

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GOVERNOR LINCOLN D. CHAFEE



DEPARTMENT OF REVENUE
Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2013 1.0 Percent Local Collections November 2012

Beginning in June 2010, the Rhode Island Department of Revenue will issue a report on the collection and distribution of the 1.0 percent local Meal and Beverage Tax. The report is meant to be descriptive and does not purport to project or assess the collection of the 1.0 percent local Meals and Beverage Tax. The report will provide data by municipality, on the month-to-month, the year-over-year, and the fiscal year-to-date collections. A discussion of the municipalities with the largest and smallest percentage changes in these three measures will be included in the body of the report.

Analysis of Month-to-Month Collections

On a statewide basis, November 2012 1.0 percent local meal and beverage tax collections totaled \$1.59 million, or 10.4 percent less than the \$1.77 million collected in October 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between November 2012 and October 2012 were: Gloucester, 47.4 percent; North Providence, 29.7 percent; Pawtucket, 10.7 percent; Bristol, 7.4 percent; and Cranston, 5.6 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between November 2012 and October 2012 were: New Shoreham, -70.9 percent; Foster, -61.4 percent; Little Compton, -41.2 percent; Jamestown, -39.5 percent; and Charlestown, -38.7 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between November 2012 and October 2012 were: North Providence, \$8,186; Cranston, \$6,735; Pawtucket, \$5,434; Gloucester, \$2,600; and Bristol, \$2,094. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between November 2012 and October 2012 were: Newport, -\$56,802; Providence, -\$47,077; Warwick, \$26,805; Middletown, -\$8,223; and Narragansett, -\$7,273.

Analysis of Year-over-Year Collections by Month

On a statewide basis, November 2012 1.0 percent local meal and beverage tax collections totaled \$1.59 million, or 2.0 percent more than the \$1.56 million collected in November 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between November 2012 and November 2011 were: Richmond, 28.0 percent; Portsmouth, 25.4 percent, Gloucester, 20.8 percent; Westerly, 19.9 percent; and Burrillville, 19.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between November 2012 and November 2011 were: Little Compton, -33.2 percent; Exeter, -23.5 percent; New Shoreham, -23.2 percent; Tiverton, -17.9 percent; and Middletown, -14.4 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between November 2012 and November 2011 were: Cranston, \$8,265; Westerly, \$7,801; South Kingstown, \$7,190; North Providence, \$4,791; and Providence, \$4,662. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between November 2012 and November 2011 were: Middletown, -\$5,914; Warwick, -\$5,329; West Warwick, -\$3,699; Tiverton, -\$2,957; and Lincoln, -\$2,937.

Analysis of Fiscal Year-to-Date Collections through November

The Division of Taxation experienced a delay in processing and reconciling the local meals and beverage tax data for June 2012. An unknown number of July 2012 meals and beverage tax returns may have been included in the meals and beverage tax data for June 2012. As a result, the July 2012 meals and beverage tax data may have been understated, which means the year-to-date meals and beverage tax data is also understated. Insufficient information was available to estimate the amount of July 2012 meals and beverage tax data that may have been included in the June 2012 meals and beverage tax data.

On a statewide basis, fiscal year-to-date November 2012 local meal and beverage tax collections totaled \$9.32 million, or 1.5 percent more than the \$9.19 million collected through fiscal year-to-date November 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2012 and fiscal year-to-date November 2011 were: Little Compton, 22.8 percent; Gloucester, 15.9 percent; Hopkinton, 14.8 percent; Bristol, 12.3 percent; and West Greenwich, 10.9 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2012 and fiscal year-to-date November 2011 were: Warren, -10.1 percent; Pawtucket, -6.6 percent; Central Falls, -5.8 percent; Charlestown, -5.2 percent; and Scituate, -5.0 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2012 and fiscal year-to-date November 2011 were: Providence, \$62,391; South Kingstown, \$23,885; Bristol \$17,640; East Greenwich, \$17,607; and North Kingstown, \$9,117. The five communities with the largest nominal decrease

in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2012 and fiscal year-to-date November 2011 were: Warwick, -\$31,158; Pawtucket, -\$18,586; Warren, -\$11,049; Narragansett, -\$8,811; and Lincoln, -\$6,232.



Rosemary Booth Gallogly
Director, Department of Revenue

January 23, 2013

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

MUNICIPALITY	Month-to-Month			
	November 2012	October 2012	Percent Change	Difference
BARRINGTON	\$ 11,346	\$ 11,392	-0.4%	\$ (46)
BRISTOL	30,555	28,461	7.4%	2,094
BURRILLVILLE	16,761	20,478	-18.1%	(3,717)
CENTRAL FALLS	7,718	8,620	-10.5%	(902)
CHARLESTOWN	5,485	8,945	-38.7%	(3,459)
COVENTRY	27,704	30,872	-10.3%	(3,167)
CRANSTON	127,010	120,275	5.6%	6,735
CUMBERLAND	30,265	32,393	-6.6%	(2,128)
EAST GREENWICH	37,045	40,643	-8.9%	(3,598)
EAST PROVIDENCE	66,334	69,072	-4.0%	(2,738)
EXETER	5,327	6,229	-14.5%	(902)
FOSTER	802	2,078	-61.4%	(1,276)
GLOCESTER	8,087	5,488	47.4%	2,600
HOPKINTON	3,603	4,261	-15.4%	(658)
JAMESTOWN	3,748	6,199	-39.5%	(2,451)
JOHNSTON	40,306	38,543	4.6%	1,764
LINCOLN	56,487	54,887	2.9%	1,601
LITTLE COMPTON	1,874	3,190	-41.2%	(1,316)
MIDDLETOWN	35,073	43,296	-19.0%	(8,223)
NARRAGANSETT	24,625	31,898	-22.8%	(7,273)
NEWPORT	95,766	152,568	-37.2%	(56,802)
NEW SHOREHAM	2,161	7,438	-70.9%	(5,277)
NORTH KINGSTOWN	33,189	40,278	-17.6%	(7,088)
NORTH PROVIDENCE	35,735	27,549	29.7%	8,186
NORTH SMITHFIELD	14,676	17,811	-17.6%	(3,135)
PAWTUCKET	56,054	50,620	10.7%	5,434
PORTSMOUTH	12,902	13,963	-7.6%	(1,061)
PROVIDENCE	361,214	408,291	-11.5%	(47,077)
RICHMOND	9,617	10,235	-6.0%	(619)
SCITUATE	4,286	5,437	-21.2%	(1,151)
SMITHFIELD	53,375	51,358	3.9%	2,016
SOUTH KINGSTOWN	50,433	55,472	-9.1%	(5,039)
TIVERTON	13,560	15,668	-13.5%	(2,107)
WARREN	19,429	19,866	-2.2%	(437)
WARWICK	170,216	197,021	-13.6%	(26,805)
WESTERLY	46,904	50,563	-7.2%	(3,659)
WEST GREENWICH	7,905	10,091	-21.7%	(2,186)
WEST WARWICK	23,579	29,246	-19.4%	(5,668)
WOONSOCKET	38,515	44,081	-12.6%	(5,566)
Total	\$ 1,589,672	\$ 1,774,775	-10.4%	\$ (185,103)

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

MUNICIPALITY	Year-over-Year			
	November 2012	November 2011	Percent Change	Difference
BARRINGTON	\$ 11,346	\$ 10,575	7.3%	\$ 771
BRISTOL	30,555	25,896	18.0%	4,658
BURRILLVILLE	16,761	14,047	19.3%	2,715
CENTRAL FALLS	7,718	8,703	-11.3%	(984)
CHARLESTOWN	5,485	6,155	-10.9%	(669)
COVENTRY	27,704	26,801	3.4%	903
CRANSTON	127,010	118,745	7.0%	8,265
CUMBERLAND	30,265	30,876	-2.0%	(611)
EAST GREENWICH	37,045	35,888	3.2%	1,157
EAST PROVIDENCE	66,334	63,970	3.7%	2,364
EXETER	5,327	6,960	-23.5%	(1,632)
FOSTER	802	836	-4.1%	(34)
GLOCESTER	8,087	6,692	20.8%	1,395
HOPKINTON	3,603	3,075	17.2%	528
JAMESTOWN	3,748	4,191	-10.6%	(443)
JOHNSTON	40,306	37,207	8.3%	3,099
LINCOLN	56,487	59,424	-4.9%	(2,937)
LITTLE COMPTON	1,874	2,804	-33.2%	(930)
MIDDLETOWN	35,073	40,988	-14.4%	(5,914)
NARRAGANSETT	24,625	24,233	1.6%	392
NEWPORT	95,766	98,359	-2.6%	(2,593)
NEW SHOREHAM	2,161	2,813	-23.2%	(652)
NORTH KINGSTOWN	33,189	32,732	1.4%	458
NORTH PROVIDENCE	35,735	30,945	15.5%	4,791
NORTH SMITHFIELD	14,676	14,468	1.4%	208
PAWTUCKET	56,054	56,301	-0.4%	(248)
PORTSMOUTH	12,902	10,285	25.4%	2,616
PROVIDENCE	361,214	356,552	1.3%	4,662
RICHMOND	9,617	7,513	28.0%	2,104
SCITUATE	4,286	4,658	-8.0%	(372)
SMITHFIELD	53,375	48,805	9.4%	4,569
SOUTH KINGSTOWN	50,433	43,243	16.6%	7,190
TIVERTON	13,560	16,518	-17.9%	(2,957)
WARREN	19,429	19,801	-1.9%	(372)
WARWICK	170,216	175,545	-3.0%	(5,329)
WESTERLY	46,904	39,103	19.9%	7,801
WEST GREENWICH	7,905	6,948	13.8%	957
WEST WARWICK	23,579	27,278	-13.6%	(3,699)
WOONSOCKET	38,515	38,181	0.9%	334
Total	\$ 1,589,672	\$ 1,558,113	2.0%	\$ 31,559

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

MUNICIPALITY	Fiscal Year-to-Date			
	November 2012	November 2011	Percent Change	Difference
BARRINGTON	\$ 56,771	\$ 55,481	2.3%	\$ 1,290
BRISTOL	161,241	143,601	12.3%	17,640
BURRILLVILLE	82,277	74,875	9.9%	7,402
CENTRAL FALLS	36,787	39,041	-5.8%	(2,254)
CHARLESTOWN	58,428	61,647	-5.2%	(3,218)
COVENTRY	142,078	142,643	-0.4%	(565)
CRANSTON	602,713	594,421	1.4%	8,292
CUMBERLAND	154,426	151,830	1.7%	2,596
EAST GREENWICH	212,313	194,707	9.0%	17,607
EAST PROVIDENCE	330,905	322,486	2.6%	8,419
EXETER	32,584	33,714	-3.4%	(1,131)
FOSTER	7,211	6,763	6.6%	448
GLOCESTER	32,530	28,069	15.9%	4,462
HOPKINTON	21,807	18,993	14.8%	2,814
JAMESTOWN	44,291	40,271	10.0%	4,020
JOHNSTON	187,483	190,365	-1.5%	(2,882)
LINCOLN	278,873	285,106	-2.2%	(6,232)
LITTLE COMPTON	24,477	19,935	22.8%	4,542
MIDDLETOWN	283,710	281,979	0.6%	1,731
NARRAGANSETT	268,651	277,462	-3.2%	(8,811)
NEWPORT	991,348	984,069	0.7%	7,279
NEW SHOREHAM	193,179	188,804	2.3%	4,375
NORTH KINGSTOWN	204,070	194,953	4.7%	9,117
NORTH PROVIDENCE	145,243	136,189	6.6%	9,054
NORTH SMITHFIELD	78,608	74,101	6.1%	4,508
PAWTUCKET	263,757	282,343	-6.6%	(18,586)
PORTSMOUTH	80,508	78,026	3.2%	2,482
PROVIDENCE	1,862,716	1,800,326	3.5%	62,391
RICHMOND	55,614	50,920	9.2%	4,694
SCITUATE	23,798	25,043	-5.0%	(1,245)
SMITHFIELD	244,171	236,556	3.2%	7,615
SOUTH KINGSTOWN	296,102	272,217	8.8%	23,885
TIVERTON	86,208	84,918	1.5%	1,289
WARREN	98,027	109,076	-10.1%	(11,049)
WARWICK	932,487	963,645	-3.2%	(31,158)
WESTERLY	373,233	369,159	1.1%	4,075
WEST GREENWICH	45,942	41,418	10.9%	4,524
WEST WARWICK	127,226	126,785	0.3%	440
WOONSOCKET	198,082	203,271	-2.6%	(5,189)
Total	\$ 9,319,877	\$ 9,185,209	1.5%	\$ 134,669