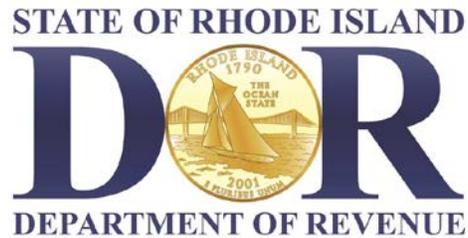


*STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS*  
**Governor Gina M. Raimondo**



**Office of Revenue Analysis**

**State of Rhode Island Monthly Meal and Beverage Report  
FY 2015 Local 1.0 Percent Collections December 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, December 2014 local 1.0 percent meal and beverage tax collections totaled \$1.77 million or 1.6 percent less than the \$1.80 million collected in November 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between December 2014 and November 2014 were: Smithfield, 12.3 percent; East Greenwich, 9.0 percent; North Kingstown, 7.8 percent; Middletown, 6.9 percent; and Warwick, 6.6 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between December 2014 and November 2014 were: Jamestown, -63.4 percent; New Shoreham, -57.0 percent; Portsmouth, -56.1 percent; Little Compton, -34.7 percent; and Foster, -31.4 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between December 2014 and November 2014 were: Providence, \$19,784; Warwick, \$14,266; Smithfield, \$6,050; East Greenwich, \$3,779; and Middletown, \$2,984. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between December 2014 and November 2014 were: Portsmouth, \$(12,989); Newport, \$(10,694); Narragansett, \$(8,513); Jamestown, \$(7,396); and Woonsocket, \$(6,207).

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

On a statewide basis, December 2014 local 1.0 percent meal and beverage tax collections totaled \$1.77 million or 7.8 percent more than the \$1.64 million collected in December 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between December 2014 and December 2013 were: Central Falls, 22.3 percent; Johnston, 21.6 percent; Pawtucket, 20.2 percent; North Smithfield, 17.9 percent; and Little Compton, 17.4 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between December 2014 and December 2013 were: Foster, -44.9 percent; Bristol, -18.3 percent; Barrington, -17.8 percent; Jamestown, -13.3 percent; and Hopkinton, -12.6 percent.

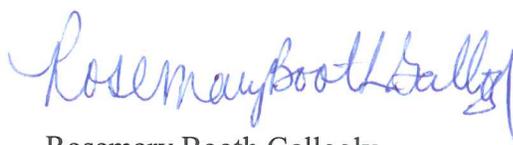
The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between December 2014 and December 2013 were: Warwick, \$25,618; Providence, \$20,769; Cranston, \$11,891; Pawtucket, \$9,356; and Johnston, \$8,237. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between December 2014 and December 2013 were: Bristol, \$(4,539); Barrington, \$(2,959); Narragansett, \$(2,105); Jamestown, \$(654); and Warren, \$(619).

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

On a statewide basis, fiscal year-to-date December 2014 local 1.0 percent meal and beverage tax collections totaled \$12.50 million or 7.8 percent more than the \$11.59 million collected in fiscal year-to-date December 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2014 and

fiscal year-to-date December 2013 were: Little Compton, 29.5 percent; Jamestown, 23.7 percent; Charlestown, 17.2 percent; Newport, 15.9 percent; and Johnston, 15.2 percent. The four communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2014 and fiscal year-to-date December 2013 were: Foster and Glocester, -2.6 percent; Middletown, -1.9 percent; and Scituate, -1.0 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2014 and fiscal year-to-date December 2013 were: Newport, \$169,450; Warwick, \$103,085; Cranston, \$93,111; Providence, \$86,050; and South Kingstown, \$43,897. The four communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date December 2014 and fiscal year-to-date December 2013 were: Middletown, \$(6,942); Glocester, \$(999); Scituate, \$(341); and Foster, \$(222).



Rosemary Booth Gallogly  
Director, Department of Revenue

February 23, 2015

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

MUNICIPALITY	Month-to-Month			
	December 2014	November 2014	Percent Change	Difference
BARRINGTON	\$ 13,660	\$ 12,951	5.5%	\$ 709
BRISTOL	20,296	25,183	-19.4%	(4,887)
BURRILLVILLE	13,213	16,306	-19.0%	(3,094)
CENTRAL FALLS	10,118	10,369	-2.4%	(250)
CHARLESTOWN	7,965	9,342	-14.7%	(1,377)
COVENTRY	30,933	31,239	-1.0%	(306)
CRANSTON	137,055	142,089	-3.5%	(5,034)
CUMBERLAND	36,096	34,953	3.3%	1,143
EAST GREENWICH	45,902	42,123	9.0%	3,779
EAST PROVIDENCE	73,827	78,194	-5.6%	(4,367)
EXETER	7,320	7,208	1.6%	112
FOSTER	642	935	-31.4%	(293)
GLOCESTER	5,450	5,293	3.0%	157
HOPKINTON	2,825	2,787	1.4%	38
JAMESTOWN	4,278	11,674	-63.4%	(7,396)
JOHNSTON	46,372	46,160	0.5%	212
LINCOLN	66,163	63,271	4.6%	2,892
LITTLE COMPTON	1,696	2,598	-34.7%	(902)
MIDDLETOWN	45,988	43,003	6.9%	2,984
NARRAGANSETT	23,369	31,883	-26.7%	(8,513)
NEWPORT	98,982	109,675	-9.8%	(10,694)
NEW SHOREHAM	1,604	3,733	-57.0%	(2,129)
NORTH KINGSTOWN	40,088	37,194	7.8%	2,893
NORTH PROVIDENCE	26,950	27,093	-0.5%	(143)
NORTH SMITHFIELD	19,889	18,929	5.1%	960
PAWTUCKET	55,715	60,256	-7.5%	(4,541)
PORTSMOUTH	10,179	23,168	-56.1%	(12,989)
PROVIDENCE	417,352	397,568	5.0%	19,784
RICHMOND	10,115	9,981	1.3%	134
SCITUATE	4,563	5,542	-17.7%	(979)
SMITHFIELD	55,112	49,061	12.3%	6,050
SOUTH KINGSTOWN	49,757	54,997	-9.5%	(5,240)
TIVERTON	14,255	14,698	-3.0%	(443)
WARREN	19,543	23,082	-15.3%	(3,539)
WARWICK	229,859	215,593	6.6%	14,266
WESTERLY	47,555	44,991	5.7%	2,564
WEST GREENWICH	8,110	10,758	-24.6%	(2,648)
WEST WARWICK	26,721	28,053	-4.7%	(1,332)
WOONSOCKET	40,126	46,333	-13.4%	(6,207)
<b>Total</b>	<b>\$ 1,769,641</b>	<b>\$ 1,798,265</b>	<b>-1.6%</b>	<b>\$ (28,625)</b>

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

MUNICIPALITY	Year-over-Year			
	December 2014	December 2013	Percent Change	Difference
BARRINGTON	\$ 13,660	\$ 16,619	-17.8%	\$ (2,959)
BRISTOL	20,296	24,835	-18.3%	(4,539)
BURRILLVILLE	13,213	13,051	1.2%	162
CENTRAL FALLS	10,118	8,272	22.3%	1,846
CHARLESTOWN	7,965	7,233	10.1%	733
COVENTRY	30,933	30,049	2.9%	884
CRANSTON	137,055	125,164	9.5%	11,891
CUMBERLAND	36,096	33,064	9.2%	3,032
EAST GREENWICH	45,902	40,409	13.6%	5,492
EAST PROVIDENCE	73,827	65,596	12.5%	8,231
EXETER	7,320	7,446	-1.7%	(127)
FOSTER	642	1,165	-44.9%	(523)
GLOCESTER	5,450	5,115	6.6%	336
HOPKINTON	2,825	3,230	-12.6%	(405)
JAMESTOWN	4,278	4,932	-13.3%	(654)
JOHNSTON	46,372	38,135	21.6%	8,237
LINCOLN	66,163	61,254	8.0%	4,909
LITTLE COMPTON	1,696	1,445	17.4%	251
MIDDLETOWN	45,988	40,073	14.8%	5,915
NARRAGANSETT	23,369	25,475	-8.3%	(2,105)
NEWPORT	98,982	93,833	5.5%	5,149
NEW SHOREHAM	1,604	1,643	-2.4%	(40)
NORTH KINGSTOWN	40,088	35,982	11.4%	4,105
NORTH PROVIDENCE	26,950	26,382	2.2%	568
NORTH SMITHFIELD	19,889	16,871	17.9%	3,017
PAWTUCKET	55,715	46,359	20.2%	9,356
PORTSMOUTH	10,179	10,624	-4.2%	(445)
PROVIDENCE	417,352	396,583	5.2%	20,769
RICHMOND	10,115	8,666	16.7%	1,449
SCITUATE	4,563	4,624	-1.3%	(61)
SMITHFIELD	55,112	52,217	5.5%	2,895
SOUTH KINGSTOWN	49,757	45,696	8.9%	4,061
TIVERTON	14,255	14,045	1.5%	210
WARREN	19,543	20,162	-3.1%	(619)
WARWICK	229,859	204,241	12.5%	25,618
WESTERLY	47,555	42,167	12.8%	5,387
WEST GREENWICH	8,110	7,667	5.8%	443
WEST WARWICK	26,721	26,308	1.6%	413
WOONSOCKET	40,126	35,489	13.1%	4,637
<b>Total</b>	<b>\$ 1,769,641</b>	<b>\$ 1,642,122</b>	<b>7.8%</b>	<b>\$ 127,519</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2014	December 2013	Percent Change	Difference
BARRINGTON	\$ 81,493	\$ 79,235	2.8%	\$ 2,258
BRISTOL	209,537	192,098	9.1%	17,440
BURRILLVILLE	100,653	95,431	5.5%	5,222
CENTRAL FALLS	57,772	52,007	11.1%	5,765
CHARLESTOWN	87,327	74,539	17.2%	12,787
COVENTRY	200,519	186,452	7.5%	14,067
CRANSTON	854,557	761,446	12.2%	93,111
CUMBERLAND	221,284	199,645	10.8%	21,639
EAST GREENWICH	293,178	275,863	6.3%	17,315
EAST PROVIDENCE	455,829	419,026	8.8%	36,803
EXETER	45,008	41,931	7.3%	3,077
FOSTER	8,193	8,415	-2.6%	(222)
GLOCESTER	37,065	38,064	-2.6%	(999)
HOPKINTON	25,581	24,595	4.0%	986
JAMESTOWN	59,515	48,108	23.7%	11,406
JOHNSTON	271,047	235,364	15.2%	35,683
LINCOLN	398,573	376,527	5.9%	22,046
LITTLE COMPTON	30,529	23,575	29.5%	6,954
MIDDLETOWN	351,979	358,921	-1.9%	(6,942)
NARRAGANSETT	350,429	313,672	11.7%	36,757
NEWPORT	1,235,527	1,066,077	15.9%	169,450
NEW SHOREHAM	238,010	226,016	5.3%	11,994
NORTH KINGSTOWN	260,382	237,003	9.9%	23,379
NORTH PROVIDENCE	163,527	157,779	3.6%	5,748
NORTH SMITHFIELD	119,749	112,545	6.4%	7,204
PAWTUCKET	372,658	351,212	6.1%	21,446
PORTSMOUTH	102,218	94,994	7.6%	7,223
PROVIDENCE	2,461,149	2,375,099	3.6%	86,050
RICHMOND	68,679	63,420	8.3%	5,259
SCITUATE	33,140	33,481	-1.0%	(341)
SMITHFIELD	332,405	319,594	4.0%	12,812
SOUTH KINGSTOWN	402,375	358,478	12.2%	43,897
TIVERTON	112,446	107,172	4.9%	5,274
WARREN	139,619	130,191	7.2%	9,428
WARWICK	1,355,168	1,252,083	8.2%	103,085
WESTERLY	478,380	446,418	7.2%	31,962
WEST GREENWICH	68,318	62,930	8.6%	5,388
WEST WARWICK	169,904	165,442	2.7%	4,462
WOONSOCKET	241,941	229,421	5.5%	12,519
<b>Total</b>	<b>\$ 12,495,663</b>	<b>\$ 11,594,269</b>	<b>7.8%</b>	<b>\$ 901,394</b>