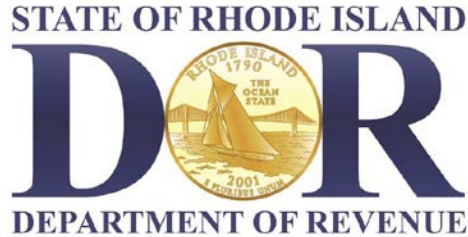


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections March 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, March 2018 local 1.0 percent meal and beverage tax collections totaled \$1.97 million, \$109,283, or 5.2 percent, less than the \$2.08 million collected in February 2018.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Glocester	102.7 %	Exeter	-53.2 %
Foster	83.1 %	New Shoreham	-43.0 %
North Kingstown	44.9 %	Hopkinton	-41.1 %
Charlestown	40.0 %	Central Falls	-28.4 %
Tiverton	18.9 %	Scituate	-25.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
North Kingstown	\$ 14,097	Providence	\$ (59,342)
East Providence	11,478	Cranston	(26,747)
Woonsocket	7,462	Lincoln	(16,952)
Warwick	6,973	East Greenwich	(11,524)
Johnston	5,648	West Warwick	(7,987)

Analysis of Year-over-Year Collections by Month

On a statewide basis, March 2018 local 1.0 percent meal and beverage tax collections totaled 1.97 million, \$300,076, or 13.2 percent, less than the \$2.27 million collected in March 2017. The five communities with the largest percentage increases / percentage decreases in local 1.0 percent meal and beverage tax collections between March 2018 and March 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Charlestown	61.8 %	Hopkinton	-60.6 %
Glocester	53.7 %	Scituate	-52.2 %
Foster	35.9 %	Exeter	-49.3 %
Portsmouth	30.6 %	West Warwick	-28.4 %
Jamestown	25.1 %	Richmond	-25.1 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Woonsocket	\$ 6,885	Providence	\$ (124,488)
East Providence	6,308	Cranston	(45,242)
Cumberland	4,884	Warwick	(34,428)
Portsmouth	4,089	Smithfield	(17,092)
Charlestown	3,452	Newport	(15,613)

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 \$21.35 million, \$2.2 million, or 11.5 percent, more than the \$19.15 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>
Foster	36.7 %	East Greenwich	-19.7 %
Central Falls	31.8 %	Bristol	-7.2 %
Scituate	29.3 %	Jamestown	-4.0 %
Portsmouth	23.4 %	Little Compton	-2.8 %
Providence	18.2 %	West Greenwich	-2.3 %

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	\$ 716,109	East Greenwich	\$ (123,443)
Warwick	301,783	Bristol	(25,132)
Newport	224,489	Jamestown	(2,843)
Cranston	161,370	West Greenwich	(2,092)
Johnston	69,103	Little Compton	(1,491)



Mark A. Furcolo, Director
 Department of Revenue
 June 29, 2018

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Collections

MUNICIPALITY	Month-to-Month			
	March 2018	February 2018	Percent Change	Difference
BARRINGTON	\$ 11,618	\$ 14,693	-20.9%	\$ (3,074)
BRISTOL	25,000	31,413	-20.4%	(6,413)
BURRILLVILLE	16,223	20,074	-19.2%	(3,851)
CENTRAL FALLS	10,376	14,491	-28.4%	(4,115)
CHARLESTOWN	9,037	6,457	40.0%	2,580
COVENTRY	36,774	37,161	-1.0%	(387)
CRANSTON	139,160	165,907	-16.1%	(26,747)
CUMBERLAND	54,143	53,155	1.9%	988
EAST GREENWICH	43,735	55,259	-20.9%	(11,524)
EAST PROVIDENCE	89,523	78,045	14.7%	11,478
EXETER	5,442	11,623	-53.2%	(6,181)
FOSTER	1,585	866	83.1%	720
GLOCESTER	8,773	4,329	102.7%	4,444
HOPKINTON	1,872	3,177	-41.1%	(1,305)
JAMESTOWN	3,581	3,169	13.0%	412
JOHNSTON	60,595	54,947	10.3%	5,648
LINCOLN	64,323	81,276	-20.9%	(16,952)
LITTLE COMPTON	1,943	2,367	-17.9%	(424)
MIDDLETOWN	46,800	53,666	-12.8%	(6,866)
NARRAGANSETT	29,390	31,241	-5.9%	(1,851)
NEWPORT	100,226	95,799	4.6%	4,427
NEW SHOREHAM	1,295	2,274	-43.0%	(979)
NORTH KINGSTOWN	45,522	31,425	44.9%	14,097
NORTH PROVIDENCE	28,646	29,522	-3.0%	(876)
NORTH SMITHFIELD	26,504	23,288	13.8%	3,216
PAWTUCKET	76,858	75,515	1.8%	1,343
PORTSMOUTH	17,451	18,341	-4.9%	(890)
PROVIDENCE	471,233	530,575	-11.2%	(59,342)
RICHMOND	8,587	7,544	13.8%	1,044
SCITUATE	4,396	5,897	-25.5%	(1,501)
SMITHFIELD	60,908	66,826	-8.9%	(5,918)
SOUTH KINGSTOWN	60,892	61,180	-0.5%	(288)
TIVERTON	17,443	14,667	18.9%	2,777
WARREN	22,451	28,463	-21.1%	(6,012)
WARWICK	241,556	234,583	3.0%	6,973
WESTERLY	41,873	45,871	-8.7%	(3,998)
WEST GREENWICH	9,230	8,639	6.8%	591
WEST WARWICK	24,071	32,058	-24.9%	(7,987)
WOONSOCKET	55,126	47,664	15.7%	7,462
Total	\$ 1,974,162	\$ 2,083,445	-5.2%	\$ (109,283)

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

MUNICIPALITY	Year-over-Year			
	March 2018	March 2017	Percent Change	Difference
BARRINGTON	\$ 11,618	\$ 13,633	-14.8%	\$ (2,015)
BRISTOL	25,000	23,150	8.0%	1,850
BURRILLVILLE	16,223	14,061	15.4%	2,162
CENTRAL FALLS	10,376	10,933	-5.1%	(557)
CHARLESTOWN	9,037	5,585	61.8%	3,452
COVENTRY	36,774	41,465	-11.3%	(4,691)
CRANSTON	139,160	184,402	-24.5%	(45,242)
CUMBERLAND	54,143	49,260	9.9%	4,884
EAST GREENWICH	43,735	54,653	-20.0%	(10,919)
EAST PROVIDENCE	89,523	83,215	7.6%	6,308
EXETER	5,442	10,725	-49.3%	(5,283)
FOSTER	1,585	1,166	35.9%	419
GLOCESTER	8,773	5,709	53.7%	3,064
HOPKINTON	1,872	4,745	-60.6%	(2,874)
JAMESTOWN	3,581	2,864	25.1%	717
JOHNSTON	60,595	69,046	-12.2%	(8,452)
LINCOLN	64,323	70,445	-8.7%	(6,121)
LITTLE COMPTON	1,943	2,203	-11.8%	(260)
MIDDLETOWN	46,800	61,629	-24.1%	(14,829)
NARRAGANSETT	29,390	32,745	-10.2%	(3,354)
NEWPORT	100,226	115,839	-13.5%	(15,613)
NEW SHOREHAM	1,295	1,719	-24.6%	(423)
NORTH KINGSTOWN	45,522	44,573	2.1%	948
NORTH PROVIDENCE	28,646	35,011	-18.2%	(6,365)
NORTH SMITHFIELD	26,504	27,618	-4.0%	(1,113)
PAWTUCKET	76,858	77,674	-1.1%	(816)
PORTSMOUTH	17,451	13,362	30.6%	4,089
PROVIDENCE	471,233	595,722	-20.9%	(124,488)
RICHMOND	8,587	11,461	-25.1%	(2,874)
SCITUATE	4,396	9,206	-52.2%	(4,810)
SMITHFIELD	60,908	78,000	-21.9%	(17,092)
SOUTH KINGSTOWN	60,892	57,697	5.5%	3,194
TIVERTON	17,443	17,637	-1.1%	(194)
WARREN	22,451	26,822	-16.3%	(4,371)
WARWICK	241,556	275,984	-12.5%	(34,428)
WESTERLY	41,873	52,091	-19.6%	(10,218)
WEST GREENWICH	9,230	10,323	-10.6%	(1,093)
WEST WARWICK	24,071	33,625	-28.4%	(9,554)
WOONSOCKET	55,126	48,242	14.3%	6,885
Total	\$ 1,974,162	\$ 2,274,238	-13.2%	\$ (300,076)

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

MUNICIPALITY	Fiscal Year-to-Date			
	March 2018	March 2017	Percent Change	Difference
BARRINGTON	\$ 135,840	\$ 129,319	5.0%	\$ 6,521
BRISTOL	324,218	349,350	-7.2%	(25,132)
BURRILLVILLE	161,333	140,412	14.9%	20,921
CENTRAL FALLS	119,888	90,985	31.8%	28,903
CHARLESTOWN	135,784	125,132	8.5%	10,652
COVENTRY	362,335	318,483	13.8%	43,852
CRANSTON	1,474,754	1,313,384	12.3%	161,370
CUMBERLAND	404,464	355,310	13.8%	49,154
EAST GREENWICH *	504,492	627,935	-19.7%	(123,443)
EAST PROVIDENCE	798,850	737,013	8.4%	61,837
EXETER	83,229	74,621	11.5%	8,608
FOSTER	17,020	12,455	36.7%	4,565
GLOCESTER	56,302	53,592	5.1%	2,710
HOPKINTON	31,207	30,433	2.5%	774
JAMESTOWN	67,656	70,498	-4.0%	(2,843)
JOHNSTON	524,483	455,380	15.2%	69,103
LINCOLN	610,002	583,997	4.5%	26,004
LITTLE COMPTON	51,968	53,459	-2.8%	(1,491)
MIDDLETOWN	588,491	530,711	10.9%	57,780
NARRAGANSETT	507,782	457,571	11.0%	50,210
NEWPORT	1,871,668	1,647,179	13.6%	224,489
NEW SHOREHAM	303,743	292,473	3.9%	11,269
NORTH KINGSTOWN	447,395	384,422	16.4%	62,973
NORTH PROVIDENCE	290,382	258,793	12.2%	31,589
NORTH SMITHFIELD	224,466	224,137	0.1%	329
PAWTUCKET	689,923	621,864	10.9%	68,059
PORTSMOUTH	206,297	167,114	23.4%	39,183
PROVIDENCE	4,646,818	3,930,709	18.2%	716,109
RICHMOND	108,269	103,549	4.6%	4,720
SCITUATE	50,857	39,324	29.3%	11,533
SMITHFIELD	593,662	553,507	7.3%	40,155
SOUTH KINGSTOWN	665,359	623,453	6.7%	41,906
TIVERTON	180,515	161,088	12.1%	19,427
WARREN	235,271	211,280	11.4%	23,991
WARWICK	2,348,649	2,046,865	14.7%	301,783
WESTERLY	707,654	657,108	7.7%	50,546
WEST GREENWICH	89,494	91,586	-2.3%	(2,092)
WEST WARWICK	296,206	252,895	17.1%	43,311
WOONSOCKET	434,332	369,453	17.6%	64,879
Total	\$ 21,351,057	\$ 19,146,840	11.5%	\$ 2,204,216

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