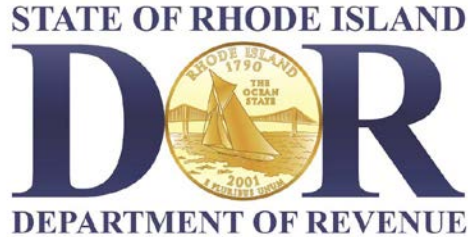


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report  
FY 2018 Local 1.0 Percent Collections July 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, July 2017 local 1.0 percent meal and beverage tax collections totaled \$2.77 million, \$416,132 or 17.7 percent more than the \$2.35 million collected in June 2017. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between July 2017 and June 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	150.8 %	Cranston	-10.5 %
Foster	148.0 %	North Smithfield	-7.6 %
Scituate	129.4 %	Woonsocket	-6.4 %
Narragansett	74.3 %	East Greenwich	-4.8 %
Westerly	60.1 %	Lincoln	-1.8 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 75,778	Cranston	\$ (16,262)
New Shoreham	\$ 68,599	East Greenwich	\$ ( 3,210)
Westerly	\$ 56,027	Woonsocket	\$ ( 2,966)
Narragansett	\$ 49,678	North Smithfield	\$ ( 2,066)
Providence	\$ 45,718	Lincoln	\$ ( 1,122)

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

On a statewide basis, July 2017 local 1.0 percent meal and beverage tax collections totaled \$2.77 million, \$45,190 or 1.6 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 July 2017 and July 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Exeter	38.6 %	East Greenwich	-72.5 %
Scituate	34.6 %	Hopkinton	-32.7 %
Cumberland	23.0 %	Jamestown	-18.3 %
West Warwick	20.0 %	West Greenwich	-14.9 %
Johnston	18.2 %	Tiverton	-9.9 %

It should be noted that in July 2016 East Greenwich received an undisclosed amount in local meal and beverage tax revenue from an audit recovery.

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 50,412	East Greenwich	\$ (169,211)
Narragansett	\$ 14,635	Newport	\$ ( 22,385)
Middletown	\$ 13,615	Cranston	\$ ( 6,228)
Pawtucket	\$ 11,211	Lincoln	\$ ( 5,546)
Johnston	\$ 10,307	Warwick	\$ ( 4,295)

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

Given that July is the first month of the fiscal year there are no differences between year-over-year and fiscal year-to-date over fiscal year-to-date local meal and beverage tax collections.



Marilyn S. McConaghy, Esq.  
Acting Director  
Department of Revenue  
October 11, 2017

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

MUNICIPALITY	Month-to-Month			
	July 2017	June 2017	Percent Change	Difference
BARRINGTON	\$ 18,282	\$ 17,376	5.2%	\$ 906
BRISTOL	51,851	48,213	7.5%	3,639
BURRILLVILLE	17,556	17,446	0.6%	110
CENTRAL FALLS	10,199	9,683	5.3%	516
CHARLESTOWN	26,818	19,140	40.1%	7,678
COVENTRY	45,942	43,132	6.5%	2,809
CRANSTON	138,479	154,740	-10.5%	(16,262)
CUMBERLAND	42,119	40,539	3.9%	1,580
EAST GREENWICH	64,111	67,321	-4.8%	(3,210)
EAST PROVIDENCE	87,206	86,720	0.6%	486
EXETER	12,202	10,086	21.0%	2,116
FOSTER	2,203	888	148.0%	1,315
GLOCESTER	7,497	5,791	29.5%	1,706
HOPKINTON	3,940	2,801	40.6%	1,139
JAMESTOWN	14,668	10,284	42.6%	4,384
JOHNSTON	65,050	50,321	29.3%	14,730
LINCOLN	62,572	63,694	-1.8%	(1,122)
LITTLE COMPTON	10,950	7,985	37.1%	2,965
MIDDLETOWN	101,100	66,112	52.9%	34,988
NARRAGANSETT	116,516	66,838	74.3%	49,678
NEWPORT	301,548	225,770	33.6%	75,778
NEW SHOREHAM	114,092	45,493	150.8%	68,599
NORTH KINGSTOWN	53,027	50,508	5.0%	2,520
NORTH PROVIDENCE	32,974	26,993	22.2%	5,981
NORTH SMITHFIELD	25,210	27,276	-7.6%	(2,066)
PAWTUCKET	85,530	84,560	1.1%	969
PORTSMOUTH	32,488	23,361	39.1%	9,126
PROVIDENCE	484,928	439,210	10.4%	45,718
RICHMOND	16,109	12,586	28.0%	3,524
SCITUATE	7,129	3,108	129.4%	4,021
SMITHFIELD	70,808	62,724	12.9%	8,084
SOUTH KINGSTOWN	102,709	82,257	24.9%	20,452
TIVERTON	20,001	19,254	3.9%	747
WARREN	33,302	33,747	-1.3%	(445)
WARWICK	250,035	249,293	0.3%	742
WESTERLY	149,185	93,159	60.1%	56,027
WEST GREENWICH	11,110	10,877	2.1%	233
WEST WARWICK	34,803	25,864	34.6%	8,939
WOONSOCKET	43,139	46,105	-6.4%	(2,966)
<b>Total</b>	<b>\$ 2,767,385</b>	<b>\$ 2,351,253</b>	<b>17.7%</b>	<b>\$ 416,132</b>

**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 2017	July 2016	Percent Change	Difference
BARRINGTON	\$ 18,282	\$ 15,723	16.3%	\$ 2,559
BRISTOL	51,851	49,328	5.1%	2,523
BURRILLVILLE	17,556	17,633	-0.4%	(77)
CENTRAL FALLS	10,199	10,723	-4.9%	(524)
CHARLESTOWN	26,818	23,258	15.3%	3,559
COVENTRY	45,942	40,123	14.5%	5,819
CRANSTON	138,479	144,707	-4.3%	(6,228)
CUMBERLAND	42,119	34,237	23.0%	7,882
EAST GREENWICH *	64,111	233,322	-72.5%	(169,211)
EAST PROVIDENCE	87,206	88,238	-1.2%	(1,032)
EXETER	12,202	8,803	38.6%	3,398
FOSTER	2,203	1,992	10.6%	211
GLOCESTER	7,497	6,707	11.8%	790
HOPKINTON	3,940	5,858	-32.7%	(1,918)
JAMESTOWN	14,668	17,943	-18.3%	(3,275)
JOHNSTON	65,050	55,013	18.2%	10,037
LINCOLN	62,572	68,118	-8.1%	(5,546)
LITTLE COMPTON	10,950	11,789	-7.1%	(839)
MIDDLETOWN	101,100	87,485	15.6%	13,615
NARRAGANSETT	116,516	101,881	14.4%	14,635
NEWPORT	301,548	323,932	-6.9%	(22,385)
NEW SHOREHAM	114,092	109,308	4.4%	4,784
NORTH KINGSTOWN	53,027	49,880	6.3%	3,148
NORTH PROVIDENCE	32,974	28,570	15.4%	4,404
NORTH SMITHFIELD	25,210	24,958	1.0%	252
PAWTUCKET	85,530	74,319	15.1%	11,211
PORTSMOUTH	32,488	27,732	17.2%	4,756
PROVIDENCE	484,928	434,516	11.6%	50,412
RICHMOND	16,109	15,060	7.0%	1,050
SCITUATE	7,129	5,296	34.6%	1,833
SMITHFIELD	70,808	68,767	3.0%	2,041
SOUTH KINGSTOWN	102,709	94,970	8.1%	7,739
TIVERTON	20,001	22,191	-9.9%	(2,191)
WARREN	33,302	31,267	6.5%	2,035
WARWICK	250,035	254,330	-1.7%	(4,295)
WESTERLY	149,185	140,598	6.1%	8,587
WEST GREENWICH	11,110	13,054	-14.9%	(1,944)
WEST WARWICK	34,803	28,994	20.0%	5,808
WOONSOCKET	43,139	41,954	2.8%	1,185
<b>Total</b>	<b>\$ 2,767,385</b>	<b>\$ 2,812,575</b>	<b>-1.6%</b>	<b>\$ (45,190)</b>

\* July 2016 includes an undisclosed amount of local meal and beverage tax revenue from an audit recovery.