

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 September 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, September 2012 1.0 percent local meal and beverage tax collections totaled \$1.92 million, or 6.5 percent less than the \$2.06 million collected in August 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between September 2012 and August 2012 were: Burrillville, 53.9 percent; Warren, 44.6 percent; Barrington, 29.3 percent; West Greenwich, 17.3 percent; and Central Falls, 15.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between September 2012 and August 2012 were: New Shoreham, -55.5 percent; Narragansett, -42.7 percent; Jamestown, -39.0 percent; Westerly, -32.3 percent; and Hopkinton, -31.3 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between September 2012 and August 2012 were: Providence, \$24,526; Burrillville, \$6,869; Warren, \$6,805; Cranston, \$5,178; and Coventry, \$4,102. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between September 2012 and August 2012 were: New Shoreham, -\$42,585; Narragansett, -\$36,702; Westerly, -\$32,910; Newport, -\$28,770; and Middletown, -\$10,101.

Analysis of Year-over-Year Collections by Month

On a statewide basis, September 2012 1.0 percent local meal and beverage tax collections totaled \$1.92 million, or 3.3 percent more than the \$1.86 million collected in September 2011. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between September 2012 and September 2011 were: New Shoreham, 40.0 percent; Bristol and Burrillville, 29.8 percent; Central Falls, 23.7 percent; and Barrington, 23.2 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between September 2012 and September 2011 were: Portsmouth, -18.9 percent; Exeter, -14.8 percent; Jamestown, -9.7 percent; Hopkinton, -9.3 percent; and Warwick, -8.7 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between September 2012 and September 2011 were: New Shoreham, \$9,757; Newport, \$8,877; Bristol, \$7,683; Cranston, \$6,885; and Westerly, \$6,581. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between September 2012 and September 2011 were: Warwick, -\$17,563; Portsmouth, -\$3,796; West Warwick, -\$2,139; Woonsocket, -\$1,473; and Exeter, -\$1,140.

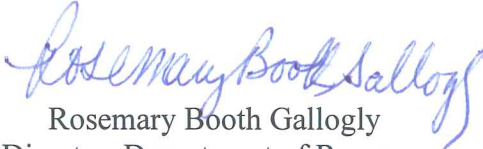
Analysis of Fiscal Year-to-Date Collections through September

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 2012 local meal and beverage tax collections totaled \$5.96 million, or 0.4 percent more than the \$5.93 million collected through fiscal year-to-date September 2011. The five communities with the largest percentage increase in local meal and beverage tax collections between fiscal year-to-date September 2012 and fiscal year-to-date September 2011 were: Little Compton, 34.0 percent; Bristol, 20.7 percent; Hopkinton, 20.2 percent; Gloucester, 17.8 percent; and North Smithfield, 10.8 percent. The five communities with the largest percentage decrease in local meal and beverage tax collections between fiscal year-to-date September 2012 and fiscal year-to-date September 2011 were: Warren, -14.6 percent; Scituate, -8.2 percent; Pawtucket, -7.1 percent; Central Falls, -6.9 percent; and Warwick, -5.3 percent.

The five communities with the largest nominal increase in local meal and beverage tax collections between fiscal year-to-date September 2012 and fiscal year-to-date September 2011 were: Providence, \$21,674; Bristol, \$17,522; Middletown, \$11,164; South Kingstown, \$10,722; and New Shoreham, \$7,342. The five communities with the largest nominal decrease in local

meal and beverage tax collections between fiscal year-to-date September 2012 and fiscal year-to-date September 2011 were: Warwick, -\$31,559; Pawtucket, -\$11,948; Narragansett, -\$10,773; Warren, -\$10,011; and Cranston, -\$7,849.


Rosemary Booth Gallogly
Director, Department of Revenue

November 26, 2012

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

| MUNICIPALITY | Month-to-Month | | | |
|------------------|---------------------|---------------------|----------------|---------------------|
| | September 2012 | August 2012 | Percent Change | Difference |
| BARRINGTON | \$ 12,817 | \$ 9,916 | 29.3% | \$ 2,901 |
| BRISTOL | 33,456 | 31,714 | 5.5% | 1,742 |
| BURRILLVILLE | 19,610 | 12,741 | 53.9% | 6,869 |
| CENTRAL FALLS | 8,471 | 7,343 | 15.3% | 1,127 |
| CHARLESTOWN | 14,135 | 14,903 | -5.2% | (769) |
| COVENTRY | 31,074 | 26,972 | 15.2% | 4,102 |
| CRANSTON | 126,599 | 121,420 | 4.3% | 5,178 |
| CUMBERLAND | 30,688 | 31,447 | -2.4% | (759) |
| EAST GREENWICH | 41,427 | 44,682 | -7.3% | (3,255) |
| EAST PROVIDENCE | 66,734 | 67,942 | -1.8% | (1,209) |
| EXETER | 6,573 | 7,254 | -9.4% | (681) |
| FOSTER | 1,530 | 1,566 | -2.3% | (36) |
| GLOCESTER | 6,564 | 6,991 | -6.1% | (426) |
| HOPKINTON | 3,740 | 5,442 | -31.3% | (1,702) |
| JAMESTOWN | 8,306 | 13,608 | -39.0% | (5,303) |
| JOHNSTON | 38,824 | 36,976 | 5.0% | 1,849 |
| LINCOLN | 59,951 | 56,778 | 5.6% | 3,173 |
| LITTLE COMPTON | 5,750 | 7,699 | -25.3% | (1,949) |
| MIDDLETOWN | 61,952 | 72,053 | -14.0% | (10,101) |
| NARRAGANSETT | 49,324 | 86,026 | -42.7% | (36,702) |
| NEWPORT | 226,654 | 255,424 | -11.3% | (28,770) |
| NEW SHOREHAM | 34,139 | 76,724 | -55.5% | (42,585) |
| NORTH KINGSTOWN | 41,081 | 46,534 | -11.7% | (5,453) |
| NORTH PROVIDENCE | 28,875 | 25,210 | 14.5% | 3,665 |
| NORTH SMITHFIELD | 14,475 | 16,755 | -13.6% | (2,280) |
| PAWTUCKET | 54,558 | 57,551 | -5.2% | (2,993) |
| PORTSMOUTH | 16,260 | 17,902 | -9.2% | (1,642) |
| PROVIDENCE | 388,451 | 363,925 | 6.7% | 24,526 |
| RICHMOND | 11,661 | 14,789 | -21.2% | (3,128) |
| SCITUATE | 4,699 | 5,121 | -8.2% | (422) |
| SMITHFIELD | 48,757 | 47,660 | 2.3% | 1,097 |
| SOUTH KINGSTOWN | 59,978 | 67,907 | -11.7% | (7,929) |
| TIVERTON | 18,629 | 19,621 | -5.1% | (992) |
| WARREN | 22,071 | 15,266 | 44.6% | 6,805 |
| WARWICK | 184,242 | 188,044 | -2.0% | (3,802) |
| WESTERLY | 68,942 | 101,852 | -32.3% | (32,910) |
| WEST GREENWICH | 9,162 | 7,808 | 17.3% | 1,354 |
| WEST WARWICK | 24,057 | 26,488 | -9.2% | (2,431) |
| WOONSOCKET | 39,696 | 39,704 | 0.0% | (8) |
| Total | \$ 1,923,911 | \$ 2,057,759 | -6.5% | \$ (133,848) |

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

| MUNICIPALITY | Year-over-Year | | | |
|------------------|---------------------|---------------------|----------------|------------------|
| | September 2012 | September 2011 | Percent Change | Difference |
| BARRINGTON | \$ 12,817 | \$ 10,405 | 23.2% | \$ 2,412 |
| BRISTOL | 33,456 | 25,773 | 29.8% | 7,683 |
| BURRILLVILLE | 19,610 | 15,108 | 29.8% | 4,503 |
| CENTRAL FALLS | 8,471 | 6,849 | 23.7% | 1,621 |
| CHARLESTOWN | 14,135 | 12,637 | 11.9% | 1,498 |
| COVENTRY | 31,074 | 27,393 | 13.4% | 3,681 |
| CRANSTON | 126,599 | 119,713 | 5.8% | 6,885 |
| CUMBERLAND | 30,688 | 28,257 | 8.6% | 2,431 |
| EAST GREENWICH | 41,427 | 42,122 | -1.6% | (695) |
| EAST PROVIDENCE | 66,734 | 64,055 | 4.2% | 2,679 |
| EXETER | 6,573 | 7,713 | -14.8% | (1,140) |
| FOSTER | 1,530 | 1,496 | 2.3% | 34 |
| GLOCESTER | 6,564 | 5,342 | 22.9% | 1,223 |
| HOPKINTON | 3,740 | 4,123 | -9.3% | (383) |
| JAMESTOWN | 8,306 | 9,193 | -9.7% | (888) |
| JOHNSTON | 38,824 | 37,540 | 3.4% | 1,285 |
| LINCOLN | 59,951 | 58,333 | 2.8% | 1,618 |
| LITTLE COMPTON | 5,750 | 4,826 | 19.2% | 924 |
| MIDDLETOWN | 61,952 | 57,129 | 8.4% | 4,822 |
| NARRAGANSETT | 49,324 | 49,098 | 0.5% | 226 |
| NEWPORT | 226,654 | 217,777 | 4.1% | 8,877 |
| NEW SHOREHAM | 34,139 | 24,381 | 40.0% | 9,757 |
| NORTH KINGSTOWN | 41,081 | 38,476 | 6.8% | 2,605 |
| NORTH PROVIDENCE | 28,875 | 26,605 | 8.5% | 2,270 |
| NORTH SMITHFIELD | 14,475 | 14,613 | -0.9% | (138) |
| PAWTUCKET | 54,558 | 51,175 | 6.6% | 3,383 |
| PORTSMOUTH | 16,260 | 20,057 | -18.9% | (3,796) |
| PROVIDENCE | 388,451 | 386,279 | 0.6% | 2,172 |
| RICHMOND | 11,661 | 9,726 | 19.9% | 1,934 |
| SCITUATE | 4,699 | 4,544 | 3.4% | 155 |
| SMITHFIELD | 48,757 | 49,453 | -1.4% | (696) |
| SOUTH KINGSTOWN | 59,978 | 54,463 | 10.1% | 5,514 |
| TIVERTON | 18,629 | 17,280 | 7.8% | 1,350 |
| WARREN | 22,071 | 20,870 | 5.8% | 1,201 |
| WARWICK | 184,242 | 201,805 | -8.7% | (17,563) |
| WESTERLY | 68,942 | 62,361 | 10.6% | 6,581 |
| WEST GREENWICH | 9,162 | 8,220 | 11.4% | 941 |
| WEST WARWICK | 24,057 | 26,196 | -8.2% | (2,139) |
| WOONSOCKET | 39,696 | 41,170 | -3.6% | (1,473) |
| Total | \$ 1,923,911 | \$ 1,862,556 | 3.3% | \$ 61,355 |

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

| MUNICIPALITY | Fiscal Year-to-Date | | | |
|------------------|---------------------|---------------------|----------------|------------------|
| | September 2012 | September 2011 | Percent Change | Difference |
| BARRINGTON | \$ 34,034 | \$ 33,309 | 2.2% | \$ 725 |
| BRISTOL | 102,226 | 84,704 | 20.7% | 17,522 |
| BURRILLVILLE | 45,038 | 44,943 | 0.2% | 95 |
| CENTRAL FALLS | 20,449 | 21,965 | -6.9% | (1,516) |
| CHARLESTOWN | 43,998 | 45,917 | -4.2% | (1,919) |
| COVENTRY | 83,502 | 87,326 | -4.4% | (3,824) |
| CRANSTON | 355,428 | 363,278 | -2.2% | (7,849) |
| CUMBERLAND | 91,768 | 88,285 | 3.9% | 3,484 |
| EAST GREENWICH | 134,626 | 128,617 | 4.7% | 6,008 |
| EAST PROVIDENCE | 195,499 | 190,384 | 2.7% | 5,114 |
| EXETER | 21,027 | 20,291 | 3.6% | 736 |
| FOSTER | 4,332 | 4,374 | -1.0% | (43) |
| GLOCESTER | 18,955 | 16,094 | 17.8% | 2,861 |
| HOPKINTON | 13,943 | 11,603 | 20.2% | 2,340 |
| JAMESTOWN | 34,345 | 31,959 | 7.5% | 2,386 |
| JOHNSTON | 108,634 | 113,102 | -4.0% | (4,468) |
| LINCOLN | 167,499 | 172,286 | -2.8% | (4,787) |
| LITTLE COMPTON | 19,412 | 14,482 | 34.0% | 4,930 |
| MIDDLETOWN | 205,340 | 194,176 | 5.7% | 11,164 |
| NARRAGANSETT | 212,128 | 222,901 | -4.8% | (10,773) |
| NEWPORT | 743,013 | 737,744 | 0.7% | 5,269 |
| NEW SHOREHAM | 183,580 | 176,237 | 4.2% | 7,342 |
| NORTH KINGSTOWN | 130,603 | 125,995 | 3.7% | 4,608 |
| NORTH PROVIDENCE | 81,959 | 77,830 | 5.3% | 4,129 |
| NORTH SMITHFIELD | 46,122 | 41,642 | 10.8% | 4,480 |
| PAWTUCKET | 157,083 | 169,031 | -7.1% | (11,948) |
| PORTSMOUTH | 53,643 | 51,592 | 4.0% | 2,051 |
| PROVIDENCE | 1,093,212 | 1,071,538 | 2.0% | 21,674 |
| RICHMOND | 35,761 | 33,384 | 7.1% | 2,377 |
| SCITUATE | 14,076 | 15,331 | -8.2% | (1,255) |
| SMITHFIELD | 139,438 | 142,536 | -2.2% | (3,098) |
| SOUTH KINGSTOWN | 190,197 | 179,475 | 6.0% | 10,722 |
| TIVERTON | 56,979 | 54,323 | 4.9% | 2,657 |
| WARREN | 58,732 | 68,743 | -14.6% | (10,011) |
| WARWICK | 565,249 | 596,808 | -5.3% | (31,559) |
| WESTERLY | 275,767 | 278,889 | -1.1% | (3,122) |
| WEST GREENWICH | 27,946 | 25,927 | 7.8% | 2,019 |
| WEST WARWICK | 74,401 | 75,775 | -1.8% | (1,374) |
| WOONSOCKET | 115,485 | 119,217 | -3.1% | (3,732) |
| Total | \$ 5,955,430 | \$ 5,932,015 | 0.4% | \$ 23,415 |