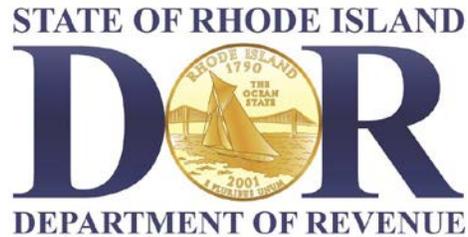


*STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS*  
**Governor Gina M. Raimondo**



**Office of Revenue Analysis**

**State of Rhode Island Monthly Meal and Beverage Report  
FY 2018 Local 1.0 Percent Collections December 2017**

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. It should be noted that early payments, late payments, and adjustments may be included in this report.

**Analysis of Month-to-Month Collections**

On a statewide basis, December 2017 local 1.0 percent meal and beverage tax collections totaled \$2.03 million, \$78,842, or 3.7 percent, less than the \$2.11 million collected in November 2017. It should be noted that November and December 2017 meal and beverage tax collections for West Greenwich include an adjustment of an undisclosed negative amount to correct a payment made in October 2017. December 2017 meal and beverage tax collections for Westerly also include an adjustment of an undisclosed negative amount.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between December 2017 and November 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Central Falls	50.9 %	Westerly	-94.7 %
Exeter	40.2 %	Narragansett	-79.3 %
Glocester	33.9 %	New Shoreham	-56.7 %
East Providence	29.8 %	Little Compton	-38.5 %
Hopkinton	24.3 %	Scituate	-35.4 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between December 2017 and November 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
East Providence	\$ 23,762	Westerly	\$ (101,001)
Providence	23,348	Narragansett	(36,823)
Cranston	19,816	Coventry	(14,788)
Warwick	10,485	Cumberland	(14,587)
East Greenwich	9,913	North Kingstown	(10,902)

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

On a statewide basis, December 2017 local 1.0 percent meal and beverage tax collections totaled \$2.03 million, \$154,790, or 8.2 percent, more than the \$1.88 million collected in December 2016. It should be noted that December 2017 meal and beverage tax collections for West Greenwich include an adjustment of an undisclosed negative amount that was carried forward from November 2017 to correct a payment made in October 2017. December 2017 meal and beverage tax collections for Westerly also include an adjustment of an undisclosed negative amount.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between December 2017 and December 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Hopkinton	272.1 %	West Greenwich	-95.8 %
Scituate	102.1 %	Westerly	-86.8 %
Glocester	90.8 %	Narragansett	-61.9 %
Exeter	62.8 %	New Shoreham	-20.1 %
South Kingstown	29.7 %	Jamestown	-18.1 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between December 2017 and December 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 95,008	Westerly	\$ (37,153)
Newport	30,618	Narragansett	(15,636)
East Providence	21,496	West Greenwich	(8,409)
Warwick	20,411	Coventry	(5,906)
South Kingstown	14,388	Cumberland	(5,452)

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

On a statewide basis, year-to-date FY 2018 local 1.0 percent meal and beverage tax collections totaled \$15.22 million, \$1.6 million, or 11.4 percent, more than the \$13.7 million collected in year-to-date FY 2017. It should be noted that in July 2016 East Greenwich received an undisclosed amount in local meal and beverage tax revenue from an audit recovery. Year-to-date FY 2018 meal and beverage tax collections for Westerly include an undisclosed negative adjustment that occurred in December 2017.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Scituate	55.5 %	East Greenwich	-26.1 %
Foster	40.0 %	Jamestown	-9.7 %
Burrillville	39.2 %	Little Compton	-5.0 %
Central Falls	31.3 %	West Greenwich	-2.1 %
West Warwick	27.3 %	Bristol	-1.4 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 487,199	East Greenwich	\$ (127,760)
Newport	189,924	Jamestown	(6,046)
Warwick	152,343	Bristol	(3,442)
Cranston	91,613	Little Compton	(2,382)
North Kingstown	62,292	West Greenwich	(1,376)

Mark A. Furcolo, Director  
Department of Revenue  
March 8, 2018

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

MUNICIPALITY	Month-to-Month			
	December 2017	November 2017	Percent Change	Difference
BARRINGTON	\$ 12,637	\$ 14,573	-13.3%	\$ (1,936)
BRISTOL	28,336	29,069	-2.5%	(733)
BURRILLVILLE	12,205	17,900	-31.8%	(5,695)
CENTRAL FALLS	14,551	9,646	50.9%	4,906
CHARLESTOWN	8,517	12,020	-29.1%	(3,504)
COVENTRY	35,766	50,554	-29.3%	(14,788)
CRANSTON	167,083	147,267	13.5%	19,816
CUMBERLAND	38,741	53,328	-27.4%	(14,587)
EAST GREENWICH	55,862	45,950	21.6%	9,913
EAST PROVIDENCE	103,492	79,730	29.8%	23,762
EXETER	9,108	6,497	40.2%	2,611
FOSTER	959	1,426	-32.8%	(467)
GLOCESTER	6,399	4,779	33.9%	1,620
HOPKINTON	3,004	2,417	24.3%	588
JAMESTOWN	3,822	4,254	-10.2%	(433)
JOHNSTON	58,154	51,593	12.7%	6,562
LINCOLN	68,291	59,077	15.6%	9,214
LITTLE COMPTON	3,315	5,392	-38.5%	(2,077)
MIDDLETOWN	51,558	49,956	3.2%	1,602
NARRAGANSETT	9,636	46,459	-79.3%	(36,823)
NEWPORT	135,260	127,922	5.7%	7,339
NEW SHOREHAM	1,857	4,284	-56.7%	(2,427)
NORTH KINGSTOWN	47,049	57,951	-18.8%	(10,902)
NORTH PROVIDENCE	33,950	32,142	5.6%	1,808
NORTH SMITHFIELD	25,418	23,938	6.2%	1,479
PAWTUCKET	70,012	70,230	-0.3%	(218)
PORTSMOUTH	17,340	25,063	-30.8%	(7,723)
PROVIDENCE	506,833	483,485	4.8%	23,348
RICHMOND	8,250	10,046	-17.9%	(1,796)
SCITUATE	5,218	8,075	-35.4%	(2,857)
SMITHFIELD	61,679	64,289	-4.1%	(2,610)
SOUTH KINGSTOWN	62,778	65,388	-4.0%	(2,610)
TIVERTON	16,327	15,364	6.3%	963
WARREN	21,505	23,274	-7.6%	(1,769)
WARWICK	241,524	231,039	4.5%	10,485
WESTERLY *	5,638	106,639	-94.7%	(101,001)
WEST GREENWICH ^	370	-	n/a	370
WEST WARWICK	33,247	26,826	23.9%	6,422
WOONSOCKET	49,056	45,751	7.2%	3,306
<b>Total</b>	<b>\$ 2,034,747</b>	<b>\$ 2,113,590</b>	<b>-3.7%</b>	<b>\$ (78,842)</b>

\* December 2017 includes an adjustment of an undisclosed negative amount.

^ November and December 2017 include an adjustment of an undisclosed negative amount to correct a payment made in October 2017.

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

MUNICIPALITY	Year-over-Year			
	December 2017	December 2016	Percent Change	Difference
BARRINGTON	\$ 12,637	\$ 13,834	-8.6%	\$ (1,197)
BRISTOL	28,336	22,667	25.0%	5,669
BURRILLVILLE	12,205	11,041	10.5%	1,165
CENTRAL FALLS	14,551	11,354	28.2%	3,198
CHARLESTOWN	8,517	9,523	-10.6%	(1,007)
COVENTRY	35,766	41,672	-14.2%	(5,906)
CRANSTON	167,083	155,660	7.3%	11,423
CUMBERLAND	38,741	44,192	-12.3%	(5,452)
EAST GREENWICH	55,862	49,350	13.2%	6,513
EAST PROVIDENCE	103,492	81,996	26.2%	21,496
EXETER	9,108	5,593	62.8%	3,515
FOSTER	959	1,033	-7.2%	(74)
GLOCESTER	6,399	3,353	90.8%	3,046
HOPKINTON	3,004	807	272.1%	2,197
JAMESTOWN	3,822	4,664	-18.1%	(842)
JOHNSTON	58,154	50,601	14.9%	7,553
LINCOLN	68,291	69,610	-1.9%	(1,319)
LITTLE COMPTON	3,315	2,868	15.6%	447
MIDDLETOWN	51,558	53,015	-2.7%	(1,457)
NARRAGANSETT	9,636	25,271	-61.9%	(15,636)
NEWPORT	135,260	104,642	29.3%	30,618
NEW SHOREHAM	1,857	2,323	-20.1%	(466)
NORTH KINGSTOWN	47,049	41,407	13.6%	5,643
NORTH PROVIDENCE	33,950	30,538	11.2%	3,412
NORTH SMITHFIELD	25,418	23,759	7.0%	1,659
PAWTUCKET	70,012	73,175	-4.3%	(3,163)
PORTSMOUTH	17,340	17,011	1.9%	328
PROVIDENCE	506,833	411,825	23.1%	95,008
RICHMOND	8,250	8,991	-8.2%	(741)
SCITUATE	5,218	2,582	102.1%	2,636
SMITHFIELD	61,679	65,319	-5.6%	(3,640)
SOUTH KINGSTOWN	62,778	48,390	29.7%	14,388
TIVERTON	16,327	13,627	19.8%	2,700
WARREN	21,505	25,280	-14.9%	(3,775)
WARWICK	241,524	221,112	9.2%	20,411
WESTERLY *	5,638	42,791	-86.8%	(37,153)
WEST GREENWICH ^	370	8,778	-95.8%	(8,409)
WEST WARWICK	33,247	32,946	0.9%	301
WOONSOCKET	49,056	47,355	3.6%	1,701
<b>Total</b>	<b>\$ 2,034,747</b>	<b>\$ 1,879,957</b>	<b>8.2%</b>	<b>\$ 154,790</b>

\* December 2017 includes an adjustment of an undisclosed negative amount.

^ December 2017 includes an undisclosed negative adjustment that was carried forward from November 2017 to correct a payment made in October 2017.

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2017	December 2016	Percent Change	Difference
BARRINGTON	\$ 95,635	\$ 90,550	5.6%	\$ 5,085
BRISTOL	242,012	245,454	-1.4%	(3,442)
BURRILLVILLE	111,559	80,137	39.2%	31,423
CENTRAL FALLS	81,912	62,370	31.3%	19,542
CHARLESTOWN	111,566	107,066	4.2%	4,499
COVENTRY	260,027	221,149	17.6%	38,878
CRANSTON	990,238	898,625	10.2%	91,613
CUMBERLAND	263,103	236,856	11.1%	26,247
EAST GREENWICH *	361,778	489,538	-26.1%	(127,760)
EAST PROVIDENCE	546,390	496,679	10.0%	49,711
EXETER	59,309	49,562	19.7%	9,747
FOSTER	13,655	9,751	40.0%	3,904
GLOCESTER	36,499	31,306	16.6%	5,193
HOPKINTON	24,877	21,252	17.1%	3,625
JAMESTOWN	56,128	62,175	-9.7%	(6,046)
JOHNSTON	358,976	307,586	16.7%	51,390
LINCOLN	402,107	394,266	2.0%	7,841
LITTLE COMPTON	45,147	47,529	-5.0%	(2,382)
MIDDLETOWN	438,611	396,359	10.7%	42,252
NARRAGANSETT	419,941	389,834	7.7%	30,107
NEWPORT	1,573,476	1,383,552	13.7%	189,924
NEW SHOREHAM	298,784	286,324	4.4%	12,460
NORTH KINGSTOWN	329,336	267,044	23.3%	62,292
NORTH PROVIDENCE	191,876	175,345	9.4%	16,531
NORTH SMITHFIELD	148,159	148,128	0.0%	31
PAWTUCKET	463,545	429,925	7.8%	33,620
PORTSMOUTH	153,780	122,162	25.9%	31,618
PROVIDENCE	3,133,018	2,645,819	18.4%	487,199
RICHMOND	84,300	74,568	13.1%	9,732
SCITUATE	37,519	24,120	55.5%	13,399
SMITHFIELD	399,196	368,126	8.4%	31,070
SOUTH KINGSTOWN	484,737	428,611	13.1%	56,126
TIVERTON	134,999	113,750	18.7%	21,248
WARREN	164,966	146,577	12.5%	18,389
WARWICK	1,558,072	1,405,728	10.8%	152,343
WESTERLY ^	575,859	532,498	8.1%	43,361
WEST GREENWICH	64,271	65,647	-2.1%	(1,376)
WEST WARWICK	216,326	169,991	27.3%	46,335
WOONSOCKET	292,630	244,404	19.7%	48,226
<b>Total</b>	<b>\$ 15,224,321</b>	<b>\$ 13,670,364</b>	<b>11.4%</b>	<b>\$ 1,553,957</b>

\* Includes an undisclosed amount of local meal and beverage tax revenue from an audit recovery received in July 2016.

^ December 2017 includes an adjustment of an undisclosed negative amount.