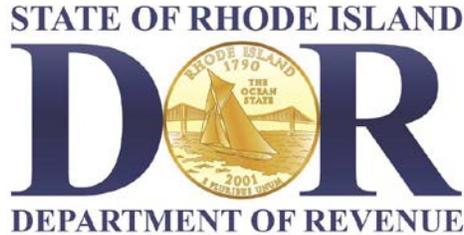


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2016 Local 1.0 Percent Collections December 2015**

In June 2010, the Rhode Island Department of Revenue began issuing 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.

Analysis of Month-to-Month Collections

On a statewide basis, December 2015 local 1.0 percent meal and beverage tax collections totaled \$1.91 million or 2.9 percent less than the \$1.97 million collected in November 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between December 2015 and November 2015 were: Exeter, 22.3 percent; East Greenwich, 14.5 percent; Scituate, 13.5 percent; Charlestown, 8.3 percent; and Coventry, 7.9 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between December 2015 and November 2015 were: Little Compton, -52.6 percent; Portsmouth, -49.4 percent; New Shoreham, -44.3 percent; Bristol, -37.2 percent; and Foster, -28.6 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between December 2015 and November 2015 were: Providence, \$23,017; Warwick, \$14,335; Cranston, \$8,419; East Greenwich, \$7,133; and Coventry, \$2,383. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between December 2015 and November 2015 were: Newport, \$(27,993); Bristol, \$(16,013); Portsmouth, \$(12,831); North Kingstown, \$(11,463); and Narragansett, \$(9,381).

Analysis of Year-over-Year Collections by Month

On a statewide basis, December 2015 local 1.0 percent meal and beverage tax collections totaled \$1.91 million or 8.1 percent more than the \$1.77 million collected in December 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between December 2015 and December 2014 were: Foster, 46.6 percent; North Smithfield, 37.5 percent; Bristol, 33.2 percent; Portsmouth, 29.0 percent; and Little Compton, 24.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between December 2015 and December 2014 were: Glocester, -10.1 percent; Central Falls, -7.5 percent; Lincoln, -5.8 percent; Westerly, -5.3 percent; and Richmond, -3.2 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between December 2015 and December 2014 were: Providence, \$28,957; Cranston, \$14,896; Pawtucket, \$12,121; East Greenwich, \$10,308; and South Kingstown, \$8,826. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between December 2015 and December 2014 were: Lincoln, \$(3,813); Westerly, \$(2,507); Central Falls, \$(761); Glocester, \$(552); and Richmond, \$(324).

Analysis of Fiscal Year-to-Date Collections through December

On a statewide basis, fiscal year-to-date December 2015 local 1.0 percent meal and beverage tax collections totaled \$13.46 million or 7.7 percent more than the \$12.50 million collected in fiscal year-to-date December 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2015 and fiscal year-to-date December 2014 were: North Smithfield, 33.9 percent; Little Compton, 24.9 percent; Portsmouth, 19.3 percent; East Greenwich, 19.2 percent; and Bristol, 19.1 percent. The four communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2015 and fiscal year-to-date December 2014 were: Burrillville, -3.6 percent; Lincoln, -1.7 percent; Jamestown, -1.0 percent; and Coventry, -0.1 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 2015 and fiscal year-to-date December 2014 were: Providence, \$140,894; Newport, \$108,499; Middletown, \$56,509; East Greenwich, \$56,333; and Cranston, \$51,237. The four communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2015 and fiscal year-to-date December 2014 were: Lincoln, \$(6,908); Burrillville, \$(3,627); Jamestown, \$(595); and Coventry, \$(238).



Robert S. Hull
Director, Department of Revenue
March 4, 2016

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

MUNICIPALITY	Month-to-Month			
	December 2015	November 2015	Percent Change	Difference
BARRINGTON	\$ 14,799	\$ 14,408	2.7%	\$ 391
BRISTOL	27,026	43,039	-37.2%	(16,013)
BURRILLVILLE	14,196	14,588	-2.7%	(392)
CENTRAL FALLS	9,357	9,568	-2.2%	(210)
CHARLESTOWN	8,901	8,215	8.3%	686
COVENTRY	32,451	30,068	7.9%	2,383
CRANSTON	151,951	143,532	5.9%	8,419
CUMBERLAND	39,532	44,093	-10.3%	(4,561)
EAST GREENWICH	56,210	49,076	14.5%	7,133
EAST PROVIDENCE	77,570	80,407	-3.5%	(2,837)
EXETER	8,118	6,635	22.3%	1,483
FOSTER	941	1,318	-28.6%	(377)
GLOCESTER	4,898	6,695	-26.8%	(1,797)
HOPKINTON	3,289	3,272	0.5%	17
JAMESTOWN	4,570	5,003	-8.7%	(433)
JOHNSTON	52,194	51,160	2.0%	1,035
LINCOLN	62,350	68,541	-9.0%	(6,191)
LITTLE COMPTON	2,108	4,445	-52.6%	(2,337)
MIDDLETOWN	47,331	56,396	-16.1%	(9,066)
NARRAGANSETT	28,361	37,741	-24.9%	(9,381)
NEWPORT	107,534	135,527	-20.7%	(27,993)
NEW SHOREHAM	1,907	3,421	-44.3%	(1,514)
NORTH KINGSTOWN	41,389	52,852	-21.7%	(11,463)
NORTH PROVIDENCE	29,489	28,381	3.9%	1,108
NORTH SMITHFIELD	27,349	25,374	7.8%	1,974
PAWTUCKET	67,836	67,532	0.5%	304
PORTSMOUTH	13,128	25,959	-49.4%	(12,831)
PROVIDENCE	446,308	423,291	5.4%	23,017
RICHMOND	9,791	9,887	-1.0%	(97)
SCITUATE	4,517	3,981	13.5%	536
SMITHFIELD	58,600	65,478	-10.5%	(6,878)
SOUTH KINGSTOWN	58,583	57,806	1.3%	777
TIVERTON	15,672	15,495	1.1%	177
WARREN	19,733	22,788	-13.4%	(3,054)
WARWICK	236,940	222,605	6.4%	14,335
WESTERLY	45,048	52,691	-14.5%	(7,643)
WEST GREENWICH	9,761	9,669	1.0%	92
WEST WARWICK	30,728	28,611	7.4%	2,117
WOONSOCKET	42,287	41,135	2.8%	1,151
Total	\$ 1,912,753	\$ 1,970,685	-2.9%	\$ (57,931)

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

MUNICIPALITY	Year-over-Year			
	December 2015	December 2014	Percent Change	Difference
BARRINGTON	\$ 14,799	\$ 13,660	8.3%	\$ 1,139
BRISTOL	27,026	20,296	33.2%	6,729
BURRILLVILLE	14,196	13,213	7.4%	983
CENTRAL FALLS	9,357	10,118	-7.5%	(761)
CHARLESTOWN	8,901	7,965	11.8%	936
COVENTRY	32,451	30,933	4.9%	1,518
CRANSTON	151,951	137,055	10.9%	14,896
CUMBERLAND	39,532	36,096	9.5%	3,435
EAST GREENWICH	56,210	45,902	22.5%	10,308
EAST PROVIDENCE	77,570	73,827	5.1%	3,743
EXETER	8,118	7,320	10.9%	798
FOSTER	941	642	46.6%	299
GLOCESTER	4,898	5,450	-10.1%	(552)
HOPKINTON	3,289	2,825	16.4%	465
JAMESTOWN	4,570	4,278	6.8%	292
JOHNSTON	52,194	46,372	12.6%	5,822
LINCOLN	62,350	66,163	-5.8%	(3,813)
LITTLE COMPTON	2,108	1,696	24.3%	412
MIDDLETOWN	47,331	45,988	2.9%	1,343
NARRAGANSETT	28,361	23,369	21.4%	4,991
NEWPORT	107,534	98,982	8.6%	8,553
NEW SHOREHAM	1,907	1,604	18.9%	303
NORTH KINGSTOWN	41,389	40,088	3.2%	1,301
NORTH PROVIDENCE	29,489	26,950	9.4%	2,540
NORTH SMITHFIELD	27,349	19,889	37.5%	7,460
PAWTUCKET	67,836	55,715	21.8%	12,121
PORTSMOUTH	13,128	10,179	29.0%	2,949
PROVIDENCE	446,308	417,352	6.9%	28,957
RICHMOND	9,791	10,115	-3.2%	(324)
SCITUATE	4,517	4,563	-1.0%	(46)
SMITHFIELD	58,600	55,112	6.3%	3,489
SOUTH KINGSTOWN	58,583	49,757	17.7%	8,826
TIVERTON	15,672	14,255	9.9%	1,418
WARREN	19,733	19,543	1.0%	190
WARWICK	236,940	229,859	3.1%	7,081
WESTERLY	45,048	47,555	-5.3%	(2,507)
WEST GREENWICH	9,761	8,110	20.4%	1,651
WEST WARWICK	30,728	26,721	15.0%	4,007
WOONSOCKET	42,287	40,126	5.4%	2,161
Total	\$ 1,912,753	\$ 1,769,641	8.1%	\$ 143,112

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2015	December 2014	Percent Change	Difference
BARRINGTON	\$ 89,488	\$ 81,493	9.8%	\$ 7,995
BRISTOL	249,502	209,537	19.1%	39,965
BURRILLVILLE	97,026	100,653	-3.6%	(3,627)
CENTRAL FALLS	59,204	57,772	2.5%	1,432
CHARLESTOWN	93,654	87,327	7.2%	6,327
COVENTRY	200,281	200,519	-0.1%	(238)
CRANSTON	905,794	854,557	6.0%	51,237
CUMBERLAND	240,708	221,284	8.8%	19,424
EAST GREENWICH	349,511	293,178	19.2%	56,333
EAST PROVIDENCE	476,926	455,829	4.6%	21,097
EXETER	49,031	45,008	8.9%	4,024
FOSTER	9,616	8,193	17.4%	1,423
GLOCESTER	37,311	37,065	0.7%	247
HOPKINTON	27,900	25,581	9.1%	2,319
JAMESTOWN	58,920	59,515	-1.0%	(595)
JOHNSTON	292,755	271,047	8.0%	21,708
LINCOLN	391,666	398,573	-1.7%	(6,908)
LITTLE COMPTON	38,123	30,529	24.9%	7,594
MIDDLETOWN	408,488	351,979	16.1%	56,509
NARRAGANSETT	397,564	350,429	13.5%	47,135
NEWPORT	1,344,027	1,235,527	8.8%	108,499
NEW SHOREHAM	280,282	238,010	17.8%	42,272
NORTH KINGSTOWN	298,985	260,382	14.8%	38,602
NORTH PROVIDENCE	171,533	163,527	4.9%	8,006
NORTH SMITHFIELD	160,346	119,749	33.9%	40,596
PAWTUCKET	406,799	372,658	9.2%	34,141
PORTSMOUTH	121,897	102,218	19.3%	19,679
PROVIDENCE	2,602,043	2,461,149	5.7%	140,894
RICHMOND	74,243	68,679	8.1%	5,564
SCITUATE	35,489	33,140	7.1%	2,349
SMITHFIELD	381,603	332,405	14.8%	49,197
SOUTH KINGSTOWN	429,908	402,375	6.8%	27,533
TIVERTON	117,515	112,446	4.5%	5,069
WARREN	144,119	139,619	3.2%	4,500
WARWICK	1,394,775	1,355,168	2.9%	39,607
WESTERLY	520,585	478,380	8.8%	42,205
WEST GREENWICH	70,465	68,318	3.1%	2,147
WEST WARWICK	174,541	169,904	2.7%	4,637
WOONSOCKET	257,312	241,941	6.4%	15,371
Total	\$ 13,459,934	\$ 12,495,663	7.7%	\$ 964,271