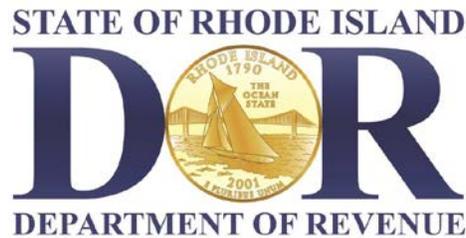


*STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS*  
**Governor Gina M. Raimondo**



**Office of Revenue Analysis**

**State of Rhode Island Monthly Meal and Beverage Report  
FY 2015 Local 1.0 Percent Collections May 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, May 2015 local 1.0 percent meal and beverage tax collections totaled \$2.29 million or 19.5 percent more than the \$1.92 million collected in April 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between May 2015 and April 2015 were: Charlestown, 106.5 percent; Foster, 103.1 percent; Bristol, 98.6 percent; Jamestown, 90.7 percent; and Narragansett, 77.1 percent. The two communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between May 2015 and April 2015 were: Gloucester, -9.0 percent; and Barrington, -4.5 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between May 2015 and April 2015 were: Newport, \$94,409; Warwick, \$33,461; Westerly, \$29,561; Narragansett, \$26,625; and Bristol, \$25,200. The three communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between May 2015 and April 2015 were: Gloucester, \$(662); Barrington, \$(579); and Central Falls, \$(3).

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

On a statewide basis, May 2015 local 1.0 percent meal and beverage tax collections totaled \$2.29 million or 10.7 percent more than the \$2.07 million collected in May 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between May 2015 and May 2014 were: New Shoreham, 47.4 percent; Narragansett, 44.1 percent; Richmond, 38.9 percent; Bristol, 36.1 percent; and East Greenwich, 24.5 percent. The four communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between May 2015 and May 2014 were: Portsmouth, -13.0 percent; North Providence, -9.6 percent; Barrington, -8.8 percent; and Foster, -6.5 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between May 2015 and May 2014 were: Newport, \$26,652; Warwick, \$23,161; Narragansett, \$18,716; Cranston, \$13,672; and Providence, \$13,558. The four communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between May 2015 and May 2014 were: North Providence, \$(3,060); Portsmouth, \$(2,615); Barrington, \$(1,193); and Foster, \$(151).

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

On a statewide basis, fiscal year-to-date May 2015 local 1.0 percent meal and beverage tax collections totaled \$21.57 million or 7.1 percent more than the \$20.14 million collected in fiscal year-to-date May 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date May 2015 and fiscal year-to-date May 2014 were: Little Compton, 26.2 percent; Narragansett, 14.6 percent; Jamestown, 14.2 percent; Johnston, 13.5 percent; and Cumberland, 13.0 percent. The two communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-

to-date May 2015 and fiscal year-to-date May 2014 were: Hopkinton, -0.9 percent; and Gloucester, -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 May 2015 and fiscal year-to-date May 2014 were: Newport, \$195,377 Warwick, \$148,966; Providence, \$137,262; Cranston, \$133,366; and Narragansett, \$66,592. The two communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date May 2015 and fiscal year-to-date May 2014 were: Gloucester, \$(427); and Hopkinton, \$(388).



David M. Sullivan  
Acting Director, Department of Revenue

July 24, 2015

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

MUNICIPALITY	Month-to-Month			
	May 2015	April 2015	Percent Change	Difference
BARRINGTON	\$ 12,343	\$ 12,923	-4.5%	\$ (579)
BRISTOL	50,768	25,567	98.6%	25,200
BURRILLVILLE	18,638	15,298	21.8%	3,339
CENTRAL FALLS	10,414	10,417	0.0%	(3)
CHARLESTOWN	14,852	7,192	106.5%	7,660
COVENTRY	34,546	30,852	12.0%	3,694
CRANSTON	152,424	152,339	0.1%	85
CUMBERLAND	45,212	36,147	25.1%	9,065
EAST GREENWICH	62,388	54,596	14.3%	7,792
EAST PROVIDENCE	83,750	76,106	10.0%	7,644
EXETER	9,150	7,422	23.3%	1,728
FOSTER	2,172	1,069	103.1%	1,103
GLOCESTER	6,694	7,356	-9.0%	(662)
HOPKINTON	5,391	4,304	25.3%	1,087
JAMESTOWN	8,785	4,608	90.7%	4,177
JOHNSTON	50,258	45,927	9.4%	4,331
LINCOLN	78,652	68,573	14.7%	10,080
LITTLE COMPTON	3,316	1,946	70.4%	1,370
MIDDLETOWN	59,812	51,311	16.6%	8,501
NARRAGANSETT	61,166	34,541	77.1%	26,625
NEWPORT	220,304	125,894	75.0%	94,409
NEW SHOREHAM	19,370	14,888	30.1%	4,482
NORTH KINGSTOWN	53,696	37,359	43.7%	16,337
NORTH PROVIDENCE	28,808	27,677	4.1%	1,131
NORTH SMITHFIELD	23,189	21,534	7.7%	1,656
PAWTUCKET	72,583	64,058	13.3%	8,525
PORTSMOUTH	17,472	12,186	43.4%	5,286
PROVIDENCE	462,941	442,430	4.6%	20,511
RICHMOND	16,638	12,286	35.4%	4,352
SCITUATE	7,064	5,098	38.6%	1,966
SMITHFIELD	65,296	61,361	6.4%	3,935
SOUTH KINGSTOWN	67,821	62,498	8.5%	5,323
TIVERTON	21,118	16,421	28.6%	4,697
WARREN	27,362	23,238	17.7%	4,124
WARWICK	247,453	213,992	15.6%	33,461
WESTERLY	76,297	46,736	63.2%	29,561
WEST GREENWICH	14,139	11,146	26.9%	2,993
WEST WARWICK	31,892	26,141	22.0%	5,751
WOONSOCKET	46,584	43,065	8.2%	3,519
<b>Total</b>	<b>\$ 2,290,757</b>	<b>\$ 1,916,503</b>	<b>19.5%</b>	<b>\$ 374,255</b>

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

MUNICIPALITY	Year-over-Year			
	May 2015	May 2014	Percent Change	Difference
BARRINGTON	\$ 12,343	\$ 13,537	-8.8%	\$ (1,193)
BRISTOL	50,768	37,302	36.1%	13,465
BURRILLVILLE	18,638	18,260	2.1%	377
CENTRAL FALLS	10,414	10,031	3.8%	382
CHARLESTOWN	14,852	13,399	10.8%	1,453
COVENTRY	34,546	32,309	6.9%	2,237
CRANSTON	152,424	138,752	9.9%	13,672
CUMBERLAND	45,212	36,442	24.1%	8,770
EAST GREENWICH	62,388	50,118	24.5%	12,271
EAST PROVIDENCE	83,750	77,291	8.4%	6,459
EXETER	9,150	7,849	16.6%	1,301
FOSTER	2,172	2,322	-6.5%	(151)
GLOCESTER	6,694	6,235	7.4%	459
HOPKINTON	5,391	5,020	7.4%	371
JAMESTOWN	8,785	7,729	13.7%	1,056
JOHNSTON	50,258	44,817	12.1%	5,441
LINCOLN	78,652	70,274	11.9%	8,379
LITTLE COMPTON	3,316	2,799	18.5%	517
MIDDLETOWN	59,812	53,887	11.0%	5,925
NARRAGANSETT	61,166	42,450	44.1%	18,716
NEWPORT	220,304	193,652	13.8%	26,652
NEW SHOREHAM	19,370	13,143	47.4%	6,227
NORTH KINGSTOWN	53,696	45,949	16.9%	7,747
NORTH PROVIDENCE	28,808	31,868	-9.6%	(3,060)
NORTH SMITHFIELD	23,189	21,429	8.2%	1,760
PAWTUCKET	72,583	63,446	14.4%	9,138
PORTSMOUTH	17,472	20,088	-13.0%	(2,615)
PROVIDENCE	462,941	449,383	3.0%	13,558
RICHMOND	16,638	11,978	38.9%	4,659
SCITUATE	7,064	5,819	21.4%	1,245
SMITHFIELD	65,296	59,304	10.1%	5,992
SOUTH KINGSTOWN	67,821	66,463	2.0%	1,358
TIVERTON	21,118	19,007	11.1%	2,111
WARREN	27,362	24,048	13.8%	3,314
WARWICK	247,453	224,291	10.3%	23,161
WESTERLY	76,297	63,802	19.6%	12,495
WEST GREENWICH	14,139	12,076	17.1%	2,063
WEST WARWICK	31,892	29,115	9.5%	2,777
WOONSOCKET	46,584	43,181	7.9%	3,402
<b>Total</b>	<b>\$ 2,290,757</b>	<b>\$ 2,068,866</b>	<b>10.7%</b>	<b>\$ 221,891</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	May 2015	May 2014	Percent Change	Difference
BARRINGTON	\$ 145,511	\$ 136,441	6.6%	\$ 9,069
BRISTOL	351,114	314,309	11.7%	36,805
BURRILLVILLE	179,894	171,161	5.1%	8,733
CENTRAL FALLS	107,580	98,330	9.4%	9,250
CHARLESTOWN	127,338	113,318	12.4%	14,021
COVENTRY	356,946	334,755	6.6%	22,191
CRANSTON	1,556,715	1,423,349	9.4%	133,366
CUMBERLAND	407,494	360,755	13.0%	46,739
EAST GREENWICH	538,554	481,587	11.8%	56,967
EAST PROVIDENCE	818,236	771,393	6.1%	46,842
EXETER	82,919	74,566	11.2%	8,353
FOSTER	14,018	13,778	1.7%	239
GLOCESTER	65,913	66,340	-0.6%	(427)
HOPKINTON	44,154	44,542	-0.9%	(388)
JAMESTOWN	82,452	72,195	14.2%	10,257
JOHNSTON	494,211	435,500	13.5%	58,712
LINCOLN	741,316	687,407	7.8%	53,909
LITTLE COMPTON	39,631	31,401	26.2%	8,230
MIDDLETOWN	573,875	570,859	0.5%	3,016
NARRAGANSETT	522,125	455,533	14.6%	66,592
NEWPORT	1,809,432	1,614,055	12.1%	195,377
NEW SHOREHAM	275,134	247,175	11.3%	27,959
NORTH KINGSTOWN	452,901	422,171	7.3%	30,730
NORTH PROVIDENCE	297,663	288,245	3.3%	9,418
NORTH SMITHFIELD	219,539	209,045	5.0%	10,494
PAWTUCKET	677,407	634,000	6.8%	43,408
PORTSMOUTH	161,147	157,434	2.4%	3,713
PROVIDENCE	4,492,355	4,355,093	3.2%	137,262
RICHMOND	123,829	110,336	12.2%	13,493
SCITUATE	61,221	58,664	4.4%	2,557
SMITHFIELD	619,179	592,981	4.4%	26,198
SOUTH KINGSTOWN	687,397	634,747	8.3%	52,650
TIVERTON	189,884	177,136	7.2%	12,748
WARREN	246,384	226,577	8.7%	19,807
WARWICK	2,413,946	2,264,981	6.6%	148,966
WESTERLY	712,699	657,426	8.4%	55,273
WEST GREENWICH	121,702	112,093	8.6%	9,608
WEST WARWICK	307,481	294,385	4.4%	13,095
WOONSOCKET	446,824	429,011	4.2%	17,813
<b>Total</b>	<b>\$ 21,566,118</b>	<b>\$ 20,143,072</b>	<b>7.1%</b>	<b>\$ 1,423,046</b>