

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 2014 1.0 Percent Local Collections August 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-over-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

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. 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. This processing delay may affect the prior year's fiscal-year-to-date total.

Analysis of Month-to-Month Collections

On a statewide basis, August 2013 1.0 percent local meals and beverage tax collections totaled \$2.26 million or 0.4 percent less than the \$2.27 million collected in July 2013. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between August 2013 and July 2013 were: Portsmouth, 26.0 percent; Hopkinton, 22.9 percent; Little Compton, 21.9 percent; Foster, 20.7 percent; and Burrillville, 17.6 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between August 2013 and July 2013 were: Bristol, -48.5 percent;

Jamestown, -40.3 percent; Glocester, -24.6 percent; Barrington, -20.0 percent; and North Providence, -19.0 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between August 2013 and July 2013 were: Providence, \$42,450; Cranston, \$12,602; New Shoreham, \$7,292; North Kingstown, \$6,291; and Portsmouth, \$4,029. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between August 2013 and July 2013 were: Bristol, -\$25,315; Westerly, -\$19,572; Middletown, -\$15,877; Narragansett, -\$13,495; and Warwick, -\$9,511.

Analysis of Year-over-Year Collections by Month

On a statewide basis, August 2013 1.0 percent local meals and beverage tax collections totaled \$2.26 million or 10.0 percent more than the \$2.06 million collected in August 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between August 2013 and August 2012 were: West Greenwich, 74.4 percent; Warren, 56.8 percent; Burrillville, 43.3 percent; East Greenwich, 23.6 percent; and New Shoreham, 22.8 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between August 2013 and August 2012 were: Jamestown, -26.6 percent; Bristol, -15.4 percent; Woonsocket, -12.0 percent; Richmond, -11.9 percent; and Glocester, -7.8 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between August 2013 and August 2012 were: Providence, \$40,453; Newport, \$26,847; Warwick, \$20,262; New Shoreham, \$17,506; and Cranston, \$17,081. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between August 2013 and August 2012 were: Bristol, -\$4,879; Woonsocket, -\$4,753; Jamestown, -\$3,625; Richmond, -\$1,764; and North Providence, -\$967.

Analysis of Fiscal Year-to-Date Collections through August

On a statewide basis, fiscal year-to-date August 2013 1.0 percent local meal and beverage tax collections totaled \$4.53 million or 12.5 percent more than the \$4.03 million collected through fiscal year-to-date August 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date August 2013 and fiscal year-to-date August 2012 were: Central Falls, 39.2 percent; West Greenwich, 35.6 percent; Warren, 34.3 percent; Burrillville, 32.9 percent; and Pawtucket, 27.5 percent. The four communities with a percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date August 2013 and fiscal year-to-date August 2012 were: Portsmouth, -6.4 percent; Woonsocket, -3.5 percent; Little Compton, -0.7 percent; and North Kingstown, -0.3 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date August 2013 and fiscal year-to-date August 2012

were: Providence, \$61,545; Newport, \$54,196; Warwick, \$45,114; Cranston, \$35,571; and New Shoreham, \$31,726. The four communities with a nominal decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date August 2013 and fiscal year-to-date August 2012 were: Woonsocket, -\$2,618; Portsmouth, -\$2,393; North Kingstown, -\$308; and Little Compton, -\$95.



Rosemary Booth Gallogly
Director, Department of Revenue

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

MUNICIPALITY	Month-to-Month			
	August 2013	July 2013	Percent Change	Difference
BARRINGTON	\$ 11,401	\$ 14,258	-20.0%	\$ (2,857)
BRISTOL	26,835	52,149	-48.5%	(25,315)
BURRILLVILLE	18,259	15,525	17.6%	2,734
CENTRAL FALLS	8,606	8,073	6.6%	533
CHARLESTOWN	16,707	14,438	15.7%	2,270
COVENTRY	32,616	31,730	2.8%	886
CRANSTON	138,501	125,900	10.0%	12,602
CUMBERLAND	35,083	31,837	10.2%	3,246
EAST GREENWICH	55,215	52,284	5.6%	2,931
EAST PROVIDENCE	72,152	69,739	3.5%	2,413
EXETER	7,451	7,112	4.8%	340
FOSTER	1,831	1,518	20.7%	313
GLOCESTER	6,442	8,549	-24.6%	(2,107)
HOPKINTON	5,698	4,636	22.9%	1,062
JAMESTOWN	9,983	16,735	-40.3%	(6,752)
JOHNSTON	39,344	39,058	0.7%	285
LINCOLN	68,953	65,885	4.7%	3,068
LITTLE COMPTON	7,453	6,114	21.9%	1,339
MIDDLETOWN	76,623	92,500	-17.2%	(15,877)
NARRAGANSETT	87,327	100,823	-13.4%	(13,495)
NEWPORT	282,271	288,285	-2.1%	(6,014)
NEW SHOREHAM	94,230	86,938	8.4%	7,292
NORTH KINGSTOWN	47,752	41,462	15.2%	6,291
NORTH PROVIDENCE	24,242	29,937	-19.0%	(5,694)
NORTH SMITHFIELD	19,901	18,356	8.4%	1,546
PAWTUCKET	64,362	66,374	-3.0%	(2,012)
PORTSMOUTH	19,510	15,481	26.0%	4,029
PROVIDENCE	404,378	361,928	11.7%	42,450
RICHMOND	13,025	13,139	-0.9%	(114)
SCITUATE	6,075	5,796	4.8%	279
SMITHFIELD	54,022	51,632	4.6%	2,391
SOUTH KINGSTOWN	69,850	70,067	-0.3%	(217)
TIVERTON	21,732	20,880	4.1%	852
WARREN	23,940	25,310	-5.4%	(1,370)
WARWICK	208,306	217,816	-4.4%	(9,511)
WESTERLY	104,204	123,776	-15.8%	(19,572)
WEST GREENWICH	13,613	11,856	14.8%	1,757
WEST WARWICK	29,690	26,111	13.7%	3,580
WOONSOCKET	34,952	38,220	-8.6%	(3,268)
Total	\$ 2,262,537	\$ 2,272,223	-0.4%	\$ (9,686)

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

MUNICIPALITY	Year-over-Year			
	August 2013	August 2012	Percent Change	Difference
BARRINGTON	\$ 11,401	\$ 9,916	15.0%	\$ 1,486
BRISTOL	26,835	31,714	-15.4%	(4,879)
BURRILLVILLE	18,259	12,741	43.3%	5,518
CENTRAL FALLS	8,606	7,343	17.2%	1,263
CHARLESTOWN	16,707	14,903	12.1%	1,804
COVENTRY	32,616	26,972	20.9%	5,644
CRANSTON	138,501	121,420	14.1%	17,081
CUMBERLAND	35,083	31,447	11.6%	3,636
EAST GREENWICH	55,215	44,682	23.6%	10,533
EAST PROVIDENCE	72,152	67,942	6.2%	4,209
EXETER	7,451	7,254	2.7%	197
FOSTER	1,831	1,566	16.9%	265
GLOCESTER	6,442	6,991	-7.8%	(548)
HOPKINTON	5,698	5,442	4.7%	256
JAMESTOWN	9,983	13,608	-26.6%	(3,625)
JOHNSTON	39,344	36,976	6.4%	2,368
LINCOLN	68,953	56,778	21.4%	12,175
LITTLE COMPTON	7,453	7,699	-3.2%	(246)
MIDDLETOWN	76,623	72,053	6.3%	4,570
NARRAGANSETT	87,327	86,026	1.5%	1,301
NEWPORT	282,271	255,424	10.5%	26,847
NEW SHOREHAM	94,230	76,724	22.8%	17,506
NORTH KINGSTOWN	47,752	46,534	2.6%	1,218
NORTH PROVIDENCE	24,242	25,210	-3.8%	(967)
NORTH SMITHFIELD	19,901	16,755	18.8%	3,146
PAWTUCKET	64,362	57,551	11.8%	6,811
PORTSMOUTH	19,510	17,902	9.0%	1,607
PROVIDENCE	404,378	363,925	11.1%	40,453
RICHMOND	13,025	14,789	-11.9%	(1,764)
SCITUATE	6,075	5,121	18.6%	954
SMITHFIELD	54,022	47,660	13.4%	6,363
SOUTH KINGSTOWN	69,850	67,907	2.9%	1,944
TIVERTON	21,732	19,621	10.8%	2,111
WARREN	23,940	15,266	56.8%	8,674
WARWICK	208,306	188,044	10.8%	20,262
WESTERLY	104,204	101,852	2.3%	2,351
WEST GREENWICH	13,613	7,808	74.4%	5,805
WEST WARWICK	29,690	26,488	12.1%	3,202
WOONSOCKET	34,952	39,704	-12.0%	(4,753)
Total	\$ 2,262,537	\$ 2,057,759	10.0%	\$ 204,778

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

MUNICIPALITY	Fiscal Year-to-Date			
	August 2013	August 2012	Percent Change	Difference
BARRINGTON	\$ 25,660	\$ 21,217	20.9%	\$ 4,442
BRISTOL	78,984	68,770	14.9%	10,214
BURRILLVILLE	33,784	25,427	32.9%	8,357
CENTRAL FALLS	16,679	11,979	39.2%	4,700
CHARLESTOWN	31,145	29,864	4.3%	1,281
COVENTRY	64,346	52,428	22.7%	11,917
CRANSTON	264,401	228,830	15.5%	35,571
CUMBERLAND	66,920	61,081	9.6%	5,839
EAST GREENWICH	107,499	93,199	15.3%	14,300
EAST PROVIDENCE	141,890	128,765	10.2%	13,125
EXETER	14,563	14,454	0.8%	109
FOSTER	3,349	2,802	19.5%	547
GLOCESTER	14,991	12,391	21.0%	2,601
HOPKINTON	10,333	10,203	1.3%	131
JAMESTOWN	26,718	26,040	2.6%	678
JOHNSTON	78,402	69,809	12.3%	8,593
LINCOLN	134,839	107,548	25.4%	27,291
LITTLE COMPTON	13,567	13,662	-0.7%	(95)
MIDDLETOWN	169,123	143,388	17.9%	25,735
NARRAGANSETT	188,150	162,803	15.6%	25,347
NEWPORT	570,555	516,360	10.5%	54,196
NEW SHOREHAM	181,168	149,441	21.2%	31,726
NORTH KINGSTOWN	89,214	89,522	-0.3%	(308)
NORTH PROVIDENCE	54,179	53,085	2.1%	1,095
NORTH SMITHFIELD	38,257	31,646	20.9%	6,611
PAWTUCKET	130,736	102,525	27.5%	28,212
PORTSMOUTH	34,990	37,383	-6.4%	(2,393)
PROVIDENCE	766,306	704,761	8.7%	61,545
RICHMOND	26,164	24,101	8.6%	2,064
SCITUATE	11,871	9,377	26.6%	2,494
SMITHFIELD	105,654	90,681	16.5%	14,973
SOUTH KINGSTOWN	139,917	130,219	7.4%	9,698
TIVERTON	42,612	38,350	11.1%	4,262
WARREN	49,250	36,661	34.3%	12,589
WARWICK	426,122	381,008	11.8%	45,114
WESTERLY	227,979	206,825	10.2%	21,155
WEST GREENWICH	25,469	18,784	35.6%	6,685
WEST WARWICK	55,801	50,344	10.8%	5,457
WOONSOCKET	73,171	75,789	-3.5%	(2,618)
Total	\$ 4,534,760	\$ 4,031,519	12.5%	\$ 503,241