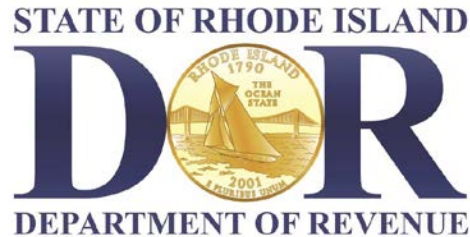


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
GOVERNOR LINCOLN D. CHAFEE



Office of Revenue Analysis

**State of Rhode Island Monthly Meal and Beverage Report
FY 2015 Local 1.0 Percent Collections October 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, October 2014 local 1.0 percent meal and beverage tax collections totaled \$1.98 million or 4.5 percent less than the \$2.07 million collected in September 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between October 2014 and September 2014 were: Cumberland, 39.1 percent; Coventry, 16.9 percent; Burrillville, 16.2 percent; Lincoln, 15.0 percent; and North Providence, 14.1 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between October 2014 and September 2014 were: New Shoreham, -68.0 percent; Jamestown, -41.1 percent; Charlestown, -39.8 percent; Narragansett, -32.8 percent; and Newport, -31.9 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between October 2014 and September 2014 were: Providence, \$26,237; Cumberland, \$12,307; Lincoln, \$8,932; Coventry, \$5,198; and Pawtucket, \$4,627. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between October 2014 and September 2014 were: Newport, \$(75,492); Westerly, \$(20,011); Narragansett, \$(18,233); New Shoreham, \$(17,643); and South Kingstown, \$(9,065).

Analysis of Year-over-Year Collections by Month

On a statewide basis, October 2014 local 1.0 percent meal and beverage tax collections totaled \$1.98 million or 3.6 percent more than the \$1.91 million collected in October 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between October 2014 and October 2013 were: Little Compton, 81.0 percent; Hopkinton, 28.2 percent; Bristol, 26.6 percent; Cumberland, 24.7 percent; and Foster, 22.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between October 2014 and October 2013 were: Portsmouth, -38.1 percent; New Shoreham, -24.4 percent; Jamestown, -22.8 percent; Scituate, -11.7 percent; and Barrington, -10.6 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between October 2014 and October 2013 were: Cranston, \$9,713; Cumberland, \$8,666; Lincoln, \$8,531; Bristol, \$8,276; and Providence, \$6,238. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between October 2014 and October 2013 were: Portsmouth, \$(8,762); Middletown, \$(4,399); New Shoreham, \$(2,669); Newport, \$(2,651); and Jamestown, \$(1,417).

Analysis of Fiscal Year-to-Date Collections through October

On a statewide basis, fiscal year-to-date October 2014 local 1.0 percent meal and beverage tax collections totaled \$8.93 million or 7.0 percent more than the \$8.34 million collected in fiscal year-to-date October 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2014 and

fiscal year-to-date October 2013 were: Little Compton, 28.2 percent; Charlestown, 17.8 percent; Newport, 17.1 percent; Bristol, 16.3 percent; and South Kingstown, 13.7 percent. The five communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2014 and fiscal year-to-date October 2013 were: Portsmouth, -7.5 percent; Middletown, -7.0 percent; Glocester, -4.6 percent; Scituate, -2.0 percent; and Foster, -1.8 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2014 and fiscal year-to-date October 2013 were: Newport, \$150,259; Cranston, \$55,742; Warwick, \$51,612; Providence, \$47,222; and South Kingstown, \$35,936. The five communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date October 2014 and fiscal year-to-date October 2013 were: Middletown, \$(19,676); Portsmouth, \$(5,617); Glocester, \$(1,272); Scituate, \$(466); and Foster, \$(118).



Rosemary Booth Gallogly
Director, Department of Revenue

December 23, 2014

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

MUNICIPALITY	Month-to-Month			
	October 2014	September 2014	Percent Change	Difference
BARRINGTON	\$ 11,674	\$ 13,766	-15.2%	\$ (2,093)
BRISTOL	39,399	36,424	8.2%	2,975
BURRILLVILLE	18,356	15,796	16.2%	2,560
CENTRAL FALLS	9,355	8,333	12.3%	1,022
CHARLESTOWN	11,223	18,649	-39.8%	(7,426)
COVENTRY	35,945	30,747	16.9%	5,198
CRANSTON	145,161	140,602	3.2%	4,559
CUMBERLAND	43,747	31,439	39.1%	12,307
EAST GREENWICH	47,066	43,415	8.4%	3,651
EAST PROVIDENCE	76,558	73,520	4.1%	3,038
EXETER	6,597	7,408	-11.0%	(811)
FOSTER	1,928	1,875	2.8%	52
GLOCESTER	6,616	6,692	-1.1%	(76)
HOPKINTON	4,883	4,523	8.0%	360
JAMESTOWN	4,785	8,129	-41.1%	(3,344)
JOHNSTON	47,292	43,203	9.5%	4,089
LINCOLN	68,397	59,465	15.0%	8,932
LITTLE COMPTON	4,980	5,370	-7.3%	(390)
MIDDLETOWN	51,643	60,110	-14.1%	(8,467)
NARRAGANSETT	37,382	55,614	-32.8%	(18,233)
NEWPORT	161,419	236,912	-31.9%	(75,492)
NEW SHOREHAM	8,290	25,933	-68.0%	(17,643)
NORTH KINGSTOWN	40,743	47,339	-13.9%	(6,595)
NORTH PROVIDENCE	30,078	26,372	14.1%	3,707
NORTH SMITHFIELD	20,592	18,668	10.3%	1,924
PAWTUCKET	63,676	59,049	7.8%	4,627
PORTSMOUTH	14,236	17,663	-19.4%	(3,427)
PROVIDENCE	433,410	407,173	6.4%	26,237
RICHMOND	11,118	11,329	-1.9%	(211)
SCITUATE	5,428	5,890	-7.9%	(463)
SMITHFIELD	57,943	57,103	1.5%	840
SOUTH KINGSTOWN	62,304	71,368	-12.7%	(9,065)
TIVERTON	17,574	20,964	-16.2%	(3,389)
WARREN	21,406	23,997	-10.8%	(2,591)
WARWICK	220,100	222,942	-1.3%	(2,842)
WESTERLY	59,127	79,138	-25.3%	(20,011)
WEST GREENWICH	11,495	11,880	-3.2%	(384)
WEST WARWICK	29,076	27,462	5.9%	1,614
WOONSOCKET	40,425	37,743	7.1%	2,682
Total	\$ 1,981,427	\$ 2,074,006	-4.5%	\$ (92,579)

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

MUNICIPALITY	Year-over-Year			
	October 2014	October 2013	Percent Change	Difference
BARRINGTON	\$ 11,674	\$ 13,054	-10.6%	\$ (1,381)
BRISTOL	39,399	31,123	26.6%	8,276
BURRILLVILLE	18,356	16,856	8.9%	1,501
CENTRAL FALLS	9,355	8,300	12.7%	1,056
CHARLESTOWN	11,223	11,913	-5.8%	(691)
COVENTRY	35,945	31,376	14.6%	4,569
CRANSTON	145,161	135,448	7.2%	9,713
CUMBERLAND	43,747	35,081	24.7%	8,666
EAST GREENWICH	47,066	48,320	-2.6%	(1,253)
EAST PROVIDENCE	76,558	72,319	5.9%	4,239
EXETER	6,597	7,351	-10.3%	(754)
FOSTER	1,928	1,577	22.3%	351
GLOCESTER	6,616	6,179	7.1%	437
HOPKINTON	4,883	3,810	28.2%	1,073
JAMESTOWN	4,785	6,202	-22.8%	(1,417)
JOHNSTON	47,292	41,394	14.2%	5,897
LINCOLN	68,397	59,866	14.2%	8,531
LITTLE COMPTON	4,980	2,752	81.0%	2,228
MIDDLETOWN	51,643	56,043	-7.8%	(4,399)
NARRAGANSETT	37,382	33,310	12.2%	4,071
NEWPORT	161,419	164,070	-1.6%	(2,651)
NEW SHOREHAM	8,290	10,958	-24.4%	(2,669)
NORTH KINGSTOWN	40,743	36,619	11.3%	4,124
NORTH PROVIDENCE	30,078	24,703	21.8%	5,375
NORTH SMITHFIELD	20,592	18,689	10.2%	1,903
PAWTUCKET	63,676	64,165	-0.8%	(489)
PORTSMOUTH	14,236	22,998	-38.1%	(8,762)
PROVIDENCE	433,410	427,171	1.5%	6,238
RICHMOND	11,118	9,597	15.9%	1,522
SCITUATE	5,428	6,144	-11.7%	(716)
SMITHFIELD	57,943	59,271	-2.2%	(1,328)
SOUTH KINGSTOWN	62,304	56,634	10.0%	5,669
TIVERTON	17,574	17,243	1.9%	331
WARREN	21,406	20,703	3.4%	703
WARWICK	220,100	214,533	2.6%	5,567
WESTERLY	59,127	59,082	0.1%	45
WEST GREENWICH	11,495	10,773	6.7%	723
WEST WARWICK	29,076	28,176	3.2%	899
WOONSOCKET	40,425	39,036	3.6%	1,389
Total	\$ 1,981,427	\$ 1,912,840	3.6%	\$ 68,587

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

MUNICIPALITY	Fiscal Year-to-Date			
	October 2014	October 2013	Percent Change	Difference
BARRINGTON	\$ 54,882	\$ 51,192	7.2%	\$ 3,689
BRISTOL	164,058	141,115	16.3%	22,944
BURRILLVILLE	71,134	67,135	6.0%	3,999
CENTRAL FALLS	37,285	33,590	11.0%	3,695
CHARLESTOWN	70,020	59,418	17.8%	10,601
COVENTRY	138,347	126,748	9.2%	11,600
CRANSTON	575,412	519,670	10.7%	55,742
CUMBERLAND	150,234	134,772	11.5%	15,462
EAST GREENWICH	205,154	198,661	3.3%	6,493
EAST PROVIDENCE	303,808	282,125	7.7%	21,684
EXETER	30,480	28,702	6.2%	1,778
FOSTER	6,616	6,735	-1.8%	(118)
GLOCESTER	26,321	27,593	-4.6%	(1,272)
HOPKINTON	19,970	18,760	6.4%	1,209
JAMESTOWN	43,563	39,800	9.5%	3,763
JOHNSTON	178,515	158,180	12.9%	20,335
LINCOLN	269,139	256,221	5.0%	12,918
LITTLE COMPTON	26,235	20,472	28.2%	5,763
MIDDLETOWN	262,988	282,664	-7.0%	(19,676)
NARRAGANSETT	295,177	269,204	9.6%	25,973
NEWPORT	1,026,870	876,612	17.1%	150,259
NEW SHOREHAM	232,673	221,856	4.9%	10,817
NORTH KINGSTOWN	183,100	166,745	9.8%	16,355
NORTH PROVIDENCE	109,484	107,221	2.1%	2,263
NORTH SMITHFIELD	80,932	77,588	4.3%	3,344
PAWTUCKET	256,687	249,087	3.1%	7,601
PORTSMOUTH	68,871	74,487	-7.5%	(5,617)
PROVIDENCE	1,646,229	1,599,007	3.0%	47,222
RICHMOND	48,583	46,177	5.2%	2,406
SCITUATE	23,035	23,501	-2.0%	(466)
SMITHFIELD	228,233	218,699	4.4%	9,534
SOUTH KINGSTOWN	297,620	261,684	13.7%	35,936
TIVERTON	83,493	80,664	3.5%	2,829
WARREN	96,994	90,214	7.5%	6,780
WARWICK	909,716	858,105	6.0%	51,612
WESTERLY	385,834	361,197	6.8%	24,637
WEST GREENWICH	49,450	46,373	6.6%	3,077
WEST WARWICK	115,130	110,297	4.4%	4,832
WOONSOCKET	155,482	149,244	4.2%	6,238
Total	\$ 8,927,757	\$ 8,341,515	7.0%	\$ 586,242