

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 December 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, December 2012 1.0 percent local meal and beverage tax collections totaled \$1.58 million, or 0.9 percent less than the \$1.59 million collected in November 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between December 2012 and November 2012 were: Warwick, 27.5 percent; Exeter, 22.3 percent; East Providence, 10.0 percent; Charlestown, 9.4 percent; and North Kingstown, 8.7 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between December 2012 and November 2012 were: New Shoreham, -49.6 percent; Glocester, -36.2 percent; Foster, -35.7 percent; Bristol, -32.4 percent; and Jamestown, -25.1 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between December 2012 and November 2012 were: Warwick, \$46,735; East Providence, \$6,612; North Kingstown, \$2,885; Woonsocket, \$2,032; and Cumberland, \$1,615. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between December 2012 and November 2012 were: Providence, -\$10,762; Bristol, -\$9,886; Cranston, \$9,740; Smithfield, -\$7,561; and North Providence, -\$6,256.

Analysis of Year-over-Year Collections by Month

On a statewide basis, December 2012 1.0 percent local meal and beverage tax collections totaled \$1.58 million, or 1.0 percent more than the \$1.56 million collected in December 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between December 2012 and December 2011 were: Burrillville, 49.3 percent; Little Compton, 30.6 percent, Glocester, 25.3 percent; Hopkinton, 21.0 percent; and Tiverton, 16.8 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between December 2012 and December 2011 were: Jamestown, -44.1 percent; Foster, -22.2 percent; Warren, -22.0 percent; Scituate, -18.3 percent; and Johnston, -13.9 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between December 2012 and December 2011 were: Warwick, \$7,622; East Providence, \$6,104; Burrillville, \$5,527; Westerly, \$4,486; and Newport, \$4,311. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between December 2012 and December 2011 were: Johnston, -\$5,994; Warren, -\$4,589; Cranston, -\$3,375; Providence, -\$2,895; and West Warwick, -\$2,380.


Analysis of Fiscal Year-to-Date Collections through December

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 December 2012 local meal and beverage tax collections totaled \$10.89 million, or 1.4 percent more than the \$10.75 million collected through fiscal year-to-date December 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date December 2012 and fiscal year-to-date December 2011 were: Little Compton, 23.2 percent; Glocester, 17.1 percent; Hopkinton, 15.6 percent; Burrillville, 15.0 percent; and Bristol, 10.0 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date December 2012 and fiscal year-to-date December 2011 were: Warren, -12.0 percent; Scituate, -7.3 percent; Pawtucket, -4.9 percent; Central Falls, -4.6 percent; and Charlestown, -4.3 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date December 2012 and fiscal year-to-date December 2011 were: Providence, \$59,496; South Kingstown, \$27,264; Bristol \$16,473; East Greenwich, \$15,448; and East Providence, \$14,523. The five communities with the largest nominal decrease

in 1.0 percent local meal and beverage tax collections between fiscal year-to-date December 2012 and fiscal year-to-date December 2011 were: Warwick, -\$23,536; Pawtucket, -\$16,091; Warren, -\$15,638; Narragansett, -\$9,673; and Johnston, -\$8,877.


Rosemary Booth Gallogly
Director, Department of Revenue

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STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Month-to-Month Analysis

MUNICIPALITY	Month-to-Month			
	December 2012	November 2012	Percent Change	Difference
BARRINGTON	\$ 10,064	\$ 11,346	-11.3%	\$ (1,281)
BRISTOL	20,668	30,555	-32.4%	(9,886)
BURRILLVILLE	16,731	16,761	-0.2%	(30)
CENTRAL FALLS	7,970	7,718	3.3%	252
CHARLESTOWN	6,000	5,485	9.4%	515
COVENTRY	29,087	27,704	5.0%	1,382
CRANSTON	117,269	127,010	-7.7%	(9,740)
CUMBERLAND	31,879	30,265	5.3%	1,615
EAST GREENWICH	37,912	37,045	2.3%	867
EAST PROVIDENCE	72,946	66,334	10.0%	6,612
EXETER	6,513	5,327	22.3%	1,186
FOSTER	516	802	-35.7%	(286)
GLOCESTER	5,162	8,087	-36.2%	(2,926)
HOPKINTON	3,385	3,603	-6.0%	(218)
JAMESTOWN	2,806	3,748	-25.1%	(942)
JOHNSTON	37,249	40,306	-7.6%	(3,057)
LINCOLN	54,581	56,487	-3.4%	(1,906)
LITTLE COMPTON	1,642	1,874	-12.4%	(233)
MIDDLETOWN	36,472	35,073	4.0%	1,399
NARRAGANSETT	21,865	24,625	-11.2%	(2,761)
NEWPORT	93,813	95,766	-2.0%	(1,954)
NEW SHOREHAM	1,088	2,161	-49.6%	(1,073)
NORTH KINGSTOWN	36,074	33,189	8.7%	2,885
NORTH PROVIDENCE	29,479	35,735	-17.5%	(6,256)
NORTH SMITHFIELD	14,195	14,676	-3.3%	(480)
PAWTUCKET	51,300	56,054	-8.5%	(4,754)
PORTSMOUTH	11,236	12,902	-12.9%	(1,665)
PROVIDENCE	350,452	361,214	-3.0%	(10,762)
RICHMOND	8,756	9,617	-9.0%	(861)
SCITUATE	4,254	4,286	-0.7%	(32)
SMITHFIELD	45,814	53,375	-14.2%	(7,561)
SOUTH KINGSTOWN	44,857	50,433	-11.1%	(5,577)
TIVERTON	12,438	13,560	-8.3%	(1,123)
WARREN	16,224	19,429	-16.5%	(3,205)
WARWICK	216,951	170,216	27.5%	46,735
WESTERLY	44,399	46,904	-5.3%	(2,505)
WEST GREENWICH	7,670	7,905	-3.0%	(235)
WEST WARWICK	24,823	23,579	5.3%	1,244
WOONSOCKET	40,547	38,515	5.3%	2,032
Total	\$ 1,575,087	\$ 1,589,672	-0.9%	\$ (14,585)

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

MUNICIPALITY	Year-over-Year			
	December 2012	December 2011	Percent Change	Difference
BARRINGTON	\$ 10,064	\$ 9,867	2.0%	\$ 197
BRISTOL	20,668	21,836	-5.3%	(1,167)
BURRILLVILLE	16,731	11,205	49.3%	5,527
CENTRAL FALLS	7,970	7,892	1.0%	79
CHARLESTOWN	6,000	5,687	5.5%	313
COVENTRY	29,087	31,266	-7.0%	(2,179)
CRANSTON	117,269	120,644	-2.8%	(3,375)
CUMBERLAND	31,879	30,602	4.2%	1,277
EAST GREENWICH	37,912	40,071	-5.4%	(2,159)
EAST PROVIDENCE	72,946	66,842	9.1%	6,104
EXETER	6,513	5,701	14.2%	812
FOSTER	516	663	-22.2%	(147)
GLOCESTER	5,162	4,119	25.3%	1,042
HOPKINTON	3,385	2,798	21.0%	587
JAMESTOWN	2,806	5,017	-44.1%	(2,211)
JOHNSTON	37,249	43,243	-13.9%	(5,994)
LINCOLN	54,581	51,197	6.6%	3,384
LITTLE COMPTON	1,642	1,257	30.6%	385
MIDDLETOWN	36,472	38,638	-5.6%	(2,166)
NARRAGANSETT	21,865	22,726	-3.8%	(862)
NEWPORT	93,813	89,502	4.8%	4,311
NEW SHOREHAM	1,088	-	n/a	1,088
NORTH KINGSTOWN	36,074	36,375	-0.8%	(301)
NORTH PROVIDENCE	29,479	27,735	6.3%	1,744
NORTH SMITHFIELD	14,195	15,750	-9.9%	(1,555)
PAWTUCKET	51,300	48,805	5.1%	2,495
PORTSMOUTH	11,236	11,470	-2.0%	(234)
PROVIDENCE	350,452	353,347	-0.8%	(2,895)
RICHMOND	8,756	9,400	-6.9%	(645)
SCITUATE	4,254	5,206	-18.3%	(953)
SMITHFIELD	45,814	42,624	7.5%	3,190
SOUTH KINGSTOWN	44,857	41,477	8.1%	3,379
TIVERTON	12,438	10,645	16.8%	1,793
WARREN	16,224	20,813	-22.0%	(4,589)
WARWICK	216,951	209,329	3.6%	7,622
WESTERLY	44,399	39,913	11.2%	4,486
WEST GREENWICH	7,670	8,214	-6.6%	(544)
WEST WARWICK	24,823	27,203	-8.7%	(2,380)
WOONSOCKET	40,547	41,116	-1.4%	(569)
Total	\$ 1,575,087	\$ 1,560,197	1.0%	\$ 14,891

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT

Fiscal Year-to-Date Analysis

MUNICIPALITY	Fiscal Year-to-Date			
	December 2012	December 2011	Percent Change	Difference
BARRINGTON	\$ 66,836	\$ 65,348	2.3%	\$ 1,487
BRISTOL	181,909	165,436	10.0%	16,473
BURRILLVILLE	99,009	86,080	15.0%	12,929
CENTRAL FALLS	44,758	46,932	-4.6%	(2,175)
CHARLESTOWN	64,429	67,334	-4.3%	(2,906)
COVENTRY	171,165	173,909	-1.6%	(2,744)
CRANSTON	719,982	715,065	0.7%	4,917
CUMBERLAND	186,305	182,433	2.1%	3,873
EAST GREENWICH	250,225	234,777	6.6%	15,448
EAST PROVIDENCE	403,851	389,327	3.7%	14,523
EXETER	39,097	39,416	-0.8%	(319)
FOSTER	7,727	7,426	4.1%	301
GLOCESTER	37,692	32,188	17.1%	5,504
HOPKINTON	25,192	21,792	15.6%	3,400
JAMESTOWN	47,097	45,288	4.0%	1,809
JOHNSTON	224,732	233,608	-3.8%	(8,877)
LINCOLN	333,454	336,303	-0.8%	(2,848)
LITTLE COMPTON	26,119	21,192	23.2%	4,927
MIDDLETOWN	320,182	320,617	-0.1%	(435)
NARRAGANSETT	290,516	300,189	-3.2%	(9,673)
NEWPORT	1,085,161	1,073,571	1.1%	11,590
NEW SHOREHAM	194,268	188,804	2.9%	5,463
NORTH KINGSTOWN	240,144	231,328	3.8%	8,816
NORTH PROVIDENCE	174,722	163,924	6.6%	10,798
NORTH SMITHFIELD	92,804	89,851	3.3%	2,952
PAWTUCKET	315,057	331,147	-4.9%	(16,091)
PORTSMOUTH	91,744	89,496	2.5%	2,248
PROVIDENCE	2,213,168	2,153,673	2.8%	59,496
RICHMOND	64,369	60,320	6.7%	4,049
SCITUATE	28,052	30,250	-7.3%	(2,197)
SMITHFIELD	289,985	279,180	3.9%	10,805
SOUTH KINGSTOWN	340,959	313,695	8.7%	27,264
TIVERTON	98,645	95,564	3.2%	3,082
WARREN	114,251	129,889	-12.0%	(15,638)
WARWICK	1,149,438	1,172,974	-2.0%	(23,536)
WESTERLY	417,632	409,072	2.1%	8,560
WEST GREENWICH	53,612	49,632	8.0%	3,980
WEST WARWICK	152,048	153,988	-1.3%	(1,940)
WOONSOCKET	238,629	244,387	-2.4%	(5,758)
Total	\$ 10,894,965	\$ 10,745,405	1.4%	\$ 149,559