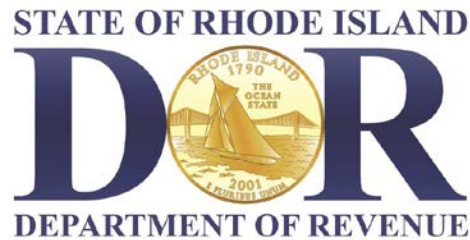


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections April 2015**

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 September 2013, the Division of Taxation discovered a posting error relating to the local 1.0 percent meal and beverage tax collections in Newport affecting both the fiscal year-to-date and monthly data. A taxpayer incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in June 2013. The posting error was corrected in July 2013 and the receipts were transferred to sales tax. The same taxpayer, however, incorrectly paid sales tax receipts as a monthly meal and beverage tax payment again in July 2013. Newport's July 2013 local 1.0 percent meal and beverage tax collections were potentially understated due to the correction of the posting error and potentially overstated due to the posting error occurring in that month. Furthermore, the July 2013 posting error was corrected in September 2013 and the receipts were transferred to sales tax. For comparison purposes, these processing issues ultimately affected the July 2013 and September 2013 monthly local 1.0 percent meal and beverage tax collections and the FY 2014 year-to-date local 1.0 percent meal and beverage tax collections for Newport as well as total receipts.

Analysis of Month-to-Month Collections

On a statewide basis, April 2015 local 1.0 percent meal and beverage tax collections totaled \$1.92 million or 5.5 percent more than the \$1.82 million collected in March 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between April 2015 and March 2015 were: New Shoreham, 1,366.3 percent; Hopkinton, 60.0 percent; Newport, 50.0 percent; Richmond, 24.1 percent; and Little Compton, 23.5 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between April 2015 and March 2015 were: Scituate, -22.1 percent; West Warwick, -10.4 percent; Coventry, -10.3 percent; Central Falls, -8.6 percent; and Warwick, -7.3 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between April 2015 and March 2015 were: Newport, \$41,967; New Shoreham, \$13,873; Cranston, \$12,000; Providence, \$9,323; and Westerly, \$8,732. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between April 2015 and March 2015 were: Warwick, \$(16,859); Coventry, \$(3,527); West Warwick, \$(3,049); North Providence, \$(2,167); and Bristol, \$(1,731).

Analysis of Year-over-Year Collections by Month

On a statewide basis, April 2015 local 1.0 percent meal and beverage tax collections totaled \$1.92 million or 8.1 percent more than the \$1.77 million collected in April 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between April 2015 and April 2014 were: New Shoreham, 242.6 percent; East Greenwich, 32.4 percent; Little Compton, 29.1 percent; Warren, 24.2 percent; and Westerly, 18.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between April 2015 and April 2014 were: Jamestown, -27.2 percent; Foster, -21.4 percent; Charlestown, -14.1 percent; North Kingstown, -13.0 percent; and Hopkinton, -8.2 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between April 2015 and April 2014 were: Providence, \$39,211; Cranston, \$21,152; East Greenwich, \$13,363; New Shoreham, \$10,543; and Warwick, \$10,452. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between April 2015 and April 2014 were: North Kingstown, \$(5,598); Jamestown, \$(1,718); Charlestown, \$(1,180); Coventry, \$(721); and Burrillville, \$(678).

Analysis of Fiscal Year-to-Date Collections through April

On a statewide basis, fiscal year-to-date April 2015 local 1.0 percent meal and beverage tax collections totaled \$19.28 million or 6.6 percent more than the \$18.07 million collected in fiscal year-to-date April 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date April 2015 and fiscal year-

to-date April 2014 were: Little Compton, 27.0 percent; Jamestown, 14.3 percent; Johnston, 13.6 percent; Charlestown, 12.6 percent; and Newport, 11.9 percent. The three communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date April 2015 and fiscal year-to-date April 2014 were: Hopkinton, -1.9 percent; Gloucester, -1.5 percent; and Middletown, -0.6 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date April 2015 and fiscal year-to-date April 2014 were: Newport, \$168,726; Warwick, \$125,804; Providence, \$123,704; Cranston, \$119,694; and Johnston, \$53,270. The three communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date April 2015 and fiscal year-to-date April 2014 were: Middletown, \$(2,909); Gloucester, \$(886); and Hopkinton, \$(759).

A handwritten signature in black ink, appearing to read 'D.M.S.', with a long horizontal stroke extending to the left.

David M. Sullivan
Acting Director, Department of Revenue

June 23, 2015

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

MUNICIPALITY	Month-to-Month			
	April 2015	March 2015	Percent Change	Difference
BARRINGTON	\$ 12,923	\$ 13,437	-3.8%	\$ (515)
BRISTOL	25,567	27,298	-6.3%	(1,731)
BURRILLVILLE	15,298	15,457	-1.0%	(158)
CENTRAL FALLS	10,417	11,399	-8.6%	(982)
CHARLESTOWN	7,192	7,729	-6.9%	(537)
COVENTRY	30,852	34,379	-10.3%	(3,527)
CRANSTON	152,339	140,340	8.6%	12,000
CUMBERLAND	36,147	35,154	2.8%	993
EAST GREENWICH	54,596	47,543	14.8%	7,053
EAST PROVIDENCE	76,106	75,368	1.0%	737
EXETER	7,422	7,207	3.0%	215
FOSTER	1,069	870	22.9%	199
GLOCESTER	7,356	5,974	23.1%	1,382
HOPKINTON	4,304	2,690	60.0%	1,614
JAMESTOWN	4,608	3,857	19.5%	751
JOHNSTON	45,927	45,503	0.9%	425
LINCOLN	68,573	69,748	-1.7%	(1,176)
LITTLE COMPTON	1,946	1,576	23.5%	370
MIDDLETOWN	51,311	42,702	20.2%	8,610
NARRAGANSETT	34,541	29,916	15.5%	4,625
NEWPORT	125,894	83,927	50.0%	41,967
NEW SHOREHAM	14,888	1,015	1366.3%	13,873
NORTH KINGSTOWN	37,359	35,563	5.1%	1,797
NORTH PROVIDENCE	27,677	29,844	-7.3%	(2,167)
NORTH SMITHFIELD	21,534	20,468	5.2%	1,065
PAWTUCKET	64,058	63,545	0.8%	513
PORTSMOUTH	12,186	11,333	7.5%	854
PROVIDENCE	442,430	433,106	2.2%	9,323
RICHMOND	12,286	9,904	24.1%	2,382
SCITUATE	5,098	6,547	-22.1%	(1,449)
SMITHFIELD	61,361	56,502	8.6%	4,859
SOUTH KINGSTOWN	62,498	58,386	7.0%	4,113
TIVERTON	16,421	15,355	6.9%	1,066
WARREN	23,238	21,659	7.3%	1,579
WARWICK	213,992	230,851	-7.3%	(16,859)
WESTERLY	46,736	38,005	23.0%	8,732
WEST GREENWICH	11,146	10,599	5.2%	547
WEST WARWICK	26,141	29,191	-10.4%	(3,049)
WOONSOCKET	43,065	42,380	1.6%	685
Total	\$ 1,916,503	\$ 1,816,325	5.5%	\$ 100,178

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

MUNICIPALITY	Year-over-Year			
	April 2015	April 2014	Percent Change	Difference
BARRINGTON	\$ 12,923	\$ 13,382	-3.4%	\$ (459)
BRISTOL	25,567	22,554	13.4%	3,013
BURRILLVILLE	15,298	15,977	-4.2%	(678)
CENTRAL FALLS	10,417	9,444	10.3%	973
CHARLESTOWN	7,192	8,372	-14.1%	(1,180)
COVENTRY	30,852	31,573	-2.3%	(721)
CRANSTON	152,339	131,187	16.1%	21,152
CUMBERLAND	36,147	33,501	7.9%	2,646
EAST GREENWICH	54,596	41,233	32.4%	13,363
EAST PROVIDENCE	76,106	71,807	6.0%	4,299
EXETER	7,422	6,482	14.5%	939
FOSTER	1,069	1,359	-21.4%	(290)
GLOCESTER	7,356	6,502	13.1%	853
HOPKINTON	4,304	4,687	-8.2%	(383)
JAMESTOWN	4,608	6,326	-27.2%	(1,718)
JOHNSTON	45,927	41,382	11.0%	4,545
LINCOLN	68,573	60,154	14.0%	8,418
LITTLE COMPTON	1,946	1,507	29.1%	439
MIDDLETOWN	51,311	50,608	1.4%	704
NARRAGANSETT	34,541	34,516	0.1%	25
NEWPORT	125,894	123,607	1.9%	2,287
NEW SHOREHAM	14,888	4,345	242.6%	10,543
NORTH KINGSTOWN	37,359	42,958	-13.0%	(5,598)
NORTH PROVIDENCE	27,677	26,525	4.3%	1,152
NORTH SMITHFIELD	21,534	19,239	11.9%	2,295
PAWTUCKET	64,058	59,637	7.4%	4,421
PORTSMOUTH	12,186	12,572	-3.1%	(385)
PROVIDENCE	442,430	403,219	9.7%	39,211
RICHMOND	12,286	11,734	4.7%	552
SCITUATE	5,098	5,002	1.9%	96
SMITHFIELD	61,361	60,126	2.1%	1,236
SOUTH KINGSTOWN	62,498	57,785	8.2%	4,714
TIVERTON	16,421	15,573	5.4%	848
WARREN	23,238	18,707	24.2%	4,531
WARWICK	213,992	203,540	5.1%	10,452
WESTERLY	46,736	39,512	18.3%	7,224
WEST GREENWICH	11,146	9,494	17.4%	1,652
WEST WARWICK	26,141	25,255	3.5%	887
WOONSOCKET	43,065	42,032	2.5%	1,033
Total	\$ 1,916,503	\$ 1,773,411	8.1%	\$ 143,091

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

MUNICIPALITY	Fiscal Year-to-Date			
	April 2015	April 2014	Percent Change	Difference
BARRINGTON	\$ 133,167	\$ 122,905	8.4%	\$ 10,263
BRISTOL	300,346	277,007	8.4%	23,340
BURRILLVILLE	161,256	152,900	5.5%	8,356
CENTRAL FALLS	97,167	88,298	10.0%	8,868
CHARLESTOWN	112,486	99,919	12.6%	12,567
COVENTRY	322,400	302,446	6.6%	19,954
CRANSTON	1,404,291	1,284,597	9.3%	119,694
CUMBERLAND	362,283	324,313	11.7%	37,969
EAST GREENWICH	476,166	431,470	10.4%	44,696
EAST PROVIDENCE	734,486	694,102	5.8%	40,384
EXETER	73,769	66,717	10.6%	7,052
FOSTER	11,846	11,456	3.4%	390
GLOCESTER	59,220	60,105	-1.5%	(886)
HOPKINTON	38,763	39,522	-1.9%	(759)
JAMESTOWN	73,667	64,466	14.3%	9,202
JOHNSTON	443,953	390,683	13.6%	53,270
LINCOLN	662,664	617,133	7.4%	45,530
LITTLE COMPTON	36,315	28,601	27.0%	7,713
MIDDLETOWN	514,063	516,972	-0.6%	(2,909)
NARRAGANSETT	460,959	413,083	11.6%	47,876
NEWPORT	1,589,128	1,420,402	11.9%	168,726
NEW SHOREHAM	255,764	234,032	9.3%	21,732
NORTH KINGSTOWN	399,205	376,222	6.1%	22,983
NORTH PROVIDENCE	268,854	256,376	4.9%	12,478
NORTH SMITHFIELD	196,349	187,615	4.7%	8,734
PAWTUCKET	604,824	570,554	6.0%	34,270
PORTSMOUTH	143,675	137,346	4.6%	6,328
PROVIDENCE	4,029,414	3,905,710	3.2%	123,704
RICHMOND	107,191	98,357	9.0%	8,834
SCITUATE	54,157	52,845	2.5%	1,312
SMITHFIELD	553,883	533,677	3.8%	20,206
SOUTH KINGSTOWN	619,576	568,284	9.0%	51,292
TIVERTON	168,766	158,129	6.7%	10,637
WARREN	219,021	202,529	8.1%	16,492
WARWICK	2,166,493	2,040,689	6.2%	125,804
WESTERLY	636,402	593,623	7.2%	42,779
WEST GREENWICH	107,563	100,017	7.5%	7,545
WEST WARWICK	275,588	265,270	3.9%	10,318
WOONSOCKET	400,241	385,830	3.7%	14,410
Total	\$ 19,275,360	\$ 18,074,206	6.6%	\$ 1,201,155