

*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 2014 Local 1.0 Percent Collections December 2013**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the local 1.0 percent meal and beverage tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent meal 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 meal and beverage tax data. An unknown number of July 2012 meal and beverage tax returns may have been included in the meal and beverage tax data for June 2012. As a result, the July 2012 monthly meal and beverage tax data may have been understated. Insufficient information was available to estimate the amount of July 2012 meal and beverage tax data that may have been included in the June 2012 meal and beverage tax data. This processing delay may affect the prior year's fiscal-year-to-date total.

In September 2013, an error was discovered relating to the local 1.0 percent meal and beverage tax collections in Newport affecting both the fiscal year-to-date and the monthly collections. A taxpayer was discovered to have incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in June 2013. As a result, the June 2013 meal and beverage tax receipts were overstated. In July 2013, the June 2013 error was corrected and the receipts transferred to sales tax. The same taxpayer, however, incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in July 2013. The result was that the July 2013 Newport receipts were potentially understated due to the correction of the misposting error and potentially overstated due to the posting error occurring that month. Finally in September 2013, the money was

transferred to sales tax receipts, which understates the September 2013 meal and beverage tax collections for Newport. As a consequence, these processing issues ultimately affected the City of Newport's fiscal year-to-date total local meal and beverage tax collections in both FY 2013 and FY 2014 and the July 2013 and September 2013 Newport monthly local meal and beverage tax collections receipts.

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

On a statewide basis, December 2013 local 1.0 percent meal and beverage tax collections totaled \$1.64 million or 2.0 percent more than the \$1.61 million collected in November 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between December 2013 and November 2013 were: Foster, 126.4 percent; Jamestown, 46.1 percent; Barrington, 45.5 percent; Narragansett, 34.1 percent; and Exeter, 28.8 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between December 2013 and November 2013 were: New Shoreham, -34.7 percent; Woonsocket, -20.6 percent; Central Falls, -18.5 percent; Pawtucket, -16.9 percent; and Burrillville, -14.4 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between December 2013 and November 2013 were: Providence, \$17,074; Warwick, \$14,504; Cranston, \$8,553; Narragansett, \$6,482; and Barrington, \$5,195. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between December 2013 and November 2013 were: Pawtucket, -\$9,408; Woonsocket, -\$9,199; East Providence, -\$5,709; South Kingstown, -\$5,401; and West Warwick, -\$2,527.

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


On a statewide basis, December 2013 local 1.0 percent meal and beverage tax collections totaled \$1.64 million or 4.3 percent more than the \$1.58 million collected in December 2012. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between December 2013 and December 2012 were: Foster, 126.0 percent; Jamestown, 75.8 percent; Barrington, 65.1 percent; New Shoreham, 51.0 percent; and Warren, 24.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between December 2013 and December 2012 were: Burrillville, -22.0 percent; Woonsocket, -12.5 percent; Little Compton, -12.0 percent; North Providence, -10.5 percent; and East Providence, -10.1 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between December 2013 and December 2012 were: Providence, \$46,131; Cranston, \$7,895; Lincoln, \$6,673; Barrington, \$6,555; and Smithfield, \$6,403. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between December 2013 and December 2012 were: Warwick, -\$12,710; East Providence, -\$7,350; Woonsocket, -\$5,058; Pawtucket -\$4,941; and Burrillville, -\$3,681.

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

On a statewide basis, fiscal year-to-date December 2013 local 1.0 percent meal and beverage tax collections totaled \$11.59 million or 6.4 percent more than the \$10.89 million collected through fiscal year-to-date December 2012. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2013 and fiscal year-to-date December 2012 were: North Smithfield, 21.3 percent; Scituate, 19.4 percent; Barrington, 18.6 percent; West Greenwich, 17.4 percent; and New Shoreham, 16.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2013 and fiscal year-to-date December 2012 were: Little Compton and North Providence, -9.7 percent; Woonsocket, -3.9 percent; Burrillville, -3.6 percent; and Hopkinton, -2.4 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2013 and fiscal year-to-date December 2012 were: Providence, \$161,931; Warwick, \$102,645; Lincoln, \$43,073; Cranston, \$41,464; and Middletown, \$38,739. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2013 and fiscal year-to-date December 2012 were: Newport, -\$19,084; North Providence, -\$16,943; Woonsocket, -\$9,208; Burrillville, -\$3,577; and North Kingstown, -\$3,141.

  
Rosemary Booth Gallogly  
Director, Department of Revenue

February 18, 2013

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

MUNICIPALITY	Month-to-Month			
	December 2013	November 2013	Percent Change	Difference
BARRINGTON	\$ 16,619	\$ 11,424	45.5%	\$ 5,195
BRISTOL	24,835	26,148	-5.0%	(1,313)
BURRILLVILLE	13,051	15,245	-14.4%	(2,195)
CENTRAL FALLS	8,272	10,145	-18.5%	(1,872)
CHARLESTOWN	7,233	7,889	-8.3%	(656)
COVENTRY	30,049	29,655	1.3%	393
CRANSTON	125,164	116,612	7.3%	8,553
CUMBERLAND	33,064	31,809	3.9%	1,255
EAST GREENWICH	40,409	36,793	9.8%	3,616
EAST PROVIDENCE	65,596	71,305	-8.0%	(5,709)
EXETER	7,446	5,782	28.8%	1,664
FOSTER	1,165	515	126.4%	650
GLOCESTER	5,115	5,356	-4.5%	(241)
HOPKINTON	3,230	2,605	24.0%	626
JAMESTOWN	4,932	3,377	46.1%	1,555
JOHNSTON	38,135	39,049	-2.3%	(914)
LINCOLN	61,254	59,052	3.7%	2,201
LITTLE COMPTON	1,445	1,659	-12.9%	(214)
MIDDLETOWN	40,073	36,184	10.7%	3,889
NARRAGANSETT	25,475	18,993	34.1%	6,482
NEWPORT	93,833	95,632	-1.9%	(1,799)
NEW SHOREHAM	1,643	2,517	-34.7%	(873)
NORTH KINGSTOWN	35,982	34,275	5.0%	1,707
NORTH PROVIDENCE	26,382	24,177	9.1%	2,205
NORTH SMITHFIELD	16,871	18,085	-6.7%	(1,214)
PAWTUCKET	46,359	55,767	-16.9%	(9,408)
PORTSMOUTH	10,624	9,883	7.5%	741
PROVIDENCE	396,583	379,509	4.5%	17,074
RICHMOND	8,666	8,578	1.0%	88
SCITUATE	4,624	5,356	-13.7%	(731)
SMITHFIELD	52,217	48,678	7.3%	3,539
SOUTH KINGSTOWN	45,696	51,097	-10.6%	(5,401)
TIVERTON	14,045	12,463	12.7%	1,582
WARREN	20,162	19,815	1.7%	347
WARWICK	204,241	189,737	7.6%	14,504
WESTERLY	42,167	43,054	-2.1%	(886)
WEST GREENWICH	7,667	8,890	-13.8%	(1,223)
WEST WARWICK	26,308	28,836	-8.8%	(2,527)
WOONSOCKET	35,489	44,688	-20.6%	(9,199)
<b>Total</b>	<b>\$ 1,642,122</b>	<b>\$ 1,610,632</b>	<b>2.0%</b>	<b>\$ 31,491</b>

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

MUNICIPALITY	Year-over-Year			
	December 2013	December 2012	Percent Change	Difference
BARRINGTON	\$ 16,619	\$ 10,064	65.1%	\$ 6,555
BRISTOL	24,835	20,668	20.2%	4,167
BURRILLVILLE	13,051	16,731	-22.0%	(3,681)
CENTRAL FALLS	8,272	7,970	3.8%	302
CHARLESTOWN	7,233	6,000	20.5%	1,232
COVENTRY	30,049	29,087	3.3%	962
CRANSTON	125,164	117,269	6.7%	7,895
CUMBERLAND	33,064	31,879	3.7%	1,185
EAST GREENWICH	40,409	37,912	6.6%	2,498
EAST PROVIDENCE	65,596	72,946	-10.1%	(7,350)
EXETER	7,446	6,513	14.3%	933
FOSTER	1,165	516	126.0%	650
GLOCESTER	5,115	5,162	-0.9%	(47)
HOPKINTON	3,230	3,385	-4.6%	(155)
JAMESTOWN	4,932	2,806	75.8%	2,126
JOHNSTON	38,135	37,249	2.4%	886
LINCOLN	61,254	54,581	12.2%	6,673
LITTLE COMPTON	1,445	1,642	-12.0%	(197)
MIDDLETOWN	40,073	36,472	9.9%	3,600
NARRAGANSETT	25,475	21,865	16.5%	3,610
NEWPORT	93,833	93,813	0.0%	20
NEW SHOREHAM	1,643	1,088	51.0%	555
NORTH KINGSTOWN	35,982	36,074	-0.3%	(92)
NORTH PROVIDENCE	26,382	29,479	-10.5%	(3,097)
NORTH SMITHFIELD	16,871	14,195	18.9%	2,676
PAWTUCKET	46,359	51,300	-9.6%	(4,941)
PORTSMOUTH	10,624	11,236	-5.5%	(613)
PROVIDENCE	396,583	350,452	13.2%	46,131
RICHMOND	8,666	8,756	-1.0%	(90)
SCITUATE	4,624	4,254	8.7%	370
SMITHFIELD	52,217	45,814	14.0%	6,403
SOUTH KINGSTOWN	45,696	44,857	1.9%	840
TIVERTON	14,045	12,438	12.9%	1,607
WARREN	20,162	16,224	24.3%	3,938
WARWICK	204,241	216,951	-5.9%	(12,710)
WESTERLY	42,167	44,399	-5.0%	(2,232)
WEST GREENWICH	7,667	7,670	0.0%	(3)
WEST WARWICK	26,308	24,823	6.0%	1,486
WOONSOCKET	35,489	40,547	-12.5%	(5,058)
<b>Total</b>	<b>\$ 1,642,122</b>	<b>\$ 1,575,087</b>	<b>4.3%</b>	<b>\$ 67,035</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2013	December 2012	Percent Change	Difference
BARRINGTON	\$ 79,235	\$ 66,836	18.6%	\$ 12,399
BRISTOL	192,098	181,909	5.6%	10,188
BURRILLVILLE	95,431	99,009	-3.6%	(3,577)
CENTRAL FALLS	52,007	44,758	16.2%	7,249
CHARLESTOWN	74,539	64,429	15.7%	10,111
COVENTRY	186,452	171,165	8.9%	15,287
CRANSTON	761,446	719,982	5.8%	41,464
CUMBERLAND	199,645	186,305	7.2%	13,339
EAST GREENWICH	275,863	250,225	10.2%	25,638
EAST PROVIDENCE	419,026	403,851	3.8%	15,175
EXETER	41,931	39,097	7.2%	2,834
FOSTER	8,415	7,727	8.9%	688
GLOCESTER	38,064	37,692	1.0%	372
HOPKINTON	24,595	25,192	-2.4%	(597)
JAMESTOWN	48,108	47,097	2.1%	1,011
JOHNSTON	235,364	224,732	4.7%	10,633
LINCOLN	376,527	333,454	12.9%	43,073
LITTLE COMPTON	23,575	26,119	-9.7%	(2,544)
MIDDLETOWN	358,921	320,182	12.1%	38,739
NARRAGANSETT	313,672	290,516	8.0%	23,156
NEWPORT	1,066,077	1,085,161	-1.8%	(19,084)
NEW SHOREHAM	226,016	194,268	16.3%	31,749
NORTH KINGSTOWN	237,003	240,144	-1.3%	(3,141)
NORTH PROVIDENCE	157,779	174,722	-9.7%	(16,943)
NORTH SMITHFIELD	112,545	92,804	21.3%	19,741
PAWTUCKET	351,212	315,057	11.5%	36,155
PORTSMOUTH	94,994	91,744	3.5%	3,250
PROVIDENCE	2,375,099	2,213,168	7.3%	161,931
RICHMOND	63,420	64,369	-1.5%	(949)
SCITUATE	33,481	28,052	19.4%	5,428
SMITHFIELD	319,594	289,985	10.2%	29,609
SOUTH KINGSTOWN	358,478	340,959	5.1%	17,519
TIVERTON	107,172	98,645	8.6%	8,527
WARREN	130,191	114,251	14.0%	15,940
WARWICK	1,252,083	1,149,438	8.9%	102,645
WESTERLY	446,418	417,632	6.9%	28,786
WEST GREENWICH	62,930	53,612	17.4%	9,318
WEST WARWICK	165,442	152,048	8.8%	13,393
WOONSOCKET	229,421	238,629	-3.9%	(9,208)
<b>Total</b>	<b>\$ 11,594,269</b>	<b>\$ 10,894,965</b>	<b>6.4%</b>	<b>\$ 699,304</b>