

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS



DEPARTMENT OF REVENUE

State of Rhode Island Monthly Meal and Beverage Report FY 2012 1.0 Percent Local Collections June 2012

Beginning in June 2010, the Rhode Island Department of Revenue will issue a report on the collection and distribution of the 1.0 percent local Meal and Beverage Tax. The report is meant to be descriptive and does not purport to project or assess the collection of the 1.0 percent local Meals and Beverage Tax. The report will provide data, by municipality, on the month-to-month, the year-over-year, and the fiscal year-to-date collections. A discussion of the municipalities with the largest and smallest percentage changes in these three measures will be included in the body of the report.

Analysis of Month-to-Month Collections

On a statewide basis, June 2012 local meal and beverage tax collections totaled \$2.21 million or 7.8 percent more than the \$2.05 million collected in May 2012. The five communities with the largest percentage increase in local meal and beverage tax collections between June 2012 and May 2012 were: New Shoreham, 244.4 percent; Little Compton, 100.1 percent; Scituate, 59.4 percent; Jamestown, 49.5 percent; and Narragansett, 48.5 percent. The five communities with the largest percentage decrease in local meal and beverage tax collections between June 2012 and May 2012 were: Central Falls, -20.4 percent; Lincoln, -18.3 percent; West Greenwich, -15.3 percent; Cranston, -10.8 percent; and East Greenwich, -9.9 percent.

The five communities with the largest nominal increase in local meal and beverage tax collections between June 2012 and May 2012 were: Newport, \$69,568; New Shoreham, \$33,506; Narragansett, \$28,372; Middletown, \$18,976; and North Kingstown, \$14,863. The five communities with the largest nominal decrease in local meal and beverage tax collections between June 2012 and May 2012 were: Providence, -\$41,342; Cranston, -\$16,676; Lincoln, -\$13,325; East Greenwich, -\$4,865; and Warwick, -\$2,949.

Analysis of Year-over-Year Collections by Month

The Division of Taxation encountered several problems with the files that contained the local meals and beverage tax data for June 2011 and there was a delay in processing and reconciling

the data. As a result, some of the meals and beverage tax returns for June 2011 were mixed in with meals and beverage tax returns for July 2011. This caused June 2011's local meals and beverage tax data to be understated in aggregate by approximately \$435,000. It is this understatement that causes the large percentage and nominal changes in the year-over-year analysis tables.

On a statewide basis, June 2012 local meal and beverage tax collections totaled \$2.21 million or 52.6 percent more than the \$1.45 million collected in June 2011. The five communities with the largest percentage increase in local meal and beverage tax collections between June 2012 and June 2011 were: New Shoreham, 251.2 percent; Charlestown, 212.2 percent; Scituate, 180.3 percent; Little Compton, 128.2 percent; and Narragansett, 105.3 percent. No communities realized a decrease in local meal and beverage tax collections between June 2012 and June 2011.

The five communities with the largest nominal increase in local meal and beverage tax collections between June 2012 and June 2011 were: Providence, \$110,582; Newport, \$86,043; Warwick, \$65,491; Cranston, \$48,392; and Narragansett, \$44,594. No communities realized a decrease in local meal and beverage tax collections between June 2012 and June 2011.

Analysis of Fiscal Year-to-Date Collections through June

On a statewide basis, fiscal year-to-date 2012 local meal and beverage tax collections totaled \$21.00 million or 7.8 percent more than the \$19.48 million collected through fiscal year-to-date June 2011. The five communities with the largest percentage increase in local meal and beverage tax collections between fiscal year-to-date June 2012 and fiscal year-to-date June 2011 were: Tiverton and Warren, 18.5 percent; North Smithfield, 18.0 percent; Narragansett, 17.3 percent; and Hopkinton, 15.7 percent. The five communities with the largest percentage decrease in local meal and beverage tax collections between fiscal year-to-date June 2012 and fiscal year-to-date June 2011 were: Little Compton, -6.8 percent; Burrillville, -1.8 percent; Exeter, -1.1 percent; Johnston, -1.0 percent; and Portsmouth, -0.3 percent.

The five communities with the largest nominal increase in local meal and beverage tax collections between fiscal year-to-date June 2012 and fiscal year-to-date June 2011 were: Providence, \$343,837; Warwick, \$184,823; Newport, \$168,599; Cranston, \$107,967; and Narragansett, \$78,689. The five communities with the largest nominal decrease in local meal and beverage tax collections between fiscal year-to-date June 2012 and fiscal year-to-date June 2011 were: Johnston, -\$4,788; Burrillville, -\$3,113; Little Compton, -\$2,363; Exeter, -\$817; and Portsmouth, -\$569.



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August 31, 2012

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

MUNICIPALITY	Month-to-Month			
	June 2012	May 2012	Percent Change	Difference
BARRINGTON	15,781	13,051	20.9%	\$ 2,730
BRISTOL	44,442	38,766	14.6%	5,676
BURRILLVILLE	16,094	16,132	-0.2%	(38)
CENTRAL FALLS	8,949	11,247	-20.4%	(2,298)
CHARLESTOWN	12,330	10,618	16.1%	1,712
COVENTRY	31,368	32,185	-2.5%	(817)
CRANSTON	137,042	153,718	-10.8%	(16,676)
CUMBERLAND	37,324	33,315	12.0%	4,009
EAST GREENWICH	44,408	49,273	-9.9%	(4,865)
EAST PROVIDENCE	79,783	72,821	9.6%	6,962
EXETER	7,656	6,845	11.8%	811
FOSTER	2,031	1,802	12.7%	228
GLOCESTER	7,542	8,253	-8.6%	(711)
HOPKINTON	5,725	4,320	32.5%	1,405
JAMESTOWN	10,926	7,306	49.5%	3,620
JOHNSTON	40,336	42,932	-6.0%	(2,596)
LINCOLN	59,616	72,941	-18.3%	(13,325)
LITTLE COMPTON	4,418	2,208	100.1%	2,210
MIDDLETOWN	76,668	57,693	32.9%	18,976
NARRAGANSETT	86,926	58,554	48.5%	28,372
NEWPORT	250,860	181,292	38.4%	69,568
NEW SHOREHAM	47,218	13,712	244.4%	33,506
NORTH KINGSTOWN	57,073	42,210	35.2%	14,863
NORTH PROVIDENCE	30,842	29,912	3.1%	930
NORTH SMITHFIELD	16,192	13,635	18.8%	2,557
PAWTUCKET	74,125	71,073	4.3%	3,052
PORTSMOUTH	17,941	18,539	-3.2%	(597)
PROVIDENCE	399,105	440,447	-9.4%	(41,342)
RICHMOND	15,315	10,491	46.0%	4,823
SCITUATE	8,477	5,317	59.4%	3,160
SMITHFIELD	50,807	53,277	-4.6%	(2,471)
SOUTH KINGSTOWN	71,308	62,062	14.9%	9,246
TIVERTON	25,659	17,949	43.0%	7,710
WARREN	26,186	22,345	17.2%	3,842
WARWICK	216,771	219,720	-1.3%	(2,949)
WESTERLY	78,370	65,224	20.2%	13,146
WEST GREENWICH	8,753	10,334	-15.3%	(1,581)
WEST WARWICK	37,411	28,729	30.2%	8,682
WOONSOCKET	45,538	46,476	-2.0%	(938)
Total	2,207,315	2,046,727	7.8%	\$ 160,589

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

MUNICIPALITY	Year-over-Year			
	June 2012	June 2011	Percent Change	Difference
BARRINGTON	15,781	\$ 10,156	55.4%	\$ 5,624
BRISTOL	44,442	33,122	34.2%	11,321
BURRILLVILLE	16,094	9,848	63.4%	6,246
CENTRAL FALLS	8,949	5,327	68.0%	3,622
CHARLESTOWN	12,330	3,949	212.2%	8,381
COVENTRY	31,368	23,593	33.0%	7,775
CRANSTON	137,042	88,650	54.6%	48,392
CUMBERLAND	37,324	20,204	84.7%	17,120
EAST GREENWICH	44,408	36,391	22.0%	8,017
EAST PROVIDENCE	79,783	47,653	67.4%	32,130
EXETER	7,656	6,800	12.6%	856
FOSTER	2,031	1,321	53.7%	709
GLOCESTER	7,542	6,669	13.1%	873
HOPKINTON	5,725	2,902	97.3%	2,823
JAMESTOWN	10,926	8,245	32.5%	2,681
JOHNSTON	40,336	31,003	30.1%	9,333
LINCOLN	59,616	36,521	63.2%	23,095
LITTLE COMPTON	4,418	1,936	128.2%	2,482
MIDDLETOWN	76,668	53,539	43.2%	23,129
NARRAGANSETT	86,926	42,332	105.3%	44,594
NEWPORT	250,860	164,817	52.2%	86,043
NEW SHOREHAM	47,218	13,446	251.2%	33,772
NORTH KINGSTOWN	57,073	34,576	65.1%	22,497
NORTH PROVIDENCE	30,842	24,664	25.0%	6,178
NORTH SMITHFIELD	16,192	9,666	67.5%	6,526
PAWTUCKET	74,125	38,104	94.5%	36,021
PORTSMOUTH	17,941	17,811	0.7%	131
PROVIDENCE	399,105	288,523	38.3%	110,582
RICHMOND	15,315	8,944	71.2%	6,371
SCITUATE	8,477	3,024	180.3%	5,453
SMITHFIELD	50,807	35,875	41.6%	14,931
SOUTH KINGSTOWN	71,308	41,458	72.0%	29,850
TIVERTON	25,659	15,578	64.7%	10,081
WARREN	26,186	14,142	85.2%	12,044
WARWICK	216,771	151,280	43.3%	65,491
WESTERLY	78,370	51,980	50.8%	26,390
WEST GREENWICH	8,753	5,570	57.1%	3,183
WEST WARWICK	37,411	23,573	58.7%	13,838
WOONSOCKET	45,538	33,686	35.2%	11,852
Total	2,207,315	\$ 1,446,879	52.6%	\$ 760,437

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

MUNICIPALITY	Fiscal Year-to-Date			
	June 2012	June 2011	Percent Change	Difference
BARRINGTON	\$ 135,686	\$ 131,718	3.0%	\$ 3,968
BRISTOL	340,439	334,022	1.9%	6,418
BURRILLVILLE	170,110	173,223	-1.8%	(3,113)
CENTRAL FALLS	100,396	90,607	10.8%	9,789
CHARLESTOWN	106,466	99,292	7.2%	7,174
COVENTRY	359,173	323,096	11.2%	36,077
CRANSTON	1,464,102	1,356,135	8.0%	107,967
CUMBERLAND	377,291	362,843	4.0%	14,448
EAST GREENWICH	467,401	452,153	3.4%	15,248
EAST PROVIDENCE	789,039	741,924	6.4%	47,116
EXETER	73,550	74,367	-1.1%	(817)
FOSTER	14,081	13,808	2.0%	273
GLOCESTER	70,135	61,118	14.8%	9,017
HOPKINTON	47,474	41,048	15.7%	6,427
JAMESTOWN	81,039	76,581	5.8%	4,458
JOHNSTON	464,125	468,913	-1.0%	(4,788)
LINCOLN	680,568	631,659	7.7%	48,909
LITTLE COMPTON	32,462	34,825	-6.8%	(2,363)
MIDDLETOWN	609,116	553,255	10.1%	55,861
NARRAGANSETT	534,213	455,524	17.3%	78,689
NEWPORT	1,833,841	1,665,241	10.1%	168,599
NEW SHOREHAM	256,173	223,423	14.7%	32,749
NORTH KINGSTOWN	463,093	430,146	7.7%	32,948
NORTH PROVIDENCE	333,767	331,503	0.7%	2,264
NORTH SMITHFIELD	181,683	153,960	18.0%	27,723
PAWTUCKET	670,833	637,764	5.2%	33,068
PORTSMOUTH	172,717	173,287	-0.3%	(569)
PROVIDENCE	4,443,753	4,099,916	8.4%	343,837
RICHMOND	116,580	109,618	6.4%	6,962
SCITUATE	60,262	53,725	12.2%	6,537
SMITHFIELD	558,121	513,658	8.7%	44,463
SOUTH KINGSTOWN	623,204	572,948	8.8%	50,255
TIVERTON	189,157	159,608	18.5%	29,549
WARREN	241,958	204,246	18.5%	37,712
WARWICK	2,319,661	2,134,838	8.7%	184,823
WESTERLY	704,012	643,846	9.3%	60,166
WEST GREENWICH	97,853	97,397	0.5%	456
WEST WARWICK	311,829	309,965	0.6%	1,864
WOONSOCKET	500,016	491,232	1.8%	8,784
Total	\$ 20,995,381	\$ 19,482,432	7.8%	\$ 1,512,949