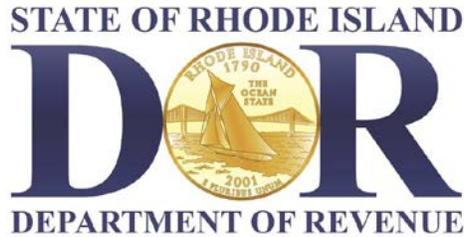


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
 FY 2019 Local 1.0 Percent Collections December 2018**

The data contained in the *Local 1.0 Percent Meal and Beverage 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.

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 color coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the December 2018 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	December 2018	November 2018	\$ Difference	% Difference
Month-to-Month	\$ 2,219,575	\$ 2,016,769	\$ 202,806	10.1 %
Period of Comparison	December 2018	December 2017	\$ Difference	% Difference
Year-over-Year	\$ 2,219,575	\$ 2,034,747	\$ 184,827	9.1 %
Fiscal YTD-over-Fiscal YTD	\$ 14,637,135	\$ 15,224,321	\$ (587,185)	-3.9 %
FY 2019 YTD includes a transfer of \$535,923 from meal and beverage tax to sales and use tax due to prior period audit(s). Absent this transfer, the “% Difference” for Fiscal YTD-over-Fiscal YTD is -0.3%.				



Mark A. Furcolo, Director
Rhode Island Department of Revenue
March 5, 2019

The report can be found on the Department of Revenue's website at <http://www.dor.ri.gov/revenue-analysis/2019.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

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

MUNICIPALITY	Month-to-Month			
	December 2018	November 2018	Percent Change *	Difference *
BARRINGTON	\$ 14,971	\$ 15,627	-4.2%	\$ (656)
BRISTOL	32,294	36,451	-11.4%	(4,158)
BURRILLVILLE	18,869	19,093	-1.2%	(224)
CENTRAL FALLS	9,906	9,798	1.1%	108
CHARLESTOWN	10,332	13,071	-21.0%	(2,739)
COVENTRY	39,361	32,003	23.0%	7,358
CRANSTON	189,897	151,396	25.4%	38,501
CUMBERLAND	24,345	39,053	-37.7%	(14,709)
EAST GREENWICH	59,415	48,657	22.1%	10,758
EAST PROVIDENCE	70,687	79,314	-10.9%	(8,627)
EXETER	12,141	5,512	120.3%	6,629
FOSTER	1,107	1,568	-29.4%	(461)
GLOCESTER	7,065	5,997	17.8%	1,068
HOPKINTON	3,338	3,567	-6.4%	(228)
JAMESTOWN	3,911	4,048	-3.4%	(136)
JOHNSTON	61,324	55,209	11.1%	6,115
LINCOLN	79,572	61,542	29.3%	18,030
LITTLE COMPTON	4,196	4,476	-6.3%	(281)
MIDDLETOWN	52,230	49,281	6.0%	2,949
NARRAGANSETT	32,904	38,082	-13.6%	(5,178)
NEWPORT	140,194	128,978	8.7%	11,216
NEW SHOREHAM	2,923	3,819	-23.5%	(897)
NORTH KINGSTOWN	49,312	43,694	12.9%	5,618
NORTH PROVIDENCE	37,536	30,018	25.0%	7,518
NORTH SMITHFIELD	25,323	22,870	10.7%	2,454
PAWTUCKET	46,962	70,902	-33.8%	(23,940)
PORTSMOUTH	21,935	17,456	25.7%	4,479
PROVIDENCE	471,514	488,047	-3.4%	(16,533)
RICHMOND	10,727	10,538	1.8%	189
SCITUATE	5,705	5,473	4.2%	232
SMITHFIELD	70,433	62,308	13.0%	8,125
SOUTH KINGSTOWN	65,217	62,773	3.9%	2,444
TIVERTON	21,893	21,891	0.0%	2
WARREN	22,302	19,460	14.6%	2,842
WARWICK	270,291	222,916	21.3%	47,375
WESTERLY	116,586	56,255	107.2%	60,331
WEST GREENWICH	9,876	7,882	25.3%	1,994
WEST WARWICK	53,196	27,766	91.6%	25,430
WOONSOCKET	49,785	39,976	24.5%	9,808
Total	\$ 2,219,575	\$ 2,016,769	10.1%	\$ 202,806

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

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

MUNICIPALITY	Year-over-Year			
	December 2018	December 2017	Percent Change *	Difference *
BARRINGTON	\$ 14,971	\$ 12,637	18.5%	\$ 2,334
BRISTOL	32,294	28,336	14.0%	3,958
BURRILLVILLE	18,869	12,205	54.6%	6,663
CENTRAL FALLS	9,906	14,551	-31.9%	(4,645)
CHARLESTOWN	10,332	8,517	21.3%	1,816
COVENTRY	39,361	35,766	10.1%	3,595
CRANSTON	189,897	167,083	13.7%	22,814
CUMBERLAND	24,345	38,741	-37.2%	(14,396)
EAST GREENWICH	59,415	55,862	6.4%	3,553
EAST PROVIDENCE	70,687	103,492	-31.7%	(32,806)
EXETER	12,141	9,108	33.3%	3,033
FOSTER	1,107	959	15.4%	148
GLOCESTER	7,065	6,399	10.4%	665
HOPKINTON	3,338	3,004	11.1%	334
JAMESTOWN	3,911	3,822	2.3%	90
JOHNSTON	61,324	58,154	5.5%	3,170
LINCOLN	79,572	68,291	16.5%	11,281
LITTLE COMPTON	4,196	3,315	26.6%	881
MIDDLETOWN	52,230	51,558	1.3%	672
NARRAGANSETT	32,904	9,636	241.5%	23,268
NEWPORT	140,194	135,260	3.6%	4,934
NEW SHOREHAM	2,923	1,857	57.4%	1,066
NORTH KINGSTOWN	49,312	47,049	4.8%	2,263
NORTH PROVIDENCE	37,536	33,950	10.6%	3,586
NORTH SMITHFIELD	25,323	25,418	-0.4%	(94)
PAWTUCKET	46,962	70,012	-32.9%	(23,049)
PORTSMOUTH	21,935	17,340	26.5%	4,596
PROVIDENCE	471,514	506,833	-7.0%	(35,318)
RICHMOND	10,727	8,250	30.0%	2,477
SCITUATE	5,705	5,218	9.3%	486
SMITHFIELD	70,433	61,679	14.2%	8,754
SOUTH KINGSTOWN	65,217	62,778	3.9%	2,439
TIVERTON	21,893	16,327	34.1%	5,566
WARREN	22,302	21,505	3.7%	797
WARWICK	270,291	241,524	11.9%	28,768
WESTERLY	116,586	5,638	1,968.0%	110,948
WEST GREENWICH	9,876	370	2,571.9%	9,506
WEST WARWICK	53,196	33,247	60.0%	19,948
WOONSOCKET	49,785	49,056	1.5%	728
Total	\$ 2,219,575	\$ 2,034,747	9.1%	\$ 184,827

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2018	December 2017	Percent Change *	Difference *
BARRINGTON	\$ 97,747	\$ 95,635	2.2%	\$ 2,113
BRISTOL	256,565	242,012	6.0%	14,552
BURRILLVILLE	114,526	111,559	2.7%	2,967
CENTRAL FALLS	67,807	81,912	-17.2%	(14,105)
CHARLESTOWN	119,910	111,566	7.5%	8,344
COVENTRY	224,513	260,027	-13.7%	(35,514)
CRANSTON	1,012,887	990,238	2.3%	22,648
CUMBERLAND	272,136	263,103	3.4%	9,033
EAST GREENWICH	354,035	361,778	-2.1%	(7,743)
EAST PROVIDENCE	554,880	546,390	1.6%	8,490
EXETER	57,460	59,309	-3.1%	(1,850)
FOSTER	12,287	13,655	-10.0%	(1,368)
GLOCESTER	42,931	36,499	17.6%	6,431
HOPKINTON	30,071	24,877	20.9%	5,193
JAMESTOWN	56,124	56,128	0.0%	(4)
JOHNSTON	367,565	358,976	2.4%	8,589
LINCOLN	402,506	402,107	0.1%	400
LITTLE COMPTON	40,223	45,147	-10.9%	(4,923)
MIDDLETOWN	459,357	438,611	4.7%	20,747
NARRAGANSETT	429,149	419,941	2.2%	9,209
NEWPORT	1,546,395	1,573,476	-1.7%	(27,081)
NEW SHOREHAM	311,152	298,784	4.1%	12,368
NORTH KINGSTOWN	328,795	329,336	-0.2%	(541)
NORTH PROVIDENCE	212,714	191,876	10.9%	20,838
NORTH SMITHFIELD	147,460	148,159	-0.5%	(699)
PAWTUCKET	472,219	463,545	1.9%	8,674
PORTSMOUTH	149,093	153,780	-3.0%	(4,688)
PROVIDENCE ^	2,479,664	3,133,018	-20.9%	(653,354)
RICHMOND	72,246	84,300	-14.3%	(12,055)
SCITUATE	27,605	37,519	-26.4%	(9,914)
SMITHFIELD	418,255	399,196	4.8%	19,059
SOUTH KINGSTOWN	519,575	484,737	7.2%	34,839
TIVERTON	147,839	134,999	9.5%	12,841
WARREN	163,801	164,966	-0.7%	(1,165)
WARWICK	1,491,713	1,558,072	-4.3%	(66,358)
WESTERLY	617,054	575,859	7.2%	41,196
WEST GREENWICH	59,263	64,271	-7.8%	(5,008)
WEST WARWICK	216,765	216,326	0.2%	439
WOONSOCKET	282,846	292,630	-3.3%	(9,785)
Total	\$ 14,637,135	\$ 15,224,321	-3.9%	\$ (587,185)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

^ FY 2019 YTD includes a September 2018 transfer to sales and use tax of \$535,923 due to prior period audit(s).