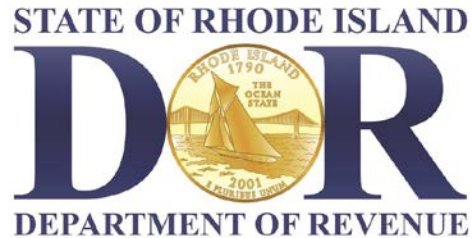


STATE OF RHODE ISLAND
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2020 Local 1.0 Percent Collections May 2020**

The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

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 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 May 2020 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	May 2020	April 2020	\$ Difference	% Difference
Hotels	\$ 52,889	\$ 81,035	\$ (28,145)	-34.7 %
Room Resellers and Hosting Platforms	1,907	732	1,176	160.7 %
Realtors and Homeowners	11,340	28,460	(17,120)	-60.2 %
Total	\$ 66,136	\$ 110,226	\$ (44,090)	-40.0 %
Year-over-Year	May 2020	May 2019	\$ Difference	% Difference
Hotels	\$ 52,889	\$ 376,556	\$ (323,667)	-86.0 %
Room Resellers and Hosting Platforms	1,907	16,657	(14,749)	-88.5 %
Realtors and Homeowners	11,340	70,002	(58,662)	-83.8 %
Total	\$ 66,136	\$ 463,215	\$ (397,079)	-85.7 %
Year to Date-over-Year to Date	FY 2020	FY 2019	\$ Difference	% Difference
Hotels	\$ 3,203,489	\$ 3,725,958	\$ (522,469)	-14.0 %
Room Resellers and Hosting Platforms	134,616	133,540	1,076	0.8 %
Realtors and Homeowners	697,614	662,729	34,885	5.3 %
Total	\$ 4,035,718	\$ 4,522,226	\$ (486,508)	-10.8 %



Mark A. Furcolo, Director
Rhode Island Department of Revenue
June 30, 2020

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	May 2020	April 2020	Percent Change *	Difference *
BARRINGTON	\$ 13	\$ -	n/a	\$ 13
BRISTOL	1,289	137	840.5%	1,152
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,105	5,291	-79.1%	(4,187)
COVENTRY	558	361	54.7%	197
CRANSTON	405	11	3,583.2%	394
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	46	9	398.9%	37
EAST PROVIDENCE	2,403	4,099	-41.4%	(1,696)
EXETER	-	-	n/a	-
FOSTER	46	24	91.0%	22
GLOCESTER	84	56	49.4%	28
HOPKINTON	25	-	n/a	25
JAMESTOWN	345	711	-51.5%	(366)
JOHNSTON	126	93	35.1%	33
LINCOLN	461	77	496.9%	383
LITTLE COMPTON	798	372	114.7%	426
MIDDLETOWN	9,089	9,279	-2.1%	(190)
NARRAGANSETT	3,807	11,874	-67.9%	(8,067)
NEWPORT	10,076	2,020	398.9%	8,056
NEW SHOREHAM	1,423	5,531	-74.3%	(4,108)
NORTH KINGSTOWN	1,092	1,055	3.5%	37
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	108	152	-29.2%	(45)
PAWTUCKET	1,958	1,198	63.5%	761
PORTSMOUTH	274	1,336	-79.5%	(1,062)
PROVIDENCE	7,504	18,508	-59.5%	(11,004)
RICHMOND	-	29	-100.0%	(29)
SCITUATE	196	154	27.3%	42
SMITHFIELD	2,141	1,632	31.2%	509
SOUTH KINGSTOWN	1,878	29,295	-93.6%	(27,418)
TIVERTON	44	24	86.0%	20
WARREN	2	(1,163)	-100.2%	1,165
WARWICK	13,210	9,065	45.7%	4,144
WESTERLY	881	3,780	-76.7%	(2,898)
WEST GREENWICH	2,520	1,858	35.6%	661
WEST WARWICK	1,336	2,537	-47.3%	(1,201)
WOONSOCKET	896	822	9.0%	74
Total	\$ 66,136	\$ 110,226	-40.0%	\$ (44,090)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
May 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 13	\$ -	\$ 13
BRISTOL	212	10	1,067	1,289
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	46	47	1,012	1,105
COVENTRY	555	4	-	558
CRANSTON	387	19	-	405
CUMBERLAND	-	-	-	-
EAST GREENWICH	18	1	27	46
EAST PROVIDENCE	2,363	40	-	2,403
EXETER	-	-	-	-
FOSTER	46	-	-	46
GLOCESTER	82	1	-	84
HOPKINTON	-	25	-	25
JAMESTOWN	-	35	309	345
JOHNSTON	126	-	-	126
LINCOLN	461	-	-	461
LITTLE COMPTON	17	39	742	798
MIDDLETOWN	6,857	141	2,090	9,089
NARRAGANSETT	1,315	142	2,351	3,807
NEWPORT	8,373	229	1,475	10,076
NEW SHOREHAM	142	16	1,265	1,423
NORTH KINGSTOWN	1,071	16	4	1,092
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	108	-	-	108
PAWTUCKET	1,943	15	-	1,958
PORTSMOUTH	126	43	105	274
PROVIDENCE	7,037	422	45	7,504
RICHMOND	-	-	-	-
SCITUATE	196	-	-	196
SMITHFIELD	2,137	4	-	2,141
SOUTH KINGSTOWN	1,202	49	627	1,878
TIVERTON	-	18	26	44
WARREN	-	2	-	2
WARWICK	12,699	511	-	13,210
WESTERLY	640	44	197	881
WEST GREENWICH	2,518	2	-	2,520
WEST WARWICK	1,333	3	-	1,336
WOONSOCKET	880	16	-	896
Total	\$ 52,889	\$ 1,907	\$ 11,340	\$ 66,136

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,584.75) was carried forward to June 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

April 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -	\$ -
BRISTOL	108	2	27	137
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	3,353	4	1,935	5,291
COVENTRY	361	-	-	361
CRANSTON	-	-	11	11
CUMBERLAND	-	-	-	-
EAST GREENWICH	9	-	-	9
EAST PROVIDENCE	4,064	35	-	4,099
EXETER	-	-	-	-
FOSTER	24	-	-	24
GLOCESTER	54	2	-	56
HOPKINTON	-	-	-	-
JAMESTOWN	631	67	12	711
JOHNSTON	93	-	-	93
LINCOLN	77	-	-	77
LITTLE COMPTON	-	-	372	372
MIDDLETOWN	5,612	81	3,586	9,279
NARRAGANSETT	223	27	11,624	11,874
NEWPORT	1,581	56	383	2,020
NEW SHOREHAM	2,295	-	3,236	5,531
NORTH KINGSTOWN	1,055	-	-	1,055
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	152	-	-	152
PAWTUCKET	1,180	18	-	1,198
PORTSMOUTH	71	6	1,259	1,336
PROVIDENCE	18,396	112	-	18,508
RICHMOND	-	29	-	29
SCITUATE	154	-	-	154
SMITHFIELD	1,631	1	-	1,632
SOUTH KINGSTOWN	25,202	1	4,093	29,295
TIVERTON	-	24	-	24
WARREN	-	-	(1,163)	(1,163)
WARWICK	8,855	210	-	9,065
WESTERLY	706	39	3,035	3,780
WEST GREENWICH	1,858	-	-	1,858
WEST WARWICK	2,537	-	-	2,537
WOONSOCKET	753	19	50.71	822
Total	\$ 81,035	\$ 732	\$ 28,460	\$ 110,226

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,893.34) was carried forward to May 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	May 2020	May 2019	Percent Change *	Difference *
BARRINGTON	\$ 13	\$ 208	-93.6%	\$ (194)
BRISTOL	1,289	2,977	-56.7%	(1,688)
BURRILLVILLE	-	15	-100.0%	(15)
CENTRAL FALLS	-	17	-100.0%	(17)
CHARLESTOWN	1,105	4,748	-76.7%	(3,643)
COVENTRY	558	3,647	-84.7%	(3,088)
CRANSTON	405	1,109	-63.5%	(704)
CUMBERLAND	-	16	-100.0%	(16)
EAST GREENWICH	46	132	-65.3%	(86)
EAST PROVIDENCE	2,403	3,023	-20.5%	(620)
EXETER	-	10	-100.0%	(10)
FOSTER	46	38	19.6%	7
GLOCESTER	84	134	-37.6%	(50)
HOPKINTON	25	29	-12.4%	(4)
JAMESTOWN	345	2,955	-88.3%	(2,611)
JOHNSTON	126	414	-69.5%	(288)
LINCOLN	461	6,553	-93.0%	(6,093)
LITTLE COMPTON	798	1,849	-56.9%	(1,051)
MIDDLETOWN	9,089	44,679	-79.7%	(35,591)
NARRAGANSETT	3,807	16,681	-77.2%	(12,874)
NEWPORT	10,076	96,103	-89.5%	(86,027)
NEW SHOREHAM	1,423	28,703	-95.0%	(27,280)
NORTH KINGSTOWN	1,092	4,376	-75.1%	(3,285)
NORTH PROVIDENCE	-	69	-100.0%	(69)
NORTH SMITHFIELD	108	139	-22.2%	(31)
PAWTUCKET	1,958	4,382	-55.3%	(2,424)
PORTSMOUTH	274	1,861	-85.3%	(1,586)
PROVIDENCE	7,504	125,585	-94.0%	(118,081)
RICHMOND	-	531	-100.0%	(531)
SCITUATE	196	324	-39.6%	(128)
SMITHFIELD	2,141	6,858	-68.8%	(4,717)
SOUTH KINGSTOWN	1,878	7,068	-73.4%	(5,191)
TIVERTON	44	2,022	-97.8%	(1,978)
WARREN	2	247	-99.2%	(245)
WARWICK	13,210	55,130	-76.0%	(41,921)
WESTERLY	881	25,469	-96.5%	(24,588)
WEST GREENWICH	2,520	5,229	-51.8%	(2,709)
WEST WARWICK	1,336	6,824	-80.4%	(5,488)
WOONSOCKET	896	3,061	-70.7%	(2,165)
Total	\$ 66,136	\$ 463,215	-85.7%	\$ (397,079)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
May 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 63	\$ 144	\$ 208
BRISTOL	2,623	(463)	816	2,977
BURRILLVILLE	-	15	-	15
CENTRAL FALLS	-	17	-	17
CHARLESTOWN	68	130	4,550	4,748
COVENTRY	3,402	34	211	3,647
CRANSTON	928	129	53	1,109
CUMBERLAND	-	16	-	16
EAST GREENWICH	15	47	70	132
EAST PROVIDENCE	2,613	357	53	3,023
EXETER	-	10	-	10
FOSTER	36	3	-	38
GLOCESTER	100	34	-	134
HOPKINTON	25	4	-	29
JAMESTOWN	222	806	1,927	2,955
JOHNSTON	395	20	-	414
LINCOLN	6,531	22	-	6,553
LITTLE COMPTON	127	101	1,622	1,849
MIDDLETOWN	38,904	1,588	4,187	44,679
NARRAGANSETT	3,340	1,019	12,323	16,681
NEWPORT	83,348	3,088	9,667	96,103
NEW SHOREHAM	6,275	533	21,895	28,703
NORTH KINGSTOWN	4,014	278	84	4,376
NORTH PROVIDENCE	-	69	-	69
NORTH SMITHFIELD	123	15	-	139
PAWTUCKET	4,217	161	5	4,382
PORTSMOUTH	883	238	740	1,861
PROVIDENCE	120,199	4,838	548	125,585
RICHMOND	133	398	-	531
SCITUATE	312	11	-	324
SMITHFIELD	6,818	33	7	6,858
SOUTH KINGSTOWN	3,920	638	2,510	7,068
TIVERTON	934	226	862	2,022
WARREN	-	67	180	247
WARWICK	53,064	1,702	364	55,130
WESTERLY	18,141	201	7,127	25,469
WEST GREENWICH	5,164	18	48	5,229
WEST WARWICK	6,745	75	3	6,824
WOONSOCKET	2,939	118	4	3,061
Total	\$ 376,556	\$ 16,657	\$ 70,002	\$ 463,215

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(548.43) was carried forward to June 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2020 YTD	FY 2019 YTD	Percent Change *	Difference *
BARRINGTON	\$ 1,721	\$ 2,346	-26.6%	\$ (624)
BRISTOL	25,824	31,437	-17.9%	(5,613)
BURRILLVILLE	50	73	-31.5%	(23)
CENTRAL FALLS	545	215	153.6%	330
CHARLESTOWN	52,764	42,144	25.2%	10,620
COVENTRY	30,638	38,808	-21.1%	(8,170)
CRANSTON	30,511	5,576	447.2%	24,935
CUMBERLAND	153	208	-26.7%	(56)
EAST GREENWICH	1,004	1,401	-28.4%	(398)
EAST PROVIDENCE	26,555	25,614	3.7%	941
EXETER	84	12	606.8%	72
FOSTER	130	374	-65.4%	(245)
GLOCESTER	1,211	1,415	-14.4%	(204)
HOPKINTON	(83)	552	-115.0%	(635)
JAMESTOWN	15,985	24,500	-34.8%	(8,515)
JOHNSTON	2,693	3,360	-19.9%	(667)
LINCOLN	48,892	56,301	-13.2%	(7,409)
LITTLE COMPTON	14,886	17,803	-16.4%	(2,917)
MIDDLETOWN	387,273	449,741	-13.9%	(62,467)
NARRAGANSETT	162,695	170,929	-4.8%	(8,234)
NEWPORT	923,181	1,025,552	-10.0%	(102,371)
NEW SHOREHAM	359,395	373,734	-3.8%	(14,339)
NORTH KINGSTOWN	36,802	43,769	-15.9%	(6,967)
NORTH PROVIDENCE	1,056	712	48.4%	344
NORTH SMITHFIELD	1,442	1,387	4.0%	55
PAWTUCKET	34,160	42,965	-20.5%	(8,805)
PORTSMOUTH	9,956	10,355	-3.9%	(399)
PROVIDENCE	799,365	1,007,216	-20.6%	(207,852)
RICHMOND	3,143	5,407	-41.9%	(2,264)
SCITUATE	3,189	3,082	3.5%	108
SMITHFIELD	66,502	64,671	2.8%	1,831
SOUTH KINGSTOWN	100,884	90,230	11.8%	10,654
TIVERTON	11,564	9,017	28.3%	2,548
WARREN	(748)	1,176	-163.5%	(1,924)
WARWICK	404,640	516,629	-21.7%	(111,989)
WESTERLY	361,541	319,184	13.3%	42,357
WEST GREENWICH	45,636	51,908	-12.1%	(6,272)
WEST WARWICK	48,090	56,264	-14.5%	(8,174)
WOONSOCKET	22,387	26,160	-14.4%	(3,773)
Total	\$ 4,035,718	\$ 4,522,226	-10.8%	\$ (486,508)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 384	\$ 1,337	\$ 1,721
BRISTOL	21,046	1,915	2,863	25,824
BURRILLVILLE	-	50	-	50
CENTRAL FALLS	-	102	443.01	545
CHARLESTOWN	7,073	1,152	44,539	52,764
COVENTRY	30,037	423	177	30,638
CRANSTON	29,128	1,260	123	30,511
CUMBERLAND	-	112	41	153
EAST GREENWICH	283	465	256	1,004
EAST PROVIDENCE	23,946	2,382	227	26,555
EXETER	-	54	30	84
FOSTER	111	18	-	130
GLOCESTER	1,133	78	-	1,211
HOPKINTON	239	231	(552)	(83)
JAMESTOWN	2,746	3,709	9,529	15,985
JOHNSTON	2,637	56	-	2,693
LINCOLN	48,668	122	102	48,892
LITTLE COMPTON	2,597	479	11,810	14,886
MIDDLETOWN	348,418	11,745	27,111	387,273
NARRAGANSETT	43,089	4,217	115,389	162,695
NEWPORT	803,710	22,565	96,906	923,181
NEW SHOREHAM	113,577	1,520	244,298	359,395
NORTH KINGSTOWN	31,005	5,072	724	36,802
NORTH PROVIDENCE	-	1,056	-	1,056
NORTH SMITHFIELD	1,338	105	-	1,442
PAWTUCKET	32,774	1,263	123	34,160
PORTSMOUTH	3,700	1,873	4,384	9,956
PROVIDENCE	751,494	43,953	3,918	799,365
RICHMOND	1,133	2,010	-	3,143
SCITUATE	2,576	120	493	3,189
SMITHFIELD	65,451	412	638.91	66,502
SOUTH KINGSTOWN	75,271	3,319	22,294	100,884
TIVERTON	8,926	1,296	1,343	11,564
WARREN	-	364	(1,112)	(748)
WARWICK	387,805	13,798	3,037	404,640
WESTERLY	249,671	5,086	106,784	361,541
WEST GREENWICH	45,203	214	219	45,636
WEST WARWICK	47,454	637	-	48,090
WOONSOCKET	21,249	1,001	136.75	22,387
Total	\$ 3,203,489	\$ 134,616	\$ 697,614	\$ 4,035,718

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$(1,584.75) was carried forward to June 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 523	\$ 1,823	\$ 2,346
BRISTOL	25,172	842	5,423	31,437
BURRILLVILLE	-	73	-	73
CENTRAL FALLS	-	80	135	215
CHARLESTOWN	5,090	715	36,339	42,144
COVENTRY	38,110	476	223	38,808
CRANSTON	4,214	1,073	288	5,576
CUMBERLAND	-	156	53	208
EAST GREENWICH	203	300	898	1,401
EAST PROVIDENCE	23,229	2,168	217	25,614
EXETER	-	12	-	12
FOSTER	306	68	-	374
GLOCESTER	1,148	267	-	1,415
HOPKINTON	289	151	111	552
JAMESTOWN	3,521	7,172	13,807	24,500
JOHNSTON	3,180	180	-	3,360
LINCOLN	56,328	224	(251)	56,301
LITTLE COMPTON	2,364	933	14,506	17,803
MIDDLETOWN	407,628	9,938	32,175	449,741
NARRAGANSETT	47,654	7,122	116,153	170,929
NEWPORT	905,569	26,896	93,086	1,025,552
NEW SHOREHAM	108,685	4,462	260,587	373,734
NORTH KINGSTOWN	39,963	1,620	2,186	43,769
NORTH PROVIDENCE	-	712	-	712
NORTH SMITHFIELD	1,274	113	-	1,387
PAWTUCKET	41,135	1,679	151	42,965
PORTSMOUTH	3,296	2,026	5,033	10,355
PROVIDENCE	965,270	38,309	3,637	1,007,216
RICHMOND	1,327	3,361	718	5,407
SCITUATE	2,788	83	211	3,082
SMITHFIELD	64,083	267	321	64,671
SOUTH KINGSTOWN	60,731	3,609	25,890	90,230
TIVERTON	4,232	1,390	3,395	9,017
WARREN	-	429	747	1,176
WARWICK	501,440	13,138	2,052	516,629
WESTERLY	275,431	1,516	42,237	319,184
WEST GREENWICH	51,138	221	549	51,908
WEST WARWICK	55,759	502	3	56,264
WOONSOCKET	25,402	733	25	26,160
Total	\$ 3,725,958	\$ 133,540	\$ 662,729	\$ 4,522,226

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(548.43) was carried forward to June 2019.