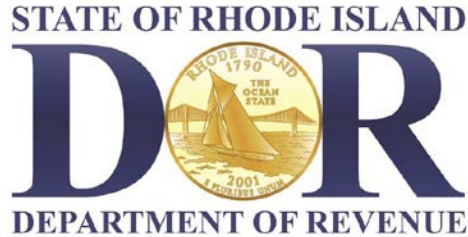


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report  
FY 2018 Local 1.0 Percent Collections February 2018

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, February 2018 local 1.0 percent meal and beverage tax collections totaled \$2.08 million, \$14,317, or 0.7 percent, more than the \$2.07 million collected in January 2018.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between February 2018 and January 2018 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Hopkinton	148.0 %	Glocester	-35.4 %
Scituate	93.7 %	Jamestown	-33.7 %
Exeter	69.6 %	North Providence	-26.8 %
New Shoreham	63.7 %	Charlestown	-26.0 %
Cumberland	56.1 %	Warwick	-25.4 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between February 2018 and January 2018 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Cumberland	\$ 19,093	Warwick	\$ (79,855)
Lincoln	18,980	Cranston	(13,541)
Providence	18,584	North Providence	(10,815)
East Greenwich	11,539	North Kingstown	(9,688)
Warren	9,072	East Providence	(6,847)

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

On a statewide basis, February 2018 local 1.0 percent meal and beverage tax collections totaled \$2.08 million, \$581,965, or 38.8 percent, more than the \$1.50 million collected in February 2017. The five communities with the largest percentage increases and two communities with percentage decreases in local 1.0 percent meal and beverage tax collections between February 2018 and February 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Scituate	109.6 %	Bristol	-46.6 %
Narragansett	99.0 %	Glocester	-24.0 %
New Shoreham	95.8 %		
Exeter	82.9 %		
Newport	72.5 %		

The five communities with the largest nominal increases and two communities with nominal decreases in local 1.0 percent meal and beverage tax collections between February 2018 and February 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 185,318	Bristol	\$ (27,439)
Warwick	85,723	Glocester	(1,365)
Cranston	58,206		
Newport	40,248		
Lincoln	28,975		

### 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 \$19.38 million, \$2.5 million, or 14.8 percent, more than the \$16.87 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.

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	54.3 %	East Greenwich	-19.6 %
Central Falls	36.8 %	Bristol	-8.3 %
Foster	36.7 %	Jamestown	-5.3 %
Providence	25.2 %	Little Compton	-2.4 %
West Warwick	24.1 %	West Greenwich	-1.2 %

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	\$ 840,598	East Greenwich	\$ (112,524)
Warwick	336,211	Bristol	(26,982)
Newport	240,102	Jamestown	(3,560)
Cranston	206,612	Little Compton	(1,231)
Johnston	77,554	West Greenwich	(999)

Mark A. Furcolo, Director  
Department of Revenue  
May 24, 2018

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

MUNICIPALITY	Month-to-Month			
	February 2018	January 2018	Percent Change	Difference
BARRINGTON	\$ 14,693	\$ 13,894	5.7%	\$ 798
BRISTOL	31,413	25,792	21.8%	5,621
BURRILLVILLE	20,074	13,477	48.9%	6,596
CENTRAL FALLS	14,491	13,109	10.5%	1,382
CHARLESTOWN	6,457	8,724	-26.0%	(2,267)
COVENTRY	37,161	28,372	31.0%	8,789
CRANSTON	165,907	179,449	-7.5%	(13,541)
CUMBERLAND	53,155	34,062	56.1%	19,093
EAST GREENWICH	55,259	43,720	26.4%	11,539
EAST PROVIDENCE	78,045	84,892	-8.1%	(6,847)
EXETER	11,623	6,855	69.6%	4,768
FOSTER	866	914	-5.3%	(49)
GLOCESTER	4,329	6,701	-35.4%	(2,372)
HOPKINTON	3,177	1,281	148.0%	1,896
JAMESTOWN	3,169	4,777	-33.7%	(1,608)
JOHNSTON	54,947	49,965	10.0%	4,982
LINCOLN	81,276	62,296	30.5%	18,980
LITTLE COMPTON	2,367	2,512	-5.8%	(146)
MIDDLETOWN	53,666	49,415	8.6%	4,251
NARRAGANSETT	31,241	27,210	14.8%	4,031
NEWPORT	95,799	102,168	-6.2%	(6,369)
NEW SHOREHAM	2,274	1,389	63.7%	885
NORTH KINGSTOWN	31,425	41,113	-23.6%	(9,688)
NORTH PROVIDENCE	29,522	40,338	-26.8%	(10,815)
NORTH SMITHFIELD	23,288	26,514	-12.2%	(3,226)
PAWTUCKET	75,515	74,005	2.0%	1,509
PORTSMOUTH	18,341	16,724	9.7%	1,617
PROVIDENCE	530,575	511,991	3.6%	18,584
RICHMOND	7,544	7,837	-3.7%	(294)
SCITUATE	5,897	3,044	93.7%	2,853
SMITHFIELD	66,826	66,732	0.1%	93
SOUTH KINGSTOWN	61,180	58,551	4.5%	2,628
TIVERTON	14,667	13,406	9.4%	1,260
WARREN	28,463	19,391	46.8%	9,072
WARWICK	234,583	314,438	-25.4%	(79,855)
WESTERLY	45,871	44,052	4.1%	1,819
WEST GREENWICH	8,639	7,354	17.5%	1,285
WEST WARWICK	32,058	23,751	35.0%	8,306
WOONSOCKET	47,664	38,911	22.5%	8,753
<b>Total</b>	<b>\$ 2,083,445</b>	<b>\$ 2,069,129</b>	<b>0.7%</b>	<b>\$ 14,317</b>

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

MUNICIPALITY	Year-over-Year			
	February 2018	February 2017	Percent Change	Difference
BARRINGTON	\$ 14,693	\$ 12,418	18.3%	\$ 2,275
BRISTOL	31,413	58,852	-46.6%	(27,439)
BURRILLVILLE	20,074	19,764	1.6%	310
CENTRAL FALLS	14,491	9,087	59.5%	5,404
CHARLESTOWN	6,457	5,878	9.9%	579
COVENTRY	37,161	21,745	70.9%	15,416
CRANSTON	165,907	107,702	54.0%	58,206
CUMBERLAND	53,155	38,222	39.1%	14,933
EAST GREENWICH	55,259	39,735	39.1%	15,524
EAST PROVIDENCE	78,045	72,799	7.2%	5,246
EXETER	11,623	6,355	82.9%	5,268
FOSTER	866	763	13.4%	102
GLOCESTER	4,329	5,694	-24.0%	(1,365)
HOPKINTON	3,177	-	n/a	3,177
JAMESTOWN	3,169	2,754	15.1%	415
JOHNSTON	54,947	37,285	47.4%	17,662
LINCOLN	81,276	52,300	55.4%	28,975
LITTLE COMPTON	2,367	1,534	54.3%	833
MIDDLETOWN	53,666	36,932	45.3%	16,734
NARRAGANSETT	31,241	15,698	99.0%	15,543
NEWPORT	95,799	55,551	72.5%	40,248
NEW SHOREHAM	2,274	1,161	95.8%	1,113
NORTH KINGSTOWN	31,425	31,265	0.5%	160
NORTH PROVIDENCE	29,522	24,098	22.5%	5,425
NORTH SMITHFIELD	23,288	18,651	24.9%	4,638
PAWTUCKET	75,515	58,333	29.5%	17,182
PORTSMOUTH	18,341	12,751	43.8%	5,590
PROVIDENCE	530,575	345,257	53.7%	185,318
RICHMOND	7,544	4,758	58.5%	2,786
SCITUATE	5,897	2,813	109.6%	3,084
SMITHFIELD	66,826	48,437	38.0%	18,389
SOUTH KINGSTOWN	61,180	58,785	4.1%	2,395
TIVERTON	14,667	12,139	20.8%	2,528
WARREN	28,463	23,262	22.4%	5,201
WARWICK	234,583	148,860	57.6%	85,723
WESTERLY	45,871	37,925	20.9%	7,945
WEST GREENWICH	8,639	8,252	4.7%	387
WEST WARWICK	32,058	24,205	32.4%	7,853
WOONSOCKET	47,664	39,458	20.8%	8,206
<b>Total</b>	<b>\$ 2,083,445</b>	<b>\$ 1,501,480</b>	<b>38.8%</b>	<b>\$ 581,965</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	February 2018	February 2017	Percent Change	Difference
BARRINGTON	\$ 124,222	\$ 115,685	7.4%	\$ 8,536
BRISTOL	299,218	326,200	-8.3%	(26,982)
BURRILLVILLE	145,111	126,352	14.8%	18,759
CENTRAL FALLS	109,512	80,052	36.8%	29,460
CHARLESTOWN	126,747	119,547	6.0%	7,200
COVENTRY	325,561	277,018	17.5%	48,543
CRANSTON	1,335,594	1,128,983	18.3%	206,612
CUMBERLAND	350,321	306,051	14.5%	44,270
EAST GREENWICH *	460,757	573,282	-19.6%	(112,524)
EAST PROVIDENCE	709,327	653,798	8.5%	55,529
EXETER	77,787	63,896	21.7%	13,891
FOSTER	15,435	11,289	36.7%	4,146
GLOCESTER	47,529	47,883	-0.7%	(354)
HOPKINTON	29,336	25,687	14.2%	3,648
JAMESTOWN	64,075	67,635	-5.3%	(3,560)
JOHNSTON	463,888	386,334	20.1%	77,554
LINCOLN	545,678	513,553	6.3%	32,126
LITTLE COMPTON	50,025	51,256	-2.4%	(1,231)
MIDDLETOWN	541,691	469,082	15.5%	72,609
NARRAGANSETT	478,391	424,826	12.6%	53,565
NEWPORT	1,771,442	1,531,341	15.7%	240,102
NEW SHOREHAM	302,447	290,755	4.0%	11,693
NORTH KINGSTOWN	401,873	339,849	18.3%	62,025
NORTH PROVIDENCE	261,736	223,782	17.0%	37,954
NORTH SMITHFIELD	197,962	196,519	0.7%	1,443
PAWTUCKET	613,065	544,190	12.7%	68,875
PORTSMOUTH	188,845	153,752	22.8%	35,093
PROVIDENCE	4,175,585	3,334,987	25.2%	840,598
RICHMOND	99,681	92,088	8.2%	7,594
SCITUATE	46,461	30,118	54.3%	16,343
SMITHFIELD	532,754	475,507	12.0%	57,247
SOUTH KINGSTOWN	604,467	565,756	6.8%	38,711
TIVERTON	163,072	143,451	13.7%	19,621
WARREN	212,820	184,458	15.4%	28,361
WARWICK	2,107,093	1,770,881	19.0%	336,211
WESTERLY	665,781	605,017	10.0%	60,764
WEST GREENWICH	80,264	81,263	-1.2%	(999)
WEST WARWICK	272,135	219,270	24.1%	52,865
WOONSOCKET	379,206	321,211	18.1%	57,995
<b>Total</b>	<b>\$ 19,376,894</b>	<b>\$ 16,872,602</b>	<b>14.8%</b>	<b>\$ 2,504,292</b>

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