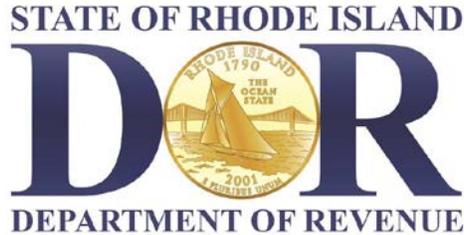


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Meal and Beverage Report  
FY 2018 Local 1.0 Percent Collections October 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, October 2017 local 1.0 percent meal and beverage tax collections totaled \$2.34 million, \$226,080, or 8.8 percent, less than the \$2.57 million collected in September 2017. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between October 2017 and September 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
West Greenwich	156.1 %	New Shoreham	-73.3 %
Scituate	67.7 %	Jamestown	-47.4 %
Richmond	24.1 %	Foster	-44.6 %
Woonsocket	18.2 %	Charlestown	-44.0 %
North Providence	7.1 %	Little Compton	-35.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
West Greenwich	\$ 17,851	Newport	\$ (85,361)
Woonsocket	7,947	New Shoreham	(33,624)
East Providence	5,675	Westerly	(26,366)
Richmond	2,708	Narragansett	(22,262)
Scituate	2,658	Bristol	(14,582)

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

On a statewide basis, October 2017 local 1.0 percent meal and beverage tax collections totaled \$2.34 million, \$390,160, or 20.0 percent, more than the \$1.95 million collected in October 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between October 2017 and October 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Foster	285.1 %	Jamestown	-11.9 %
Hopkinton	214.5 %	Bristol	-11.0 %
West Greenwich	186.4 %	Charlestown	-10.9 %
Burrillville	127.6 %	Westerly	-9.7 %
Scituate	100.0 %	Little Compton	-6.3 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 97,143	Westerly	\$ (6,560)
Newport	41,432	Bristol	(4,532)
Cranston	30,927	Charlestown	(1,671)
Warwick	26,087	Jamestown	(789)
West Greenwich	19,059	Little Compton	(361)

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

On a statewide basis, fiscal year-to-date October 2017 local 1.0 percent meal and beverage tax collections totaled \$11.08 million, \$1.2 million or 12.5 percent, more than the \$9.84 million collected in fiscal year-to-date October 2016. 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.

The five communities with the largest percentage increases and four communities with percentage decreases in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2017 and fiscal year-to-date October 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Foster	60.5 %	East Greenwich	-34.0 %
West Warwick	40.0 %	Little Compton	-10.6 %
Central Falls	34.9 %	Jamestown	-4.0 %
West Greenwich	33.3 %	North Smithfield	-0.01 %
Burrillville	30.6 %		

The five communities with the largest nominal increases and four communities with nominal decreases in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2017 and fiscal year-to-date October 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 367,793	East Greenwich	\$ (133,741)
Newport	173,984	Little Compton	(4,302)
Warwick	120,968	Jamestown	(1,980)
Cranston	80,865	North Smithfield	(12)
Middletown	45,437		



Mark A. Furcolo, Director  
 Department of Revenue  
 January 26, 2018

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

MUNICIPALITY	Month-to-Month			
	October 2017	September 2017	Percent Change	Difference
BARRINGTON	\$ 15,892	\$ 16,375	-3.0%	\$ (483)
BRISTOL	36,809	51,391	-28.4%	(14,582)
BURRILLVILLE	20,683	19,359	6.8%	1,324
CENTRAL FALLS	11,808	12,644	-6.6%	(836)
CHARLESTOWN	13,637	24,370	-44.0%	(10,733)
COVENTRY	36,540	34,613	5.6%	1,926
CRANSTON	164,601	162,733	1.1%	1,868
CUMBERLAND	36,877	44,303	-16.8%	(7,426)
EAST GREENWICH	49,099	56,552	-13.2%	(7,453)
EAST PROVIDENCE	94,989	89,314	6.4%	5,675
EXETER	10,829	11,004	-1.6%	(174)
FOSTER	2,358	4,255	-44.6%	(1,897)
GLOCESTER	5,799	7,872	-26.3%	(2,073)
HOPKINTON	4,385	5,472	-19.9%	(1,087)
JAMESTOWN	5,823	11,061	-47.4%	(5,238)
JOHNSTON	55,364	53,009	4.4%	2,355
LINCOLN	66,248	66,069	0.3%	178
LITTLE COMPTON	5,396	8,364	-35.5%	(2,968)
MIDDLETOWN	69,815	80,299	-13.1%	(10,484)
NARRAGANSETT	46,112	68,373	-32.6%	(22,262)
NEWPORT	221,620	306,981	-27.8%	(85,361)
NEW SHOREHAM	12,271	45,895	-73.3%	(33,624)
NORTH KINGSTOWN	52,238	53,521	-2.4%	(1,283)
NORTH PROVIDENCE	32,449	30,305	7.1%	2,144
NORTH SMITHFIELD	24,019	24,199	-0.7%	(180)
PAWTUCKET	76,793	81,170	-5.4%	(4,378)
PORTSMOUTH	20,850	29,465	-29.2%	(8,615)
PROVIDENCE	529,817	534,603	-0.9%	(4,786)
RICHMOND	13,946	11,238	24.1%	2,708
SCITUATE	6,580	3,923	67.7%	2,658
SMITHFIELD	67,489	67,701	-0.3%	(212)
SOUTH KINGSTOWN	71,180	80,505	-11.6%	(9,326)
TIVERTON	19,681	22,403	-12.2%	(2,722)
WARREN	26,869	28,339	-5.2%	(1,470)
WARWICK	241,849	247,818	-2.4%	(5,969)
WESTERLY	60,869	87,235	-30.2%	(26,366)
WEST GREENWICH	29,283	11,432	156.1%	17,851
WEST WARWICK	29,288	30,014	-2.4%	(726)
WOONSOCKET	51,681	43,733	18.2%	7,947
<b>Total</b>	<b>\$ 2,341,836</b>	<b>\$ 2,567,916</b>	<b>-8.8%</b>	<b>\$ (226,080)</b>

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

MUNICIPALITY	Year-over-Year			
	October 2017	October 2016	Percent Change	Difference
BARRINGTON	\$ 15,892	\$ 13,705	16.0%	\$ 2,187
BRISTOL	36,809	41,341	-11.0%	(4,532)
BURRILLVILLE	20,683	9,088	127.6%	11,595
CENTRAL FALLS	11,808	12,085	-2.3%	(277)
CHARLESTOWN	13,637	15,308	-10.9%	(1,671)
COVENTRY	36,540	34,476	6.0%	2,064
CRANSTON	164,601	133,675	23.1%	30,927
CUMBERLAND	36,877	36,230	1.8%	647
EAST GREENWICH	49,099	41,920	17.1%	7,179
EAST PROVIDENCE	94,989	85,379	11.3%	9,610
EXETER	10,829	7,974	35.8%	2,855
FOSTER	2,358	612	285.1%	1,746
GLOCESTER	5,799	4,137	40.2%	1,663
HOPKINTON	4,385	1,394	214.5%	2,990
JAMESTOWN	5,823	6,612	-11.9%	(789)
JOHNSTON	55,364	47,004	17.8%	8,360
LINCOLN	66,248	61,201	8.2%	5,047
LITTLE COMPTON	5,396	5,757	-6.3%	(361)
MIDDLETOWN	69,815	51,505	35.6%	18,310
NARRAGANSETT	46,112	41,574	10.9%	4,538
NEWPORT	221,620	180,189	23.0%	41,432
NEW SHOREHAM	12,271	7,075	73.5%	5,197
NORTH KINGSTOWN	52,238	37,291	40.1%	14,948
NORTH PROVIDENCE	32,449	25,454	27.5%	6,995
NORTH SMITHFIELD	24,019	22,327	7.6%	1,692
PAWTUCKET	76,793	66,241	15.9%	10,551
PORTSMOUTH	20,850	15,809	31.9%	5,041
PROVIDENCE	529,817	432,674	22.5%	97,143
RICHMOND	13,946	9,316	49.7%	4,630
SCITUATE	6,580	3,290	100.0%	3,290
SMITHFIELD	67,489	48,787	38.3%	18,702
SOUTH KINGSTOWN	71,180	59,027	20.6%	12,153
TIVERTON	19,681	17,910	9.9%	1,771
WARREN	26,869	20,053	34.0%	6,816
WARWICK	241,849	215,762	12.1%	26,087
WESTERLY	60,869	67,429	-9.7%	(6,560)
WEST GREENWICH	29,283	10,224	186.4%	19,059
WEST WARWICK	29,288	23,622	24.0%	5,666
WOONSOCKET	51,681	38,221	35.2%	13,460
<b>Total</b>	<b>\$ 2,341,836</b>	<b>\$ 1,951,676</b>	<b>20.0%</b>	<b>\$ 390,160</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	October 2017	October 2016	Percent Change	Difference
BARRINGTON	\$ 68,425	\$ 61,029	12.1%	\$ 7,396
BRISTOL	184,608	178,071	3.7%	6,537
BURRILLVILLE	81,454	62,379	30.6%	19,075
CENTRAL FALLS	57,715	42,781	34.9%	14,934
CHARLESTOWN	91,029	87,038	4.6%	3,991
COVENTRY	173,707	140,556	23.6%	33,151
CRANSTON	675,889	595,024	13.6%	80,865
CUMBERLAND	171,035	151,050	13.2%	19,985
EAST GREENWICH *	259,966	393,708	-34.0%	(133,741)
EAST PROVIDENCE	363,168	344,189	5.5%	18,978
EXETER	43,705	35,952	21.6%	7,753
FOSTER	11,270	7,021	60.5%	4,249
GLOCESTER	25,320	24,232	4.5%	1,089
HOPKINTON	19,456	15,791	23.2%	3,665
JAMESTOWN	48,053	50,033	-4.0%	(1,980)
JOHNSTON	249,229	207,417	20.2%	41,813
LINCOLN	274,738	257,058	6.9%	17,680
LITTLE COMPTON	36,440	40,742	-10.6%	(4,302)
MIDDLETOWN	337,097	291,660	15.6%	45,437
NARRAGANSETT	363,846	322,605	12.8%	41,241
NEWPORT	1,310,294	1,136,310	15.3%	173,984
NEW SHOREHAM	292,643	278,277	5.2%	14,366
NORTH KINGSTOWN	224,336	184,391	21.7%	39,945
NORTH PROVIDENCE	125,784	113,031	11.3%	12,753
NORTH SMITHFIELD	98,803	98,816	-0.01%	(12)
PAWTUCKET	323,304	287,853	12.3%	35,450
PORTSMOUTH	111,378	87,861	26.8%	23,517
PROVIDENCE	2,142,701	1,774,908	20.7%	367,793
RICHMOND	66,004	51,954	27.0%	14,050
SCITUATE	24,226	18,913	28.1%	5,313
SMITHFIELD	273,228	252,354	8.3%	20,874
SOUTH KINGSTOWN	356,570	329,406	8.2%	27,163
TIVERTON	103,308	87,087	18.6%	16,222
WARREN	120,186	105,909	13.5%	14,277
WARWICK	1,085,509	964,541	12.5%	120,968
WESTERLY	463,582	440,189	5.3%	23,393
WEST GREENWICH	63,901	47,928	33.3%	15,973
WEST WARWICK	156,253	111,618	40.0%	44,635
WOONSOCKET	197,823	162,088	22.0%	35,736
<b>Total</b>	<b>\$ 11,075,984</b>	<b>\$ 9,841,767</b>	<b>12.5%</b>	<b>\$ 1,234,216</b>

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