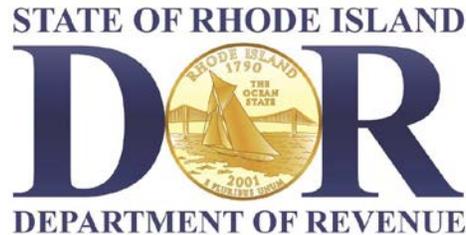


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GOVERNOR LINCOLN D. CHAFEE



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections September 2014**

Beginning in June 2010, the Rhode Island Department of Revenue will issue 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.

Anomalies in the Data

In September 2013, the Division of Taxation discovered a posting error relating to the local 1.0 percent meal and beverage tax collections in Newport affecting both the fiscal year-to-date and monthly data. A taxpayer incorrectly paid sales tax receipts as a monthly meal and beverage tax payment in June 2013. The posting error was corrected in July 2013 and the receipts were transferred to sales tax. The same taxpayer, however, incorrectly paid sales tax receipts as a monthly meal and beverage tax payment again in July 2013. Newport's July 2013 local 1.0 percent meal and beverage tax collections were potentially understated due to the correction of the posting error and potentially overstated due to the posting error occurring in that month. Furthermore, the July 2013 posting error was corrected in September 2013 and the receipts were transferred to sales tax. For comparison purposes, these processing issues ultimately affected the July 2013 and September 2013 monthly local 1.0 percent meal and beverage tax collections and the FY 2014 year-to-date local 1.0 percent meal and beverage tax collections for Newport as well as total receipts.

Analysis of Month-to-Month Collections

On a statewide basis, September 2014 local 1.0 percent meal and beverage tax collections totaled \$2.07 million or 14.6 percent less than the \$2.43 million collected in August 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between September 2014 and August 2014 were: Foster, 48.4 percent; Scituate, 12.1 percent; Warren, 7.8 percent; Providence, 2.5 percent; and Warwick, 2.4 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between September 2014 and August 2014 were: New Shoreham, -75.0 percent; Jamestown, -47.3 percent; Narragansett, -43.1 percent; Little Compton, -37.4 percent; and Westerly, -36.6 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between September 2014 and August 2014 were: Providence, \$9,982; Warwick, \$5,241; Warren, \$1,733; Scituate, \$634; and Foster, \$611. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between September 2014 and August 2014 were: Newport, \$(78,277); New Shoreham, \$(77,802); Westerly, \$(45,649); Narragansett, \$(42,138); and Middletown, \$(18,788).

Analysis of Year-over-Year Collections by Month

On a statewide basis, September 2014 local 1.0 percent meal and beverage tax collections totaled \$2.07 million or 9.5 percent more than the \$1.89 million collected in September 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between September 2014 and September 2013 were: Newport, 66.9 percent; Little Compton, 29.3 percent; Warren, 18.4 percent; Jamestown, 18.2 percent; and Bristol, 17.5 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between September 2014 and September 2013 were: New Shoreham, -12.8 percent; North Smithfield, -9.6 percent; North Providence, -6.9 percent; Burrillville, -4.2 percent; and Cumberland, -4.1 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between September 2014 and September 2013 were: Newport, \$94,925; Cranston, \$20,781; Narragansett, \$7,870; North Kingstown, \$6,426; and South Kingstown, \$6,236. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between September 2014 and September 2013 were: New Shoreham, \$(3,796); Lincoln, \$(2,052); North Smithfield, \$(1,974); North Providence, \$(1,966); and Cumberland, \$(1,331).

Analysis of Fiscal Year-to-Date Collections through September

On a statewide basis, fiscal year-to-date September 2014 local 1.0 percent meal and beverage tax collections totaled \$6.95 million or 8.1 percent more than the \$6.43 million collected in fiscal year-to-date September 2013. The five communities with the largest percentage increase in local

1.0 percent meal and beverage tax collections between fiscal year-to-date September 2014 and fiscal year-to-date September 2013 were: Charlestown, 23.8 percent; Newport, 21.5 percent; Little Compton, 20.0 percent; Jamestown, 15.4 percent; and South Kingstown, 14.8 percent. The four communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date September 2014 and fiscal year-to-date September 2013 were: Foster, -9.1 percent; Gloucester, -8.0 percent; Middletown, -6.7 percent; and North Providence, -3.8 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date September 2014 and fiscal year-to-date September 2013 were: Newport, \$152,909; Warwick, \$46,045; Cranston, \$46,029; Providence, \$40,984; and South Kingstown, \$30,267. The four communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date September 2014 and fiscal year-to-date September 2013 were: Middletown, \$(15,277); North Providence, \$(3,112); Gloucester, \$(1,709); and Foster, \$(469).


Rosemary Booth Gallogly
Director, Department of Revenue

November 24, 2014

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

MUNICIPALITY	Month-to-Month			
	September 2014	August 2014	Percent Change	Difference
BARRINGTON	\$ 13,766	\$ 13,528	1.8%	\$ 238
BRISTOL	36,424	39,311	-7.3%	(2,887)
BURRILLVILLE	15,796	20,203	-21.8%	(4,406)
CENTRAL FALLS	8,333	10,035	-17.0%	(1,702)
CHARLESTOWN	18,649	20,944	-11.0%	(2,296)
COVENTRY	30,747	39,611	-22.4%	(8,864)
CRANSTON	140,602	144,492	-2.7%	(3,890)
CUMBERLAND	31,439	40,674	-22.7%	(9,235)
EAST GREENWICH	43,415	54,142	-19.8%	(10,727)
EAST PROVIDENCE	73,520	80,729	-8.9%	(7,209)
EXETER	7,408	8,533	-13.2%	(1,125)
FOSTER	1,875	1,264	48.4%	611
GLOCESTER	6,692	6,939	-3.6%	(247)
HOPKINTON	4,523	5,665	-20.2%	(1,142)
JAMESTOWN	8,129	15,430	-47.3%	(7,301)
JOHNSTON	43,203	46,232	-6.6%	(3,029)
LINCOLN	59,465	71,446	-16.8%	(11,981)
LITTLE COMPTON	5,370	8,580	-37.4%	(3,211)
MIDDLETOWN	60,110	78,898	-23.8%	(18,788)
NARRAGANSETT	55,614	97,752	-43.1%	(42,138)
NEWPORT	236,912	315,189	-24.8%	(78,277)
NEW SHOREHAM	25,933	103,735	-75.0%	(77,802)
NORTH KINGSTOWN	47,339	49,957	-5.2%	(2,618)
NORTH PROVIDENCE	26,372	26,920	-2.0%	(548)
NORTH SMITHFIELD	18,668	21,135	-11.7%	(2,467)
PAWTUCKET	59,049	68,454	-13.7%	(9,405)
PORTSMOUTH	17,663	18,527	-4.7%	(865)
PROVIDENCE	407,173	397,191	2.5%	9,982
RICHMOND	11,329	13,167	-14.0%	(1,838)
SCITUATE	5,890	5,256	12.1%	634
SMITHFIELD	57,103	57,426	-0.6%	(322)
SOUTH KINGSTOWN	71,368	80,545	-11.4%	(9,176)
TIVERTON	20,964	22,125	-5.2%	(1,161)
WARREN	23,997	22,264	7.8%	1,733
WARWICK	222,942	217,701	2.4%	5,241
WESTERLY	79,138	124,787	-36.6%	(45,649)
WEST GREENWICH	11,880	13,914	-14.6%	(2,034)
WEST WARWICK	27,462	27,992	-1.9%	(530)
WOONSOCKET	37,743	38,524	-2.0%	(781)
Total	\$ 2,074,006	\$ 2,429,216	-14.6%	\$ (355,210)

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

MUNICIPALITY	Year-over-Year			
	September 2014	September 2013	Percent Change	Difference
BARRINGTON	\$ 13,766	\$ 12,478	10.3%	\$ 1,288
BRISTOL	36,424	31,008	17.5%	5,417
BURRILLVILLE	15,796	16,495	-4.2%	(699)
CENTRAL FALLS	8,333	8,611	-3.2%	(278)
CHARLESTOWN	18,649	16,360	14.0%	2,289
COVENTRY	30,747	31,026	-0.9%	(279)
CRANSTON	140,602	119,821	17.3%	20,781
CUMBERLAND	31,439	32,771	-4.1%	(1,331)
EAST GREENWICH	43,415	42,842	1.3%	573
EAST PROVIDENCE	73,520	67,915	8.3%	5,605
EXETER	7,408	6,789	9.1%	619
FOSTER	1,875	1,809	3.7%	66
GLOCESTER	6,692	6,423	4.2%	269
HOPKINTON	4,523	4,617	-2.0%	(94)
JAMESTOWN	8,129	6,880	18.2%	1,249
JOHNSTON	43,203	38,384	12.6%	4,819
LINCOLN	59,465	61,517	-3.3%	(2,052)
LITTLE COMPTON	5,370	4,153	29.3%	1,217
MIDDLETOWN	60,110	57,499	4.5%	2,611
NARRAGANSETT	55,614	47,744	16.5%	7,870
NEWPORT	236,912	141,986	66.9%	94,925
NEW SHOREHAM	25,933	29,730	-12.8%	(3,796)
NORTH KINGSTOWN	47,339	40,912	15.7%	6,426
NORTH PROVIDENCE	26,372	28,338	-6.9%	(1,966)
NORTH SMITHFIELD	18,668	20,642	-9.6%	(1,974)
PAWTUCKET	59,049	54,185	9.0%	4,864
PORTSMOUTH	17,663	16,500	7.0%	1,163
PROVIDENCE	407,173	405,529	0.4%	1,643
RICHMOND	11,329	10,416	8.8%	914
SCITUATE	5,890	5,486	7.4%	404
SMITHFIELD	57,103	53,774	6.2%	3,329
SOUTH KINGSTOWN	71,368	65,133	9.6%	6,236
TIVERTON	20,964	20,809	0.7%	154
WARREN	23,997	20,261	18.4%	3,737
WARWICK	222,942	217,449	2.5%	5,493
WESTERLY	79,138	74,135	6.7%	5,003
WEST GREENWICH	11,880	10,132	17.3%	1,748
WEST WARWICK	27,462	26,320	4.3%	1,142
WOONSOCKET	37,743	37,037	1.9%	706
Total	\$ 2,074,006	\$ 1,893,915	9.5%	\$ 180,091

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

MUNICIPALITY	Fiscal Year-to-Date			
	September 2014	September 2013	Percent Change	Difference
BARRINGTON	\$ 43,208	\$ 38,138	13.3%	\$ 5,070
BRISTOL	124,659	109,991	13.3%	14,668
BURRILLVILLE	52,778	50,280	5.0%	2,498
CENTRAL FALLS	27,930	25,290	10.4%	2,639
CHARLESTOWN	58,797	47,505	23.8%	11,292
COVENTRY	102,402	95,372	7.4%	7,031
CRANSTON	430,251	384,222	12.0%	46,029
CUMBERLAND	106,488	99,691	6.8%	6,797
EAST GREENWICH	158,087	150,341	5.2%	7,746
EAST PROVIDENCE	227,250	209,806	8.3%	17,444
EXETER	23,883	21,352	11.9%	2,532
FOSTER	4,689	5,158	-9.1%	(469)
GLOCESTER	19,705	21,414	-8.0%	(1,709)
HOPKINTON	15,087	14,951	0.9%	136
JAMESTOWN	38,778	33,598	15.4%	5,180
JOHNSTON	131,223	116,786	12.4%	14,437
LINCOLN	200,742	196,355	2.2%	4,387
LITTLE COMPTON	21,255	17,720	20.0%	3,535
MIDDLETOWN	211,345	226,622	-6.7%	(15,277)
NARRAGANSETT	257,795	235,894	9.3%	21,902
NEWPORT	865,451	712,542	21.5%	152,909
NEW SHOREHAM	224,383	210,897	6.4%	13,486
NORTH KINGSTOWN	142,357	130,126	9.4%	12,231
NORTH PROVIDENCE	79,406	82,517	-3.8%	(3,112)
NORTH SMITHFIELD	60,339	58,899	2.4%	1,441
PAWTUCKET	193,011	184,921	4.4%	8,089
PORTSMOUTH	54,635	51,490	6.1%	3,145
PROVIDENCE	1,212,820	1,171,836	3.5%	40,984
RICHMOND	37,465	36,580	2.4%	885
SCITUATE	17,608	17,357	1.4%	251
SMITHFIELD	170,290	159,428	6.8%	10,861
SOUTH KINGSTOWN	235,317	205,050	14.8%	30,267
TIVERTON	65,919	63,421	3.9%	2,498
WARREN	75,588	69,511	8.7%	6,077
WARWICK	689,616	643,571	7.2%	46,045
WESTERLY	326,707	302,115	8.1%	24,592
WEST GREENWICH	37,955	35,601	6.6%	2,354
WEST WARWICK	86,054	82,121	4.8%	3,933
WOONSOCKET	115,057	110,208	4.4%	4,849
Total	\$ 6,946,329	\$ 6,428,675	8.1%	\$ 517,654