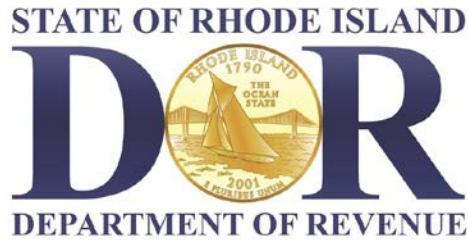


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

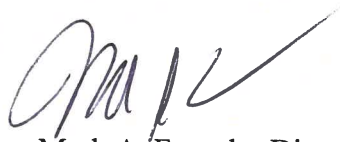
**State of Rhode Island Monthly Meal and Beverage Report
 FY 2019 Local 1.0 Percent Collections September 2018**

The data contained in the *Local 1.0 Percent Meal and Beverage 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.

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 color coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the September 2018 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	September 2018	August 2018	\$ Difference	% Difference
Month-to-Month	\$ 2,075,065	\$ 3,116,477	\$ (1,041,412)	-33.4 %
Period of Comparison	September 2018	September 2017	\$ Difference	% Difference
Year-over-Year	\$ 2,075,065	\$ 2,567,916	\$ (492,851)	-19.2 %
Fiscal YTD-over-Fiscal YTD	\$ 7,973,030	\$ 8,734,148	\$ (761,118)	-8.7 %
September 2018 and year-to-date FY 2019 include a transfer of \$535,923 from meal and beverage tax to sales and use tax due to prior period audit(s). Absent this transfer in meal and beverage tax collections the “% Difference” for Month-to-Month would be 16.2%; the “% Difference” for Year-over-Year would be 1.7%; and the “% Difference” for Fiscal YTD-over-Fiscal YTD would be -2.6%.				



Mark A. Furcolo, Director
Rhode Island Department of Revenue
December 7, 2018

The report can be found on the Department of Revenue's website at <http://www.dor.ri.gov/revenue-analysis/2019.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

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

MUNICIPALITY	Month-to-Month			
	September 2018	August 2018	Percent Change *	Difference *
BARRINGTON	\$ 14,480	\$ 19,866	-27.1%	\$ (5,386)
BRISTOL	46,970	48,161	-2.5%	(1,191)
BURRILLVILLE	21,528	17,508	23.0%	4,021
CENTRAL FALLS	14,144	11,360	24.5%	2,784
CHARLESTOWN	19,205	30,579	-37.2%	(11,374)
COVENTRY	33,188	44,273	-25.0%	(11,084)
CRANSTON	164,653	191,082	-13.8%	(26,429)
CUMBERLAND	46,924	67,151	-30.1%	(20,227)
EAST GREENWICH	55,167	66,714	-17.3%	(11,546)
EAST PROVIDENCE	93,024	114,773	-18.9%	(21,749)
EXETER	10,202	10,213	-0.1%	(11)
FOSTER	2,334	2,961	-21.2%	(626)
GLOCESTER	7,984	6,890	15.9%	1,094
HOPKINTON	6,579	5,649	16.5%	930
JAMESTOWN	10,964	14,947	-26.7%	(3,984)
JOHNSTON	57,166	64,726	-11.7%	(7,560)
LINCOLN	62,632	71,057	-11.9%	(8,425)
LITTLE COMPTON	7,574	9,573	-20.9%	(1,999)
MIDDLETOWN	76,637	109,571	-30.1%	(32,933)
NARRAGANSETT	79,202	120,411	-34.2%	(41,210)
NEWPORT	313,189	371,265	-15.6%	(58,076)
NEW SHOREHAM	57,473	121,803	-52.8%	(64,330)
NORTH KINGSTOWN	56,014	66,430	-15.7%	(10,417)
NORTH PROVIDENCE	35,911	36,123	-0.6%	(211)
NORTH SMITHFIELD	23,671	27,518	-14.0%	(3,847)
PAWTUCKET	77,034	112,250	-31.4%	(35,216)
PORTSMOUTH	25,093	28,256	-11.2%	(3,163)
PROVIDENCE ^	-	533,191	-100.0%	(533,191)
RICHMOND	12,135	15,017	-19.2%	(2,882)
SCITUATE	5,402	-	n/a	5,402
SMITHFIELD	62,930	78,327	-19.7%	(15,398)
SOUTH KINGSTOWN	82,625	114,536	-27.9%	(31,911)
TIVERTON	28,771	25,047	14.9%	3,724
WARREN	26,454	30,550	-13.4%	(4,097)
WARWICK	263,377	286,551	-8.1%	(23,174)
WESTERLY	87,290	142,370	-38.7%	(55,080)
WEST GREENWICH	10,533	10,508	0.2%	25
WEST WARWICK	33,650	37,194	-9.5%	(3,544)
WOONSOCKET	42,955	52,078	-17.5%	(9,123)
Total	\$ 2,075,065	\$ 3,116,477	-33.4%	\$ (1,041,412)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

^ September 2018 includes a transfer to sales and use tax of \$535,923 due to prior period audit(s).

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

MUNICIPALITY	Year-over-Year			
	September 2018	September 2017	Percent Change *	Difference *
BARRINGTON	\$ 14,480	\$ 16,375	-11.6%	\$ (1,895)
BRISTOL	46,970	51,391	-8.6%	(4,421)
BURRILLVILLE	21,528	19,359	11.2%	2,169
CENTRAL FALLS	14,144	12,644	11.9%	1,499
CHARLESTOWN	19,205	24,370	-21.2%	(5,164)
COVENTRY	33,188	34,613	-4.1%	(1,425)
CRANSTON	164,653	162,733	1.2%	1,920
CUMBERLAND	46,924	44,303	5.9%	2,621
EAST GREENWICH	55,167	56,552	-2.4%	(1,385)
EAST PROVIDENCE	93,024	89,314	4.2%	3,709
EXETER	10,202	11,004	-7.3%	(801)
FOSTER	2,334	4,255	-45.1%	(1,921)
GLOCESTER	7,984	7,872	1.4%	113
HOPKINTON	6,579	5,472	20.2%	1,107
JAMESTOWN	10,964	11,061	-0.9%	(97)
JOHNSTON	57,166	53,009	7.8%	4,157
LINCOLN	62,632	66,069	-5.2%	(3,437)
LITTLE COMPTON	7,574	8,364	-9.4%	(790)
MIDDLETOWN	76,637	80,299	-4.6%	(3,662)
NARRAGANSETT	79,202	68,373	15.8%	10,829
NEWPORT	313,189	306,981	2.0%	6,208
NEW SHOREHAM	57,473	45,895	25.2%	11,577
NORTH KINGSTOWN	56,014	53,521	4.7%	2,492
NORTH PROVIDENCE	35,911	30,305	18.5%	5,606
NORTH SMITHFIELD	23,671	24,199	-2.2%	(528)
PAWTUCKET	77,034	81,170	-5.1%	(4,136)
PORTSMOUTH	25,093	29,465	-14.8%	(4,371)
PROVIDENCE ^	-	534,603	-100.0%	(534,603)
RICHMOND	12,135	11,238	8.0%	897
SCITUATE	5,402	3,923	37.7%	1,480
SMITHFIELD	62,930	67,701	-7.0%	(4,772)
SOUTH KINGSTOWN	82,625	80,505	2.6%	2,119
TIVERTON	28,771	22,403	28.4%	6,368
WARREN	26,454	28,339	-6.7%	(1,885)
WARWICK	263,377	247,818	6.3%	15,559
WESTERLY	87,290	87,235	0.1%	55
WEST GREENWICH	10,533	11,432	-7.9%	(899)
WEST WARWICK	33,650	30,014	12.1%	3,636
WOONSOCKET	42,955	43,733	-1.8%	(778)
Total	\$ 2,075,065	\$ 2,567,916	-19.2%	\$ (492,851)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

^ September 2018 includes a transfer to sales and use tax of \$535,923 due to prior period audit(s).

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

MUNICIPALITY	Fiscal Year-to-Date			
	September 2018	September 2017	Percent Change *	Difference *
BARRINGTON	\$ 52,468	\$ 52,533	-0.1%	\$ (65)
BRISTOL	152,653	147,799	3.3%	4,854
BURRILLVILLE	58,044	60,771	-4.5%	(2,727)
CENTRAL FALLS	35,724	45,907	-22.2%	(10,182)
CHARLESTOWN	75,231	77,392	-2.8%	(2,161)
COVENTRY	112,947	137,168	-17.7%	(24,220)
CRANSTON	500,320	511,288	-2.1%	(10,968)
CUMBERLAND	167,043	134,158	24.5%	32,885
EAST GREENWICH	193,843	210,867	-8.1%	(17,024)
EAST PROVIDENCE	298,868	268,178	11.4%	30,690
EXETER	31,092	32,875	-5.4%	(1,783)
FOSTER	7,934	8,912	-11.0%	(977)
GLOCESTER	21,387	19,521	9.6%	1,866
HOPKINTON	17,729	15,071	17.6%	2,658
JAMESTOWN	42,130	42,230	-0.2%	(99)
JOHNSTON	180,761	193,866	-6.8%	(13,105)
LINCOLN	199,549	208,491	-4.3%	(8,942)
LITTLE COMPTON	26,953	31,044	-13.2%	(4,091)
MIDDLETOWN	279,148	267,282	4.4%	11,866
NARRAGANSETT	312,457	317,735	-1.7%	(5,278)
NEWPORT	1,059,556	1,088,674	-2.7%	(29,118)
NEW SHOREHAM	295,604	280,372		15,232
NORTH KINGSTOWN	180,324	172,098	4.8%	8,226
NORTH PROVIDENCE	105,972	93,335	13.5%	12,637
NORTH SMITHFIELD	73,486	74,784	-1.7%	(1,298)
PAWTUCKET	273,488	246,511	10.9%	26,977
PORTSMOUTH	83,585	90,528	-7.7%	(6,943)
PROVIDENCE ^	1,006,125	1,612,884	-37.6%	(606,759)
RICHMOND	39,684	52,058	-23.8%	(12,374)
SCITUATE	11,093	17,646	-37.1%	(6,552)
SMITHFIELD	211,335	205,739	2.7%	5,596
SOUTH KINGSTOWN	306,823	285,390	7.5%	21,433
TIVERTON	80,282	83,627	-4.0%	(3,345)
WARREN	87,630	93,318	-6.1%	(5,687)
WARWICK	730,816	843,660	-13.4%	(112,844)
WESTERLY	382,722	402,714	-5.0%	(19,992)
WEST GREENWICH	32,920	34,618	-4.9%	(1,698)
WEST WARWICK	104,461	126,965	-17.7%	(22,503)
WOONSOCKET	140,840	146,143	-3.6%	(5,303)
Total	\$ 7,973,030	\$ 8,734,148	-8.7%	\$ (761,118)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

^ FY 2019 YTD includes a September 2018 transfer to sales and use tax of \$535,923 due to prior period audit(s).