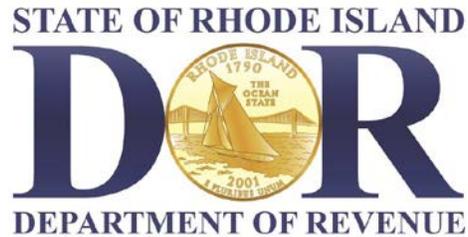


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2018 Local 1.0 Percent Collections January 2018**

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, January 2018 local 1.0 percent meal and beverage tax collections totaled \$2.07 million, \$34,381, or 1.7 percent, more than the \$2.03 million collected in December 2017. It should be noted that December 2017 meal and beverage tax collections for West Greenwich include an adjustment of an undisclosed negative amount that was carried forward from November 2017 to correct a payment made in October 2017. December 2017 meal and beverage tax collections for Westerly also include an adjustment of an undisclosed negative amount.

The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between January 2018 and December 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
West Greenwich	1,889.8 %	Hopkinton	-57.4 %
Westerly	681.4 %	Scituate	-41.7 %
Narragansett	182.4 %	West Warwick	-28.6 %
Warwick	30.2 %	New Shoreham	-25.2 %
Jamestown	25.0 %	Exeter	-24.7 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between January 2018 and December 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Warwick	\$ 72,914	Newport	\$ (33,092)
Westerly	38,414	East Providence	(18,601)
Narragansett	17,574	East Greenwich	(12,143)
Cranston	12,366	Woonsocket	(10,145)
West Greenwich	6,985	West Warwick	(9,496)

Analysis of Year-over-Year Collections by Month

On a statewide basis, January 2018 local 1.0 percent meal and beverage tax collections totaled \$2.07 million, \$368,370, or 21.7 percent, more than the \$1.70 million collected in January 2017. The five communities with the largest percentage increases / decreases in local 1.0 percent meal and beverage tax collections between January 2018 and January 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Jamestown	76.5 %	Hopkinton	-71.1 %
North Providence	65.7 %	New Shoreham	-57.5 %
Central Falls	52.5 %	Burrillville	-49.0 %
Providence	48.9 %	Richmond	-38.6 %
Cranston	46.3 %	Glocester	-38.4 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between January 2018 and January 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 168,081	South Kingstown	\$ (19,809)
Warwick	98,145	Burrillville	(12,974)
Cranston	56,793	Coventry	(5,752)
Pawtucket	18,073	Richmond	(4,925)
North Providence	15,999	Lincoln	(4,691)

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

On a statewide basis, year-to-date FY 2018 local 1.0 percent meal and beverage tax collections totaled \$17.29 million, \$1.9 million, or 12.5 percent, more than the \$15.37 million collected in year-to-date FY 2017. 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 / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Scituate	48.6 %	East Greenwich	-24.0 %
Foster	38.4 %	Jamestown	-6.1 %
Central Falls	33.9 %	Little Compton	-4.2 %
West Warwick	23.1 %	West Greenwich	-1.9 %
Providence	21.9 %	North Smithfield	-1.8 %

The five communities with the largest nominal increases / decreases in local 1.0 percent meal and beverage tax collections between year-to-date FY 2018 and year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 655,280	East Greenwich	\$ (128,048)
Warwick	250,488	Jamestown	(3,975)
Newport	199,854	North Smithfield	(3,195)
Cranston	148,406	Little Compton	(2,064)
North Kingstown	61,865	West Greenwich	(1,386)



Mark A. Furcolo, Director
Department of Revenue
April 5, 2018

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

MUNICIPALITY	Month-to-Month			
	January 2018	December 2017	Percent Change	Difference
BARRINGTON	\$ 13,894	\$ 12,637	10.0%	\$ 1,257
BRISTOL	25,792	28,336	-9.0%	(2,543)
BURRILLVILLE	13,477	12,205	10.4%	1,272
CENTRAL FALLS	13,109	14,551	-9.9%	(1,442)
CHARLESTOWN	8,724	8,517	2.4%	208
COVENTRY	28,372	35,766	-20.7%	(7,394)
CRANSTON	179,449	167,083	7.4%	12,366
CUMBERLAND	34,062	38,741	-12.1%	(4,678)
EAST GREENWICH	43,720	55,862	-21.7%	(12,143)
EAST PROVIDENCE	84,892	103,492	-18.0%	(18,601)
EXETER	6,855	9,108	-24.7%	(2,253)
FOSTER	914	959	-4.6%	(44)
GLOCESTER	6,701	6,399	4.7%	301
HOPKINTON	1,281	3,004	-57.4%	(1,723)
JAMESTOWN	4,777	3,822	25.0%	955
JOHNSTON	49,965	58,154	-14.1%	(8,189)
LINCOLN	62,296	68,291	-8.8%	(5,996)
LITTLE COMPTON	2,512	3,315	-24.2%	(802)
MIDDLETOWN	49,415	51,558	-4.2%	(2,143)
NARRAGANSETT	27,210	9,636	182.4%	17,574
NEWPORT	102,168	135,260	-24.5%	(33,092)
NEW SHOREHAM	1,389	1,857	-25.2%	(467)
NORTH KINGSTOWN	41,113	47,049	-12.6%	(5,936)
NORTH PROVIDENCE	40,338	33,950	18.8%	6,388
NORTH SMITHFIELD	26,514	25,418	4.3%	1,097
PAWTUCKET	74,005	70,012	5.7%	3,994
PORTSMOUTH	16,724	17,340	-3.6%	(616)
PROVIDENCE	511,991	506,833	1.0%	5,158
RICHMOND	7,837	8,250	-5.0%	(413)
SCITUATE	3,044	5,218	-41.7%	(2,174)
SMITHFIELD	66,732	61,679	8.2%	5,053
SOUTH KINGSTOWN	58,551	62,778	-6.7%	(4,227)
TIVERTON	13,406	16,327	-17.9%	(2,921)
WARREN	19,391	21,505	-9.8%	(2,114)
WARWICK	314,438	241,524	30.2%	72,914
WESTERLY *	44,052	5,638	681.4%	38,414
WEST GREENWICH ^	7,354	370	1,889.8%	6,985
WEST WARWICK	23,751	33,247	-28.6%	(9,496)
WOONSOCKET	38,911	49,056	-20.7%	(10,145)
Total	\$ 2,069,129	\$ 2,034,747	1.7%	\$ 34,381

* December 2017 includes an adjustment of an undisclosed negative amount.

^ December 2017 includes an adjustment of an undisclosed negative amount carried forward from November 2017 to correct a payment made in October 2017.

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

MUNICIPALITY	Year-over-Year			
	January 2018	January 2017	Percent Change	Difference
BARRINGTON	\$ 13,894	\$ 12,718	9.3%	\$ 1,177
BRISTOL	25,792	21,894	17.8%	3,899
BURRILLVILLE	13,477	26,451	-49.0%	(12,974)
CENTRAL FALLS	13,109	8,594	52.5%	4,515
CHARLESTOWN	8,724	6,603	32.1%	2,121
COVENTRY	28,372	34,124	-16.9%	(5,752)
CRANSTON	179,449	122,656	46.3%	56,793
CUMBERLAND	34,062	30,973	10.0%	3,090
EAST GREENWICH	43,720	44,009	-0.7%	(289)
EAST PROVIDENCE	84,892	84,320	0.7%	572
EXETER	6,855	7,978	-14.1%	(1,123)
FOSTER	914	774	18.1%	140
GLOCESTER	6,701	10,882	-38.4%	(4,182)
HOPKINTON	1,281	4,435	-71.1%	(3,154)
JAMESTOWN	4,777	2,706	76.5%	2,071
JOHNSTON	49,965	41,462	20.5%	8,503
LINCOLN	62,296	66,987	-7.0%	(4,691)
LITTLE COMPTON	2,512	2,194	14.5%	318
MIDDLETOWN	49,415	35,791	38.1%	13,623
NARRAGANSETT	27,210	19,295	41.0%	7,915
NEWPORT	102,168	92,238	10.8%	9,930
NEW SHOREHAM	1,389	3,269	-57.5%	(1,880)
NORTH KINGSTOWN	41,113	41,540	-1.0%	(427)
NORTH PROVIDENCE	40,338	24,339	65.7%	15,999
NORTH SMITHFIELD	26,514	29,740	-10.8%	(3,226)
PAWTUCKET	74,005	55,932	32.3%	18,073
PORTSMOUTH	16,724	18,838	-11.2%	(2,115)
PROVIDENCE	511,991	343,910	48.9%	168,081
RICHMOND	7,837	12,762	-38.6%	(4,925)
SCITUATE	3,044	3,184	-4.4%	(139)
SMITHFIELD	66,732	58,943	13.2%	7,789
SOUTH KINGSTOWN	58,551	78,361	-25.3%	(19,809)
TIVERTON	13,406	17,562	-23.7%	(4,155)
WARREN	19,391	14,620	32.6%	4,771
WARWICK	314,438	216,293	45.4%	98,145
WESTERLY	44,052	34,594	27.3%	9,458
WEST GREENWICH	7,354	7,364	-0.1%	(10)
WEST WARWICK	23,751	25,074	-5.3%	(1,323)
WOONSOCKET	38,911	37,349	4.2%	1,562
Total	\$ 2,069,129	\$ 1,700,759	21.7%	\$ 368,370

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

MUNICIPALITY	Fiscal Year-to-Date			
	January 2018	January 2017	Percent Change	Difference
BARRINGTON	\$ 109,529	\$ 103,268	6.1%	\$ 6,261
BRISTOL	267,805	267,348	0.2%	457
BURRILLVILLE	125,037	106,588	17.3%	18,449
CENTRAL FALLS	95,021	70,964	33.9%	24,057
CHARLESTOWN	120,290	113,670	5.8%	6,621
COVENTRY	288,400	255,273	13.0%	33,127
CRANSTON	1,169,687	1,021,281	14.5%	148,406
CUMBERLAND	297,166	267,829	11.0%	29,337
EAST GREENWICH *	405,498	533,546	-24.0%	(128,048)
EAST PROVIDENCE	631,282	580,999	8.7%	50,283
EXETER	66,164	57,541	15.0%	8,624
FOSTER	14,570	10,525	38.4%	4,044
GLOCESTER	43,200	42,189	2.4%	1,011
HOPKINTON	26,158	25,687	1.8%	471
JAMESTOWN	60,905	64,881	-6.1%	(3,975)
JOHNSTON	408,941	349,049	17.2%	59,893
LINCOLN	464,402	461,252	0.7%	3,150
LITTLE COMPTON	47,659	49,723	-4.2%	(2,064)
MIDDLETOWN	488,025	432,150	12.9%	55,875
NARRAGANSETT	447,150	409,129	9.3%	38,022
NEWPORT	1,675,644	1,475,790	13.5%	199,854
NEW SHOREHAM	300,173	289,593	3.7%	10,580
NORTH KINGSTOWN	370,449	308,584	20.0%	61,865
NORTH PROVIDENCE	232,214	199,684	16.3%	32,529
NORTH SMITHFIELD	174,673	177,868	-1.8%	(3,195)
PAWTUCKET	537,550	485,857	10.6%	51,694
PORTSMOUTH	170,504	141,001	20.9%	29,504
PROVIDENCE	3,645,009	2,989,730	21.9%	655,280
RICHMOND	92,138	87,330	5.5%	4,808
SCITUATE	40,563	27,304	48.6%	13,259
SMITHFIELD	465,928	427,070	9.1%	38,859
SOUTH KINGSTOWN	543,288	506,971	7.2%	36,317
TIVERTON	148,405	131,312	13.0%	17,093
WARREN	184,357	161,196	14.4%	23,161
WARWICK	1,872,510	1,622,021	15.4%	250,488
WESTERLY	619,911	567,092	9.3%	52,819
WEST GREENWICH	71,625	73,011	-1.9%	(1,386)
WEST WARWICK	240,077	195,065	23.1%	45,012
WOONSOCKET	331,542	281,753	17.7%	49,788
Total	\$ 17,293,449	\$ 15,371,122	12.5%	\$ 1,922,327

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