# STATE OF RHODE ISLAND <br> Governor Daniel J. McKee 

STATE OF RHODE ISLAND


DEPARTMENT OF REVENUE

Office of Revenue Analysis

## State of Rhode Island Monthly Meal and Beverage Report FY 2024 Local 1\% Collections December 2023

The data contained in the Local 1\% Meal and Beverage Report is for the month in which the meal and beverage sales activity occurred. The receipts generated from this activity were paid to the Division of Taxation the month following the sales activity and distributed to the municipalities the month after receipt by the Division of Taxation.

The report provides data by municipality on the year-over-year and fiscal year-to-date-over-fiscal year-to-date collections. A color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the December 2023 Local 1\% Meal and Beverage Tax Collections Report on a statewide basis are summarized in the table below:

| Period of Comparison | December 2023 | December 2022 | \$ Difference | \% Difference |
| :--- | :---: | :---: | :---: | :---: |
| Fiscal YTD-over-Fiscal YTD | $\$ 20,448,692$ | $\$ 20,301,036$ | $\$ 147,656$ | $0.7 \%$ |
| Year-over-Year | $\$ 3,063,767$ | $\$ 2,811,857$ | $\$ 251,909$ | $9.0 \%$ |

The report can be found on the Department of Revenue's website at https://dor.ri.gov/revenue-analysis/fy-2024.

Questions or comments on the report should be directed to Paul Grimaldi, Chief/Program Development, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 378-1080.
$\left.\begin{array}{|l|r|r|r|r|}\hline & \text { FY 2024 YTD } & \text { FY 2023 YTD } & \begin{array}{c}\text { Percent } \\ \text { Change * }\end{array} & \text { Difference * } \\ \hline \text { BARRINGTON } & 124,921 & \$ & 114,394 & 9.2 \%\end{array}\right)$

[^0]$\left.\begin{array}{|l|r|r|r|r|}\hline & & & & \\ \hline \text { December 2023 } & \text { December 2022 } & \begin{array}{c}\text { Percent } \\ \text { Change * }\end{array} & \text { Difference * } \\ \hline \text { BARRINGTON } & \$ 0,960 & \$ & 16,223 & 29.2 \%\end{array}\right)$

[^1]
[^0]:    * Cells highlighted show the five municipalities with the largest percentage and nominal increases/decreases in YTD-over-YTD.
    ${ }^{\wedge}$ New Shoreham received no distribution in January-February 2023 (reflected in November-December 2022 meals and beverage activity) due to adjustments to taxpayer(s)' accounts.

[^1]:    * Cells highlighted show the five municipalities with the largest percentage and nominal increases/decreases in year-over-year.
    ${ }^{\wedge}$ New Shoreham received no distribution in February 2023 (reflected in December 2022 meals and beverage activity) due to adjustments to taxpayer(s)' accounts.

