STATE OF RHODE ISLAND Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report FY 2020 Local 1.0 Percent Collections April 2020

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 April 2020 Local 1.0 Percent Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

Period of Comparison	April 2020 *	March 2020	\$ Difference	% Difference
Month-to-Month	\$ 1,239,485	\$ 1,419,850	\$ (180,364)	-12.7 %
Period of Comparison	April 2020 *	April 2019 ^	\$ Difference	% Difference
Year-over-Year	\$ 1,239,485	\$ 2,247,726	\$ (1,008,240)	-44.9 %
Fiscal YTD-over-Fiscal YTD	\$ 22,688,904	\$ 22,571,149	\$ 117,756	0.5 %

^{*} Due to the COVID-19 pandemic, dine in service at restaurants and bars was halted on March 17, 2020. Restaurants were allowed limited patio seating beginning on May 18, 2020.

[^] 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 -1.8%.

Mark A. Furcolo, Director Rhode Island Department of Revenue June 30, 2020

The report can be found on the Department of Revenue's website at http://www.dor.ri.gov/revenue-analysis/2020.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

			Percent	
	April 2020	March 2020	Change *	Difference *
BARRINGTON	\$ 8,189	\$ 7,408	10.5%	\$ 781
BRISTOL	18,793	18,218	3.2%	575
BURRILLVILLE	8,198	10,412	-21.3%	(2,214)
CENTRAL FALLS	9,905	9,281	6.7%	624
CHARLESTOWN	5,413	3,897	38.9%	1,515
COVENTRY	28,062	28,351	-1.0%	(289)
CRANSTON	117,931	110,494	6.7%	7,437
CUMBERLAND	31,757	33,568	-5.4%	(1,811)
EAST GREENWICH	24,681	33,225	-25.7%	(8,544)
EAST PROVIDENCE	61,200	57,471	6.5%	3,728
EXETER	4,132	8,625	-52.1%	(4,492)
FOSTER	1,290	509	153.6%	781
GLOCESTER	4,328	3,993	8.4%	334
HOPKINTON	3,225	2,094	54.0%	1,131
JAMESTOWN	1,710	1,409	21.3%	301
JOHNSTON	43,377	43,066	0.7%	311
LINCOLN	26,902	37,662	-28.6%	(10,760)
LITTLE COMPTON	1,691	1,359	24.4%	332
MIDDLETOWN	33,779	35,303	-4.3%	(1,524)
NARRAGANSETT	10,857	21,608	-49.8%	(10,750)
NEWPORT	26,621	95,984	-72.3%	(69,363)
NEW SHOREHAM	1,976	967	104.3%	1,009
NORTH KINGSTOWN	27,418	29,852	-8.2%	(2,434)
NORTH PROVIDENCE	25,600	31,826	-19.6%	(6,226)
NORTH SMITHFIELD	17,777	20,016	-11.2%	(2,239)
PAWTUCKET	57,257	59,153	-3.2%	(1,896)
PORTSMOUTH	14,381	12,275	17.2%	2,105
PROVIDENCE	203,876	297,094	-31.4%	(93,218)
RICHMOND	8,798	6,867	28.1%	1,931
SCITUATE	3,506	3,820	-8.2%	(314)
SMITHFIELD	55,678	42,727	30.3%	12,951
SOUTH KINGSTOWN	56,967	40,195	41.7%	16,772
TIVERTON	12,648	16,346	-22.6%	(3,697)
WARREN	17,639	28,793	-38.7%	(11,154)
WARWICK	142,965	167,413	-14.6%	(24,449)
WESTERLY	28,661	28,326	1.2%	335
WEST GREENWICH	6,936	9,230	-24.9%	(2,294)
WEST WARWICK	35,941	25,018	43.7%	10,923
WOONSOCKET	49,424	35,996	37.3%	13,427
Total	\$ 1,239,485	\$ 1,419,850	-12.7%	\$ (180,364)

^{*} 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

			Percent	
	April 2020	April 2019	Change *	Difference *
BARRINGTON	\$ 8,189	\$ 17,293	-52.6%	\$ (9,104)
BRISTOL	18,793	37,355	-49.7%	(18,562)
BURRILLVILLE	8,198	18,367	-55.4%	(10,169)
CENTRAL FALLS	9,905	(65)	-15,432.6%	
CHARLESTOWN	5,413	8,832	-38.7%	(3,419)
COVENTRY	28,062	32,357	-13.3%	(4,296)
CRANSTON	117,931	179,533	-34.3%	(61,602)
CUMBERLAND	31,757	46,099	-31.1%	(14,342)
EAST GREENWICH	24,681	52,214	-52.7%	(27,532)
EAST PROVIDENCE	61,200	84,411	-27.5%	(23,212)
EXETER	4,132	11,253	-63.3%	(7,121)
FOSTER	1,290	2,104	-38.7%	(814)
GLOCESTER	4,328	6,802	-36.4%	(2,475)
HOPKINTON	3,225	3,173	1.6%	52
JAMESTOWN	1,710	3,224	-47.0%	(1,514)
JOHNSTON	43,377	80,256	-46.0%	(36,879)
LINCOLN	26,902	60,938	-55.9%	(34,036)
LITTLE COMPTON	1,691	2,555	-33.8%	(864)
MIDDLETOWN	33,779	63,911	-47.1%	(30,132)
NARRAGANSETT	10,857	36,634	-70.4%	(25,776)
NEWPORT	26,621	137,300	-80.6%	(110,680)
NEW SHOREHAM	1,976	4,775	-58.6%	(2,800)
NORTH KINGSTOWN	27,418	49,612	-44.7%	(22,194)
NORTH PROVIDENCE	25,600	32,192	-20.5%	(6,592)
NORTH SMITHFIELD	17,777	27,420	-35.2%	(9,643)
PAWTUCKET	57,257	84,418	-32.2%	(27,160)
PORTSMOUTH	14,381	21,617	-33.5%	(7,237)
PROVIDENCE	203,876	562,239	-63.7%	(358,363)
RICHMOND	8,798	9,314	-5.5%	(517)
SCITUATE	3,506	5,030	-30.3%	(1,524)
SMITHFIELD	55,678	68,176	-18.3%	(12,498)
SOUTH KINGSTOWN	56,967	78,799	-27.7%	(21,832)
TIVERTON	12,648	21,990	-42.5%	(9,342)
WARREN	17,639	19,259	-8.4%	(1,619)
WARWICK	142,965	246,466	-42.0%	(103,502)
WESTERLY	28,661	44,814	-36.0%	(16,153)
WEST GREENWICH	6,936	9,546	-27.3%	(2,610)
WEST WARWICK	35,941	30,367	18.4%	5,574
WOONSOCKET	49,424	47,147	4.8%	2,277
Total	\$ 1,239,485	\$ 2,247,726	-44.9%	\$ (1,008,240)

^{*} 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

			Percent	
	FY 2020 YTD	FY 2019 YTD ^	Change *	Difference *
BARRINGTON	\$ 125,967	\$ 155,188	-18.8%	\$ (29,221)
BRISTOL	349,282	375,107	-6.9%	(25,825)
BURRILLVILLE	162,760	178,253	-8.7%	(15,493)
CENTRAL FALLS	112,197	102,505	9.5%	9,691
CHARLESTOWN	133,250	144,193	-7.6%	(10,943)
COVENTRY	368,853	349,366	5.6%	19,487
CRANSTON	1,592,058	1,641,965	-3.0%	(49,906)
CUMBERLAND	434,495	413,377	5.1%	21,118
EAST GREENWICH	543,117	546,256	-0.6%	(3,139)
EAST PROVIDENCE	839,633	881,775	-4.8%	(42,142)
EXETER	98,882	95,990	3.0%	2,893
FOSTER	15,408	17,654	-12.7%	(2,246)
GLOCESTER	64,792	64,901	-0.2%	(109)
HOPKINTON	39,754	42,125	-5.6%	(2,371)
JAMESTOWN	59,415	66,471	-10.6%	(7,056)
JOHNSTON	583,919	623,146	-6.3%	(39,227)
LINCOLN	618,469	654,079	-5.4%	(35,610)
LITTLE COMPTON	44,707	49,272	-9.3%	(4,564)
MIDDLETOWN	636,515	665,558	-4.4%	(29,042)
NARRAGANSETT	530,156	552,182	-4.0%	(22,026)
NEWPORT	2,008,715	1,924,915	4.4%	83,800
NEW SHOREHAM	336,615	320,944	4.9%	15,671
NORTH KINGSTOWN	495,720	500,153	-0.9%	(4,433)
NORTH PROVIDENCE	353,501	316,538	11.7%	36,964
NORTH SMITHFIELD	265,296	252,988	4.9%	12,308
PAWTUCKET	809,346	782,400	3.4%	26,946
PORTSMOUTH	227,968	228,112	-0.1%	(143)
PROVIDENCE ^	4,691,382	4,461,367	5.2%	230,014
RICHMOND	109,072	106,613	2.3%	2,459
SCITUATE	51,266	53,791	-4.7%	(2,525)
SMITHFIELD	693,867	676,640	2.5%	17,227
SOUTH KINGSTOWN	742,588	780,784	-4.9%	(38,196)
TIVERTON	236,629	232,616	1.7%	4,013
WARREN	254,858	231,194	10.2%	23,663
WARWICK	2,398,691	2,393,001	0.2%	5,690
WESTERLY	731,486	804,811	-9.1%	(73,325)
WEST GREENWICH	111,248	95,490	16.5%	15,758
WEST WARWICK	344,611	332,896	3.5%	11,715
WOONSOCKET	472,414	456,533	3.5%	15,880
Total	\$ 22,688,904	\$ 22,571,149	0.5%	\$ 117,756

^{*} 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 for Providence would be -6.1%. The total fiscal YTD-over-fiscal YTD percent change would be -1.8% absent this transfer.