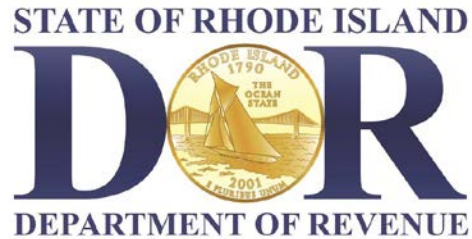


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections November 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, November 2017 local 1.0 percent meal and beverage tax collections totaled \$2.11 million, \$228,246, or 9.7 percent, less than the \$2.34 million collected in October 2017. It should be noted that November 2017 meal and beverage tax collections for West Greenwich include an adjustment to correct a payment made in October 2017. An undisclosed negative amount in local meal and beverage tax revenue was carried forward to December 2017 from this adjustment.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between November 2017 and October 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Westerly	75.2 %	West Greenwich	-100.0 %
Cumberland	44.6 %	New Shoreham	-65.1 %
Coventry	38.4 %	Hopkinton	-44.9 %
Scituate	22.7 %	Newport	-42.3 %
Portsmouth	20.2 %	Exeter	-40.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Westerly	\$ 45,770	Newport	\$ (93,699)
Cumberland	16,450	Providence	(46,333)
Coventry	14,014	West Greenwich	(29,283)
North Kingstown	5,712	Middletown	(19,859)
Portsmouth	4,213	Cranston	(17,334)

Analysis of Year-over-Year Collections by Month

On a statewide basis, November 2017 local 1.0 percent meal and beverage tax collections totaled \$2.11 million, \$164,950, or 8.5 percent, more than the \$1.95 million collected in November 2016. It should be noted that November 2017 meal and beverage tax collections for West Greenwich include an adjustment to correct a payment made in October 2017. An undisclosed negative amount in local meal and beverage tax revenue was carried forward to December 2017 from this adjustment.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Scituate	207.6 %	West Greenwich	-100.0 %
Burrillville	166.5 %	Hopkinton	-48.1 %
Westerly	115.4 %	Jamestown	-43.1 %
Warren	51.3 %	Bristol	-35.0 %
Portsmouth	45.0 %	Richmond	-26.3 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Westerly	\$ 57,121	Bristol	\$ (15,648)
Providence	24,398	Newport	(14,678)
North Kingstown	16,704	West Greenwich	(8,941)
South Kingstown	14,574	Lincoln	(8,520)
Smithfield	13,835	Richmond	(3,576)

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

On a statewide basis, year-to-date FY 2018 local 1.0 percent meal and beverage tax collections totaled \$13.19 million, \$1.4 million, or 11.9 percent, more than the \$11.8 million collected in year-to-date FY 2017. 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. Additionally, West Greenwich year-to-date collections include an adjustment to correct a payment made in October 2017. An undisclosed negative amount in local meal and beverage tax revenue was carried forward to December 2017 from this adjustment.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Scituate	50.0 %	East Greenwich	-30.5 %
Foster	45.6 %	Jamestown	-9.0 %
Burrillville	43.8 %	Little Compton	-6.3 %
West Warwick	33.6 %	Bristol	-4.1 %
Central Falls	32.0 %	North Smithfield	-1.3 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 392,191	East Greenwich	\$ (134,273)
Newport	159,306	Bristol	(9,111)
Warwick	131,932	Jamestown	(5,204)
Westerly	80,514	Little Compton	(2,829)
Cranston	80,191	North Smithfield	(1,628)



Mark A. Furcolo, Director
Department of Revenue
February 6, 2018

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Collections

MUNICIPALITY	Month-to-Month			
	November 2017	October 2017	Percent Change	Difference
BARRINGTON	\$ 14,573	\$ 15,892	-8.3%	\$ (1,319)
BRISTOL	29,069	36,809	-21.0%	(7,740)
BURRILLVILLE	17,900	20,683	-13.5%	(2,783)
CENTRAL FALLS	9,646	11,808	-18.3%	(2,162)
CHARLESTOWN	12,020	13,637	-11.9%	(1,616)
COVENTRY	50,554	36,540	38.4%	14,014
CRANSTON	147,267	164,601	-10.5%	(17,334)
CUMBERLAND	53,328	36,877	44.6%	16,450
EAST GREENWICH	45,950	49,099	-6.4%	(3,150)
EAST PROVIDENCE	79,730	94,989	-16.1%	(15,259)
EXETER	6,497	10,829	-40.0%	(4,332)
FOSTER	1,426	2,358	-39.5%	(932)
GLOCESTER	4,779	5,799	-17.6%	(1,020)
HOPKINTON	2,417	4,385	-44.9%	(1,968)
JAMESTOWN	4,254	5,823	-26.9%	(1,569)
JOHNSTON	51,593	55,364	-6.8%	(3,771)
LINCOLN	59,077	66,248	-10.8%	(7,171)
LITTLE COMPTON	5,392	5,396	-0.1%	(4)
MIDDLETOWN	49,956	69,815	-28.4%	(19,859)
NARRAGANSETT	46,459	46,112	0.8%	347
NEWPORT	127,922	221,620	-42.3%	(93,699)
NEW SHOREHAM	4,284	12,271	-65.1%	(7,987)
NORTH KINGSTOWN	57,951	52,238	10.9%	5,712
NORTH PROVIDENCE	32,142	32,449	-0.9%	(308)
NORTH SMITHFIELD	23,938	24,019	-0.3%	(81)
PAWTUCKET	70,230	76,793	-8.5%	(6,563)
PORTSMOUTH	25,063	20,850	20.2%	4,213
PROVIDENCE	483,485	529,817	-8.7%	(46,333)
RICHMOND	10,046	13,946	-28.0%	(3,899)
SCITUATE	8,075	6,580	22.7%	1,495
SMITHFIELD	64,289	67,489	-4.7%	(3,200)
SOUTH KINGSTOWN	65,388	71,180	-8.1%	(5,791)
TIVERTON	15,364	19,681	-21.9%	(4,317)
WARREN	23,274	26,869	-13.4%	(3,594)
WARWICK	231,039	241,849	-4.5%	(10,810)
WESTERLY	106,639	60,869	75.2%	45,770
WEST GREENWICH ^	-	29,283	-100.0%	(29,283)
WEST WARWICK	26,826	29,288	-8.4%	(2,462)
WOONSOCKET	45,751	51,681	-11.5%	(5,930)
Total	\$ 2,113,590	\$ 2,341,836	-9.7%	\$ (228,246)

^ November 2017 includes an adjustment to correct a payment made in October 2017. An undisclosed negative amount of local meal and beverage tax revenue was carried forward to December 2017.

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

MUNICIPALITY	Year-over-Year			
	November 2017	November 2016	Percent Change	Difference
BARRINGTON	\$ 14,573	\$ 15,688	-7.1%	\$ (1,115)
BRISTOL	29,069	44,717	-35.0%	(15,648)
BURRILLVILLE	17,900	6,717	166.5%	11,183
CENTRAL FALLS	9,646	8,235	17.1%	1,410
CHARLESTOWN	12,020	10,505	14.4%	1,515
COVENTRY	50,554	38,921	29.9%	11,633
CRANSTON	147,267	147,941	-0.5%	(674)
CUMBERLAND	53,328	41,613	28.2%	11,715
EAST GREENWICH	45,950	46,481	-1.1%	(531)
EAST PROVIDENCE	79,730	70,494	13.1%	9,236
EXETER	6,497	8,018	-19.0%	(1,521)
FOSTER	1,426	1,697	-15.9%	(271)
GLOCESTER	4,779	3,721	28.4%	1,058
HOPKINTON	2,417	4,653	-48.1%	(2,237)
JAMESTOWN	4,254	7,478	-43.1%	(3,224)
JOHNSTON	51,593	49,569	4.1%	2,024
LINCOLN	59,077	67,597	-12.6%	(8,520)
LITTLE COMPTON	5,392	3,919	37.6%	1,473
MIDDLETOWN	49,956	51,684	-3.3%	(1,728)
NARRAGANSETT	46,459	41,957	10.7%	4,502
NEWPORT	127,922	142,600	-10.3%	(14,678)
NEW SHOREHAM	4,284	5,724	-25.2%	(1,440)
NORTH KINGSTOWN	57,951	41,246	40.5%	16,704
NORTH PROVIDENCE	32,142	31,776	1.2%	366
NORTH SMITHFIELD	23,938	25,554	-6.3%	(1,616)
PAWTUCKET	70,230	68,896	1.9%	1,333
PORTSMOUTH	25,063	17,290	45.0%	7,773
PROVIDENCE	483,485	459,086	5.3%	24,398
RICHMOND	10,046	13,622	-26.3%	(3,576)
SCITUATE	8,075	2,625	207.6%	5,450
SMITHFIELD	64,289	50,454	27.4%	13,835
SOUTH KINGSTOWN	65,388	50,814	28.7%	14,574
TIVERTON	15,364	13,037	17.8%	2,327
WARREN	23,274	15,387	51.3%	7,887
WARWICK	231,039	220,075	5.0%	10,964
WESTERLY	106,639	49,518	115.4%	57,121
WEST GREENWICH ^	-	8,941	-100.0%	(8,941)
WEST WARWICK	26,826	25,427	5.5%	1,399
WOONSOCKET	45,751	34,961	30.9%	10,790
Total	\$ 2,113,590	\$ 1,948,639	8.5%	\$ 164,950

^ November 2017 includes an adjustment to correct a payment made in October 2017. An undisclosed negative amount of local meal and beverage tax revenue was carried forward to December 2017.

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

MUNICIPALITY	Fiscal Year-to-Date			
	November 2017	November 2016	Percent Change	Difference
BARRINGTON	\$ 82,998	\$ 76,717	8.2%	\$ 6,281
BRISTOL	213,677	222,787	-4.1%	(9,111)
BURRILLVILLE	99,354	69,096	43.8%	30,258
CENTRAL FALLS	67,361	51,016	32.0%	16,344
CHARLESTOWN	103,049	97,543	5.6%	5,506
COVENTRY	224,261	179,477	25.0%	44,784
CRANSTON	823,155	742,965	10.8%	80,191
CUMBERLAND	224,363	192,664	16.5%	31,699
EAST GREENWICH *	305,916	440,188	-30.5%	(134,273)
EAST PROVIDENCE	442,898	414,683	6.8%	28,215
EXETER	50,202	43,970	14.2%	6,232
FOSTER	12,696	8,718	45.6%	3,978
GLOCESTER	30,100	27,953	7.7%	2,147
HOPKINTON	21,873	20,445	7.0%	1,428
JAMESTOWN	52,307	57,511	-9.0%	(5,204)
JOHNSTON	300,822	256,985	17.1%	43,837
LINCOLN	333,815	324,655	2.8%	9,160
LITTLE COMPTON	41,832	44,661	-6.3%	(2,829)
MIDDLETOWN	387,053	343,344	12.7%	43,709
NARRAGANSETT	410,305	364,562	12.5%	45,742
NEWPORT	1,438,216	1,278,910	12.5%	159,306
NEW SHOREHAM	296,927	284,001	4.6%	12,926
NORTH KINGSTOWN	282,287	225,637	25.1%	56,650
NORTH PROVIDENCE	157,926	144,807	9.1%	13,119
NORTH SMITHFIELD	122,742	124,369	-1.3%	(1,628)
PAWTUCKET	393,533	356,749	10.3%	36,784
PORTSMOUTH	136,441	105,151	29.8%	31,290
PROVIDENCE	2,626,186	2,233,994	17.6%	392,191
RICHMOND	76,050	65,576	16.0%	10,474
SCITUATE	32,301	21,538	50.0%	10,763
SMITHFIELD	337,517	302,808	11.5%	34,709
SOUTH KINGSTOWN	421,958	380,221	11.0%	41,738
TIVERTON	118,672	100,123	18.5%	18,548
WARREN	143,461	121,297	18.3%	22,164
WARWICK	1,316,548	1,184,616	11.1%	131,932
WESTERLY	570,221	489,707	16.4%	80,514
WEST GREENWICH ^	63,901	56,869	12.4%	7,032
WEST WARWICK	183,078	137,045	33.6%	46,033
WOONSOCKET	243,574	197,049	23.6%	46,525
Total	\$ 13,189,573	\$ 11,790,407	11.9%	\$ 1,399,167

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

^ YTD 2018 includes an adjustment to correct a payment made in October 2017. An undisclosed negative amount of local meal and beverage tax revenue was carried forward to December 2017.