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

Period of Comparison	January 2020	December 2019	\$ Difference	% Difference
Month-to-Month	\$ 2,057,019	\$ 2,414,624	\$ (357,605)	-14.8 %
Period of Comparison	January 2020	January 2019	\$ Difference	% Difference
Year-over-Year	\$ 2,057,019	\$ 1,804,050	\$ 252,969	14.0 %
Fiscal YTD-over-Fiscal YTD	\$ 17,899,037	\$ 16,441,185	\$ 1,457,851	8.9 %

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 5.4%.

Mark A. Furcolo, Director Rhode Island Department of Revenue March 25, 2020

The report can be found on the Department of Revenue's website at <a href="http://www.dor.ri.gov/revenue-analysis/2020.php">http://www.dor.ri.gov/revenue-analysis/2020.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

			Percent	
	January 2020	December 2019	Change *	Difference *
BARRINGTON	\$ 10,977	\$ 11,995	-8.5%	\$ (1,018)
BRISTOL	30,281	30,485	-0.7%	(204)
BURRILLVILLE	18,093	15,743	14.9%	2,350
CENTRAL FALLS	11,774	11,255	4.6%	519
CHARLESTOWN	9,784	15,035	-34.9%	(5,251)
COVENTRY	38,938	44,136	-11.8%	(5,198)
CRANSTON	158,966	206,283	-22.9%	(47,317)
CUMBERLAND	43,436	55,352	-21.5%	(11,916)
EAST GREENWICH	50,278	57,884	-13.1%	(7,606)
EAST PROVIDENCE	80,970	98,740	-18.0%	(17,770)
EXETER	7,817	11,107	-29.6%	(3,290)
FOSTER	829	3,342	-75.2%	(2,513)
GLOCESTER	8,789	4,713	86.5%	4,076
HOPKINTON	2,569	3,264	-21.3%	(694)
JAMESTOWN	4,432	2,802	58.2%	1,630
JOHNSTON	55,770	64,352	-13.3%	(8,582)
LINCOLN	64,102	81,155	-21.0%	(17,053)
LITTLE COMPTON	2,344	3,476	-32.6%	(1,132)
MIDDLETOWN	50,328	51,434	-2.2%	(1,106)
NARRAGANSETT	30,398	31,510	-3.5%	(1,112)
NEWPORT	98,334	150,334	-34.6%	(52,000)
NEW SHOREHAM	3,596	6,120	-41.2%	(2,523)
NORTH KINGSTOWN	41,735	64,581	-35.4%	(22,847)
NORTH PROVIDENCE	33,891	48,942	-30.8%	(15,051)
NORTH SMITHFIELD	32,889	27,539	19.4%	5,350
PAWTUCKET	78,443	83,533	-6.1%	(5,090)
PORTSMOUTH	17,185	20,773	-17.3%	(3,588)
PROVIDENCE	498,294	546,369	-8.8%	(48,075)
RICHMOND	10,591	7,088	49.4%	3,503
SCITUATE	4,190	5,824	-28.1%	(1,634)
SMITHFIELD	68,311	81,412	-16.1%	(13,101)
SOUTH KINGSTOWN	57,128	72,941	-21.7%	(15,813)
TIVERTON	23,803	21,260	12.0%	2,544
WARREN	21,252	23,327	-8.9%	(2,075)
WARWICK	238,198	287,988	-17.3%	(49,790)
WESTERLY	48,709	59,348	-17.9%	(10,639)
WEST GREENWICH	10,931	9,027	21.1%	1,904
WEST WARWICK	37,194	50,545	-26.4%	(13,351)
WOONSOCKET	51,469	43,612	18.0%	7,857
Total	\$ 2,057,019	\$ 2,414,624	-14.8%	\$ (357,605)

<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

			Percent	
	January 2020	January 2019	Change *	Difference *
BARRINGTON	\$ 10,977	\$ 15,408	-28.8%	
BRISTOL	30,281	27,684	9.4%	2,596
BURRILLVILLE	18,093	13,393	35.1%	4,699
CENTRAL FALLS	11,774	8,690	35.5%	3,085
CHARLESTOWN	9,784	4,089	139.3%	5,695
COVENTRY	38,938	28,114	38.5%	10,824
CRANSTON	158,966	137,647	15.5%	21,319
CUMBERLAND	43,436	38,875	11.7%	4,561
EAST GREENWICH	50,278	46,334	8.5%	3,944
EAST PROVIDENCE	80,970	80,209	0.9%	761
EXETER	7,817	10,264	-23.8%	(2,448)
FOSTER	829	1,293	-35.9%	(464)
GLOCESTER	8,789	6,974	26.0%	1,816
HOPKINTON	2,569	3,198	-19.7%	(629)
JAMESTOWN	4,432	2,502	77.1%	1,930
JOHNSTON	55,770	55,508	0.5%	261
LINCOLN	64,102	60,109	6.6%	3,994
LITTLE COMPTON	2,344	2,176	7.7%	168
MIDDLETOWN	50,328	50,909	-1.1%	(582)
NARRAGANSETT	30,398	25,641	18.6%	4,757
NEWPORT	98,334	69,035	42.4%	29,299
NEW SHOREHAM	3,596	1,819	97.7%	1,778
NORTH KINGSTOWN	41,735	40,141	4.0%	1,594
NORTH PROVIDENCE	33,891	27,913	21.4%	5,978
NORTH SMITHFIELD	32,889	20,749	58.5%	12,141
PAWTUCKET	78,443	72,365	8.4%	6,078
PORTSMOUTH	17,185	19,023	-9.7%	(1,838)
PROVIDENCE	498,294	429,707	16.0%	68,587
RICHMOND	10,591	6,539	62.0%	4,052
SCITUATE	4,190	10,537	-60.2%	(6,347)
SMITHFIELD	68,311	62,162	9.9%	6,149
SOUTH KINGSTOWN	57,128	58,733	-2.7%	(1,605)
TIVERTON	23,803	24,369	-2.3%	(566)
WARREN	21,252	16,494	28.8%	4,758
WARWICK	238,198	211,863	12.4%	26,335
WESTERLY	48,709	36,171	34.7%	12,538
WEST GREENWICH	10,931	8,521	28.3%	2,411
WEST WARWICK	37,194	28,839	29.0%	8,355
WOONSOCKET	51,469	40,053	28.5%	11,416
Total	\$ 2,057,019	\$ 1,804,050	14.0%	\$ 252,969

<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 over Fiscal Year-to-Date Collections

			Percent	
	FY 2020 YTD	FY 2019 YTD ^	Change *	Difference *
BARRINGTON	\$ 94,078	\$ 113,155	-16.9%	
BRISTOL	271,211	284,249	-4.6%	(13,038)
BURRILLVILLE	128,180	127,919	0.2%	260
CENTRAL FALLS	81,356	76,496	6.4%	4,859
CHARLESTOWN	116,208	123,999	-6.3%	(7,791)
COVENTRY	270,388	252,627	7.0%	17,761
CRANSTON	1,198,935	1,150,533	4.2%	48,402
CUMBERLAND	323,871	311,011	4.1%	12,860
EAST GREENWICH	436,178	400,369	8.9%	35,809
EAST PROVIDENCE	630,479	635,090	-0.7%	(4,611)
EXETER	76,482	67,724	12.9%	8,759
FOSTER	12,770	13,580	-6.0%	(810)
GLOCESTER	50,406	49,904	1.0%	502
HOPKINTON	31,738	33,268	-4.6%	(1,530)
JAMESTOWN	53,837	58,626	-8.2%	(4,790)
JOHNSTON	431,625	423,074	2.0%	8,552
LINCOLN	496,061	462,615	7.2%	33,446
LITTLE COMPTON	40,222	42,400	-5.1%	(2,177)
MIDDLETOWN	507,437	510,267	-0.6%	(2,830)
NARRAGANSETT	463,446	454,790	1.9%	8,656
NEWPORT	1,733,634	1,615,430	7.3%	118,205
NEW SHOREHAM	330,140	312,971	5.5%	17,169
NORTH KINGSTOWN	387,137	368,935	4.9%	18,202
NORTH PROVIDENCE	266,093	240,627	10.6%	25,466
NORTH SMITHFIELD	202,895	168,209	20.6%	34,686
PAWTUCKET	614,562	544,584	12.8%	69,979
PORTSMOUTH	182,975	168,116	8.8%	14,859
PROVIDENCE ^	3,706,068	2,909,371	27.4%	796,697
RICHMOND	84,700	78,785	7.5%	5,915
SCITUATE	39,344	38,142	3.2%	1,202
SMITHFIELD	519,335	480,417	8.1%	38,917
SOUTH KINGSTOWN	586,132	578,308	1.4%	7,823
TIVERTON	186,518	172,208	8.3%	14,310
WARREN	189,164	180,295	4.9%	8,869
WARWICK	1,848,726	1,703,577	8.5%	145,149
WESTERLY	630,819	653,226	-3.4%	(22,407)
WEST GREENWICH	83,495	67,783	23.2%	15,712
WEST WARWICK	253,611	245,604	3.3%	8,007
WOONSOCKET	338,780	322,899	4.9%	15,881
Total	\$ 17,899,037	\$ 16,441,185	8.9%	\$ 1,457,851

<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). Absent this transfer in meal and beverage tax collections the Fiscal YTD-over-Fiscal YTD percent change for Providence would be 7.6%. The Total Fiscal YTD-over-Fiscal YTD percent change would be 5.4% absent this transfer.