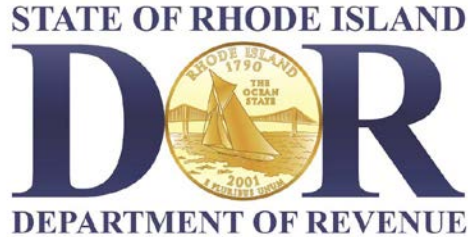


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report  
FY 2018 Local 1.0 Percent Collections August 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, August 2017 local 1.0 percent meal and beverage tax collections totaled \$3.40 million, \$631,462 or 22.8 percent more than the \$2.77 million collected in July 2017. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between August 2017 and July 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Central Falls	126.1 %	Glocester	-44.6 %
Tiverton	106.1	Exeter	-20.7
West Warwick	78.6	Middletown	-15.1
Newport	59.2	Portsmouth	-12.0
Richmond	53.4	Bristol	-14.1

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 178,597	Middletown	\$ (15,216)
Providence	108,426	Bristol	(7,295)
Warwick	95,772	Pawtucket	(5,719)
Cranston	71,597	Portsmouth	(3,912)
West Warwick	27,345	Smithfield	(3,579)

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

On a statewide basis, August 2017 local 1.0 percent meal and beverage tax collections totaled \$3.40 million, \$676,726 or 24.9 percent more than the \$2.72 million collected in August 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between August 2017 and August 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Central Falls	139.1 %	Gloicester	-33.6 %
West Warwick	104.3	Little Compton	-12.8
Coventry	77.4	Hopkinton	-6.4
Richmond	68.0	West Greenwich	-5.4
Tiverton	62.1	New Shoreham	-4.4

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 138,942	New Shoreham	\$ (5,526)
Newport	129,895	Gloicester	(2,105)
Warwick	91,047	Little Compton	(1,729)
Cranston	41,564	Smithfield	(716)
Westerly	32,732	West Greenwich	(684)

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

On a statewide basis, fiscal year-to-date August 2017 local 1.0 percent meal and beverage tax collections totaled \$6.17 million, \$631,535 or 11.4 percent more than the \$5.53 million collected in fiscal year-to-date August 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between fiscal year-to-date August 2017 and fiscal year-to-date August 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Central Falls	63.3 %	East Greenwich	-48.0 %
West Warwick	63.2	Hopkinton	-19.3
Coventry	42.4	Little Compton	-10.2
Richmond	37.1	West Greenwich	-10.2
Johnston	31.3	Gloicester	-10.1

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 fiscal year-to-date August 2017 and fiscal year-to-date August 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 189,355	East Greenwich	\$ (142,600)
Newport	107,511	West Greenwich	(2,628)
Warwick	86,752	Little Compton	(2,568)
Westerly	41,319	Hopkinton	(2,302)
West Warwick	37,538	Jamestown	(2,271)



Mark A. Furcolo, Director  
Department of Revenue  
November 22, 2017

**STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT**

**Month-to-Month Collections**

MUNICIPALITY	Month-to-Month			
	August 2017	July 2017	Percent Change	Difference
BARRINGTON	\$ 17,876	\$ 18,282	-2.2%	\$ (406)
BRISTOL	44,556	51,851	-14.1%	(7,295)
BURRILLVILLE	23,855	17,556	35.9%	6,299
CENTRAL FALLS	23,064	10,199	126.1%	12,865
CHARLESTOWN	26,205	26,818	-2.3%	(613)
COVENTRY	56,613	45,942	23.2%	10,671
CRANSTON	210,076	138,479	51.7%	71,597
CUMBERLAND	47,736	42,119	13.3%	5,617
EAST GREENWICH	90,204	64,111	40.7%	26,093
EAST PROVIDENCE	91,659	87,206	5.1%	4,453
EXETER	9,670	12,202	-20.7%	(2,532)
FOSTER	2,454	2,203	11.4%	251
GLOCESTER	4,153	7,497	-44.6%	(3,344)
HOPKINTON	5,659	3,940	43.6%	1,719
JAMESTOWN	16,501	14,668	12.5%	1,833
JOHNSTON	75,807	65,050	16.5%	10,757
LINCOLN	79,849	62,572	27.6%	17,277
LITTLE COMPTON	11,730	10,950	7.1%	780
MIDDLETOWN	85,884	101,100	-15.1%	(15,216)
NARRAGANSETT	132,845	116,516	14.0%	16,329
NEWPORT	480,145	301,548	59.2%	178,597
NEW SHOREHAM	120,385	114,092	5.5%	6,293
NORTH KINGSTOWN	65,549	53,027	23.6%	12,521
NORTH PROVIDENCE	30,056	32,974	-8.8%	(2,918)
NORTH SMITHFIELD	25,375	25,210	0.7%	165
PAWTUCKET	79,811	85,530	-6.7%	(5,719)
PORTSMOUTH	28,576	32,488	-12.0%	(3,912)
PROVIDENCE	593,353	484,928	22.4%	108,426
RICHMOND	24,710	16,109	53.4%	8,601
SCITUATE	6,594	7,129	-7.5%	(535)
SMITHFIELD	67,229	70,808	-5.1%	(3,579)
SOUTH KINGSTOWN	102,176	102,709	-0.5%	(533)
TIVERTON	41,223	20,001	106.1%	21,223
WARREN	31,677	33,302	-4.9%	(1,626)
WARWICK	345,807	250,035	38.3%	95,772
WESTERLY	166,293	149,185	11.5%	17,108
WEST GREENWICH	12,076	11,110	8.7%	966
WEST WARWICK	62,147	34,803	78.6%	27,345
WOONSOCKET	59,270	43,139	37.4%	16,131
<b>Total</b>	<b>\$ 3,398,847</b>	<b>\$ 2,767,385</b>	<b>22.8%</b>	<b>\$ 631,462</b>

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

MUNICIPALITY	Year-over-Year			
	August 2017	August 2016	Percent Change	Difference
BARRINGTON	\$ 17,876	\$ 17,652	1.3%	\$ 223
BRISTOL	44,556	43,591	2.2%	964
BURRILLVILLE	23,855	18,576	28.4%	5,279
CENTRAL FALLS	23,064	9,646	139.1%	13,418
CHARLESTOWN	26,205	26,097	0.4%	108
COVENTRY	56,613	31,914	77.4%	24,699
CRANSTON	210,076	168,512	24.7%	41,564
CUMBERLAND	47,736	43,242	10.4%	4,494
EAST GREENWICH	90,204	63,593	41.8%	26,611
EAST PROVIDENCE	91,659	85,466	7.2%	6,193
EXETER	9,670	9,738	-0.7%	(68)
FOSTER	2,454	2,087	17.5%	366
GLOCESTER	4,153	6,258	-33.6%	(2,105)
HOPKINTON	5,659	6,043	-6.4%	(384)
JAMESTOWN	16,501	15,497	6.5%	1,004
JOHNSTON	75,807	52,282	45.0%	23,524
LINCOLN	79,849	64,062	24.6%	15,787
LITTLE COMPTON	11,730	13,459	-12.8%	(1,729)
MIDDLETOWN	85,884	75,730	13.4%	10,154
NARRAGANSETT	132,845	120,107	10.6%	12,738
NEWPORT	480,145	350,250	37.1%	129,895
NEW SHOREHAM	120,385	125,911	-4.4%	(5,526)
NORTH KINGSTOWN	65,549	50,854	28.9%	14,695
NORTH PROVIDENCE	30,056	30,332	-0.9%	(276)
NORTH SMITHFIELD	25,375	25,086	1.2%	289
PAWTUCKET	79,811	74,281	7.4%	5,530
PORTSMOUTH	28,576	23,021	24.1%	5,555
PROVIDENCE	593,353	454,411	30.6%	138,942
RICHMOND	24,710	14,707	68.0%	10,004
SCITUATE	6,594	5,860	12.5%	734
SMITHFIELD	67,229	67,945	-1.1%	(716)
SOUTH KINGSTOWN	102,176	97,631	4.7%	4,545
TIVERTON	41,223	25,432	62.1%	15,791
WARREN	31,677	30,102	5.2%	1,575
WARWICK	345,807	254,760	35.7%	91,047
WESTERLY	166,293	133,562	24.5%	32,732
WEST GREENWICH	12,076	12,760	-5.4%	(684)
WEST WARWICK	62,147	30,418	104.3%	31,729
WOONSOCKET	59,270	41,248	43.7%	18,022
<b>Total</b>	<b>\$ 3,398,847</b>	<b>\$ 2,722,121</b>	<b>24.9%</b>	<b>\$ 676,726</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	August 2017	August 2016	Percent Change	Difference
BARRINGTON	\$ 36,158	\$ 33,376	8.3%	\$ 2,782
BRISTOL	96,407	92,920	3.8%	3,487
BURRILLVILLE	41,411	36,209	14.4%	5,202
CENTRAL FALLS	33,263	20,369	63.3%	12,894
CHARLESTOWN	53,022	49,355	7.4%	3,667
COVENTRY	102,554	72,037	42.4%	30,518
CRANSTON	348,555	313,219	11.3%	35,336
CUMBERLAND	89,855	77,479	16.0%	12,376
EAST GREENWICH *	154,315	296,915	-48.0%	(142,600)
EAST PROVIDENCE	178,864	173,704	3.0%	5,161
EXETER	21,872	18,541	18.0%	3,330
FOSTER	4,656	4,079	14.2%	577
GLOCESTER	11,649	12,964	-10.1%	(1,315)
HOPKINTON	9,599	11,902	-19.3%	(2,302)
JAMESTOWN	31,169	33,440	-6.8%	(2,271)
JOHNSTON	140,857	107,295	31.3%	33,562
LINCOLN	142,421	132,180	7.7%	10,242
LITTLE COMPTON	22,680	25,248	-10.2%	(2,568)
MIDDLETOWN	186,983	163,214	14.6%	23,769
NARRAGANSETT	249,361	221,988	12.3%	27,373
NEWPORT	781,693	674,182	15.9%	107,511
NEW SHOREHAM	234,476	235,218	-0.3%	(742)
NORTH KINGSTOWN	118,576	100,733	17.7%	17,843
NORTH PROVIDENCE	63,030	58,902	7.0%	4,128
NORTH SMITHFIELD	50,585	50,045	1.1%	540
PAWTUCKET	165,341	148,600	11.3%	16,741
PORTSMOUTH	61,063	50,752	20.3%	10,311
PROVIDENCE	1,078,281	888,926	21.3%	189,355
RICHMOND	40,820	29,766	37.1%	11,053
SCITUATE	13,723	11,156	23.0%	2,568
SMITHFIELD	138,037	136,712	1.0%	1,326
SOUTH KINGSTOWN	204,885	192,602	6.4%	12,283
TIVERTON	61,224	47,624	28.6%	13,600
WARREN	64,979	61,369	5.9%	3,610
WARWICK	595,842	509,090	17.0%	86,752
WESTERLY	315,479	274,160	15.1%	41,319
WEST GREENWICH	23,186	25,813	-10.2%	(2,628)
WEST WARWICK	96,950	59,413	63.2%	37,538
WOONSOCKET	102,409	83,202	23.1%	19,207
<b>Total</b>	<b>\$ 6,166,232</b>	<b>\$ 5,534,697</b>	<b>11.4%</b>	<b>\$ 631,535</b>

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