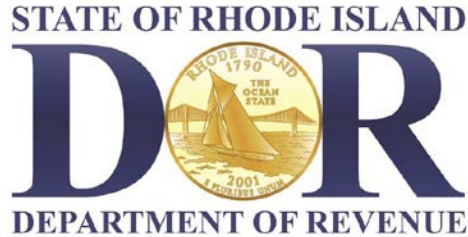


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections May 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, May 2018 local 1.0 percent meal and beverage tax collections totaled \$2.66 million, \$345,950, or 14.9 percent, more than the \$2.32 million collected in April 2018. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between May 2018 and April 2018 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
New Shoreham	368.3 %	Exeter	-16.5 %
Newport	109.1 %	West Greenwich	-13.0 %
Central Falls	99.6 %	Smithfield	-9.4 %
Richmond	90.4 %	West Warwick	-6.8 %
Glocester	83.2 %	North Kingstown	-6.2 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 162,325	Smithfield	\$ (7,004)
Narragansett	25,819	North Kingstown	(3,687)
Westerly	21,566	Lincoln	(3,048)
East Greenwich	17,001	Johnston	(2,818)
South Kingstown	15,278	West Warwick	(2,321)

Analysis of Year-over-Year Collections by Month

On a statewide basis, May 2018 local 1.0 percent meal and beverage tax collections totaled \$2.66 million, \$71,600, or 2.6 percent, less than the \$2.73 million collected in May 2017. The five communities with the largest percentage increases / percentage decreases in local 1.0 percent meal and beverage tax collections between May 2018 and May 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Glocester	51.2 %	Scituate	-37.2 %
Newport	32.4 %	Hopkinton	-31.6 %
Exeter	24.5 %	West Greenwich	-26.4 %
Richmond	14.5 %	Bristol	-20.2 %
Portsmouth	14.4 %	Cranston	-15.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 76,205	Providence	\$ (61,718)
Narragansett	7,492	Warwick	(31,640)
South Kingstown	5,667	Cranston	(30,749)
Cumberland	4,662	Bristol	(11,053)
Glocester	4,196	Smithfield	(9,747)

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 \$26.33 million, \$2.3 million, or 9.8 percent, more than the \$23.99 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	26.7 %	East Greenwich	-16.1 %
Scituate	20.2 %	Bristol	-9.4 %
Central Falls	19.1 %	West Greenwich	-4.6 %
Portsmouth	17.3 %	Jamestown	-4.3 %
North Kingstown	16.9 %	Little Compton	-3.0 %

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	\$ 749,582	East Greenwich	\$ (119,264)
Newport	321,751	Bristol	(41,640)
Warwick	270,078	West Greenwich	(5,362)
Cranston	155,008	Jamestown	(3,599)
North Kingstown	81,579	Little Compton	(1,840)



Mark A. Furcolo, Director
 Department of Revenue
 August 2, 2018

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Collections

MUNICIPALITY	Month-to-Month			
	May 2018	April 2018	Percent Change	Difference
BARRINGTON	\$ 16,795	\$ 15,609	7.6%	\$ 1,187
BRISTOL	43,653	32,569	34.0%	11,085
BURRILLVILLE	18,972	18,488	2.6%	484
CENTRAL FALLS	10,077	5,049	99.6%	5,028
CHARLESTOWN	18,436	10,287	79.2%	8,150
COVENTRY	37,479	30,339	23.5%	7,140
CRANSTON	173,608	170,857	1.6%	2,751
CUMBERLAND	49,291	47,245	4.3%	2,046
EAST GREENWICH	67,913	50,912	33.4%	17,001
EAST PROVIDENCE	95,945	90,018	6.6%	5,926
EXETER	10,378	12,425	-16.5%	(2,047)
FOSTER	2,445	1,782	37.2%	663
GLOCESTER	12,388	6,763	83.2%	5,625
HOPKINTON	6,706	7,061	-5.0%	(355)
JAMESTOWN	7,207	5,362	34.4%	1,845
JOHNSTON	63,268	66,087	-4.3%	(2,818)
LINCOLN	68,167	71,215	-4.3%	(3,048)
LITTLE COMPTON	3,994	2,720	46.9%	1,275
MIDDLETOWN	73,970	64,444	14.8%	9,525
NARRAGANSETT	64,058	38,239	67.5%	25,819
NEWPORT	311,048	148,724	109.1%	162,325
NEW SHOREHAM	17,501	3,737	368.3%	13,764
NORTH KINGSTOWN	56,047	59,734	-6.2%	(3,687)
NORTH PROVIDENCE	36,794	37,055	-0.7%	(261)
NORTH SMITHFIELD	27,411	24,904	10.1%	2,506
PAWTUCKET	88,667	81,478	8.8%	7,189
PORTSMOUTH	29,478	16,961	73.8%	12,517
PROVIDENCE	563,576	563,435	0.0%	141
RICHMOND	16,298	8,562	90.4%	7,736
SCITUATE	5,756	5,736	0.3%	20
SMITHFIELD	67,498	74,502	-9.4%	(7,004)
SOUTH KINGSTOWN	90,618	75,340	20.3%	15,278
TIVERTON	27,598	17,446	58.2%	10,153
WARREN	28,711	25,113	14.3%	3,597
WARWICK	283,311	279,252	1.5%	4,059
WESTERLY	74,768	53,201	40.5%	21,566
WEST GREENWICH	9,813	11,277	-13.0%	(1,464)
WEST WARWICK	31,717	34,037	-6.8%	(2,321)
WOONSOCKET	49,670	47,115	5.4%	2,556
Total	\$ 2,661,030	\$ 2,315,079	14.9%	\$ 345,950

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

MUNICIPALITY	Year-over-Year			
	May 2018	May 2017	Percent Change	Difference
BARRINGTON	\$ 16,795	\$ 17,060	-1.6%	\$ (265)
BRISTOL	43,653	54,707	-20.2%	(11,053)
BURRILLVILLE	18,972	20,495	-7.4%	(1,523)
CENTRAL FALLS	10,077	11,206	-10.1%	(1,129)
CHARLESTOWN	18,436	18,797	-1.9%	(361)
COVENTRY	37,479	38,510	-2.7%	(1,031)
CRANSTON	173,608	204,357	-15.0%	(30,749)
CUMBERLAND	49,291	44,629	10.4%	4,662
EAST GREENWICH	67,913	67,787	0.2%	126
EAST PROVIDENCE	95,945	97,776	-1.9%	(1,832)
EXETER	10,378	8,338	24.5%	2,040
FOSTER	2,445	2,513	-2.7%	(67)
GLOCESTER	12,388	8,192	51.2%	4,196
HOPKINTON	6,706	9,809	-31.6%	(3,103)
JAMESTOWN	7,207	7,366	-2.2%	(159)
JOHNSTON	63,268	60,490	4.6%	2,778
LINCOLN	68,167	74,088	-8.0%	(5,921)
LITTLE COMPTON	3,994	4,043	-1.2%	(48)
MIDDLETOWN	73,970	82,506	-10.3%	(8,536)
NARRAGANSETT	64,058	56,566	13.2%	7,492
NEWPORT	311,048	234,843	32.4%	76,205
NEW SHOREHAM	17,501	16,353	7.0%	1,148
NORTH KINGSTOWN	56,047	54,767	2.3%	1,280
NORTH PROVIDENCE	36,794	36,789	0.0%	4
NORTH SMITHFIELD	27,411	27,542	-0.5%	(132)
PAWTUCKET	88,667	84,881	4.5%	3,786
PORTSMOUTH	29,478	25,771	14.4%	3,708
PROVIDENCE	563,576	625,294	-9.9%	(61,718)
RICHMOND	16,298	14,231	14.5%	2,067
SCITUATE	5,756	9,168	-37.2%	(3,412)
SMITHFIELD	67,498	77,245	-12.6%	(9,747)
SOUTH KINGSTOWN	90,618	84,951	6.7%	5,667
TIVERTON	27,598	29,670	-7.0%	(2,072)
WARREN	28,711	29,857	-3.8%	(1,146)
WARWICK	283,311	314,951	-10.0%	(31,640)
WESTERLY	74,768	77,510	-3.5%	(2,743)
WEST GREENWICH	9,813	13,324	-26.4%	(3,511)
WEST WARWICK	31,717	34,622	-8.4%	(2,905)
WOONSOCKET	49,670	51,627	-3.8%	(1,957)
Total	\$ 2,661,030	\$ 2,732,629	-2.6%	\$ (71,600)

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

MUNICIPALITY	Fiscal Year-to-Date			
	May 2018	May 2017	Percent Change	Difference
BARRINGTON	\$ 168,244	\$ 160,912	4.6%	\$ 7,332
BRISTOL	400,440	442,081	-9.4%	(41,640)
BURRILLVILLE	198,793	178,246	11.5%	20,547
CENTRAL FALLS	135,014	113,348	19.1%	21,666
CHARLESTOWN	164,507	154,739	6.3%	9,768
COVENTRY	430,152	394,175	9.1%	35,978
CRANSTON	1,819,219	1,664,211	9.3%	155,008
CUMBERLAND	501,000	440,901	13.6%	60,099
EAST GREENWICH *	623,318	742,582	-16.1%	(119,264)
EAST PROVIDENCE	984,813	918,815	7.2%	65,998
EXETER	106,032	95,448	11.1%	10,585
FOSTER	21,248	16,772	26.7%	4,476
GLOCESTER	75,453	68,547	10.1%	6,905
HOPKINTON	44,975	42,887	4.9%	2,087
JAMESTOWN	80,225	83,824	-4.3%	(3,599)
JOHNSTON	653,838	574,018	13.9%	79,820
LINCOLN	749,383	727,598	3.0%	21,785
LITTLE COMPTON	58,682	60,522	-3.0%	(1,840)
MIDDLETOWN	726,905	664,194	9.4%	62,711
NARRAGANSETT	610,078	560,589	8.8%	49,489
NEWPORT	2,331,440	2,009,689	16.0%	321,751
NEW SHOREHAM	324,981	313,062	3.8%	11,919
NORTH KINGSTOWN	563,177	481,598	16.9%	81,579
NORTH PROVIDENCE	364,231	325,144	12.0%	39,087
NORTH SMITHFIELD	276,781	277,470	-0.2%	(689)
PAWTUCKET	860,068	780,734	10.2%	79,334
PORTSMOUTH	252,736	215,379	17.3%	37,357
PROVIDENCE	5,773,829	5,024,247	14.9%	749,582
RICHMOND	133,128	129,624	2.7%	3,504
SCITUATE	62,349	51,886	20.2%	10,462
SMITHFIELD	735,661	693,041	6.1%	42,620
SOUTH KINGSTOWN	831,317	776,862	7.0%	54,455
TIVERTON	225,559	205,432	9.8%	20,127
WARREN	289,095	263,752	9.6%	25,343
WARWICK	2,911,212	2,641,133	10.2%	270,078
WESTERLY	835,623	790,661	5.7%	44,962
WEST GREENWICH	110,584	115,946	-4.6%	(5,362)
WEST WARWICK	361,960	320,064	13.1%	41,896
WOONSOCKET	531,117	465,685	14.1%	65,432
Total	\$ 26,327,165	\$ 23,985,819	9.8%	\$ 2,341,347

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