

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 November 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.

In September 2013, an error was discovered relating to the local meals 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, November 2013 1.0 percent local meals and beverage tax collections totaled \$1.61 million or 15.8 percent less than the \$1.91 million collected in October 2013. Three communities had a percentage increase in 1.0 percent local meals and beverage tax collections between November 2013 and October 2013: Central Falls, 22.2 percent; Woonsocket, 14.5 percent; and West Warwick, 2.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between November 2013 and October 2013 were: New Shoreham, -77.0 percent; Foster, -67.4 percent; Portsmouth, -57.0 percent; Jamestown, -45.6 percent; and Narragansett, -43.0 percent.

The three communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between November 2013 and October 2013 were: Woonsocket, \$5,652; Central Falls, \$1,845; and West Warwick, \$660. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between November 2013 and October 2013 were: Newport, -\$68,438; Providence, -\$47,662; Warwick, -\$24,796; Middletown, -\$19,859; and Cranston, -\$18,837.

Analysis of Year-over-Year Collections by Month

On a statewide basis, November 2013 1.0 percent local meals and beverage tax collections totaled \$1.61 million or 1.3 percent more than the \$1.59 million collected in November 2012. The five communities with the largest percentage increase in 1.0 percent local meals and beverage tax collections between November 2013 and November 2012 were: Charlestown, 43.8 percent; Central Falls, 31.4 percent; Scituate, 25.0 percent; North Smithfield, 23.2 percent; and West Warwick, 22.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meals and beverage tax collections between November 2013 and November 2012 were: Foster, -35.8 percent; Glocester, -33.8 percent; North Providence, -32.3 percent; Hopkinton, -27.7 percent; and Portsmouth, -23.4 percent.

The five communities with the largest nominal increase in 1.0 percent local meals and beverage tax collections between November 2013 and November 2012 were: Warwick, \$19,521; Providence, \$18,296; Woonsocket, \$6,173; West Warwick, \$5,257; and East Providence, \$4,971. The five communities with the largest nominal decrease in 1.0 percent local meals and beverage tax collections between November 2013 and November 2012 were: North Providence, -\$11,559; Cranston, -\$10,398; Narragansett, -\$5,632; Smithfield -\$4,697; and Bristol, -\$4,406.

Analysis of Fiscal Year-to-Date Collections through November

On a statewide basis, fiscal year-to-date November 2013 1.0 percent local meal and beverage tax collections totaled \$9.95 million or 6.8 percent more than the \$9.32 million collected through fiscal year-to-date November 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2013 and fiscal year-to-date November 2012 were: North Smithfield, 21.7 percent; Scituate, 21.3 percent; West Greenwich, 20.3 percent; Central Falls, 18.9 percent; and New Shoreham, 16.1 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2013 and fiscal year-to-date November 2012 were: Little Compton, -9.6 percent; North Providence, -9.5 percent; Jamestown, -2.5 percent; Woonsocket, -2.1 percent; and Hopkinton, -2.0 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2013 and fiscal year-to-date November 2012 were: Providence, \$115,800; Warwick, \$115,355; Pawtucket, \$41,096; Lincoln, \$36,400; and Middletown, \$35,138. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date November 2013 and fiscal year-to-date November 2012 were: Newport, -\$19,104; North Providence, -\$13,846; Woonsocket, -\$4,150; North Kingstown, -\$3,049; and Little Compton, -\$2,347.



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			
	November 2013	October 2013	Percent Change	Difference
BARRINGTON	\$ 11,424	\$ 13,054	-12.5%	\$ (1,631)
BRISTOL	26,148	31,123	-16.0%	(4,975)
BURRILLVILLE	15,245	16,856	-9.6%	(1,610)
CENTRAL FALLS	10,145	8,300	22.2%	1,845
CHARLESTOWN	7,889	11,913	-33.8%	(4,025)
COVENTRY	29,655	31,376	-5.5%	(1,721)
CRANSTON	116,612	135,448	-13.9%	(18,837)
CUMBERLAND	31,809	35,081	-9.3%	(3,272)
EAST GREENWICH	36,793	48,320	-23.9%	(11,527)
EAST PROVIDENCE	71,305	72,319	-1.4%	(1,014)
EXETER	5,782	7,351	-21.3%	(1,568)
FOSTER	515	1,577	-67.4%	(1,062)
GLOCESTER	5,356	6,179	-13.3%	(823)
HOPKINTON	2,605	3,810	-31.6%	(1,205)
JAMESTOWN	3,377	6,202	-45.6%	(2,826)
JOHNSTON	39,049	41,394	-5.7%	(2,345)
LINCOLN	59,052	59,866	-1.4%	(814)
LITTLE COMPTON	1,659	2,752	-39.7%	(1,093)
MIDDLETOWN	36,184	56,043	-35.4%	(19,859)
NARRAGANSETT	18,993	33,310	-43.0%	(14,317)
NEWPORT	95,632	164,070	-41.7%	(68,438)
NEW SHOREHAM	2,517	10,958	-77.0%	(8,442)
NORTH KINGSTOWN	34,275	36,619	-6.4%	(2,344)
NORTH PROVIDENCE	24,177	24,703	-2.1%	(527)
NORTH SMITHFIELD	18,085	18,689	-3.2%	(604)
PAWTUCKET	55,767	64,165	-13.1%	(8,399)
PORTSMOUTH	9,883	22,998	-57.0%	(13,114)
PROVIDENCE	379,509	427,171	-11.2%	(47,662)
RICHMOND	8,578	9,597	-10.6%	(1,019)
SCITUATE	5,356	6,144	-12.8%	(789)
SMITHFIELD	48,678	59,271	-17.9%	(10,593)
SOUTH KINGSTOWN	51,097	56,634	-9.8%	(5,537)
TIVERTON	12,463	17,243	-27.7%	(4,780)
WARREN	19,815	20,703	-4.3%	(887)
WARWICK	189,737	214,533	-11.6%	(24,796)
WESTERLY	43,054	59,082	-27.1%	(16,028)
WEST GREENWICH	8,890	10,773	-17.5%	(1,883)
WEST WARWICK	28,836	28,176	2.3%	660
WOONSOCKET	44,688	39,036	14.5%	5,652
Total	\$ 1,610,632	\$ 1,912,840	-15.8%	\$ (302,208)

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

MUNICIPALITY	Year-over-Year			
	November 2013	November 2012	Percent Change	Difference
BARRINGTON	\$ 11,424	\$ 11,346	0.7%	\$ 78
BRISTOL	26,148	30,555	-14.4%	(4,406)
BURRILLVILLE	15,245	16,761	-9.0%	(1,516)
CENTRAL FALLS	10,145	7,718	31.4%	2,426
CHARLESTOWN	7,889	5,485	43.8%	2,403
COVENTRY	29,655	27,704	7.0%	1,951
CRANSTON	116,612	127,010	-8.2%	(10,398)
CUMBERLAND	31,809	30,265	5.1%	1,544
EAST GREENWICH	36,793	37,045	-0.7%	(252)
EAST PROVIDENCE	71,305	66,334	7.5%	4,971
EXETER	5,782	5,327	8.5%	455
FOSTER	515	802	-35.8%	(287)
GLOCESTER	5,356	8,087	-33.8%	(2,732)
HOPKINTON	2,605	3,603	-27.7%	(999)
JAMESTOWN	3,377	3,748	-9.9%	(371)
JOHNSTON	39,049	40,306	-3.1%	(1,257)
LINCOLN	59,052	56,487	4.5%	2,565
LITTLE COMPTON	1,659	1,874	-11.5%	(216)
MIDDLETOWN	36,184	35,073	3.2%	1,110
NARRAGANSETT	18,993	24,625	-22.9%	(5,632)
NEWPORT	95,632	95,766	-0.1%	(134)
NEW SHOREHAM	2,517	2,161	16.5%	356
NORTH KINGSTOWN	34,275	33,189	3.3%	1,086
NORTH PROVIDENCE	24,177	35,735	-32.3%	(11,559)
NORTH SMITHFIELD	18,085	14,676	23.2%	3,410
PAWTUCKET	55,767	56,054	-0.5%	(287)
PORTSMOUTH	9,883	12,902	-23.4%	(3,019)
PROVIDENCE	379,509	361,214	5.1%	18,296
RICHMOND	8,578	9,617	-10.8%	(1,039)
SCITUATE	5,356	4,286	25.0%	1,070
SMITHFIELD	48,678	53,375	-8.8%	(4,697)
SOUTH KINGSTOWN	51,097	50,433	1.3%	664
TIVERTON	12,463	13,560	-8.1%	(1,097)
WARREN	19,815	19,429	2.0%	386
WARWICK	189,737	170,216	11.5%	19,521
WESTERLY	43,054	46,904	-8.2%	(3,850)
WEST GREENWICH	8,890	7,905	12.5%	984
WEST WARWICK	28,836	23,579	22.3%	5,257
WOONSOCKET	44,688	38,515	16.0%	6,173
Total	\$ 1,610,632	\$ 1,589,672	1.3%	\$ 20,960

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

MUNICIPALITY	Fiscal Year-to-Date			
	November 2013	November 2012	Percent Change	Difference
BARRINGTON	\$ 62,616	\$ 56,771	10.3%	\$ 5,845
BRISTOL	167,263	161,241	3.7%	6,022
BURRILLVILLE	82,380	82,277	0.1%	103
CENTRAL FALLS	43,734	36,787	18.9%	6,947
CHARLESTOWN	67,307	58,428	15.2%	8,878
COVENTRY	156,403	142,078	10.1%	14,325
CRANSTON	636,282	602,713	5.6%	33,569
CUMBERLAND	166,581	154,426	7.9%	12,155
EAST GREENWICH	235,454	212,313	10.9%	23,141
EAST PROVIDENCE	353,430	330,905	6.8%	22,525
EXETER	34,485	32,584	5.8%	1,901
FOSTER	7,249	7,211	0.5%	38
GLOCESTER	32,949	32,530	1.3%	419
HOPKINTON	21,365	21,807	-2.0%	(442)
JAMESTOWN	43,177	44,291	-2.5%	(1,115)
JOHNSTON	197,229	187,483	5.2%	9,746
LINCOLN	315,274	278,873	13.1%	36,400
LITTLE COMPTON	22,130	24,477	-9.6%	(2,347)
MIDDLETOWN	318,848	283,710	12.4%	35,138
NARRAGANSETT	288,197	268,651	7.3%	19,546
NEWPORT	972,244	991,348	-1.9%	(19,104)
NEW SHOREHAM	224,373	193,179	16.1%	31,193
NORTH KINGSTOWN	201,021	204,070	-1.5%	(3,049)
NORTH PROVIDENCE	131,398	145,243	-9.5%	(13,846)
NORTH SMITHFIELD	95,674	78,608	21.7%	17,065
PAWTUCKET	304,853	263,757	15.6%	41,096
PORTSMOUTH	84,371	80,508	4.8%	3,863
PROVIDENCE	1,978,516	1,862,716	6.2%	115,800
RICHMOND	54,755	55,614	-1.5%	(859)
SCITUATE	28,857	23,798	21.3%	5,058
SMITHFIELD	267,377	244,171	9.5%	23,206
SOUTH KINGSTOWN	312,781	296,102	5.6%	16,679
TIVERTON	93,127	86,208	8.0%	6,920
WARREN	110,029	98,027	12.2%	12,002
WARWICK	1,047,842	932,487	12.4%	115,355
WESTERLY	404,251	373,233	8.3%	31,017
WEST GREENWICH	53,263	45,942	20.3%	9,321
WEST WARWICK	139,133	127,226	9.4%	11,908
WOONSOCKET	193,932	198,082	-2.1%	(4,150)
Total	\$ 9,952,146	\$ 9,319,877	6.8%	\$ 632,269