

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



**DEPARTMENT OF REVENUE**  
**Office of Revenue Analysis**

**State of Rhode Island Monthly Meals and Beverage Report**  
**FY 2013 1.0 Percent Local Collections June 2013**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the 1.0 percent local meals 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 provides data by municipality on the month-to-month, year-over-year, and 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.

**Anomalies in the Data**

The May 2012 monthly meals and beverage tax data included June 2012 meals and beverage tax payments received from several establishments located in Cranston and Lincoln. As a result, the June 2012 monthly meals and beverage tax data is understated.

In June 2012, the Division of Taxation experienced a delay in processing and reconciling the meals and beverage tax data. 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 monthly meals and beverage tax data may have been understated, which means the fiscal year-to-date through June 2013 meals and beverage tax data is 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.

The May 2013 monthly meals and beverage tax data for Scituate included a large payment collected as the result of an audit. Also, the May 2013 monthly meals and beverage tax data for Cumberland included an unusual payment received from a taxpayer for previously unfiled returns. It should be noted that these non-recurring payments that are included in the FY 2013 meals and beverage tax data exaggerate the fiscal year-to-date increases.

### **Analysis of Month-to-Month Collections**

On a statewide basis, June 2013 1.0 percent local meals and beverage tax collections totaled \$2.21 million or 13.4 percent more than the \$1.95 million collected in May 2013. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between June 2013 and May 2013 were: New Shoreham, 246.5 percent; Jamestown, 108.4 percent; Little Compton, 97.8 percent; Newport, 80.6 percent; and Charlestown, 52.5 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between June 2013 and May 2013 were: Scituate, -53.7 percent; Warren, -15.1 percent; Portsmouth, -12.3 percent; North Providence, -10.6 percent; and Bristol, -9.4 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between June 2013 and May 2013 were: Newport, \$136,888; New Shoreham, \$29,482; Westerly, \$25,488; Narragansett, \$21,461; and Cranston, \$12,957. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between June 2013 and May 2013 were: Providence, -\$27,857; Scituate, -\$6,558; Warren, -\$3,648; Bristol, -\$3,369; and North Providence, -\$3,328.

### **Analysis of Year-over-Year Collections by Month**

On a statewide basis, June 2013 1.0 percent local meals and beverage tax collections totaled \$2.21 million or 0.2 percent more than the \$2.21 million collected in June 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between June 2013 and June 2012 were: Charlestown, 29.2 percent; West Greenwich, 27.9 percent; North Smithfield, 26.4 percent; Newport, 22.3 percent; and Burrillville, 19.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between June 2013 and June 2012 were: Scituate, -33.2 percent; Bristol, -27.2 percent; Narragansett, -24.0 percent; Richmond, -23.6 percent; and West Warwick, -23.0 percent.


The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between June 2013 and June 2012 were: Newport, \$55,865; Warwick, \$9,428; East Greenwich, \$8,211; Lincoln, \$8,148; and Cranston, \$7,356. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between June 2013 and June 2012 were: Narragansett, -\$20,873; Bristol, -\$12,078; Middletown, -\$11,923; West Warwick, -\$8,616; and Providence, -\$8,054.

### **Analysis of Fiscal Year-to-Date Collections through June**

On a statewide basis, fiscal year-to-date June 2013 1.0 percent local meals and beverage tax collections totaled \$21.36 million or 1.7 percent more than the \$21.00 million collected through fiscal year-to-date June 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between fiscal year-to-date June 2013 and fiscal

year-to-date June 2012 were: Little Compton, 17.6 percent; Burrillville, 14.1 percent; Scituate, 11.8 percent; Hopkinton, 8.8 percent; and East Greenwich, 8.2 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between fiscal year-to-date June 2013 and fiscal year-to-date June 2012 were: Narragansett, -6.3 percent; Central Falls, -5.3 percent; Warren, -4.8 percent; Jamestown, -4.5 percent; and Pawtucket, -3.2 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between fiscal year-to-date June 2013 and fiscal year-to-date June 2012 were: Providence, \$112,053; Newport, \$78,582; East Greenwich, \$38,498; Cranston, \$32,083; and East Providence, \$26,906. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between fiscal year-to-date June 2013 and fiscal year-to-date June 2012 were: Narragansett, -\$33,596; Pawtucket, -\$21,640; Warren, -\$11,589; Woonsocket, -\$11,573; and Middletown, -\$7,450.

  
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			
	June 2013	May 2013	Percent Change	Difference
BARRINGTON	\$ 12,271	\$ 12,690	-3.3%	\$ (419)
BRISTOL	32,364	35,733	-9.4%	(3,369)
BURRILLVILLE	19,195	16,595	15.7%	2,601
CENTRAL FALLS	10,206	7,986	27.8%	2,220
CHARLESTOWN	15,935	10,450	52.5%	5,485
COVENTRY	34,282	31,927	7.4%	2,355
CRANSTON	144,397	131,441	9.9%	12,957
CUMBERLAND	36,487	37,977	-3.9%	(1,490)
EAST GREENWICH	52,619	49,139	7.1%	3,480
EAST PROVIDENCE	76,579	75,674	1.2%	905
EXETER	7,510	7,215	4.1%	296
FOSTER	2,193	1,683	30.3%	510
GLOCESTER	6,860	6,094	12.6%	765
HOPKINTON	5,805	5,340	8.7%	465
JAMESTOWN	11,410	5,476	108.4%	5,934
JOHNSTON	47,050	43,584	8.0%	3,467
LINCOLN	67,764	60,184	12.6%	7,580
LITTLE COMPTON	4,299	2,174	97.8%	2,126
MIDDLETOWN	64,745	54,097	19.7%	10,648
NARRAGANSETT	66,054	44,593	48.1%	21,461
NEWPORT	306,725	169,837	80.6%	136,888
NEW SHOREHAM	41,441	11,959	246.5%	29,482
NORTH KINGSTOWN	51,151	38,495	32.9%	12,656
NORTH PROVIDENCE	28,002	31,330	-10.6%	(3,328)
NORTH SMITHFIELD	20,469	17,686	15.7%	2,783
PAWTUCKET	67,602	63,845	5.9%	3,758
PORTSMOUTH	18,119	20,659	-12.3%	(2,540)
PROVIDENCE	391,051	418,908	-6.6%	(27,857)
RICHMOND	11,702	12,305	-4.9%	(603)
SCITUATE	5,665	12,223	-53.7%	(6,558)
SMITHFIELD	56,306	51,988	8.3%	4,317
SOUTH KINGSTOWN	64,590	54,838	17.8%	9,751
TIVERTON	20,716	19,403	6.8%	1,313
WARREN	20,513	24,161	-15.1%	(3,648)
WARWICK	226,199	223,144	1.4%	3,055
WESTERLY	84,299	58,811	43.3%	25,488
WEST GREENWICH	11,190	10,437	7.2%	753
WEST WARWICK	28,795	28,894	-0.3%	(98)
WOONSOCKET	39,962	42,700	-6.4%	(2,738)
<b>Total</b>	<b>\$ 2,212,526</b>	<b>\$ 1,951,674</b>	<b>13.4%</b>	<b>\$ 260,852</b>

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

MUNICIPALITY	Year-over-Year			
	June 2013	June 2012	Percent Change	Difference
BARRINGTON	\$ 12,271	\$ 15,781	-22.2%	\$ (3,509)
BRISTOL	32,364	44,442	-27.2%	(12,078)
BURRILLVILLE	19,195	16,094	19.3%	3,101
CENTRAL FALLS	10,206	8,949	14.1%	1,257
CHARLESTOWN	15,935	12,330	29.2%	3,605
COVENTRY	34,282	31,368	9.3%	2,914
CRANSTON	144,397	137,042	5.4%	7,356
CUMBERLAND	36,487	37,324	-2.2%	(836)
EAST GREENWICH	52,619	44,408	18.5%	8,211
EAST PROVIDENCE	76,579	79,783	-4.0%	(3,204)
EXETER	7,510	7,656	-1.9%	(146)
FOSTER	2,193	2,031	8.0%	162
GLOCESTER	6,860	7,542	-9.0%	(682)
HOPKINTON	5,805	5,725	1.4%	80
JAMESTOWN	11,410	10,926	4.4%	484
JOHNSTON	47,050	40,336	16.6%	6,714
LINCOLN	67,764	59,616	13.7%	8,148
LITTLE COMPTON	4,299	4,418	-2.7%	(119)
MIDDLETOWN	64,745	76,668	-15.6%	(11,923)
NARRAGANSETT	66,054	86,926	-24.0%	(20,873)
NEWPORT	306,725	250,860	22.3%	55,865
NEW SHOREHAM	41,441	47,218	-12.2%	(5,777)
NORTH KINGSTOWN	51,151	57,073	-10.4%	(5,922)
NORTH PROVIDENCE	28,002	30,842	-9.2%	(2,840)
NORTH SMITHFIELD	20,469	16,192	26.4%	4,278
PAWTUCKET	67,602	74,125	-8.8%	(6,523)
PORTSMOUTH	18,119	17,941	1.0%	178
PROVIDENCE	391,051	399,105	-2.0%	(8,054)
RICHMOND	11,702	15,315	-23.6%	(3,613)
SCITUATE	5,665	8,477	-33.2%	(2,812)
SMITHFIELD	56,306	50,807	10.8%	5,499
SOUTH KINGSTOWN	64,590	71,308	-9.4%	(6,718)
TIVERTON	20,716	25,659	-19.3%	(4,943)
WARREN	20,513	26,186	-21.7%	(5,673)
WARWICK	226,199	216,771	4.3%	9,428
WESTERLY	84,299	78,370	7.6%	5,929
WEST GREENWICH	11,190	8,753	27.9%	2,438
WEST WARWICK	28,795	37,411	-23.0%	(8,616)
WOONSOCKET	39,962	45,538	-12.2%	(5,576)
<b>Total</b>	<b>\$ 2,212,526</b>	<b>\$ 2,207,315</b>	<b>0.2%</b>	<b>\$ 5,211</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	June 2013	June 2012	Percent Change	Difference
BARRINGTON	\$ 137,483	\$ 135,686	1.3%	\$ 1,797
BRISTOL	333,801	340,439	-1.9%	(6,638)
BURRILLVILLE	194,053	170,110	14.1%	23,943
CENTRAL FALLS	95,042	100,396	-5.3%	(5,354)
CHARLESTOWN	109,250	106,466	2.6%	2,784
COVENTRY	353,161	359,173	-1.7%	(6,012)
CRANSTON	1,496,186	1,464,102	2.2%	32,083
CUMBERLAND	387,440	377,291	2.7%	10,150
EAST GREENWICH	505,899	467,401	8.2%	38,498
EAST PROVIDENCE	815,946	789,039	3.4%	26,906
EXETER	77,753	73,550	5.7%	4,203
FOSTER	14,837	14,081	5.4%	757
GLOCESTER	72,985	70,135	4.1%	2,850
HOPKINTON	51,648	47,474	8.8%	4,174
JAMESTOWN	77,397	81,039	-4.5%	(3,642)
JOHNSTON	464,676	464,125	0.1%	551
LINCOLN	680,872	680,568	0.0%	304
LITTLE COMPTON	38,168	32,462	17.6%	5,705
MIDDLETOWN	601,666	609,116	-1.2%	(7,450)
NARRAGANSETT	500,618	534,213	-6.3%	(33,596)
NEWPORT	1,912,423	1,833,841	4.3%	78,582
NEW SHOREHAM	257,729	256,173	0.6%	1,556
NORTH KINGSTOWN	462,381	463,093	-0.2%	(712)
NORTH PROVIDENCE	348,156	333,767	4.3%	14,389
NORTH SMITHFIELD	195,593	181,683	7.7%	13,910
PAWTUCKET	649,192	670,833	-3.2%	(21,640)
PORTSMOUTH	177,469	172,717	2.8%	4,751
PROVIDENCE	4,555,807	4,443,753	2.5%	112,053
RICHMOND	118,985	116,580	2.1%	2,405
SCITUATE	67,382	60,262	11.8%	7,120
SMITHFIELD	582,110	558,121	4.3%	23,989
SOUTH KINGSTOWN	642,828	623,204	3.1%	19,625
TIVERTON	188,622	189,157	-0.3%	(535)
WARREN	230,369	241,958	-4.8%	(11,589)
WARWICK	2,338,168	2,319,661	0.8%	18,507
WESTERLY	713,100	704,012	1.3%	9,088
WEST GREENWICH	103,943	97,853	6.2%	6,090
WEST WARWICK	313,596	311,829	0.6%	1,767
WOONSOCKET	488,443	500,016	-2.3%	(11,573)
<b>Total</b>	<b>\$ 21,355,178</b>	<b>\$ 20,995,381</b>	<b>1.7%</b>	<b>\$ 359,797</b>