

*STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS*  
**GOVERNOR LINCOLN D. CHAFEE**



**DEPARTMENT OF REVENUE**  
**Office of Revenue Analysis**

**State of Rhode Island Monthly Meal and Beverage Report**  
**FY 2013 1.0 Percent Local Collections February 2013**

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, February 2013 1.0 percent local meal and beverage tax collections totaled \$1.38 million, or 8.4 percent less than the \$1.51 million collected in January 2013. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between February 2013 and January 2013 were: Scituate, 103.8 percent; Hopkinton, 56.8 percent; Charlestown, 47.1 percent; Glocester, 23.8 percent; and East Greenwich, 12.5 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between February 2013 and January 2013 were: Little Compton, -36.4 percent; New Shoreham, -29.0 percent; Westerly, -26.3 percent; West Warwick, -25.8 percent; and Burrillville, -24.4 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between February 2013 and January 2013 were: Warwick, \$8,458; East Greenwich, \$4,465; Scituate, \$3,983; Narragansett, \$1,722; and Hopkinton, \$1,553. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between February 2013 and January 2013 were: Providence, -\$79,225; Westerly, -\$10,380; West Warwick, -\$7,193; Cumberland, -\$5,085; and Pawtucket, -\$4,853.

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

On a statewide basis, February 2013 1.0 percent local meal and beverage tax collections totaled \$1.38 million, or 4.6 percent less than the \$1.45 million collected in February 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between February 2013 and February 2012 were: Scituate, 88.8 percent; New Shoreham; 28.8 percent; Gloucester, 25.9 percent; East Greenwich, 20.9 percent; and Little Compton, 13.3 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between February 2013 and February 2012 were: Bristol, -25.0 percent; Jamestown, -24.4 percent; Tiverton, -22.1 percent; Hopkinton, -20.6 percent; and Westerly, -20.2 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between February 2013 and February 2012 were: East Greenwich, \$6,950; Warwick, \$6,158; Cranston, \$5,592; Scituate, \$3,679; and Gloucester, \$1,209. The five communities with the largest nominal decrease in 1.0 percent local meal and beverage tax collections between February 2013 and February 2012 were: Providence, -\$28,632; Newport, -\$15,335; Westerly, -\$7,373; Bristol, -\$5,514; and Coventry, -\$3,504.

### **Analysis of Fiscal Year-to-Date Collections through January**

The Division of Taxation experienced a delay in processing and reconciling the local meals and beverage tax data for June 2012. An unknown number of July 2012 meals and beverage tax returns may have been included in the meals and beverage tax data for June 2012. As a result, the July 2012 meals and beverage tax data may have been understated, which means the year-to-date meals and beverage tax data is also understated. Insufficient information was available to estimate the amount of July 2012 meals and beverage tax data that may have been included in the June 2012 meals and beverage tax data.

On a statewide basis, fiscal year-to-date February 2013 local meal and beverage tax collections totaled \$13.79 million, or 2.1 percent more than the \$13.50 million collected through fiscal year-to-date February 2012. The five communities with the largest percentage increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date February 2013 and fiscal year-to-date February 2012 were: Little Compton, 26.0 percent; Gloucester, 13.9 percent; Burrillville, 13.3 percent; Hopkinton, 9.1 percent; and East Greenwich, 9.0 percent. The five communities with the largest percentage decrease in 1.0 percent local meal and beverage tax collections between fiscal year-to-date February 2013 and fiscal year-to-date February 2012 were: Warren, -7.7 percent; Central Falls, -5.6 percent; Charlestown, -4.7 percent; Coventry, -3.4 percent; and Pawtucket, -3.1 percent.

The five communities with the largest nominal increase in 1.0 percent local meal and beverage tax collections between fiscal year-to-date February 2013 and fiscal year-to-date February 2012 were: Providence, \$125,307; East Greenwich, \$26,820; Cranston, \$26,706; South Kingstown, \$23,555; and East Providence, \$18,445. The five communities with the largest nominal decrease

in 1.0 percent local meal and beverage tax collections between fiscal year-to-date February 2013 and fiscal year-to-date February 2012 were: Warwick, -\$14,652; Pawtucket, -\$13,032; Warren, -\$12,178; Narragansett, -\$8,343; and Coventry, -\$7,954.

Rosemary Booth Gallogly  
Director, Department of Revenue

April 22, 2013

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

MUNICIPALITY	Month-to-Month			
	February 2013	January 2013	Percent Change	Difference
BARRINGTON	\$ 9,692	\$ 10,690	-9.3%	\$ (999)
BRISTOL	16,560	17,762	-6.8%	(1,202)
BURRILLVILLE	11,575	15,318	-24.4%	(3,743)
CENTRAL FALLS	7,071	8,637	-18.1%	(1,566)
CHARLESTOWN	3,767	2,562	47.1%	1,206
COVENTRY	24,421	29,223	-16.4%	(4,802)
CRANSTON	120,219	119,039	1.0%	1,180
CUMBERLAND	27,533	32,618	-15.6%	(5,085)
EAST GREENWICH	40,166	35,701	12.5%	4,465
EAST PROVIDENCE	58,514	61,025	-4.1%	(2,511)
EXETER	5,035	6,295	-20.0%	(1,261)
FOSTER	520	483	7.7%	37
GLOCESTER	5,873	4,744	23.8%	1,129
HOPKINTON	4,289	2,736	56.8%	1,553
JAMESTOWN	2,755	2,816	-2.2%	(61)
JOHNSTON	34,324	35,877	-4.3%	(1,553)
LINCOLN	49,255	53,720	-8.3%	(4,465)
LITTLE COMPTON	1,183	1,860	-36.4%	(677)
MIDDLETOWN	33,799	35,307	-4.3%	(1,508)
NARRAGANSETT	20,888	19,167	9.0%	1,722
NEWPORT	66,097	68,897	-4.1%	(2,799)
NEW SHOREHAM	1,094	1,542	-29.0%	(447)
NORTH KINGSTOWN	28,795	31,623	-8.9%	(2,829)
NORTH PROVIDENCE	24,994	28,855	-13.4%	(3,861)
NORTH SMITHFIELD	13,517	15,033	-10.1%	(1,516)
PAWTUCKET	43,682	48,536	-10.0%	(4,853)
PORTSMOUTH	10,081	9,817	2.7%	265
PROVIDENCE	326,546	405,771	-19.5%	(79,225)
RICHMOND	6,984	8,528	-18.1%	(1,545)
SCITUATE	7,821	3,838	103.8%	3,983
SMITHFIELD	41,780	41,860	-0.2%	(79)
SOUTH KINGSTOWN	39,254	40,610	-3.3%	(1,356)
TIVERTON	10,060	11,898	-15.4%	(1,838)
WARREN	15,358	16,388	-6.3%	(1,030)
WARWICK	175,538	167,080	5.1%	8,458
WESTERLY	29,089	39,469	-26.3%	(10,380)
WEST GREENWICH	6,258	6,578	-4.9%	(320)
WEST WARWICK	20,634	27,827	-25.8%	(7,193)
WOONSOCKET	36,803	39,063	-5.8%	(2,260)
<b>Total</b>	<b>\$ 1,381,823</b>	<b>\$ 1,508,790</b>	<b>-8.4%</b>	<b>\$ (126,967)</b>

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

MUNICIPALITY	Year-over-Year			
	February 2013	February 2012	Percent Change	Difference
BARRINGTON	\$ 9,692	\$ 10,698	-9.4%	\$ (1,006)
BRISTOL	16,560	22,074	-25.0%	(5,514)
BURRILLVILLE	11,575	12,002	-3.6%	(427)
CENTRAL FALLS	7,071	8,336	-15.2%	(1,265)
CHARLESTOWN	3,767	3,803	-0.9%	(35)
COVENTRY	24,421	27,926	-12.5%	(3,504)
CRANSTON	120,219	114,626	4.9%	5,592
CUMBERLAND	27,533	30,389	-9.4%	(2,856)
EAST GREENWICH	40,166	33,216	20.9%	6,950
EAST PROVIDENCE	58,514	59,310	-1.3%	(796)
EXETER	5,035	5,644	-10.8%	(609)
FOSTER	520	503	3.4%	17
GLOCESTER	5,873	4,664	25.9%	1,209
HOPKINTON	4,289	5,402	-20.6%	(1,113)
JAMESTOWN	2,755	3,643	-24.4%	(888)
JOHNSTON	34,324	35,108	-2.2%	(784)
LINCOLN	49,255	49,102	0.3%	153
LITTLE COMPTON	1,183	1,044	13.3%	139
MIDDLETOWN	33,799	36,818	-8.2%	(3,019)
NARRAGANSETT	20,888	20,853	0.2%	36
NEWPORT	66,097	81,432	-18.8%	(15,335)
NEW SHOREHAM	1,094	850	28.8%	245
NORTH KINGSTOWN	28,795	30,466	-5.5%	(1,671)
NORTH PROVIDENCE	24,994	26,966	-7.3%	(1,972)
NORTH SMITHFIELD	13,517	15,243	-11.3%	(1,726)
PAWTUCKET	43,682	46,775	-6.6%	(3,092)
PORTSMOUTH	10,081	11,318	-10.9%	(1,237)
PROVIDENCE	326,546	355,177	-8.1%	(28,632)
RICHMOND	6,984	6,959	0.4%	25
SCITUATE	7,821	4,142	88.8%	3,679
SMITHFIELD	41,780	41,193	1.4%	588
SOUTH KINGSTOWN	39,254	41,276	-4.9%	(2,021)
TIVERTON	10,060	12,920	-22.1%	(2,860)
WARREN	15,358	15,101	1.7%	257
WARWICK	175,538	169,381	3.6%	6,158
WESTERLY	29,089	36,462	-20.2%	(7,373)
WEST GREENWICH	6,258	7,004	-10.6%	(746)
WEST WARWICK	20,634	22,320	-7.6%	(1,686)
WOONSOCKET	36,803	38,701	-4.9%	(1,898)
<b>Total</b>	<b>\$ 1,381,823</b>	<b>\$ 1,448,841</b>	<b>-4.6%</b>	<b>\$ (67,018)</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	February 2013	February 2012	Percent Change	Difference
BARRINGTON	\$ 87,217	\$ 85,146	2.4%	\$ 2,071
BRISTOL	216,231	202,745	6.7%	13,486
BURRILLVILLE	125,902	111,138	13.3%	14,764
CENTRAL FALLS	60,465	64,085	-5.6%	(3,620)
CHARLESTOWN	70,758	74,213	-4.7%	(3,455)
COVENTRY	224,809	232,763	-3.4%	(7,954)
CRANSTON	959,240	932,534	2.9%	26,706
CUMBERLAND	246,456	241,710	2.0%	4,747
EAST GREENWICH	326,091	299,272	9.0%	26,820
EAST PROVIDENCE	523,390	504,945	3.7%	18,445
EXETER	50,427	47,900	5.3%	2,527
FOSTER	8,729	8,331	4.8%	399
GLOCESTER	48,308	42,424	13.9%	5,885
HOPKINTON	32,217	29,533	9.1%	2,684
JAMESTOWN	52,669	52,989	-0.6%	(320)
JOHNSTON	294,933	300,844	-2.0%	(5,912)
LINCOLN	436,429	432,601	0.9%	3,827
LITTLE COMPTON	29,161	23,152	26.0%	6,009
MIDDLETOWN	389,288	387,114	0.6%	2,175
NARRAGANSETT	330,571	338,914	-2.5%	(8,343)
NEWPORT	1,220,155	1,202,186	1.5%	17,969
NEW SHOREHAM	196,903	190,745	3.2%	6,158
NORTH KINGSTOWN	300,562	290,034	3.6%	10,528
NORTH PROVIDENCE	228,571	216,790	5.4%	11,781
NORTH SMITHFIELD	121,354	118,791	2.2%	2,563
PAWTUCKET	407,275	420,307	-3.1%	(13,032)
PORTSMOUTH	111,642	110,942	0.6%	699
PROVIDENCE	2,945,485	2,820,177	4.4%	125,307
RICHMOND	79,881	73,588	8.6%	6,293
SCITUATE	39,711	37,931	4.7%	1,780
SMITHFIELD	373,625	360,461	3.7%	13,163
SOUTH KINGSTOWN	420,824	397,268	5.9%	23,555
TIVERTON	120,603	118,647	1.6%	1,956
WARREN	145,997	158,175	-7.7%	(12,178)
WARWICK	1,492,056	1,506,709	-1.0%	(14,652)
WESTERLY	486,190	477,317	1.9%	8,872
WEST GREENWICH	66,448	63,059	5.4%	3,389
WEST WARWICK	200,510	198,288	1.1%	2,222
WOONSOCKET	314,495	321,743	-2.3%	(7,248)
<b>Total</b>	<b>\$ 13,785,577</b>	<b>\$ 13,495,512</b>	<b>2.1%</b>	<b>\$ 290,065</b>