

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 August 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

The Division of Taxation experienced a delay in processing and reconciling the local meals and beverage tax data for June 2012. As a result, an unknown number of meals and beverage tax returns for July 2012 may have been included in the meals and beverage tax data for June 2012. The premature processing of that data would cause an overstatement of the June 2012 meals and beverage tax data and an understatement of the July 2012 meals and beverage tax data. A further consequence of the understated July 2012 meals and beverage tax data due to the aforementioned delayed processing is an inflated increase in the percentage and nominal changes in the month-to-month analysis tables. 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, August 2012 1.0 percent local meal and beverage tax collections totaled \$2.06 million, or 4.3 percent more than the \$1.97 million collected in July 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between August 2012 and July 2012 were: Richmond, 58.8 percent; Central Falls, 58.4 percent; Glocester, 29.5 percent; Little Compton, 29.1 percent; and Pawtucket, 28.0 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and

beverage tax collections between August 2012 and July 2012 were: West Greenwich, -28.9 percent; Warren, -28.6 percent; Bristol, -14.4 percent; Barrington, -12.3 percent; and North Providence, -9.6 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between August 2012 and July 2012 were: Providence, \$23,089; Cranston, \$14,011; Pawtucket, \$12,577; Narragansett, \$9,249; and East Providence, \$7,120. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between August 2012 and July 2012 were: Warren, -\$6,129; Newport, -\$5,512; Bristol, -\$5,342; Warwick, -\$4,921; and East Greenwich, -\$3,835.

Analysis of Year-over-Year Collections by Month

On a statewide basis, August 2012 1.0 percent local meal and beverage tax collections totaled \$2.06 million, or 9.3 percent more than the \$1.88 million collected in August 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between August 2012 and August 2011 were: Little Compton, 77.8 percent; Hopkinton, 66.5 percent; Glocester, 55.8 percent; Richmond, 39.7 percent; and Bristol, 35.8 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between August 2012 and August 2011 were: Warren, -24.0 percent; Coventry, -11.5 percent; Barrington, -10.4 percent; Burrillville, -10.0 percent; and West Greenwich, -8.7 percent

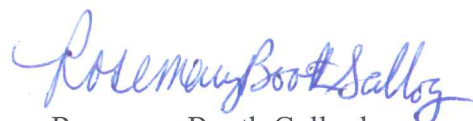
The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between August 2012 and August 2011 were: Newport, \$37,480; Providence, \$36,042; Westerly, \$13,607; Middletown, \$9,963; and East Providence, \$9,469. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between August 2012 and August 2011 were: Warren, -\$4,813; Cranston, -\$3,500; Coventry, -\$3,493; Warwick, -\$3,329; and Burrillville, -\$1,411.

Analysis of Fiscal Year-to-Date Collections through August

On a statewide basis, fiscal year-to-date 2012 local meal and beverage tax collections totaled \$4.03 million, or 0.9 percent less than the \$4.07 million collected through fiscal year-to-date August 2011. The five communities with the largest percentage increase in local meal and beverage tax collections between fiscal year-to-date August 2012 and fiscal year-to-date August 2011 were: Little Compton, 41.5 percent; Hopkinton, 36.4 percent; Portsmouth, 18.5 percent; North Smithfield, 17.1 percent; and Bristol, 16.7 percent. The five communities with the largest percentage decrease in local meal and beverage tax collections between fiscal year-to-date August 2012 and fiscal year-to-date August 2011 were: Warren, -23.4 percent; Central Falls, -20.8 percent; Burrillville, -14.8 percent; Scituate, -13.1 percent; and Pawtucket, -13.0 percent.

The five communities with the largest nominal increase in local meal and beverage tax collections between fiscal year-to-date August 2012 and fiscal year-to-date August 2011 were:

Providence, \$19,502; Bristol, \$9,839; East Greenwich, \$6,703; Middletown, \$6,342; and Portsmouth, \$5,847. The five communities with the largest nominal decrease in local meal and beverage tax collections between fiscal year-to-date August 2012 and fiscal year-to-date August 2011 were: Pawtucket, -\$15,332; Cranston, -\$14,735; Warwick, -\$13,996; Warren, -\$11,213; and Narragansett, -\$10,999.


Rosemary Booth Gallogly
Director, Department of Revenue

November 13, 2012

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

| MUNICIPALITY | Month-to-Month | | | |
|------------------|------------------|------------------|----------------|------------------|
| | August 2012 | July 2012 | Percent Change | Difference |
| BARRINGTON | \$ 9,916 | \$ 11,302 | -12.3% | \$ (1,386) |
| BRISTOL | 31,714 | 37,056 | -14.4% | (5,342) |
| BURRILLVILLE | 12,741 | 12,686 | 0.4% | 55 |
| CENTRAL FALLS | 7,343 | 4,635 | 58.4% | 2,708 |
| CHARLESTOWN | 14,903 | 14,960 | -0.4% | (57) |
| COVENTRY | 26,972 | 25,456 | 6.0% | 1,516 |
| CRANSTON | 121,420 | 107,409 | 13.0% | 14,011 |
| CUMBERLAND | 31,447 | 29,634 | 6.1% | 1,813 |
| EAST GREENWICH | 44,682 | 48,517 | -7.9% | (3,835) |
| EAST PROVIDENCE | 67,942 | 60,823 | 11.7% | 7,120 |
| EXETER | 7,254 | 7,200 | 0.8% | 54 |
| FOSTER | 1,566 | 1,235 | 26.8% | 331 |
| GLOCESTER | 6,991 | 5,400 | 29.5% | 1,591 |
| HOPKINTON | 5,442 | 4,761 | 14.3% | 681 |
| JAMESTOWN | 13,608 | 12,431 | 9.5% | 1,177 |
| JOHNSTON | 36,976 | 32,833 | 12.6% | 4,142 |
| LINCOLN | 56,778 | 50,769 | 11.8% | 6,009 |
| LITTLE COMPTON | 7,699 | 5,963 | 29.1% | 1,737 |
| MIDDLETOWN | 72,053 | 71,335 | 1.0% | 718 |
| NARRAGANSETT | 86,026 | 76,777 | 12.0% | 9,249 |
| NEWPORT | 255,424 | 260,936 | -2.1% | (5,512) |
| NEW SHOREHAM | 76,724 | 72,717 | 5.5% | 4,007 |
| NORTH KINGSTOWN | 46,534 | 42,988 | 8.3% | 3,547 |
| NORTH PROVIDENCE | 25,210 | 27,875 | -9.6% | (2,665) |
| NORTH SMITHFIELD | 16,755 | 14,891 | 12.5% | 1,864 |
| PAWTUCKET | 57,551 | 44,974 | 28.0% | 12,577 |
| PORTSMOUTH | 17,902 | 19,480 | -8.1% | (1,578) |
| PROVIDENCE | 363,925 | 340,836 | 6.8% | 23,089 |
| RICHMOND | 14,789 | 9,312 | 58.8% | 5,477 |
| SCITUATE | 5,121 | 4,256 | 20.3% | 865 |
| SMITHFIELD | 47,660 | 43,021 | 10.8% | 4,638 |
| SOUTH KINGSTOWN | 67,907 | 62,313 | 9.0% | 5,594 |
| TIVERTON | 19,621 | 18,729 | 4.8% | 892 |
| WARREN | 15,266 | 21,395 | -28.6% | (6,129) |
| WARWICK | 188,044 | 192,964 | -2.5% | (4,921) |
| WESTERLY | 101,852 | 104,972 | -3.0% | (3,120) |
| WEST GREENWICH | 7,808 | 10,976 | -28.9% | (3,169) |
| WEST WARWICK | 26,488 | 23,855 | 11.0% | 2,633 |
| WOONSOCKET | 39,704 | 36,085 | 10.0% | 3,619 |
| Total | 2,057,759 | 1,973,760 | 4.3% | \$ 83,999 |

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

| MUNICIPALITY | Year-over-Year | | | |
|------------------|------------------|---------------------|----------------|-------------------|
| | August 2012 | August 2011 | Percent Change | Difference |
| BARRINGTON | \$ 9,916 | \$ 11,065 | -10.4% | \$ (1,150) |
| BRISTOL | 31,714 | 23,360 | 35.8% | 8,354 |
| BURRILLVILLE | 12,741 | 14,152 | -10.0% | (1,411) |
| CENTRAL FALLS | 7,343 | 6,233 | 17.8% | 1,110 |
| CHARLESTOWN | 14,903 | 16,155 | -7.7% | (1,252) |
| COVENTRY | 26,972 | 30,465 | -11.5% | (3,493) |
| CRANSTON | 121,420 | 124,920 | -2.8% | (3,500) |
| CUMBERLAND | 31,447 | 29,028 | 8.3% | 2,419 |
| EAST GREENWICH | 44,682 | 39,123 | 14.2% | 5,559 |
| EAST PROVIDENCE | 67,942 | 58,474 | 16.2% | 9,469 |
| EXETER | 7,254 | 5,602 | 29.5% | 1,652 |
| FOSTER | 1,566 | 1,333 | 17.5% | 233 |
| GLOCESTER | 6,991 | 4,486 | 55.8% | 2,505 |
| HOPKINTON | 5,442 | 3,269 | 66.5% | 2,173 |
| JAMESTOWN | 13,608 | 10,995 | 23.8% | 2,613 |
| JOHNSTON | 36,976 | 36,839 | 0.4% | 136 |
| LINCOLN | 56,778 | 50,978 | 11.4% | 5,800 |
| LITTLE COMPTON | 7,699 | 4,330 | 77.8% | 3,370 |
| MIDDLETOWN | 72,053 | 62,090 | 16.0% | 9,963 |
| NARRAGANSETT | 86,026 | 78,245 | 9.9% | 7,781 |
| NEWPORT | 255,424 | 217,944 | 17.2% | 37,480 |
| NEW SHOREHAM | 76,724 | 67,748 | 13.2% | 8,976 |
| NORTH KINGSTOWN | 46,534 | 40,909 | 13.7% | 5,625 |
| NORTH PROVIDENCE | 25,210 | 23,379 | 7.8% | 1,831 |
| NORTH SMITHFIELD | 16,755 | 13,606 | 23.1% | 3,149 |
| PAWTUCKET | 57,551 | 54,399 | 5.8% | 3,152 |
| PORTSMOUTH | 17,902 | 14,281 | 25.4% | 3,622 |
| PROVIDENCE | 363,925 | 327,883 | 11.0% | 36,042 |
| RICHMOND | 14,789 | 10,586 | 39.7% | 4,203 |
| SCITUATE | 5,121 | 5,164 | -0.8% | (44) |
| SMITHFIELD | 47,660 | 47,993 | -0.7% | (334) |
| SOUTH KINGSTOWN | 67,907 | 62,931 | 7.9% | 4,975 |
| TIVERTON | 19,621 | 16,786 | 16.9% | 2,835 |
| WARREN | 15,266 | 20,079 | -24.0% | (4,813) |
| WARWICK | 188,044 | 191,373 | -1.7% | (3,329) |
| WESTERLY | 101,852 | 88,245 | 15.4% | 13,607 |
| WEST GREENWICH | 7,808 | 8,550 | -8.7% | (742) |
| WEST WARWICK | 26,488 | 22,680 | 16.8% | 3,809 |
| WOONSOCKET | 39,704 | 37,625 | 5.5% | 2,079 |
| Total | 2,057,759 | \$ 1,883,305 | 9.3% | \$ 174,454 |

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

| MUNICIPALITY | Fiscal Year-to-Date | | | |
|------------------|---------------------|---------------------|----------------|--------------------|
| | August 2012 | August 2011 | Percent Change | Difference |
| BARRINGTON | 21,217 | \$ 22,905 | -7.4% | \$ (1,687) |
| BRISTOL | 68,770 | 58,931 | 16.7% | 9,839 |
| BURRILLVILLE | 25,427 | 29,835 | -14.8% | (4,408) |
| CENTRAL FALLS | 11,979 | 15,116 | -20.8% | (3,137) |
| CHARLESTOWN | 29,864 | 33,280 | -10.3% | (3,416) |
| COVENTRY | 52,428 | 59,933 | -12.5% | (7,504) |
| CRANSTON | 228,830 | 243,564 | -6.0% | (14,735) |
| CUMBERLAND | 61,081 | 60,028 | 1.8% | 1,053 |
| EAST GREENWICH | 93,199 | 86,496 | 7.7% | 6,703 |
| EAST PROVIDENCE | 128,765 | 126,329 | 1.9% | 2,436 |
| EXETER | 14,454 | 12,578 | 14.9% | 1,876 |
| FOSTER | 2,802 | 2,878 | -2.7% | (77) |
| GLOCESTER | 12,391 | 10,753 | 15.2% | 1,638 |
| HOPKINTON | 10,203 | 7,480 | 36.4% | 2,723 |
| JAMESTOWN | 26,040 | 22,766 | 14.4% | 3,273 |
| JOHNSTON | 69,809 | 75,562 | -7.6% | (5,753) |
| LINCOLN | 107,548 | 113,953 | -5.6% | (6,405) |
| LITTLE COMPTON | 13,662 | 9,656 | 41.5% | 4,006 |
| MIDDLETOWN | 143,388 | 137,047 | 4.6% | 6,342 |
| NARRAGANSETT | 162,803 | 173,802 | -6.3% | (10,999) |
| NEWPORT | 516,360 | 519,967 | -0.7% | (3,607) |
| NEW SHOREHAM | 149,441 | 151,856 | -1.6% | (2,415) |
| NORTH KINGSTOWN | 89,522 | 87,519 | 2.3% | 2,003 |
| NORTH PROVIDENCE | 53,085 | 51,225 | 3.6% | 1,860 |
| NORTH SMITHFIELD | 31,646 | 27,029 | 17.1% | 4,617 |
| PAWTUCKET | 102,525 | 117,856 | -13.0% | (15,332) |
| PORTSMOUTH | 37,383 | 31,536 | 18.5% | 5,847 |
| PROVIDENCE | 704,761 | 685,259 | 2.8% | 19,502 |
| RICHMOND | 24,101 | 23,658 | 1.9% | 443 |
| SCITUATE | 9,377 | 10,786 | -13.1% | (1,410) |
| SMITHFIELD | 90,681 | 93,083 | -2.6% | (2,402) |
| SOUTH KINGSTOWN | 130,219 | 125,012 | 4.2% | 5,208 |
| TIVERTON | 38,350 | 37,043 | 3.5% | 1,307 |
| WARREN | 36,661 | 47,874 | -23.4% | (11,213) |
| WARWICK | 381,008 | 395,003 | -3.5% | (13,996) |
| WESTERLY | 206,825 | 216,528 | -4.5% | (9,704) |
| WEST GREENWICH | 18,784 | 17,706 | 6.1% | 1,078 |
| WEST WARWICK | 50,344 | 49,579 | 1.5% | 765 |
| WOONSOCKET | 75,789 | 78,048 | -2.9% | (2,259) |
| Total | 4,031,519 | \$ 4,069,459 | -0.9% | \$ (37,940) |