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 2020 Local 1.0 Percent Collections November 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 yearto-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.

Period of Comparison	November 2019	October 2019	\$ Difference	% Difference
Month-to-Month	\$ 2,151,293	\$ 2,479,352	\$ (328,060)	-13.2 %
Period of Comparison	November 2019	November 2018	\$ Difference	% Difference
Year-over-Year	\$ 2,151,293	\$ 2,016,769	\$ 134,524	6.7 %
Fiscal YTD-over-Fiscal YTD	\$ 13,427,393	\$ 12,417,561	\$ 1,009,833	8.1 %
Year-to-date FY 2019 includes a transfer of \$535,923 from meal and beverage tax to sales and use tax				

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

Year-to-date FY 2019 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 in meal and beverage tax collections the "% Difference" for Fiscal YTD-over-Fiscal YTD would be 3.7%.

Mark A. Furcolo, Director Rhode Island Department of Revenue January 29, 2020

The report can be found on the Department of Revenue's website at <u>http://www.dor.ri.gov/revenue-analysis/2020.php</u> 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 <u>paul.grimaldi@revenue.ri.gov</u> or by phone at (401) 574-8766.

STATE OF RHODE ISLAND MONTHLY MEAL AND BEVERAGE REPORT ³ Month-to-Month Collections

			Percent	
	November 2019	October 2019	Change *	Difference *
BARRINGTON	\$ 10,888	\$ 12,310	-11.5%	\$ (1,422)
BRISTOL	25,686	33,346	-23.0%	(7,660)
BURRILLVILLE	16,029	19,312	-17.0%	(3,283)
CENTRAL FALLS	12,138	12,240	-0.8%	(102)
CHARLESTOWN	6,056	15,327	-60.5%	(9,271)
COVENTRY	35,818	33,365	7.3%	2,452
CRANSTON	162,903	164,602	-1.0%	(1,699)
CUMBERLAND	52,056	45,379	14.7%	6,677
EAST GREENWICH	59,355	65,793	-9.8%	(6,437)
EAST PROVIDENCE	81,283	87,825	-7.4%	(6,542)
EXETER	8,537	10,113	-15.6%	(1,576)
FOSTER	703	789	-10.9%	(86)
GLOCESTER	6,045	7,290	-17.1%	(1,246)
HOPKINTON	5,595	4,953	13.0%	643
JAMESTOWN	3,319	6,886	-51.8%	(3,567)
JOHNSTON	62,422	61,837	0.9%	585
LINCOLN	65,255	79,143	-17.5%	(13,889)
LITTLE COMPTON	2,519	6,209	-59.4%	(3,690)
MIDDLETOWN	55,823	61,941	-9.9%	(6,118)
NARRAGANSETT	33,960	42,409	-19.9%	(8,448)
NEWPORT	137,410	234,658	-41.4%	(97,248)
NEW SHOREHAM	3,462	11,123	-68.9%	(7,661)
NORTH KINGSTOWN	46,858	56,175	-16.6%	(9,316)
NORTH PROVIDENCE	29,465	43,799	-32.7%	(14,334)
NORTH SMITHFIELD	25,507	28,471	-10.4%	(2,963)
PAWTUCKET	85,290	96,899	-12.0%	(11,609)
PORTSMOUTH	17,872	28,357	-37.0%	(10,484)
PROVIDENCE	549,656	552,236	-0.5%	(2,580)
RICHMOND	8,960	10,184	-12.0%	(1,223)
SCITUATE	4,967	6,243	-20.4%	(1,276)
SMITHFIELD	62,733	74,884	-16.2%	(12,151)
SOUTH KINGSTOWN	72,234	79,863	-9.6%	(7,629)
TIVERTON	19,758	23,029	-14.2%	(3,271)
WARREN	22,956	28,240	-18.7%	(5,284)
WARWICK	227,504	269,267	-15.5%	(41,763)
WESTERLY	50,934	64,973	-21.6%	(14,039)
WEST GREENWICH	11,225	13,286	-15.5%	(2,061)
WEST WARWICK	25,761	33,004	-21.9%	(7,243)
WOONSOCKET	42,352	53,594	-21.0%	(11,241)
Total	\$ 2,151,293	\$ 2,479,352	-13.2%	\$ (328,060)

* 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 4 Year-over-Year Collections

			Percent	
	November 2019	November 2018	Change *	Difference *
BARRINGTON	\$ 10,888	\$ 15,627	-30.3%	\$ (4,738)
BRISTOL	25,686	36,451	-29.5%	
BURRILLVILLE	16,029	19,093	-16.0%	(3,064)
CENTRAL FALLS	12,138	9,798	23.9%	2,340
CHARLESTOWN	6,056	13,071	-53.7%	(7,015)
COVENTRY	35,818	32,003	11.9%	3,814
CRANSTON	162,903	151,396	7.6%	11,507
CUMBERLAND	52,056	39,053	33.3%	13,002
EAST GREENWICH	59,355	48,657	22.0%	10,698
EAST PROVIDENCE	81,283	79,314	2.5%	1,969
EXETER	8,537	5,512	54.9%	3,024
FOSTER	703	1,568	-55.2%	(865)
GLOCESTER	6,045	5,997	0.8%	48
HOPKINTON	5,595	3,567	56.9%	2,029
JAMESTOWN	3,319	4,048	-18.0%	(729)
JOHNSTON	62,422	55,209	13.1%	7,213
LINCOLN	65,255	61,542	6.0%	3,712
LITTLE COMPTON	2,519	4,476	-43.7%	(1,958)
MIDDLETOWN	55,823	49,281	13.3%	6,542
NARRAGANSETT	33,960	38,082	-10.8%	(4,121)
NEWPORT	137,410	128,978	6.5%	8,432
NEW SHOREHAM	3,462	3,819	-9.4%	(358)
NORTH KINGSTOWN	46,858	43,694	7.2%	3,164
NORTH PROVIDENCE	29,465	30,018	-1.8%	(554)
NORTH SMITHFIELD	25,507	22,870	11.5%	2,638
PAWTUCKET	85,290	70,902	20.3%	14,387
PORTSMOUTH	17,872	17,456	2.4%	416
PROVIDENCE ^	549,656	488,047	12.6%	61,609
RICHMOND	8,960	10,538	-15.0%	(1,578)
SCITUATE	4,967	5,473	-9.2%	(506)
SMITHFIELD	62,733	62,308	0.7%	425
SOUTH KINGSTOWN	72,234	62,773	15.1%	9,461
TIVERTON	19,758	21,891	-9.7%	(2,133)
WARREN	22,956	19,460	18.0%	3,495
WARWICK	227,504	222,916	2.1%	4,588
WESTERLY	50,934	56,255	-9.5%	(5,321)
WEST GREENWICH	11,225	7,882	42.4%	3,343
WEST WARWICK	25,761	27,766	-7.2%	(2,005)
WOONSOCKET	42,352	39,976	5.9%	2,376
Total	\$ 2,151,293	\$ 2,016,769	6.7%	\$ 134,524

* 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 over Fiscal Year-to-Date Collections

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			Percent	
	FY 2020 YTD	FY 2019 YTD	Change *	Difference *
BARRINGTON	\$ 71,106	\$ 82,777	-14.1%	\$ (11,671)
BRISTOL	210,446	224,271	-6.2%	(13,825)
BURRILLVILLE	94,344	95,657	-1.4%	(1,313)
CENTRAL FALLS	58,326	57,901	0.7%	425
CHARLESTOWN	91,388	109,578	-16.6%	(18,190)
COVENTRY	187,314	185,152	1.2%	2,162
CRANSTON	833,686	822,990	1.3%	10,696
CUMBERLAND	225,083	247,791	-9.2%	(22,709)
EAST GREENWICH	328,015	294,620	11.3%	33,395
EAST PROVIDENCE	450,769	484,194	-6.9%	(33,425)
EXETER	57,559	45,319	27.0%	12,240
FOSTER	8,599	11,180	-23.1%	(2,581)
GLOCESTER	36,904	35,866	2.9%	1,038
HOPKINTON	25,905	26,732	-3.1%	(827)
JAMESTOWN	46,603	52,213	-10.7%	(5,610)
JOHNSTON	311,504	306,241	1.7%	5,262
LINCOLN	350,803	322,934	8.6%	27,869
LITTLE COMPTON	34,402	36,028	-4.5%	(1,625)
MIDDLETOWN	405,675	407,127	-0.4%	(1,452)
NARRAGANSETT	401,538	396,245	1.3%	5,293
NEWPORT	1,484,966	1,406,201	5.6%	78,765
NEW SHOREHAM	320,424	308,229	4.0%	12,195
NORTH KINGSTOWN	280,821	279,483	0.5%	1,338
NORTH PROVIDENCE	183,260	175,178	4.6%	8,082
NORTH SMITHFIELD	142,467	122,137	16.6%	20,330
PAWTUCKET	452,587	425,257	6.4%	27,331
PORTSMOUTH	145,017	127,157	14.0%	17,860
PROVIDENCE ^	2,661,406	2,008,150	32.5%	653,256
RICHMOND	67,021	61,519	8.9%	5,503
SCITUATE	29,330	21,901	33.9%	7,430
SMITHFIELD	369,611	347,822	6.3%	21,790
SOUTH KINGSTOWN	456,063	454,358	0.4%	1,705
TIVERTON	141,455	125,946	12.3%	15,509
WARREN	144,585	141,499	2.2%	3,086
WARWICK	1,322,540	1,221,422	8.3%	101,118
WESTERLY	522,763	500,468	4.5%	22,294
WEST GREENWICH	63,536	49,387	28.7%	14,150
WEST WARWICK	165,872	163,569	1.4%	2,303
WOONSOCKET	243,698	233,061	4.6%	10,637
Total	\$ 13,427,393	\$ 12,417,561	8.1%	\$ 1,009,833

* 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). Absent this transfer in meal and beverage tax collections the Fiscal YTD-over-Fiscal YTD percent change would be 3.7%

Rhode Island Department of Revenue November 2019 Report