#### 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 January 2019

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 January 2019 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	January 2019	December 2018	\$ Difference	% Difference
Month-to-Month	\$ 1,804,050	\$ 2,219,575	\$ (415,525)	-18.7 %
Period of Comparison	January 2019	January 2018	\$ Difference	% Difference
Year-over-Year	\$ 1,804,050	\$ 2,069,129	\$ (265,079)	-12.8 %
Fiscal YTD-over-Fiscal YTD	\$ 16,441,185	\$ 17,293,449	\$ (852,264)	-4.9 %

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 -1.8%.

Mark A. Furcolo, Director Rhode Island Department of Revenue April 4, 2019

MI

The report can be found on the Department of Revenue's website at <a href="http://www.dor.ri.gov/revenue-analysis/2019.php">http://www.dor.ri.gov/revenue-analysis/2019.php</a> 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 <a href="mailto:paul.grimaldi@revenue.ri.gov">paul.grimaldi@revenue.ri.gov</a> or by phone at (401) 574-8766.

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

	Month-to-Month			
			Percent	
MUNICIPALITY	January 2019	December 2018	Change *	Difference *
BARRINGTON	\$ 15,408	\$ 14,971	2.9%	
BRISTOL	27,684	32,294	-14.3%	(4,609)
BURRILLVILLE	13,393	18,869	-29.0%	(5,475)
CENTRAL FALLS	8,690	9,906	-12.3%	(1,216)
CHARLESTOWN	4,089	10,332	-60.4%	(6,243)
COVENTRY	28,114	39,361	-28.6%	(11,247)
CRANSTON	137,647	189,897	-27.5%	(52,250)
CUMBERLAND	38,875	24,345	59.7%	14,530
EAST GREENWICH	46,334	59,415	-22.0%	(13,081)
EAST PROVIDENCE	80,209	70,687	13.5%	9,522
EXETER	10,264	12,141	-15.5%	(1,877)
FOSTER	1,293	1,107	16.8%	186
GLOCESTER	6,974	7,065	-1.3%	(91)
HOPKINTON	3,198	3,338	-4.2%	(141)
JAMESTOWN	2,502	3,911	-36.0%	(1,409)
JOHNSTON	55,508	61,324	-9.5%	(5,816)
LINCOLN	60,109	79,572	-24.5%	(19,463)
LITTLE COMPTON	2,176	4,196	-48.1%	(2,020)
MIDDLETOWN	50,909	52,230	-2.5%	(1,321)
NARRAGANSETT	25,641	32,904	-22.1%	(7,263)
NEWPORT	69,035	140,194	-50.8%	(71,159)
NEW SHOREHAM	1,819	2,923	-37.8%	(1,104)
NORTH KINGSTOWN	40,141	49,312	-18.6%	(9,171)
NORTH PROVIDENCE	27,913	37,536	-25.6%	(9,623)
NORTH SMITHFIELD	20,749	25,323	-18.1%	(4,575)
PAWTUCKET	72,365	46,962	54.1%	25,402
PORTSMOUTH	19,023	21,935	-13.3%	(2,912)
PROVIDENCE	429,707	471,514	-8.9%	(41,807)
RICHMOND	6,539	10,727	-39.0%	(4,188)
SCITUATE	10,537	5,705	84.7%	4,833
SMITHFIELD	62,162	70,433	-11.7%	(8,271)
SOUTH KINGSTOWN	58,733	65,217	-9.9%	(6,484)
TIVERTON	24,369	21,893	11.3%	2,476
WARREN	16,494	22,302	-26.0%	(5,809)
WARWICK	211,863	270,291	-21.6%	(58,428)
WESTERLY	36,171	116,586	-69.0%	(80,415)
WEST GREENWICH	8,521	9,876	-13.7%	(1,355)
WEST WARWICK	28,839	53,196	-45.8%	(24,357)
WOONSOCKET	40,053	49,785	-19.5%	(9,731)
Total	\$ 1,804,050	\$ 2,219,575	-18.7%	\$ (415,525)

<sup>\*</sup> 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

	Year-over-Year			
			Percent	
MUNICIPALITY	January 2019	January 2018	Change *	Difference *
BARRINGTON	\$ 15,408	\$ 13,894	10.9%	
BRISTOL	27,684	25,792	7.3%	1,892
BURRILLVILLE	13,393	13,477	-0.6%	(84)
CENTRAL FALLS	8,690	13,109	-33.7%	
CHARLESTOWN	4,089	8,724	-53.1%	(4,636)
COVENTRY	28,114	28,372	-0.9%	(258)
CRANSTON	137,647	179,449	-23.3%	(41,802)
CUMBERLAND	38,875	34,062	14.1%	4,813
EAST GREENWICH	46,334	43,720	6.0%	2,614
EAST PROVIDENCE	80,209	84,892	-5.5%	(4,683)
EXETER	10,264	6,855	49.7%	3,409
FOSTER	1,293	914	41.4%	379
GLOCESTER	6,974	6,701	4.1%	273
HOPKINTON	3,198	1,281	149.6%	1,917
JAMESTOWN	2,502	4,777	-47.6%	(2,275)
JOHNSTON	55,508	49,965	11.1%	5,543
LINCOLN	60,109	62,296	-3.5%	(2,187)
LITTLE COMPTON	2,176	2,512	-13.4%	(336)
MIDDLETOWN	50,909	49,415	3.0%	1,495
NARRAGANSETT	25,641	27,210	-5.8%	(1,569)
NEWPORT	69,035	102,168	-32.4%	(33,133)
NEW SHOREHAM	1,819	1,389	30.9%	430
NORTH KINGSTOWN	40,141	41,113	-2.4%	(972)
NORTH PROVIDENCE	27,913	40,338	-30.8%	(12,425)
NORTH SMITHFIELD	20,749	26,514	-21.7%	(5,766)
PAWTUCKET	72,365	74,005	-2.2%	(1,641)
PORTSMOUTH	19,023	16,724	13.8%	2,300
PROVIDENCE	429,707	511,991	-16.1%	(82,284)
RICHMOND	6,539	7,837	-16.6%	(1,298)
SCITUATE	10,537	3,044	246.1%	7,493
SMITHFIELD	62,162	66,732	-6.8%	(4,570)
SOUTH KINGSTOWN	58,733	58,551	0.3%	182
TIVERTON	24,369	13,406	81.8%	10,962
WARREN	16,494	19,391	-14.9%	(2,897)
WARWICK	211,863	314,438	-32.6%	(102,574)
WESTERLY	36,171	44,052	-17.9%	(7,880)
WEST GREENWICH	8,521	7,354	15.9%	1,166
WEST WARWICK	28,839	23,751	21.4%	5,088
WOONSOCKET	40,053	38,911	2.9%	1,142
Total	\$ 1,804,050	\$ 2,069,129	-12.8%	

<sup>\*</sup> 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

	Fiscal Year-to-Date			
			Percent	
MUNICIPALITY	January 2019	January 2018	Change *	Difference *
BARRINGTON	\$ 113,155	\$ 109,529	3.3%	\$ 3,626
BRISTOL	284,249	267,805	6.1%	16,445
BURRILLVILLE	127,919	125,037	2.3%	2,883
CENTRAL FALLS	76,496	95,021	-19.5%	(18,524)
CHARLESTOWN	123,999	120,290	3.1%	3,709
COVENTRY	252,627	288,400	-12.4%	(35,772)
CRANSTON	1,150,533	1,169,687	-1.6%	(19,154)
CUMBERLAND	311,011	297,166	4.7%	13,846
EAST GREENWICH	400,369	405,498	-1.3%	(5,129)
EAST PROVIDENCE	635,090	631,282	0.6%	3,808
EXETER	67,724	66,164	2.4%	1,559
FOSTER	13,580	14,570	-6.8%	(989)
GLOCESTER	49,904	43,200	15.5%	6,704
HOPKINTON	33,268	26,158	27.2%	7,110
JAMESTOWN	58,626	60,905	-3.7%	(2,279)
JOHNSTON	423,074	408,941	3.5%	14,132
LINCOLN	462,615	464,402	-0.4%	(1,788)
LITTLE COMPTON	42,400	47,659	-11.0%	(5,259)
MIDDLETOWN	510,267	488,025	4.6%	22,242
NARRAGANSETT	454,790	447,150	1.7%	7,640
NEWPORT	1,615,430	1,675,644	-3.6%	(60,214)
NEW SHOREHAM	312,971	300,173	4.3%	12,797
NORTH KINGSTOWN	368,935	370,449	-0.4%	(1,513)
NORTH PROVIDENCE	240,627	232,214	3.6%	8,413
NORTH SMITHFIELD	168,209	174,673	-3.7%	(6,464)
PAWTUCKET	544,584	537,550	1.3%	7,033
PORTSMOUTH	168,116	170,504	-1.4%	(2,388)
PROVIDENCE ^	2,909,371	3,645,009	-20.2%	(735,638)
RICHMOND	78,785	92,138	-14.5%	(13,353)
SCITUATE	38,142	40,563	-6.0%	(2,421)
SMITHFIELD	480,417	465,928	3.1%	14,489
SOUTH KINGSTOWN	578,308	543,288	6.4%	35,020
TIVERTON	172,208	148,405	16.0%	23,803
WARREN	180,295	184,357	-2.2%	(4,062)
WARWICK	1,703,577	1,872,510	-9.0%	(168,933)
WESTERLY	653,226	619,911	5.4%	33,315
WEST GREENWICH	67,783	71,625	-5.4%	(3,842)
WEST WARWICK	245,604	240,077	2.3%	5,527
WOONSOCKET	322,899	331,542	-2.6%	(8,643)
Total	\$ 16,441,185	\$ 17,293,449	-4.9%	\$ (852,264)

<sup>\*</sup> 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.

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