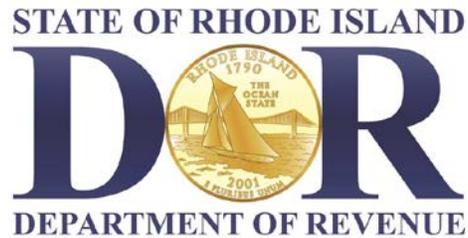


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

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

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, February 2015 local 1.0 percent meal and beverage tax collections totaled \$1.49 million or 3.8 percent less than the \$1.55 million collected in January 2015. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between February 2015 and January 2015 were: Foster, 296.4 percent; Hopkinton, 51.1 percent; Warren, 24.0 percent; East Providence, 9.1 percent; and Bristol, 6.3 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between February 2015 and January 2015 were: New Shoreham, -36.1 percent; Barrington, -26.4 percent; Cumberland, -21.9 percent; Little Compton, -19.3 percent; and Narragansett, -17.8 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between February 2015 and January 2015 were: East Providence, \$5,546; Warren, \$3,704; Middletown, \$2,004; Hopkinton, \$1,260; and Bristol, \$1,153. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between February 2015 and January 2015 were: Cumberland, \$(8,589); Smithfield, \$(8,148); Lincoln, \$(7,898); Newport, \$(6,685); and Westerly, \$(4,953).

Analysis of Year-over-Year Collections by Month

On a statewide basis, February 2015 local 1.0 percent meal and beverage tax collections totaled \$1.49 million or 3.1 percent more than the \$1.45 million collected in February 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between February 2015 and February 2014 were: Foster, 48.2 percent; Hopkinton, 30.5 percent; Exeter, 23.2 percent; East Greenwich, 21.5 percent; and Cranston, 19.8 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between February 2015 and February 2014 were: New Shoreham, -21.8 percent; Jamestown, -17.4 percent; South Kingstown, -7.9 percent; North Smithfield, -4.6 percent; and Little Compton, -4.1 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between February 2015 and February 2014 were: Cranston, \$21,245; East Greenwich, \$6,806; East Providence, \$5,486; North Providence, \$3,276; and Lincoln, \$2,858. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between February 2015 and February 2014 were: Providence, \$(9,934); South Kingstown, \$(3,990); North Smithfield, \$(825); Newport, \$(794); and Jamestown, \$(553).

Analysis of Fiscal Year-to-Date Collections through February

On a statewide basis, fiscal year-to-date February 2015 local 1.0 percent meal and beverage tax collections totaled \$15.54 million or 6.9 percent more than the \$14.54 million collected in fiscal year-to-date February 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date February 2015 and

fiscal year-to-date February 2014 were: Little Compton, 26.8 percent; Jamestown, 21.0 percent; Newport, 14.5 percent; and Charlestown and Johnston, 14.4 percent. The two communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date February 2015 and fiscal year-to-date February 2014 were: Gloucester, -3.6 percent; and Middletown, -0.9 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date February 2015 and fiscal year-to-date February 2014 were: Newport, \$174,459; Cranston, \$105,932; Warwick, \$102,944; Providence, \$63,455; and South Kingstown, \$44,617. The two communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date February 2015 and fiscal year-to-date February 2014 were: Middletown, \$(3,738); and Gloucester, \$(1,714).



David M. Sullivan
Acting Director, Department of Revenue

April 30, 2015

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

MUNICIPALITY	Month-to-Month			
	February 2015	January 2015	Percent Change	Difference
BARRINGTON	\$ 10,730	\$ 14,585	-26.4%	\$ (3,855)
BRISTOL	19,548	18,395	6.3%	1,153
BURRILLVILLE	13,595	16,253	-16.4%	(2,658)
CENTRAL FALLS	8,581	8,997	-4.6%	(416)
CHARLESTOWN	5,100	5,139	-0.8%	(39)
COVENTRY	26,223	30,427	-13.8%	(4,204)
CRANSTON	128,609	128,446	0.1%	163
CUMBERLAND	30,555	39,143	-21.9%	(8,589)
EAST GREENWICH	38,534	42,314	-8.9%	(3,781)
EAST PROVIDENCE	66,365	60,818	9.1%	5,546
EXETER	7,015	7,118	-1.4%	(103)
FOSTER	1,369	345	296.4%	1,024
GLOCESTER	4,416	4,409	0.2%	7
HOPKINTON	3,725	2,464	51.1%	1,260
JAMESTOWN	2,631	3,057	-13.9%	(426)
JOHNSTON	39,239	42,238	-7.1%	(2,999)
LINCOLN	58,936	66,834	-11.8%	(7,898)
LITTLE COMPTON	1,011	1,253	-19.3%	(241)
MIDDLETOWN	35,037	33,033	6.1%	2,004
NARRAGANSETT	20,786	25,286	-17.8%	(4,500)
NEWPORT	68,547	75,232	-8.9%	(6,685)
NEW SHOREHAM	721	1,129	-36.1%	(408)
NORTH KINGSTOWN	31,875	34,025	-6.3%	(2,151)
NORTH PROVIDENCE	24,005	23,801	0.9%	204
NORTH SMITHFIELD	17,183	17,415	-1.3%	(232)
PAWTUCKET	51,781	52,782	-1.9%	(1,002)
PORTSMOUTH	8,698	9,240	-5.9%	(541)
PROVIDENCE	345,819	346,910	-0.3%	(1,091)
RICHMOND	7,703	8,620	-10.6%	(917)
SCITUATE	4,406	4,966	-11.3%	(560)
SMITHFIELD	47,733	55,881	-14.6%	(8,148)
SOUTH KINGSTOWN	46,628	49,689	-6.2%	(3,061)
TIVERTON	12,438	12,107	2.7%	331
WARREN	19,105	15,401	24.0%	3,704
WARWICK	182,091	184,392	-1.2%	(2,301)
WESTERLY	34,164	39,117	-12.7%	(4,953)
WEST GREENWICH	8,295	9,205	-9.9%	(911)
WEST WARWICK	24,058	26,294	-8.5%	(2,236)
WOONSOCKET	36,531	36,323	0.6%	208
Total	\$ 1,493,784	\$ 1,553,085	-3.8%	\$ (59,301)

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

MUNICIPALITY	Year-over-Year			
	February 2015	February 2014	Percent Change	Difference
BARRINGTON	\$ 10,730	\$ 10,024	7.0%	\$ 705
BRISTOL	19,548	19,724	-0.9%	(176)
BURRILLVILLE	13,595	12,526	8.5%	1,069
CENTRAL FALLS	8,581	8,619	-0.4%	(37)
CHARLESTOWN	5,100	5,067	0.7%	33
COVENTRY	26,223	26,164	0.2%	59
CRANSTON	128,609	107,364	19.8%	21,245
CUMBERLAND	30,555	28,616	6.8%	1,939
EAST GREENWICH	38,534	31,728	21.5%	6,806
EAST PROVIDENCE	66,365	60,879	9.0%	5,486
EXETER	7,015	5,693	23.2%	1,321
FOSTER	1,369	924	48.2%	445
GLOCESTER	4,416	4,554	-3.0%	(138)
HOPKINTON	3,725	2,855	30.5%	870
JAMESTOWN	2,631	3,184	-17.4%	(553)
JOHNSTON	39,239	38,327	2.4%	912
LINCOLN	58,936	56,077	5.1%	2,858
LITTLE COMPTON	1,011	1,054	-4.1%	(43)
MIDDLETOWN	35,037	32,312	8.4%	2,725
NARRAGANSETT	20,786	18,507	12.3%	2,279
NEWPORT	68,547	69,341	-1.1%	(794)
NEW SHOREHAM	721	923	-21.8%	(201)
NORTH KINGSTOWN	31,875	31,922	-0.1%	(47)
NORTH PROVIDENCE	24,005	20,729	15.8%	3,276
NORTH SMITHFIELD	17,183	18,008	-4.6%	(825)
PAWTUCKET	51,781	49,678	4.2%	2,103
PORTSMOUTH	8,698	8,397	3.6%	301
PROVIDENCE	345,819	355,753	-2.8%	(9,934)
RICHMOND	7,703	7,456	3.3%	247
SCITUATE	4,406	4,303	2.4%	103
SMITHFIELD	47,733	46,407	2.9%	1,326
SOUTH KINGSTOWN	46,628	50,618	-7.9%	(3,990)
TIVERTON	12,438	11,323	9.8%	1,115
WARREN	19,105	17,430	9.6%	1,675
WARWICK	182,091	182,498	-0.2%	(407)
WESTERLY	34,164	32,647	4.6%	1,517
WEST GREENWICH	8,295	8,297	0.0%	(2)
WEST WARWICK	24,058	22,603	6.4%	1,456
WOONSOCKET	36,531	36,232	0.8%	299
Total	\$ 1,493,784	\$ 1,448,762	3.1%	\$ 45,022

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

MUNICIPALITY	Fiscal Year-to-Date			
	February 2015	February 2014	Percent Change	Difference
BARRINGTON	\$ 106,807	\$ 97,094	10.0%	\$ 9,713
BRISTOL	247,481	233,438	6.0%	14,043
BURRILLVILLE	130,501	120,506	8.3%	9,995
CENTRAL FALLS	75,351	68,700	9.7%	6,650
CHARLESTOWN	97,566	85,317	14.4%	12,249
COVENTRY	257,170	240,880	6.8%	16,290
CRANSTON	1,111,612	1,005,680	10.5%	105,932
CUMBERLAND	290,982	257,536	13.0%	33,445
EAST GREENWICH	374,026	344,546	8.6%	29,480
EAST PROVIDENCE	583,012	546,537	6.7%	36,475
EXETER	59,140	53,768	10.0%	5,373
FOSTER	9,908	9,516	4.1%	391
GLOCESTER	45,890	47,604	-3.6%	(1,714)
HOPKINTON	31,770	29,553	7.5%	2,217
JAMESTOWN	65,202	53,902	21.0%	11,301
JOHNSTON	352,523	308,160	14.4%	44,363
LINCOLN	524,343	490,697	6.9%	33,646
LITTLE COMPTON	32,793	25,870	26.8%	6,923
MIDDLETOWN	420,050	423,788	-0.9%	(3,738)
NARRAGANSETT	396,501	352,631	12.4%	43,871
NEWPORT	1,379,306	1,204,847	14.5%	174,459
NEW SHOREHAM	239,860	227,921	5.2%	11,939
NORTH KINGSTOWN	326,282	297,801	9.6%	28,482
NORTH PROVIDENCE	211,334	201,694	4.8%	9,640
NORTH SMITHFIELD	154,348	149,170	3.5%	5,178
PAWTUCKET	477,221	446,894	6.8%	30,327
PORTSMOUTH	120,155	112,265	7.0%	7,890
PROVIDENCE	3,153,878	3,090,423	2.1%	63,455
RICHMOND	85,002	78,322	8.5%	6,680
SCITUATE	42,512	42,441	0.2%	71
SMITHFIELD	436,019	420,153	3.8%	15,866
SOUTH KINGSTOWN	498,692	454,075	9.8%	44,617
TIVERTON	136,990	129,648	5.7%	7,343
WARREN	174,125	165,056	5.5%	9,069
WARWICK	1,721,650	1,618,706	6.4%	102,944
WESTERLY	551,661	514,755	7.2%	36,906
WEST GREENWICH	85,818	80,213	7.0%	5,605
WEST WARWICK	220,256	210,271	4.7%	9,985
WOONSOCKET	314,795	302,411	4.1%	12,384
Total	\$ 15,542,533	\$ 14,542,790	6.9%	\$ 999,743