

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 October 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, October 2012 1.0 percent local meal and beverage tax collections totaled \$1.77 million, or 7.8 percent less than the \$1.92 million collected in September 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between October 2012 and September 2012 were: Foster, 35.8 percent; North Smithfield, 23.0 percent; West Warwick, 21.6 percent; Scituate, 15.7 percent; and Hopkinton, 13.9 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between October 2012 and September 2012 were: New Shoreham, -78.2 percent; Little Compton, -44.5 percent; Charlestown, -36.7 percent; Narragansett, -35.3 percent; and Newport, -32.7 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between October 2012 and September 2012 were: Providence, \$19,840; Warwick, \$12,779; West Warwick, \$5,189; Woonsocket, \$4,385; and North Smithfield, \$3,336. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between October 2012 and September 2012 were: Newport, -\$74,085; New Shoreham, -\$26,700; Middletown, -\$18,656; Westerly, -\$18,379; and Narragansett, -\$17,426.

Analysis of Year-over-Year Collections by Month

On a statewide basis, October 2012 1.0 percent local meal and beverage tax collections totaled \$1.77 million, or 4.7 percent more than the \$1.70 million collected in October 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between October 2012 and October 2011 were: Jamestown, 50.4 percent; East Greenwich, 34.6 percent; Foster, 33.8 percent; Burrillville, 28.9 percent; and West Warwick, 23.2 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between October 2012 and October 2011 were: New Shoreham, -23.7 percent; Bristol, -13.8 percent; Portsmouth, -13.5 percent; Pawtucket, -11.2 percent; and Middletown, -7.5 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between October 2012 and October 2011 were: Providence, \$36,055; East Greenwich, \$10,441; Cranston, \$7,876; Smithfield, \$6,144; and South Kingstown, \$5,973. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between October 2012 and October 2011 were: Pawtucket, -\$6,390; Bristol, -\$4,540; Middletown, -\$3,519; New Shoreham, -\$2,315; and Portsmouth, -\$2,185.

Analysis of Fiscal Year-to-Date Collections through October

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 October 2012 local meal and beverage tax collections totaled \$7.73 million, or 1.4 percent more than the \$7.63 million collected through fiscal year-to-date October 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date October 2012 and fiscal year-to-date October 2011 were: Little Compton, 31.9 percent; Hopkinton, 14.4 percent; Glocester, 14.3 percent; Jamestown, 12.4 percent; and Bristol, 11.0 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date October 2012 and fiscal year-to-date October 2011 were: Warren, -12.0 percent; Pawtucket, -8.1 percent; Charlestown, -4.6 percent; Scituate, -4.3 percent; and Central Falls, -4.2 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date October 2012 and fiscal year-to-date October 2011 were: Providence, \$57,729; South Kingstown, \$16,695; East Greenwich, \$16,449; Bristol, \$12,982; and Newport, \$9,872. The five communities with the largest nominal decrease in 1.0

percent local meal and beverage tax collections between fiscal year-to-date October 2012 and fiscal year-to-date October 2011 were: Warwick, -\$25,829; Pawtucket, -\$18,338; Warren, -\$10,677; Narragansett, -\$9,203; and Johnston, -\$5,981.



Rosemary Booth Gallogly
Director, Department of Revenue

December 28, 2012

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Analysis

| MUNICIPALITY | Month-to-Month | | | |
|------------------|---------------------|---------------------|----------------|---------------------|
| | October 2012 | September 2012 | Percent Change | Difference |
| BARRINGTON | \$ 11,392 | \$ 12,817 | -11.1% | \$ (1,425) |
| BRISTOL | 28,461 | 33,456 | -14.9% | (4,995) |
| BURRILLVILLE | 20,478 | 19,610 | 4.4% | 868 |
| CENTRAL FALLS | 8,620 | 8,471 | 1.8% | 149 |
| CHARLESTOWN | 8,945 | 14,135 | -36.7% | (5,190) |
| COVENTRY | 30,872 | 31,074 | -0.7% | (202) |
| CRANSTON | 120,275 | 126,599 | -5.0% | (6,324) |
| CUMBERLAND | 32,393 | 30,688 | 5.6% | 1,705 |
| EAST GREENWICH | 40,643 | 41,427 | -1.9% | (784) |
| EAST PROVIDENCE | 69,072 | 66,734 | 3.5% | 2,339 |
| EXETER | 6,229 | 6,573 | -5.2% | (344) |
| FOSTER | 2,078 | 1,530 | 35.8% | 548 |
| GLOCESTER | 5,488 | 6,564 | -16.4% | (1,077) |
| HOPKINTON | 4,261 | 3,740 | 13.9% | 521 |
| JAMESTOWN | 6,199 | 8,306 | -25.4% | (2,107) |
| JOHNSTON | 38,543 | 38,824 | -0.7% | (282) |
| LINCOLN | 54,887 | 59,951 | -8.4% | (5,065) |
| LITTLE COMPTON | 3,190 | 5,750 | -44.5% | (2,560) |
| MIDDLETOWN | 43,296 | 61,952 | -30.1% | (18,656) |
| NARRAGANSETT | 31,898 | 49,324 | -35.3% | (17,426) |
| NEWPORT | 152,568 | 226,654 | -32.7% | (74,085) |
| NEW SHOREHAM | 7,438 | 34,139 | -78.2% | (26,700) |
| NORTH KINGSTOWN | 40,278 | 41,081 | -2.0% | (803) |
| NORTH PROVIDENCE | 27,549 | 28,875 | -4.6% | (1,326) |
| NORTH SMITHFIELD | 17,811 | 14,475 | 23.0% | 3,336 |
| PAWTUCKET | 50,620 | 54,558 | -7.2% | (3,938) |
| PORTSMOUTH | 13,963 | 16,260 | -14.1% | (2,298) |
| PROVIDENCE | 408,291 | 388,451 | 5.1% | 19,840 |
| RICHMOND | 10,235 | 11,661 | -12.2% | (1,425) |
| SCITUATE | 5,437 | 4,699 | 15.7% | 738 |
| SMITHFIELD | 51,358 | 48,757 | 5.3% | 2,602 |
| SOUTH KINGSTOWN | 55,472 | 59,978 | -7.5% | (4,505) |
| TIVERTON | 15,668 | 18,629 | -15.9% | (2,962) |
| WARREN | 19,866 | 22,071 | -10.0% | (2,205) |
| WARWICK | 197,021 | 184,242 | 6.9% | 12,779 |
| WESTERLY | 50,563 | 68,942 | -26.7% | (18,379) |
| WEST GREENWICH | 10,091 | 9,162 | 10.1% | 929 |
| WEST WARWICK | 29,246 | 24,057 | 21.6% | 5,189 |
| WOONSOCKET | 44,081 | 39,696 | 11.0% | 4,385 |
| Total | \$ 1,774,775 | \$ 1,923,911 | -7.8% | \$ (149,136) |

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Year-over-Year Analysis

| MUNICIPALITY | Year-over-Year | | | |
|------------------|---------------------|---------------------|----------------|------------------|
| | October 2012 | October 2011 | Percent Change | Difference |
| BARRINGTON | \$ 11,392 | \$ 11,597 | -1.8% | \$ (205) |
| BRISTOL | 28,461 | 33,000 | -13.8% | (4,540) |
| BURRILLVILLE | 20,478 | 15,886 | 28.9% | 4,592 |
| CENTRAL FALLS | 8,620 | 8,373 | 3.0% | 247 |
| CHARLESTOWN | 8,945 | 9,575 | -6.6% | (631) |
| COVENTRY | 30,872 | 28,516 | 8.3% | 2,355 |
| CRANSTON | 120,275 | 112,399 | 7.0% | 7,876 |
| CUMBERLAND | 32,393 | 32,670 | -0.8% | (277) |
| EAST GREENWICH | 40,643 | 30,202 | 34.6% | 10,441 |
| EAST PROVIDENCE | 69,072 | 68,132 | 1.4% | 941 |
| EXETER | 6,229 | 6,464 | -3.6% | (234) |
| FOSTER | 2,078 | 1,552 | 33.8% | 525 |
| GLOCESTER | 5,488 | 5,282 | 3.9% | 206 |
| HOPKINTON | 4,261 | 4,315 | -1.3% | (55) |
| JAMESTOWN | 6,199 | 4,121 | 50.4% | 2,077 |
| JOHNSTON | 38,543 | 40,056 | -3.8% | (1,513) |
| LINCOLN | 54,887 | 53,395 | 2.8% | 1,492 |
| LITTLE COMPTON | 3,190 | 2,648 | 20.5% | 542 |
| MIDDLETOWN | 43,296 | 46,815 | -7.5% | (3,519) |
| NARRAGANSETT | 31,898 | 30,328 | 5.2% | 1,570 |
| NEWPORT | 152,568 | 147,965 | 3.1% | 4,603 |
| NEW SHOREHAM | 7,438 | 9,753 | -23.7% | (2,315) |
| NORTH KINGSTOWN | 40,278 | 36,227 | 11.2% | 4,051 |
| NORTH PROVIDENCE | 27,549 | 27,415 | 0.5% | 134 |
| NORTH SMITHFIELD | 17,811 | 17,990 | -1.0% | (180) |
| PAWTUCKET | 50,620 | 57,010 | -11.2% | (6,390) |
| PORTSMOUTH | 13,963 | 16,148 | -13.5% | (2,185) |
| PROVIDENCE | 408,291 | 372,236 | 9.7% | 36,055 |
| RICHMOND | 10,235 | 10,023 | 2.1% | 212 |
| SCITUATE | 5,437 | 5,055 | 7.6% | 382 |
| SMITHFIELD | 51,358 | 45,215 | 13.6% | 6,144 |
| SOUTH KINGSTOWN | 55,472 | 49,499 | 12.1% | 5,973 |
| TIVERTON | 15,668 | 14,078 | 11.3% | 1,590 |
| WARREN | 19,866 | 20,532 | -3.2% | (666) |
| WARWICK | 197,021 | 191,291 | 3.0% | 5,730 |
| WESTERLY | 50,563 | 51,167 | -1.2% | (604) |
| WEST GREENWICH | 10,091 | 8,543 | 18.1% | 1,548 |
| WEST WARWICK | 29,246 | 23,732 | 23.2% | 5,514 |
| WOONSOCKET | 44,081 | 45,873 | -3.9% | (1,791) |
| Total | \$ 1,774,775 | \$ 1,695,081 | 4.7% | \$ 79,695 |

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

| MUNICIPALITY | Fiscal Year-to-Date | | | |
|------------------|---------------------|---------------------|----------------|-------------------|
| | October 2012 | October 2011 | Percent Change | Difference |
| BARRINGTON | \$ 45,426 | \$ 44,906 | 1.2% | \$ 520 |
| BRISTOL | 130,687 | 117,704 | 11.0% | 12,982 |
| BURRILLVILLE | 65,516 | 60,828 | 7.7% | 4,687 |
| CENTRAL FALLS | 29,069 | 30,338 | -4.2% | (1,269) |
| CHARLESTOWN | 52,943 | 55,492 | -4.6% | (2,549) |
| COVENTRY | 114,374 | 115,842 | -1.3% | (1,468) |
| CRANSTON | 475,703 | 475,676 | 0.0% | 27 |
| CUMBERLAND | 124,161 | 120,955 | 2.7% | 3,207 |
| EAST GREENWICH | 175,268 | 158,819 | 10.4% | 16,449 |
| EAST PROVIDENCE | 264,571 | 258,516 | 2.3% | 6,055 |
| EXETER | 27,256 | 26,755 | 1.9% | 501 |
| FOSTER | 6,410 | 5,927 | 8.1% | 483 |
| GLOCESTER | 24,443 | 21,376 | 14.3% | 3,066 |
| HOPKINTON | 18,204 | 15,919 | 14.4% | 2,285 |
| JAMESTOWN | 40,544 | 36,081 | 12.4% | 4,463 |
| JOHNSTON | 147,176 | 153,158 | -3.9% | (5,981) |
| LINCOLN | 222,386 | 225,681 | -1.5% | (3,295) |
| LITTLE COMPTON | 22,603 | 17,131 | 31.9% | 5,472 |
| MIDDLETOWN | 248,636 | 240,992 | 3.2% | 7,645 |
| NARRAGANSETT | 244,026 | 253,229 | -3.6% | (9,203) |
| NEWPORT | 895,582 | 885,709 | 1.1% | 9,872 |
| NEW SHOREHAM | 191,018 | 185,991 | 2.7% | 5,027 |
| NORTH KINGSTOWN | 170,881 | 162,221 | 5.3% | 8,659 |
| NORTH PROVIDENCE | 109,508 | 105,245 | 4.1% | 4,263 |
| NORTH SMITHFIELD | 63,933 | 59,633 | 7.2% | 4,300 |
| PAWTUCKET | 207,703 | 226,041 | -8.1% | (18,338) |
| PORTSMOUTH | 67,606 | 67,740 | -0.2% | (135) |
| PROVIDENCE | 1,501,503 | 1,443,774 | 4.0% | 57,729 |
| RICHMOND | 45,997 | 43,407 | 6.0% | 2,589 |
| SCITUATE | 19,513 | 20,385 | -4.3% | (873) |
| SMITHFIELD | 190,796 | 187,751 | 1.6% | 3,046 |
| SOUTH KINGSTOWN | 245,669 | 228,974 | 7.3% | 16,695 |
| TIVERTON | 72,647 | 68,401 | 6.2% | 4,247 |
| WARREN | 78,598 | 89,275 | -12.0% | (10,677) |
| WARWICK | 762,270 | 788,099 | -3.3% | (25,829) |
| WESTERLY | 326,330 | 330,056 | -1.1% | (3,726) |
| WEST GREENWICH | 38,037 | 34,470 | 10.3% | 3,567 |
| WEST WARWICK | 103,647 | 99,507 | 4.2% | 4,140 |
| WOONSOCKET | 159,567 | 165,090 | -3.3% | (5,523) |
| Total | \$ 7,730,205 | \$ 7,627,096 | 1.4% | \$ 103,109 |