	-8.0%	(11,066)
NEW SHOREHAM	4,236	4,411	-4.0%	(175)
NORTH KINGSTOWN	42,408	38,839	9.2%	3,570
NORTH PROVIDENCE	29,561	31,625	-6.5%	(2,065)
NORTH SMITHFIELD	25,791	26,321	-2.0%	(530)
PAWTUCKET	73,990	70,402	5.1%	3,588
PORTSMOUTH	22,494	20,502	9.7%	1,993
PROVIDENCE	468,244	459,217	2.0%	9,027
RICHMOND	11,844	11,484	3.1%	361
SCITUATE	3,394	4,685	-27.5%	(1,290)
SMITHFIELD	62,289	67,798	-8.1%	(5,508)
SOUTH KINGSTOWN	68,458	62,876	8.9%	5,582
TIVERTON	14,674	17,429	-15.8%	(2,755)
WARREN	22,615	97,236	-76.7%	(74,621)
WARWICK	279,317	142,968	95.4%	136,349
WESTERLY	56,043	48,086	16.5%	7,957
WEST GREENWICH	11,036	11,927	-7.5%	(892)
WEST WARWICK	32,547	29,129	11.7%	3,418
WOONSOCKET	44,605	42,746	4.3%	1,859
<b>Total</b>	<b>\$ 2,106,349</b>	<b>\$ 2,003,632</b>	<b>5.1%</b>	<b>\$ 102,717</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	April 2017	April 2016	Percent Change	Difference
BARRINGTON	\$ 143,852	\$ 141,921	1.4%	\$ 1,931
BRISTOL	387,374	349,365	10.9%	38,009
BURRILLVILLE	157,751	156,222	1.0%	1,529
CENTRAL FALLS	102,142	101,598	0.5%	544
CHARLESTOWN	135,942	121,046	12.3%	14,896
COVENTRY	355,665	319,855	11.2%	35,810
CRANSTON	1,459,854	1,481,808	-1.5%	(21,953)
CUMBERLAND	396,272	389,191	1.8%	7,082
EAST GREENWICH	674,795	553,081	22.0%	121,713
EAST PROVIDENCE	821,039	786,828	4.3%	34,211
EXETER	87,110	81,600	6.8%	5,510
FOSTER	14,260	13,938	2.3%	322
GLOCESTER	60,356	60,874	-0.9%	(518)
HOPKINTON	33,078	41,427	-20.2%	(8,348)
JAMESTOWN	76,458	73,108	4.6%	3,350
JOHNSTON	513,528	477,855	7.5%	35,673
LINCOLN	653,510	648,174	0.8%	5,335
LITTLE COMPTON	56,479	47,056	20.0%	9,423
MIDDLETOWN	581,688	594,016	-2.1%	(12,328)
NARRAGANSETT	504,023	516,318	-2.4%	(12,295)
NEWPORT	1,774,846	1,769,423	0.3%	5,423
NEW SHOREHAM	296,709	289,472	2.5%	7,237
NORTH KINGSTOWN	426,830	452,343	-5.6%	(25,512)
NORTH PROVIDENCE	288,354	288,743	-0.1%	(389)
NORTH SMITHFIELD	249,928	262,218	-4.7%	(12,290)
PAWTUCKET	695,853	663,809	4.8%	32,045
PORTSMOUTH	189,608	183,974	3.1%	5,634
PROVIDENCE	4,398,953	4,323,341	1.7%	75,612
RICHMOND	115,393	113,223	1.9%	2,171
SCITUATE	42,718	53,991	-20.9%	(11,273)
SMITHFIELD	615,796	649,972	-5.3%	(34,175)
SOUTH KINGSTOWN	691,911	672,812	2.8%	19,099
TIVERTON	175,762	180,766	-2.8%	(5,003)
WARREN	233,895	299,068	-21.8%	(65,173)
WARWICK	2,326,183	2,197,464	5.9%	128,719
WESTERLY	713,151	694,961	2.6%	18,190
WEST GREENWICH	102,622	111,639	-8.1%	(9,017)
WEST WARWICK	285,442	287,104	-0.6%	(1,662)
WOONSOCKET	414,058	426,749	-3.0%	(12,691)
<b>Total</b>	<b>\$ 21,253,189</b>	<b>\$ 20,876,351</b>	<b>1.8%</b>	<b>\$ 376,838</b>