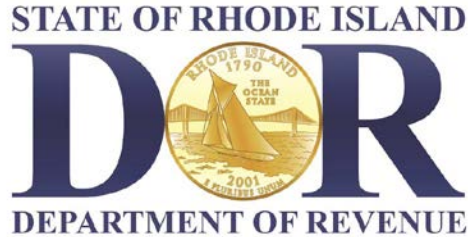


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections September 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. It should be noted that early payments, late payments, and adjustments may be included in this report.

Analysis of Month-to-Month Collections

On a statewide basis, September 2017 local 1.0 percent meal and beverage tax collections totaled \$2.57 million, \$830,931 or 24.4 percent less than the \$3.40 million collected in August 2017. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between September 2017 and August 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Glocester	89.6 %	New Shoreham	-61.9 %
Foster	73.4 %	Richmond	-54.5 %
Bristol	15.3 %	West Warwick	-51.7 %
Exeter	13.8 %	Narragansett	-48.5 %
Portsmouth	3.1 %	Westerly	-47.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Bristol	\$ 6,835	Newport	\$ (173,164)
Glocester	3,719	Warwick	(97,989)
Foster	1,802	Westerly	(79,059)
Pawtucket	1,359	New Shoreham	(74,489)
Exeter	1,333	Narragansett	(64,472)

Analysis of Year-over-Year Collections by Month

On a statewide basis, September 2017 local 1.0 percent meal and beverage tax collections totaled \$2.57 million, \$212,521 or 9.0 percent more than the \$2.36 million collected in September 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between September 2017 and September 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Hopkinton	119.3 %	Little Compton	-14.1 %
Foster	82.6 %	Richmond	-12.7 %
Portsmouth	38.3 %	Scituate	-12.2 %
New Shoreham	27.5 %	Westerly	-11.5 %
Central Falls	22.4 %	North Smithfield	-8.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 81,296	Westerly	\$ (11,365)
Newport	25,042	North Smithfield	(2,245)
Cranston	14,602	Richmond	(1,634)
New Shoreham	9,911	Little Compton	(1,373)
Narragansett	9,330	Scituate	(545)

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


On a statewide basis, fiscal year-to-date September 2017 local 1.0 percent meal and beverage tax collections totaled \$8.73 million, \$844,056 or 10.7 percent more than the \$7.89 million collected in fiscal year-to-date September 2016. 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 percentage increases / decreases in local 1.0 percent meal and beverage tax collections between fiscal year-to-date September 2017 and fiscal year-to-date September 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Central Falls	49.6 %	East Greenwich	-40.1 %
West Warwick	44.3 %	Little Compton	-11.3 %
Foster	39.0 %	West Greenwich	-8.2 %
Coventry	29.3 %	Glocester	-2.9 %
Portsmouth	25.6 %	Jamestown	-2.7 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 270,650	East Greenwich	\$ (140,921)
Newport	132,552	Little Compton	(3,941)
Warwick	94,881	West Greenwich	(3,086)
Cranston	49,938	North Smithfield	(1,705)
West Warwick	38,969	Jamestown	(1,191)



Mark A. Furcolo, Director
 Department of Revenue
 December 19, 2017

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

MUNICIPALITY	Month-to-Month			
	September 2017	August 2017	Percent Change	Difference
BARRINGTON	\$ 16,375	\$ 17,876	-8.4%	\$ (1,501)
BRISTOL	51,391	44,556	15.3%	6,835
BURRILLVILLE	19,359	23,855	-18.8%	(4,496)
CENTRAL FALLS	12,644	23,064	-45.2%	(10,420)
CHARLESTOWN	24,370	26,205	-7.0%	(1,835)
COVENTRY	34,613	56,613	-38.9%	(21,999)
CRANSTON	162,733	210,076	-22.5%	(47,343)
CUMBERLAND	44,303	47,736	-7.2%	(3,433)
EAST GREENWICH	56,552	90,204	-37.3%	(33,652)
EAST PROVIDENCE	89,314	91,659	-2.6%	(2,344)
EXETER	11,004	9,670	13.8%	1,333
FOSTER	4,255	2,454	73.4%	1,802
GLOCESTER	7,872	4,153	89.6%	3,719
HOPKINTON	5,472	5,659	-3.3%	(187)
JAMESTOWN	11,061	16,501	-33.0%	(5,440)
JOHNSTON	53,009	75,807	-30.1%	(22,798)
LINCOLN	66,069	79,849	-17.3%	(13,780)
LITTLE COMPTON	8,364	11,730	-28.7%	(3,366)
MIDDLETOWN	80,299	85,884	-6.5%	(5,585)
NARRAGANSETT	68,373	132,845	-48.5%	(64,472)
NEWPORT	306,981	480,145	-36.1%	(173,164)
NEW SHOREHAM	45,895	120,385	-61.9%	(74,489)
NORTH KINGSTOWN	53,521	65,549	-18.3%	(12,028)
NORTH PROVIDENCE	30,305	30,056	0.8%	249
NORTH SMITHFIELD	24,199	25,375	-4.6%	(1,176)
PAWTUCKET	81,170	79,811	1.7%	1,359
PORTSMOUTH	29,465	28,576	3.1%	889
PROVIDENCE	534,603	593,353	-9.9%	(58,750)
RICHMOND	11,238	24,710	-54.5%	(13,472)
SCITUATE	3,923	6,594	-40.5%	(2,672)
SMITHFIELD	67,701	67,229	0.7%	472
SOUTH KINGSTOWN	80,505	102,176	-21.2%	(21,670)
TIVERTON	22,403	41,223	-45.7%	(18,820)
WARREN	28,339	31,677	-10.5%	(3,338)
WARWICK	247,818	345,807	-28.3%	(97,989)
WESTERLY	87,235	166,293	-47.5%	(79,059)
WEST GREENWICH	11,432	12,076	-5.3%	(644)
WEST WARWICK	30,014	62,147	-51.7%	(32,133)
WOONSOCKET	43,733	59,270	-26.2%	(15,537)
Total	\$ 2,567,916	\$ 3,398,847	-24.4%	\$ (830,931)

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

MUNICIPALITY	Year-over-Year			
	September 2017	September 2016	Percent Change	Difference
BARRINGTON	\$ 16,375	\$ 13,948	17.4%	\$ 2,427
BRISTOL	51,391	43,810	17.3%	7,581
BURRILLVILLE	19,359	17,082	13.3%	2,278
CENTRAL FALLS	12,644	10,327	22.4%	2,318
CHARLESTOWN	24,370	22,375	8.9%	1,995
COVENTRY	34,613	34,043	1.7%	570
CRANSTON	162,733	148,131	9.9%	14,602
CUMBERLAND	44,303	37,342	18.6%	6,961
EAST GREENWICH	56,552	54,873	3.1%	1,679
EAST PROVIDENCE	89,314	85,106	4.9%	4,208
EXETER	11,004	9,436	16.6%	1,567
FOSTER	4,255	2,330	82.6%	1,925
GLOCESTER	7,872	7,131	10.4%	741
HOPKINTON	5,472	2,495	119.3%	2,977
JAMESTOWN	11,061	9,981	10.8%	1,080
JOHNSTON	53,009	53,118	-0.2%	(109)
LINCOLN	66,069	63,677	3.8%	2,392
LITTLE COMPTON	8,364	9,737	-14.1%	(1,373)
MIDDLETOWN	80,299	76,941	4.4%	3,358
NARRAGANSETT	68,373	59,043	15.8%	9,330
NEWPORT	306,981	281,940	8.9%	25,042
NEW SHOREHAM	45,895	35,984	27.5%	9,911
NORTH KINGSTOWN	53,521	46,367	15.4%	7,155
NORTH PROVIDENCE	30,305	28,675	5.7%	1,630
NORTH SMITHFIELD	24,199	26,444	-8.5%	(2,245)
PAWTUCKET	81,170	73,012	11.2%	8,158
PORTSMOUTH	29,465	21,300	38.3%	8,165
PROVIDENCE	534,603	453,307	17.9%	81,296
RICHMOND	11,238	12,872	-12.7%	(1,634)
SCITUATE	3,923	4,468	-12.2%	(545)
SMITHFIELD	67,701	66,855	1.3%	846
SOUTH KINGSTOWN	80,505	77,778	3.5%	2,728
TIVERTON	22,403	21,553	3.9%	850
WARREN	28,339	24,488	15.7%	3,851
WARWICK	247,818	239,689	3.4%	8,128
WESTERLY	87,235	98,600	-11.5%	(11,365)
WEST GREENWICH	11,432	11,891	-3.9%	(458)
WEST WARWICK	30,014	28,583	5.0%	1,431
WOONSOCKET	43,733	40,665	7.5%	3,068
Total	\$ 2,567,916	\$ 2,355,395	9.0%	\$ 212,521

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

MUNICIPALITY	Fiscal Year-to-Date			
	September 2017	September 2016	Percent Change	Difference
BARRINGTON	\$ 52,533	\$ 47,323	11.0%	\$ 5,209
BRISTOL	147,799	136,730	8.1%	11,069
BURRILLVILLE	60,771	53,291	14.0%	7,480
CENTRAL FALLS	45,907	30,695	49.6%	15,211
CHARLESTOWN	77,392	71,730	7.9%	5,662
COVENTRY	137,168	106,080	29.3%	31,088
CRANSTON	511,288	461,349	10.8%	49,938
CUMBERLAND	134,158	114,820	16.8%	19,338
EAST GREENWICH *	210,867	351,788	-40.1%	(140,921)
EAST PROVIDENCE	268,178	258,810	3.6%	9,368
EXETER	32,875	27,978	17.5%	4,898
FOSTER	8,912	6,409	39.0%	2,503
GLOCESTER	19,521	20,095	-2.9%	(574)
HOPKINTON	15,071	14,397	4.7%	675
JAMESTOWN	42,230	43,420	-2.7%	(1,191)
JOHNSTON	193,866	160,413	20.9%	33,453
LINCOLN	208,491	195,857	6.5%	12,634
LITTLE COMPTON	31,044	34,985	-11.3%	(3,941)
MIDDLETOWN	267,282	240,155	11.3%	27,127
NARRAGANSETT	317,735	281,032	13.1%	36,703
NEWPORT	1,088,674	956,121	13.9%	132,552
NEW SHOREHAM	280,372	271,202	3.4%	9,169
NORTH KINGSTOWN	172,098	147,100	17.0%	24,998
NORTH PROVIDENCE	93,335	87,577	6.6%	5,758
NORTH SMITHFIELD	74,784	76,488	-2.2%	(1,705)
PAWTUCKET	246,511	221,612	11.2%	24,899
PORTSMOUTH	90,528	72,052	25.6%	18,476
PROVIDENCE	1,612,884	1,342,234	20.2%	270,650
RICHMOND	52,058	42,638	22.1%	9,420
SCITUATE	17,646	15,623	12.9%	2,023
SMITHFIELD	205,739	203,567	1.1%	2,172
SOUTH KINGSTOWN	285,390	270,380	5.6%	15,011
TIVERTON	83,627	69,177	20.9%	14,450
WARREN	93,318	85,857	8.7%	7,461
WARWICK	843,660	748,779	12.7%	94,881
WESTERLY	402,714	372,760	8.0%	29,953
WEST GREENWICH	34,618	37,704	-8.2%	(3,086)
WEST WARWICK	126,965	87,996	44.3%	38,969
WOONSOCKET	146,143	123,867	18.0%	22,276
Total	\$ 8,734,148	\$ 7,890,091	10.7%	\$ 844,056

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