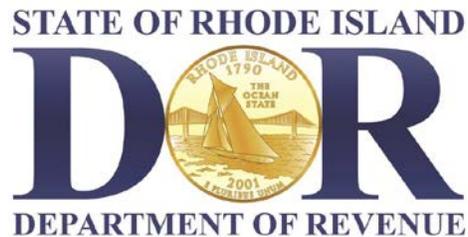


# STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS



## Office of Revenue Analysis

### State of Rhode Island Monthly Meal and Beverage Report FY 2015 Local 1.0 Percent Collections November 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, November 2014 local 1.0 percent meal and beverage tax collections totaled \$1.80 million or 9.2 percent less than the \$1.98 million collected in October 2014. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between November 2014 and October 2014 were: Jamestown, 144.0 percent; Portsmouth, 62.7 percent; Woonsocket, 14.6 percent; Barrington, 10.9 percent; and Central Falls, 10.8 percent. The five communities with the largest percentage decrease in local 1.0 percent meal and beverage tax collections between November 2014 and October 2014 were: New Shoreham, -55.0 percent; Foster, -51.5 percent; Little Compton, -47.8 percent; Hopkinton, -42.9 percent; and Bristol, -36.1 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between November 2014 and October 2014 were: Portsmouth, \$8,932; Jamestown, \$6,889; Woonsocket, \$5,908; Warren, \$1,676; and East Providence, \$1,636. The five communities with the largest nominal decrease in local 1.0 percent meal and beverage tax collections between November 2014 and October 2014 were: Newport, \$(51,744); Providence, \$(35,842); Bristol, \$(14,216); Westerly, \$(14,136); and Smithfield, \$(8,882).

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

On a statewide basis, November 2014 local 1.0 percent meal and beverage tax collections totaled \$1.80 million or 11.6 percent more than the \$1.61 million collected in November 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between November 2014 and November 2013 were: Jamestown, 245.7 percent; Portsmouth, 134.4 percent; Foster, 81.6 percent; Narragansett, 67.9 percent; and Little Compton, 56.6 percent. The three communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between November 2014 and November 2013 were: Bristol, -3.7 percent; West Warwick, -2.7 percent; and Gloucester, -1.2 percent.

The five communities with the largest nominal increase in local 1.0 percent meal and beverage tax collections between November 2014 and November 2013 were: Warwick, \$25,855; Cranston, \$25,478; Providence, \$18,058; Newport, \$14,043; and Portsmouth, \$13,285. The three communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between November 2014 and November 2013 were: Bristol, \$(965); West Warwick, \$(783); and Gloucester, \$(62).

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

On a statewide basis, fiscal year-to-date November 2014 local 1.0 percent meal and beverage tax collections totaled \$10.73 million or 7.8 percent more than the \$9.95 million collected in fiscal year-to-date November 2013. The five communities with the largest percentage increase in local 1.0 percent meal and beverage tax collections between fiscal year-to-date November 2014 and fiscal year-to-date November 2013 were: Little Compton, 30.3 percent; Jamestown, 27.9

percent; Charlestown, 17.9 percent; Newport, 16.9 percent; and Johnston, 13.9 percent. The three communities with a percentage decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date November 2014 and fiscal year-to-date November 2013 were: Middletown and Gloucester, -4.0 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 November 2014 and fiscal year-to-date November 2013 were: Newport, \$164,302; Cranston, \$81,220; Warwick, \$77,467; Providence, \$65,281; and South Kingstown, \$39,836. The three communities with a nominal decrease in local 1.0 percent meal and beverage tax collections between fiscal year-to-date November 2014 and fiscal year-to-date November 2013 were: Middletown, \$(12,857); Gloucester, \$(1,334); and Scituate, \$(279).



Rosemary Booth Gallogly  
Director, Department of Revenue

January 26, 2014

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

MUNICIPALITY	Month-to-Month			
	November 2014	October 2014	Percent Change	Difference
BARRINGTON	\$ 12,951	\$ 11,674	10.9%	\$ 1,278
BRISTOL	25,183	39,399	-36.1%	(14,216)
BURRILLVILLE	16,306	18,356	-11.2%	(2,050)
CENTRAL FALLS	10,369	9,355	10.8%	1,013
CHARLESTOWN	9,342	11,223	-16.8%	(1,881)
COVENTRY	31,239	35,945	-13.1%	(4,706)
CRANSTON	142,089	145,161	-2.1%	(3,072)
CUMBERLAND	34,953	43,747	-20.1%	(8,793)
EAST GREENWICH	42,123	47,066	-10.5%	(4,943)
EAST PROVIDENCE	78,194	76,558	2.1%	1,636
EXETER	7,208	6,597	9.3%	611
FOSTER	935	1,928	-51.5%	(993)
GLOCESTER	5,293	6,616	-20.0%	(1,323)
HOPKINTON	2,787	4,883	-42.9%	(2,096)
JAMESTOWN	11,674	4,785	144.0%	6,889
JOHNSTON	46,160	47,292	-2.4%	(1,132)
LINCOLN	63,271	68,397	-7.5%	(5,125)
LITTLE COMPTON	2,598	4,980	-47.8%	(2,382)
MIDDLETOWN	43,003	51,643	-16.7%	(8,640)
NARRAGANSETT	31,883	37,382	-14.7%	(5,499)
NEWPORT	109,675	161,419	-32.1%	(51,744)
NEW SHOREHAM	3,733	8,290	-55.0%	(4,557)
NORTH KINGSTOWN	37,194	40,743	-8.7%	(3,549)
NORTH PROVIDENCE	27,093	30,078	-9.9%	(2,986)
NORTH SMITHFIELD	18,929	20,592	-8.1%	(1,663)
PAWTUCKET	60,256	63,676	-5.4%	(3,421)
PORTSMOUTH	23,168	14,236	62.7%	8,932
PROVIDENCE	397,568	433,410	-8.3%	(35,842)
RICHMOND	9,981	11,118	-10.2%	(1,137)
SCITUATE	5,542	5,428	2.1%	114
SMITHFIELD	49,061	57,943	-15.3%	(8,882)
SOUTH KINGSTOWN	54,997	62,304	-11.7%	(7,307)
TIVERTON	14,698	17,574	-16.4%	(2,876)
WARREN	23,082	21,406	7.8%	1,676
WARWICK	215,593	220,100	-2.0%	(4,508)
WESTERLY	44,991	59,127	-23.9%	(14,136)
WEST GREENWICH	10,758	11,495	-6.4%	(738)
WEST WARWICK	28,053	29,076	-3.5%	(1,023)
WOONSOCKET	46,333	40,425	14.6%	5,908
<b>Total</b>	<b>\$ 1,798,265</b>	<b>\$ 1,981,427</b>	<b>-9.2%</b>	<b>\$ (183,162)</b>

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

MUNICIPALITY	Year-over-Year			
	November 2014	November 2013	Percent Change	Difference
BARRINGTON	\$ 12,951	\$ 11,424	13.4%	\$ 1,528
BRISTOL	25,183	26,148	-3.7%	(965)
BURRILLVILLE	16,306	15,245	7.0%	1,061
CENTRAL FALLS	10,369	10,145	2.2%	224
CHARLESTOWN	9,342	7,889	18.4%	1,453
COVENTRY	31,239	29,655	5.3%	1,583
CRANSTON	142,089	116,612	21.8%	25,478
CUMBERLAND	34,953	31,809	9.9%	3,144
EAST GREENWICH	42,123	36,793	14.5%	5,330
EAST PROVIDENCE	78,194	71,305	9.7%	6,889
EXETER	7,208	5,782	24.6%	1,425
FOSTER	935	515	81.6%	420
GLOCESTER	5,293	5,356	-1.2%	(62)
HOPKINTON	2,787	2,605	7.0%	182
JAMESTOWN	11,674	3,377	245.7%	8,297
JOHNSTON	46,160	39,049	18.2%	7,111
LINCOLN	63,271	59,052	7.1%	4,219
LITTLE COMPTON	2,598	1,659	56.6%	939
MIDDLETOWN	43,003	36,184	18.8%	6,820
NARRAGANSETT	31,883	18,993	67.9%	12,890
NEWPORT	109,675	95,632	14.7%	14,043
NEW SHOREHAM	3,733	2,517	48.3%	1,216
NORTH KINGSTOWN	37,194	34,275	8.5%	2,919
NORTH PROVIDENCE	27,093	24,177	12.1%	2,916
NORTH SMITHFIELD	18,929	18,085	4.7%	843
PAWTUCKET	60,256	55,767	8.1%	4,489
PORTSMOUTH	23,168	9,883	134.4%	13,285
PROVIDENCE	397,568	379,509	4.8%	18,058
RICHMOND	9,981	8,578	16.4%	1,403
SCITUATE	5,542	5,356	3.5%	186
SMITHFIELD	49,061	48,678	0.8%	383
SOUTH KINGSTOWN	54,997	51,097	7.6%	3,900
TIVERTON	14,698	12,463	17.9%	2,235
WARREN	23,082	19,815	16.5%	3,267
WARWICK	215,593	189,737	13.6%	25,855
WESTERLY	44,991	43,054	4.5%	1,937
WEST GREENWICH	10,758	8,890	21.0%	1,868
WEST WARWICK	28,053	28,836	-2.7%	(783)
WOONSOCKET	46,333	44,688	3.7%	1,645
<b>Total</b>	<b>\$ 1,798,265</b>	<b>\$ 1,610,632</b>	<b>11.6%</b>	<b>\$ 187,634</b>

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

MUNICIPALITY	Fiscal Year-to-Date			
	November 2014	November 2013	Percent Change	Difference
BARRINGTON	\$ 67,833	\$ 62,616	8.3%	\$ 5,217
BRISTOL	189,241	167,263	13.1%	21,978
BURRILLVILLE	87,440	82,380	6.1%	5,060
CENTRAL FALLS	47,654	43,734	9.0%	3,919
CHARLESTOWN	79,362	67,307	17.9%	12,055
COVENTRY	169,586	156,403	8.4%	13,183
CRANSTON	717,502	636,282	12.8%	81,220
CUMBERLAND	185,187	166,581	11.2%	18,607
EAST GREENWICH	247,277	235,454	5.0%	11,823
EAST PROVIDENCE	382,002	353,430	8.1%	28,573
EXETER	37,688	34,485	9.3%	3,203
FOSTER	7,551	7,249	4.2%	302
GLOCESTER	31,615	32,949	-4.0%	(1,334)
HOPKINTON	22,756	21,365	6.5%	1,392
JAMESTOWN	55,237	43,177	27.9%	12,061
JOHNSTON	224,675	197,229	13.9%	27,446
LINCOLN	332,410	315,274	5.4%	17,137
LITTLE COMPTON	28,833	22,130	30.3%	6,703
MIDDLETOWN	305,991	318,848	-4.0%	(12,857)
NARRAGANSETT	327,060	288,197	13.5%	38,862
NEWPORT	1,136,546	972,244	16.9%	164,302
NEW SHOREHAM	236,406	224,373	5.4%	12,034
NORTH KINGSTOWN	220,295	201,021	9.6%	19,274
NORTH PROVIDENCE	136,577	131,398	3.9%	5,180
NORTH SMITHFIELD	99,861	95,674	4.4%	4,187
PAWTUCKET	316,943	304,853	4.0%	12,090
PORTSMOUTH	92,039	84,371	9.1%	7,668
PROVIDENCE	2,043,797	1,978,516	3.3%	65,281
RICHMOND	58,564	54,755	7.0%	3,810
SCITUATE	28,577	28,857	-1.0%	(279)
SMITHFIELD	277,294	267,377	3.7%	9,917
SOUTH KINGSTOWN	352,617	312,781	12.7%	39,836
TIVERTON	98,191	93,127	5.4%	5,064
WARREN	120,076	110,029	9.1%	10,047
WARWICK	1,125,309	1,047,842	7.4%	77,467
WESTERLY	430,825	404,251	6.6%	26,574
WEST GREENWICH	60,208	55,263	8.9%	4,945
WEST WARWICK	143,183	139,133	2.9%	4,049
WOONSOCKET	201,815	193,932	4.1%	7,882
<b>Total</b>	<b>\$ 10,726,022</b>	<b>\$ 9,952,146</b>	<b>7.8%</b>	<b>\$ 773,876</b>