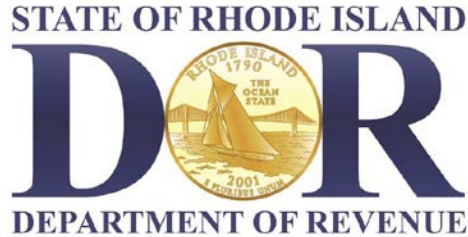


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report
FY 2016 Local 1.0 Percent Collections May 2016

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. The data contained in the report is for the month in which the meal and beverage sales activity occurred. The receipts generated from this activity were paid to the Division of Taxation the month following the sales activity and distributed to the municipalities the month after receipt by the Division of Taxation.

Analysis of Month-to-Month Collections

On a statewide basis, May 2016 local 1.0 percent meal and beverage tax collections totaled \$2.36 million, \$358,429 or 17.9 percent more than the \$2.00 million collected in April 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between May 2016 and April 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
New Shoreham	333.3 %	Warren	-69.4 %
Narragansett	96.5 %	Central Falls	-22.1 %
Charlestown	86.3 %	North Smithfield	-3.8 %
Warwick	85.7 %	Johnston	-3.3 %
Bristol	75.1 %	Lincoln	-0.6 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between May 2016 and April 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Warwick	\$122,571	Warren	\$(67,462)
Newport	\$ 77,826	Central Falls	\$(2,927)
Narragansett	\$ 31,755	Johnston	\$(1,733)
Westerly	\$ 31,543	North Smithfield	\$(998)
Providence	\$ 24,186	Lincoln	\$(422)

Analysis of Year-over-Year Collections by Month

On a statewide basis, May 2016 local 1.0 percent meal and beverage tax collections totaled \$2.36 million, \$71,304 or 3.1 percent more than the \$2.29 million collected in May 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between May 2016 and May 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	31.4 %	Scituate	-28.4 %
Barrington	23.9 %	West Greenwich	-15.6 %
Portsmouth	22.4 %	Richmond	-13.7 %
Charlestown	20.2 %	Lincoln	-13.4 %
South Kingstown	19.8 %	Foster	-13.2 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between May 2016 and May 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$20,462	Lincoln	\$(10,541)
Warwick	\$18,087	Cumberland	\$(4,499)
South Kingstown	\$13,455	East Greenwich	\$(4,403)
Cranston	\$ 7,462	Newport	\$(3,745)
Smithfield	\$ 4,280	Richmond	\$(2,272)

Analysis of Fiscal Year-to-Date over Fiscal Year-to-Date Collections

On a statewide basis, fiscal year-to-date May 2016 local 1.0 percent meal and beverage tax collections totaled \$23.24 million, \$1.7 million or 7.8 percent more than the \$21.57 million collected in fiscal year-to-date May 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date May 2016 versus fiscal year-to-date May 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Warren	33.5 %	Burrillville	-3.8 %
North Smithfield	31.0 %	Scituate	-3.5 %
Little Compton	29.7 %	Lincoln	-3.4 %
Portsmouth	27.4 %	Jamestown	-1.4 %
Smithfield	16.2 %	Coventry	-0.4 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections for fiscal year-to-date May 2016 versus fiscal year-to-date May 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$314,389	Lincoln	\$(25,031)
Newport	\$176,550	Burrillville	\$(6,875)
Smithfield	\$100,369	Scituate	\$(2,169)
Cranston	\$ 84,979	Coventry	\$(1,576)
Warren	\$ 82,459	Jamestown	\$(1,150)

Robert S. Hull
 Director, Department of Revenue
 August 16, 2016

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

MUNICIPALITY	Month-to-Month			
	May 2016	April 2016	Percent Change	Difference
BARRINGTON	\$ 15,298	\$ 13,678	11.8%	\$ 1,620
BRISTOL	52,295	29,872	75.1%	22,424
BURRILLVILLE	16,796	14,404	16.6%	2,393
CENTRAL FALLS	10,326	13,253	-22.1%	(2,927)
CHARLESTOWN	17,848	9,578	86.3%	8,270
COVENTRY	35,515	30,284	17.3%	5,231
CRANSTON	159,886	155,405	2.9%	4,481
CUMBERLAND	40,712	38,741	5.1%	1,972
EAST GREENWICH	57,985	54,858	5.7%	3,127
EAST PROVIDENCE	85,449	78,002	9.5%	7,447
EXETER	9,179	8,769	4.7%	410
FOSTER	1,886	1,493	26.3%	393
GLOCESTER	7,989	6,436	24.1%	1,554
HOPKINTON	5,970	5,043	18.4%	927
JAMESTOWN	8,194	5,254	56.0%	2,940
JOHNSTON	51,207	52,941	-3.3%	(1,733)
LINCOLN	68,111	68,533	-0.6%	(422)
LITTLE COMPTON	4,359	2,961	47.2%	1,398
MIDDLETOWN	60,956	54,825	11.2%	6,131
NARRAGANSETT	64,646	32,892	96.5%	31,755
NEWPORT	216,559	138,732	56.1%	77,826
NEW SHOREHAM	19,113	4,411	333.3%	14,702
NORTH KINGSTOWN	55,228	38,839	42.2%	16,390
NORTH PROVIDENCE	32,626	31,625	3.2%	1,001
NORTH SMITHFIELD	25,322	26,321	-3.8%	(998)
PAWTUCKET	74,515	70,402	5.8%	4,113
PORTSMOUTH	21,384	20,502	4.3%	882
PROVIDENCE	483,403	459,217	5.3%	24,186
RICHMOND	14,366	11,484	25.1%	2,882
SCITUATE	5,061	4,685	8.0%	376
SMITHFIELD	69,577	67,798	2.6%	1,779
SOUTH KINGSTOWN	81,276	62,876	29.3%	18,401
TIVERTON	21,518	17,429	23.5%	4,088
WARREN	29,774	97,236	-69.4%	(67,462)
WARWICK	265,539	142,968	85.7%	122,571
WESTERLY	79,629	48,086	65.6%	31,543
WEST GREENWICH	11,934	11,927	0.1%	6
WEST WARWICK	32,671	29,129	12.2%	3,543
WOONSOCKET	47,958	42,746	12.2%	5,212
Total	\$ 2,362,061	\$ 2,003,632	17.9%	\$ 358,429

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

MUNICIPALITY	Year-over-Year			
	May 2016	May 2015	Percent Change	Difference
BARRINGTON	\$ 15,298	\$ 12,343	23.9%	\$ 2,954
BRISTOL	52,295	50,768	3.0%	1,528
BURRILLVILLE	16,796	18,638	-9.9%	(1,841)
CENTRAL FALLS	10,326	10,414	-0.8%	(87)
CHARLESTOWN	17,848	14,852	20.2%	2,996
COVENTRY	35,515	34,546	2.8%	969
CRANSTON	159,886	152,424	4.9%	7,462
CUMBERLAND	40,712	45,212	-10.0%	(4,499)
EAST GREENWICH	57,985	62,388	-7.1%	(4,403)
EAST PROVIDENCE	85,449	83,750	2.0%	1,699
EXETER	9,179	9,150	0.3%	29
FOSTER	1,886	2,172	-13.2%	(286)
GLOCESTER	7,989	6,694	19.4%	1,296
HOPKINTON	5,970	5,391	10.8%	580
JAMESTOWN	8,194	8,785	-6.7%	(591)
JOHNSTON	51,207	50,258	1.9%	949
LINCOLN	68,111	78,652	-13.4%	(10,541)
LITTLE COMPTON	4,359	3,316	31.4%	1,043
MIDDLETOWN	60,956	59,812	1.9%	1,144
NARRAGANSETT	64,646	61,166	5.7%	3,480
NEWPORT	216,559	220,304	-1.7%	(3,745)
NEW SHOREHAM	19,113	19,370	-1.3%	(257)
NORTH KINGSTOWN	55,228	53,696	2.9%	1,532
NORTH PROVIDENCE	32,626	28,808	13.3%	3,818
NORTH SMITHFIELD	25,322	23,189	9.2%	2,133
PAWTUCKET	74,515	72,583	2.7%	1,932
PORTSMOUTH	21,384	17,472	22.4%	3,911
PROVIDENCE	483,403	462,941	4.4%	20,462
RICHMOND	14,366	16,638	-13.7%	(2,272)
SCITUATE	5,061	7,064	-28.4%	(2,003)
SMITHFIELD	69,577	65,296	6.6%	4,280
SOUTH KINGSTOWN	81,276	67,821	19.8%	13,455
TIVERTON	21,518	21,118	1.9%	400
WARREN	29,774	27,362	8.8%	2,412
WARWICK	265,539	247,453	7.3%	18,087
WESTERLY	79,629	76,297	4.4%	3,332
WEST GREENWICH	11,934	14,139	-15.6%	(2,205)
WEST WARWICK	32,671	31,892	2.4%	779
WOONSOCKET	47,958	46,584	2.9%	1,374
Total	\$ 2,362,061	\$ 2,290,757	3.1%	\$ 71,304

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

MUNICIPALITY	Fiscal Year-to-Date			
	May 2016	May 2015	Percent Change	Difference
BARRINGTON	\$ 157,219	\$ 145,511	8.0%	\$ 11,708
BRISTOL	401,660	351,114	14.4%	50,547
BURRILLVILLE	173,019	179,894	-3.8%	(6,875)
CENTRAL FALLS	111,924	107,580	4.0%	4,344
CHARLESTOWN	138,894	127,338	9.1%	11,556
COVENTRY	355,370	356,946	-0.4%	(1,576)
CRANSTON	1,641,694	1,556,715	5.5%	84,979
CUMBERLAND	429,903	407,494	5.5%	22,409
EAST GREENWICH	611,066	538,554	13.5%	72,512
EAST PROVIDENCE	872,277	818,236	6.6%	54,041
EXETER	90,779	82,919	9.5%	7,860
FOSTER	15,823	14,018	12.9%	1,806
GLOCESTER	68,863	65,913	4.5%	2,950
HOPKINTON	47,397	44,154	7.3%	3,243
JAMESTOWN	81,302	82,452	-1.4%	(1,150)
JOHNSTON	529,062	494,211	7.1%	34,851
LINCOLN	716,285	741,316	-3.4%	(25,031)
LITTLE COMPTON	51,415	39,631	29.7%	11,784
MIDDLETOWN	654,972	573,875	14.1%	81,097
NARRAGANSETT	580,964	522,125	11.3%	58,839
NEWPORT	1,985,982	1,809,432	9.8%	176,550
NEW SHOREHAM	308,585	275,134	12.2%	33,451
NORTH KINGSTOWN	507,571	452,901	12.1%	54,670
NORTH PROVIDENCE	321,369	297,663	8.0%	23,706
NORTH SMITHFIELD	287,541	219,539	31.0%	68,002
PAWTUCKET	738,324	677,407	9.0%	60,916
PORTSMOUTH	205,358	161,147	27.4%	44,211
PROVIDENCE	4,806,744	4,492,355	7.0%	314,389
RICHMOND	127,588	123,829	3.0%	3,759
SCITUATE	59,052	61,221	-3.5%	(2,169)
SMITHFIELD	719,548	619,179	16.2%	100,369
SOUTH KINGSTOWN	754,088	687,397	9.7%	66,691
TIVERTON	202,284	189,884	6.5%	12,400
WARREN	328,842	246,384	33.5%	82,459
WARWICK	2,463,003	2,413,946	2.0%	49,057
WESTERLY	774,590	712,699	8.7%	61,891
WEST GREENWICH	123,573	121,702	1.5%	1,871
WEST WARWICK	319,775	307,481	4.0%	12,294
WOONSOCKET	474,707	446,824	6.2%	27,882
Total	\$ 23,238,412	\$ 21,566,118	7.8%	\$ 1,672,295