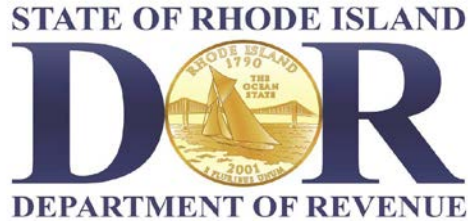


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report
FY 2016 State 5.0 Percent Hotel Tax Allocation December 2015

In June 2012, the Rhode Island Department of Revenue began issuing a report on the allocation of the state 5.0 percent hotel tax as required by Rhode Island General Laws §§ 42-63.1-3 and 42-63.1-12. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5.0 percent hotel tax. The report provides information on the year-over-year and fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax.

The December 2015 state 5.0 percent hotel tax collections report may include tax receipts generated from the expansion of the state hotel tax base. Effective July 1, 2015, the reselling of lodging by online travel companies and the unlicensed rental of accommodations via internet platforms and other media became subject to the state 5.0 percent hotel tax. It should be noted that state hotel tax receipts received from the unlicensed rental of accommodations via internet platforms and other media are divided between the municipality where the rental occurred (25 percent) and the Rhode Island Commerce Corporation (75 percent) only. At this time, the Office of Revenue Analysis is unable to identify the amount collected from each of these state hotel tax base expansion components. Thus, an unknown amount of state 5.0 percent hotel tax receipts may be captured in this report. Also effective July 1, 2015, the General Assembly accepted the Governor's proposal to transfer the state's share and the statewide tourism district's share of the state 5.0 percent hotel tax from general revenues to the Rhode Island Commerce Corporation (RICC) for a state level tourism promotion and business attraction campaign.

RESTATEMENT OF PRIOR REPORT REVENUES FOR THE JULY TO NOVEMBER 2015 PERIOD

The Office of Revenue Analysis (ORA) became aware of an error that staff had made in interpreting state 5.0 percent hotel tax data provided by the City of Newport on hotel taxes paid by hotels located in Newport. Specifically, ORA staff had used data reported by the City for a specific month as reflecting that month's hotel room rental activity when in fact that data reflected the prior month's hotel room rental activity. For example, hotel tax collection data that was recorded by

the City of Newport in November 2015 was reported by ORA staff as being for November 2015 hotel room rental activity when in fact it was for October 2015 hotel room rental activity. Beginning with the December 2015 state 5.0 percent hotel tax collection report, this error has been corrected by ORA. The FY 2016 state 5.0 Percent Hotel Tax Collections reports for July through November 2015 will be restated and republished as soon as feasibly possible.

NEW STATE HOTEL TAX DISTRIBUTION EFFECTIVE FOR TAX RETURNS AND PAYMENTS RECEIVED AFTER DECEMBER 31, 2015

According to Rhode Island General Law Section 42-63.1-3(b) titled “Tourism and Development – Distribution of tax” for returns and payments received after December 31, 2015, the distribution of state hotel tax revenues is changed. It should be noted that, in general, state hotel tax returns and tax payments for the month of December 2015 were received in January 2016 and thus subject to the new distribution of state hotel tax revenues. The new distribution of state hotel tax revenues is as follows:

Situs of Hotel	State Hotel Tax Allocation Percentage	
	Prior to Jan 1, 2016	After Dec 31, 2015
<u>All Providence Hotels except the Omni Providence</u>		
City of Providence	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	31 %	28 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
Rhode Island Commerce Corporation	27 %	60 %
Rhode Island Convention Center Authority	30 %	0 %
<u>All Warwick Hotels</u>		
City of Warwick	25 %	25 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %
Warwick Department of Economic Development	31 %	28 %
<u>All Other Hotels in the State</u>		
Municipality In Which Hotel Is Located	25 %	25 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %
Rhode Island Commerce Corporation	21 %	28 %
Tourism District In Which Hotel Is Located	47 %	42 %

The fiscal year-to-date dollar figures contained in this report on a going forward basis will reflect a combination of the state hotel tax distribution percentages that were in effect prior to January 1, 2016 and after December 31, 2015. The year-over-year dollar figures contained in the report will reflect the distribution for “after Dec 31, 2015” for the December through June period in FY 2016 and will reflect the distribution for “prior to Jan 1, 2016” for the same period in FY 2015.

SUMMARY OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION

Analysis of Year-over-Year Allocation for December:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax.

Allocation	December 2015	December 2014	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 254,811	\$ 267,367	-4.7 %	\$ (12,555)
Municipalities	168,714	160,355	5.2 %	8,359
State of Rhode Island	0	150,173	-100.0 %	(150,173)
Rhode Island Commerce Corporation	207,312	0	n/a	207,312
Prov. Warwick Convention & Visitors Bureau	95,043	103,646	-8.3 %	(8,603)
Rhode Island Convention Center Authority	0	17,194	-100.0 %	(17,194)
TOTAL STATE 5.0% HOTEL TAX	\$ 725,880	\$ 698,734	3.9 %	\$ 27,146

The total revenues generated from the state 5.0 percent hotel tax for December 2015 were \$725,880, an increase of \$27,146 or 3.9 percent over the \$698,734 received for December 2014. The largest share of these revenues is distributed to the State's eight regional tourism districts. For December 2015, the regional tourism districts received 42 percent, 28 percent in the case of the Convention Authority of Providence and the Warwick Department of Economic Development, of the state 5.0 percent hotel tax or \$254,811 of the total revenues generated from the tax, a decrease of \$12,555 or 4.7 percent from the \$267,367 received for December 2014 when the regional tourism districts received 47 percent, 31 percent in the case of the Convention Authority of Providence and the Warwick Department of Economic Development, of the state 5.0 percent hotel tax revenues.

Twenty-five percent of the revenues generated from the state 5.0 percent hotel tax are distributed to the municipalities where the individual hotels are located. The City of Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel. For December 2015, the State's cities and towns received \$168,714, an increase of \$8,359 or 5.2 percent over the \$160,355 received for December 2014.

For December 2014, the Rhode Island Convention Center Authority (RICCA) received 30 percent of the revenues generated from the state 5.0 percent hotel tax at the Omni Providence Hotel. Effective January 1, 2016, the RICCA no longer receives any of the revenues generated from the state 5.0 percent hotel tax at the Omni Providence Hotel. For December 2015, the RICCA received \$0, a decrease of \$17,194 or 100.0 percent from the \$17,194 received for December 2014.

Effective July 1, 2015, the Rhode Island Commerce Corporation's (RICC) began to receive a share of the revenues generated from the state 5.0 percent hotel tax. Before these enacted changes, RICC's share of the state hotel tax was deposited as general revenues. For December 2014, the portion deposited to general revenues of the state 5.0 percent hotel tax was 21 percent, except from the Omni Providence Hotel where it was 27 percent. Effective January 1, 2016, the RICC's share of the revenues from the state 5.0 percent hotel tax is 28 percent from all hotels not located in Providence or Warwick and 24 percent for all hotels located in Providence and Warwick, except

from the Omni Providence Hotel where it is 60 percent. For comparison purposes, for December 2015, RICC received \$207,312 from the state 5.0 percent hotel tax, an increase of \$57,139 or 38.0 percent over the \$150,173 received for December 2014 that was deposited as general revenues.

For December 2014, The Providence Warwick Convention & Visitors Bureau (PWCVB) received 23 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in Providence and Warwick, 12 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at the Omni Providence Hotel, and seven percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at all other hotels located in the State. Effective January 1, 2016, the share allocated to the Providence Warwick Convention & Visitors Bureau from the assessment of the state 5.0 percent hotel tax remains the same for hotels located in Providence and Warwick, including the Omni Providence Hotel, but is reduced to five percent of state hotel tax revenues from all other hotels located in the State. For December 2015, the PWCVB received \$95,043, a decrease of \$8,603 or 8.3 percent from the \$103,646 received for December 2014.

Analysis of Fiscal Year-to-Date through December:

The following table is a summary of the fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax.

Allocation	FY 2016	FY 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 4,687,314	\$ 4,221,298	11.0 %	\$ 466,016
Municipalities	2,692,500	2,411,233	11.7 %	281,267
State of Rhode Island	0	2,170,620	-100.0 %	(2,170,620)
Rhode Island Commerce Corporation	2,476,600	0	n/a	2,476,600
Prov. Warwick Convention & Visitors Bureau	1,351,703	1,218,185	11.0 %	133,519
Rhode Island Convention Center Authority	165,897	161,316	2.8 %	4,582
TOTAL STATE 5.0% HOTEL TAX	\$11,374,015	\$10,182,651	11.7 %	\$ 1,191,363

The total revenues generated from the state 5.0 percent hotel tax for FY 2016 through December were \$11.37 million, an increase of \$1.2 million or 11.7 percent over the \$10.18 million received for FY 2015 through December. The largest share of these revenues is distributed to the State's eight regional tourism districts. For FY 2016 through December, the regional tourism districts received \$4.69 million of the total revenues generated from the state 5.0 percent hotel tax, an increase of \$466,016 or 11.0 percent over the \$4.22 million received for the same period last fiscal year. For the first six months of FY 2015 and the first five months of FY 2016, the regional tourism districts received 47 percent, or in the case of the Convention Authority of Providence and the Warwick Department of Economic Development, 31 percent of the state 5.0 percent hotel tax revenues. For December 2015, these shares were 42 percent and 28 percent respectively.

Twenty-five percent of the revenues generated from the state 5.0 percent hotel tax are distributed to the municipalities where the individual hotels are located. The City of Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel. For FY 2016 through December, the State's cities and towns received \$2.69 million, an increase of \$281,267 or 11.7 percent over the \$2.41 million received for FY 2015 year-to-date.

Prior to January 1, 2016, the Rhode Island Convention Center Authority (RICCA) received 30 percent of the revenues generated from the state 5.0 percent hotel tax at the Omni Providence Hotel. Effective January 1, 2016, the RICCA receives none of the revenues generated from the state 5.0 percent hotel tax. For FY 2016 through December, the RICCA received \$165,897, an increase of \$4,582 or 2.8 percent over the \$161,316 received for FY 2015 year-to-date.

From July 1, 2015 until December 31, 2015, the Rhode Island Commerce Corporation's (RICC) share of the revenues generated from the state 5.0 percent hotel tax was 21 percent, except from the Omni Providence Hotel where it was 27 percent. Before these enacted changes, RICC's share of the state hotel tax was deposited as general revenues. Effective January 1, 2016, the RICC share of the revenues from the state 5.0 percent hotel tax is 28 percent from hotels located outside of Providence and Warwick and 24 percent from hotels located in Providence and Warwick, except from the Omni Providence Hotel where it is 60 percent. For comparison purposes, for FY 2016 through December, RICC received \$2.48 million from the state 5.0 percent hotel tax, an increase of \$305,980 or 14.1 percent over the \$2.17 million received for FY 2015 through December that was deposited as general revenues.

Prior to January 1, 2016, the Providence Warwick Convention & Visitors Bureau (PWCVB) received 23 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in Providence and Warwick, 12 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at the Omni Providence Hotel, and seven percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at all other hotels located in the State. Effective January 1, 2016, the allocation to the Providence Warwick Convention & Visitors Bureau of revenues from the assessment of the state hotel 5.0 percent tax remains the same from hotels located in Providence and Warwick, including the Omni Providence Hotel, but is reduced to five percent hotel tax from all other hotels located in the State. For FY 2016 through December, the PWCVB received \$1.35 million, an increase of \$133,519 or 11.0 percent over the \$1.22 million received for FY 2015 year-to-date.

DETAIL OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION

Analysis of Year-over-Year Allocation for December:

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Year-over-Year Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District¹; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence²; (5) Northern Rhode Island Tourism District³; (6) South County Tourism

¹ Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

² East Providence is not a member of any tourism district at this time. At such time that the City elects to join an established tourism district, all accrued and future revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in East Providence will be allocated to the selected tourism district.

³ Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

District⁴; (7) the Statewide Tourism District⁵; and (8) the Warwick Department of Economic Development. The regional tourism districts are administered by either a regional council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation.

In general, the regional tourism districts received 47 percent of the revenues generated from the application of the state 5.0 percent hotel tax at hotels located in the district for December 2014. The exceptions to this allocation were the Convention Authority of the City of Providence, which received 31 percent of the state 5.0 percent hotel tax revenues generated from all of the hotels situated in Providence, including the Omni Providence Hotel, and the Warwick Department of Economic Development, which received 31 percent of the state 5.0 percent hotel tax revenues generated from all of the hotels located in Warwick. Effective January 1, 2016, in general, the regional tourism districts receive 42 percent of the revenues generated from the application of the state 5.0 percent hotel tax at hotels located in the district. The exceptions to this allocation are the Convention Authority of the City of Providence, which receives 28 percent of the state 5.0 percent hotel tax revenues generated from all of the hotels situated in Providence, including the Omni Providence Hotel, and the Warwick Department of Economic Development, which receives 28 percent of the state 5.0 percent hotel tax revenues generated from all of the hotels located in Warwick.

For December 2015, the Aquidneck Island Tourism District was the largest recipient of the tourism districts' share of the state 5.0 percent hotel tax at \$105,151, an increase of \$21,263 or 25.3 percent over the \$83,888 received for December 2014. The Convention Authority of the City of Providence was the second largest recipient of the tourism districts' share of the state 5.0 percent hotel tax for December 2015 at \$64,582, a decrease of \$14,715 or 18.6 percent from the \$79,297 received for December 2014. The Warwick Department of Economic Development received the third largest portion of the tourism districts' share of the state 5.0 percent hotel tax for December 2015 at \$35,535, a decrease of \$3,430 or 8.8 percent from the \$38,965 received for December 2014.

There were two regional tourism districts with a percentage increase in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014: Aquidneck Island, 25.3 percent and the Statewide District, 6.2 percent. The three regional tourism districts with the largest percentage decrease in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014 were: Block Island, -44.9 percent; South County, -35.9 percent; and the Convention Authority of the City of Providence, -18.6 percent.

There were two regional tourism districts with a nominal increase in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014: Aquidneck Island, \$21,263 and the Statewide District, \$427. The three regional tourism districts with the largest nominal decrease in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014 were: The Convention Authority of the City of Providence, \$(14,715); South County, \$(12,289); and the Warwick Department of Economic Development, \$(3,430).

⁴ Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

⁵ Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. For December 2015, Newport received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax at \$47,246, an increase of \$14,771 or 45.5 percent over the \$32,475 received for December 2014. Providence received the second largest portion of the municipalities' share of the state 5.0 percent hotel tax for December 2015 at \$44,907, a decrease of \$4,714 or 9.5 percent from the \$49,621 received for December 2014. Warwick received the third largest portion of the municipalities' share of the state 5.0 percent hotel tax for December 2015 at \$31,728, an increase of \$304 or 1.0 percent over the \$31,424 received for December 2014.

The five municipalities with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014 were: Narragansett, 98.1 percent; Cranston, 94.5 percent; Richmond, 82.0 percent; Portsmouth, 64.5 percent; and Woonsocket, 62.1 percent. The five municipalities with the largest percentage decrease in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014 were: Foster, -100.0 percent; North Smithfield, -100.0 percent; Westerly, -93.8 percent; Glocester, -52.5 percent; and Charlestown, -47.3 percent.

The five municipalities with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014 were: Newport, \$14,771; Middletown, \$3,003; Woonsocket, \$699; North Kingstown, \$607; and West Warwick, \$541. The five municipalities with the largest nominal decrease in revenues generated from the state 5.0 percent hotel tax for December 2015 versus December 2014 were: Westerly, \$(6,360); Providence, \$(4,714); Smithfield, \$(576); Lincoln, \$(529); and West Greenwich, \$(442).

Analysis of Fiscal Year-to-Date through December:

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date basis. For FY 2016 through December, the Aquidneck Island Tourism District received the largest portion of the tourism districts' share of the state 5.0 percent hotel tax at \$2.10 million, an increase of \$175,250 or 9.1 percent over the \$1.92 million received for FY 2015 through December. The South County Tourism District was the second largest recipient of the tourism districts' share of the state 5.0 percent hotel tax for FY 2016 year-to-date at \$793,706, an increase of \$101,662 or 14.7 percent over the \$692,043 received for FY 2015 year-to-date. The Convention Authority of the City of Providence was the third largest recipient of the tourism districts' share of the state 5.0 percent hotel tax for FY 2016 year-to-date at \$777,093, an increase of \$65,168 or 9.2 percent over the \$711,925 received for FY 2015 year-to-date.

The three regional tourism districts with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax for FY 2016 through December versus FY 2015 through December were: the Statewide District, 24.6 percent; South County, 14.7 percent; and Northern Rhode Island, 13.7 percent. There were no regional tourism districts with a percentage decrease in revenues

generated from the state 5.0 percent hotel tax for FY 2016 through December versus FY 2015 through December.

The three regional tourism districts with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax between FY 2016 through December and FY 2015 through December were: Aquidneck Island, \$175,250; South County, \$101,662; and the Convention Authority of the City of Providence, \$65,168. There were no regional tourism districts with a nominal decrease in revenues generated from the state 5.0 percent hotel tax between FY 2016 through December and FY 2015 through December.

As noted above, the allocation of the state 5.0 percent hotel tax to the regional tourism districts decreased from 47 percent to 42 percent for state hotel tax returns and payments received after December 31, 2015. For the Convention Authority of Providence and the Warwick Department of Economic Development the decrease was from 31 percent to 28 percent. Thus, the year-to-date FY 2016 state hotel tax revenues are comprised of five months at the pre-January 1, 2016 allocation percentages and one month at the post-December 31, 2015 allocation percentages.

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax received by the cities and towns in Rhode Island. For FY 2016 through December, Newport received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax at \$807,820, an increase of \$72,639 or 9.9 percent over the \$735,181 received for FY 2015 through December. Providence received the second largest portion of the municipalities' share of the state 5.0 percent hotel tax for FY 2016 year-to-date at \$481,265, an increase of \$41,561 or 9.5 percent over the \$439,703 received for FY 2015 year-to-date. Warwick received the third largest portion of the municipalities' share of the state 5.0 percent hotel tax for FY 2016 through December at \$351,060, an increase of \$43,087 or 14.0 percent over the \$307,973 received for FY 2015 through December.

The five municipalities with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax for FY 2016 through December versus FY 2015 through December were: Cranston, 79.1 percent; East Greenwich, 61.0 percent; Portsmouth, 32.0 percent; West Greenwich, 27.6 percent; and Narragansett, 27.2 percent. The four municipalities with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through December versus FY 2015 through December were: Foster, -48.1 percent; Little Compton, -29.7 percent; Jamestown, -7.3 percent; and North Kingstown, -5.1 percent.

The five municipalities with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax for FY 2016 through December versus FY 2015 through December were: Newport, \$72,639; Warwick, \$43,087; Providence, \$41,561; Westerly, \$28,103; and Middletown, \$24,744. The four municipalities with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through December versus FY 2015 through December were: North Kingstown, \$(1,301); Jamestown, \$(311); Little Compton, \$(52); and Foster, \$(41).

A handwritten signature in blue ink, appearing to read "R. Hull", with a stylized flourish at the end.

Robert S. Hull
Director, Department of Revenue

April 7, 2016

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

Year-over-Year Collections

Allocation	Share †	Year-over-Year			
		December 2015	December 2014	Percent Change	Difference
PROVIDENCE HOTELS ^					
Convention Authority of Providence	31% / 28%	\$ 50,296	\$ 61,530	-18.3%	\$ (11,234)
City of Providence	25% / 25%	44,907	49,621	-9.5%	(4,714)
State of Rhode Island General Revenues *	0% / 0%	-	41,682	-100.0%	(41,682)
Rhode Island Commerce Corporation *	21% / 24%	43,110	-	n/a	43,110
Prov. Warwick Convention & Visitors Bureau	23% / 23%	41,314	45,651	-9.5%	(4,337)
Subtotal - Providence Hotels	100%	\$ 179,627	\$ 198,483	-9.5%	\$ (18,856)
OMNI PROVIDENCE HOTEL *					
Convention Authority of Providence	31% / 28%	\$ 14,286	\$ 17,767	-19.6%	\$ (3,481)
RI Convention Center Authority	30% / 0%	-	17,194	-100.0%	(17,194)
State of Rhode Island General Revenues *	0% / 0%	-	15,475	-100.0%	(15,475)
Rhode Island Commerce Corporation *	27% / 60%	30,614	-	n/a	30,614
Prov. Warwick Convention & Visitors Bureau	12% / 12%	6,123	6,878	-11.0%	(755)
Subtotal - Omni Providence Hotel	100%	\$ 51,023	\$ 57,313	-11.0%	\$ (6,290)
WARWICK HOTELS					
Warwick Dept. of Economic Development	31% / 28%	\$ 35,535	\$ 38,965	-8.8%	\$ (3,430)
City of Warwick	25% / 25%	31,728	31,424	1.0%	304
State of Rhode Island General Revenues *	0% / 0%	-	26,396	-100.0%	(26,396)
Rhode Island Commerce Corporation *	21% / 24%	30,459	-	n/a	30,459
Prov. Warwick Convention & Visitors Bureau	23% / 23%	29,190	28,910	1.0%	280
Subtotal - Warwick Hotels	100%	\$ 126,912	\$ 125,695	1.0%	\$ 1,217
ALL OTHER HOTELS					
Regional Tourism Districts					
<i>South County</i>	47% / 42%	\$ 21,947	\$ 34,236	-35.9%	\$ (12,289)
<i>Northern RI</i>	47% / 42%	17,137	19,848	-13.7%	(2,711)
<i>Aquidneck Island</i>	47% / 42%	105,151	83,888	25.3%	21,263
<i>Block Island</i>	47% / 42%	798	1,449	-44.9%	(651)
<i>East Providence</i>	47% / 42%	2,383	2,833	-15.9%	(450)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	7,277	6,850	6.2%	427
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 154,694	\$ 149,104	3.7%	\$ 5,590
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 92,080	\$ 79,311	16.1%	\$ 12,769
State of Rhode Island General Revenues *	0% / 0%	-	66,621	-100.0%	(66,621)
Rhode Island Commerce Corporation *	21% / 28%	103,129	-	n/a	103,129
Prov. Warwick Convention & Visitors Bureau	7% / 5%	18,416	22,207	-17.1%	(3,791)
Subtotal - All Other Hotels	100%	\$ 368,319	\$ 317,243	16.1%	\$ 51,076
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 725,880	\$ 698,734	3.9%	\$ 27,146

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Year-over-Year Collections

MUNICIPALITY	Year-over-Year			
	December 2015	December 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	1,012	862	17.4%	150
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	87	166	-47.3%	(78)
COVENTRY	2,316	2,181	6.2%	135
CRANSTON	378	195	94.5%	184
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	21	14	45.7%	7
EAST PROVIDENCE	1,418	1,507	-5.9%	(89)
EXETER	-	-	n/a	-
FOSTER	-	20	-100.0%	(20)
GLOCESTER	43	91	-52.5%	(48)
HOPKINTON	-	-	n/a	-
JAMESTOWN	231	243	-4.7%	(11)
JOHNSTON	328	325	1.0%	3
LINCOLN	2,902	3,431	-15.4%	(529)
LITTLE COMPTON	3	-	n/a	3
MIDDLETOWN	13,964	10,960	27.4%	3,003
NARRAGANSETT	887	448	98.1%	439
NEWPORT	47,246	32,475	45.5%	14,771
NEW SHOREHAM	475	770	-38.4%	(296)
NORTH KINGSTOWN	2,655	2,048	29.6%	607
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	-	90	-100.0%	(90)
PAWTUCKET	1,607	1,421	13.1%	187
PORTSMOUTH	134	82	64.5%	53
PROVIDENCE	44,907	49,621	-9.5%	(4,714)
RICHMOND	147	81	82.0%	66
SCITUATE	254	275	-7.6%	(21)
SMITHFIELD	3,823	4,398	-13.1%	(576)
SOUTH KINGSTOWN	3,529	3,049	15.7%	480
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	31,728	31,424	1.0%	304
WESTERLY	421	6,782	-93.8%	(6,360)
WEST GREENWICH	2,999	3,441	-12.8%	(442)
WEST WARWICK	3,371	2,829	19.1%	541
WOONSOCKET	1,826	1,127	62.1%	699
TOTAL	\$ 168,714	\$ 160,355	5.2%	\$ 8,359

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
Fiscal Year-to-Date Collections

Allocation	Share †	Fiscal Year-to-Date			
		FY 2016	FY 2015	Percent Change	Difference
<u>PROVIDENCE HOTELS ^</u>					
Convention Authority of Providence	31% / 28%	\$ 591,379	\$ 545,232	8.5%	\$ 46,147
City of Providence	25% / 25%	481,265	439,703	9.5%	41,561
State of Rhode Island General Revenues *	0% / 0%	-	369,351	-100.0%	(369,351)
Rhode Island Commerce Corporation *	21% / 24%	409,651	-	n/a	409,651
Prov. Warwick Convention & Visitors Bureau	23% / 23%	442,763	404,527	9.5%	38,236
Subtotal - Providence Hotels	100%	\$ 1,925,058	\$ 1,758,814	9.5%	\$ 166,245
<u>OMNI PROVIDENCE HOTEL *</u>					
Convention Authority of Providence	31% / 28%	\$ 185,714	\$ 166,693	11.4%	\$ 19,021
RI Convention Center Authority	30% / 0%	165,897	161,316	2.8%	4,582
State of Rhode Island General Revenues *	0% / 0%	-	145,184	-100.0%	(145,184)
Rhode Island Commerce Corporation *	27% / 60%	179,921	-	n/a	179,921
Prov. Warwick Convention & Visitors Bureau	12% / 12%	72,482	64,526	12.3%	7,956
Subtotal - Omni Providence Hotel	100%	\$ 604,015	\$ 537,718	12.3%	\$ 66,296
<u>WARWICK HOTELS</u>					
Warwick Dept. of Economic Development	31% / 28%	\$ 431,507	\$ 381,887	13.0%	\$ 49,620
City of Warwick	25% / 25%	351,060	307,973	14.0%	43,087
State of Rhode Island General Revenues *	0% / 0%	-	258,698	-100.0%	(258,698)
Rhode Island Commerce Corporation *	21% / 24%	298,698	-	n/a	298,698
Prov. Warwick Convention & Visitors Bureau	23% / 23%	322,975	283,336	14.0%	39,640
Subtotal - Warwick Hotels	0%	\$ 1,404,241	\$ 1,231,894	14.0%	\$ 172,347
<u>ALL OTHER HOTELS</u>					
<u>Regional Tourism Districts</u>					
<i>South County</i>	47% / 42%	\$ 793,706	\$ 692,043	14.7%	\$ 101,662
<i>Northern RI</i>	47% / 42%	216,805	190,648	13.7%	26,157
<i>Aquidneck Island ‡</i>	47% / 42%	2,097,467	1,922,218	9.1%	175,250
<i>Block Island</i>	47% / 42%	250,488	221,012	13.3%	29,476
<i>East Providence</i>	47% / 42%	26,575	26,365	0.8%	210
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	93,673	75,201	24.6%	18,472
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,478,714</i>	<i>\$ 3,127,486</i>	<i>11.2%</i>	<i>\$ 351,227</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 1,860,175	\$ 1,663,556	11.8%	\$ 196,619
State of Rhode Island General Revenues *	0% / 0%	-	1,397,387	-100.0%	(1,397,387)
Rhode Island Commerce Corporation *	21% / 28%	1,588,330	-	n/a	1,588,330
Prov. Warwick Convention & Visitors Bureau	7% / 5%	513,483	465,796	10.2%	47,687
Subtotal - All Other Hotels	100%	\$ 7,440,701	\$ 6,654,226	11.8%	\$ 786,475
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 11,374,015	\$ 10,182,651	11.7%	\$ 1,191,363

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

‡ Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date			
	FY 2016	FY 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	14,113	12,831	10.0%	1,282
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	8,437	7,586	11.2%	851
COVENTRY	31,769	27,190	16.8%	4,579
CRANSTON	4,601	2,569	79.1%	2,032
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	174	108	61.0%	66
EAST PROVIDENCE	14,286	14,024	1.9%	263
EXETER	-	-	n/a	-
FOSTER	44	85	-48.1%	(41)
GLOCESTER	616	580	6.2%	36
HOPKINTON	-	-	n/a	-
JAMESTOWN	3,960	4,271	-7.3%	(311)
JOHNSTON	2,795	2,688	4.0%	106
LINCOLN	30,672	28,656	7.0%	2,016
LITTLE COMPTON	123	175	-29.7%	(52)
MIDDLETOWN	289,818	265,074	9.3%	24,744
NARRAGANSETT	43,273	34,021	27.2%	9,251
NEWPORT	807,820	735,181	9.9%	72,639
NEW SHOREHAM	133,289	117,559	13.4%	15,730
NORTH KINGSTOWN	24,430	25,731	-5.1%	(1,301)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	854	750	13.8%	104
PAWTUCKET	18,044	14,763	22.2%	3,281
PORTSMOUTH	6,499	4,925	32.0%	1,574
PROVIDENCE	481,265	439,703	9.5%	41,561
RICHMOND	1,380	1,246	10.7%	133
SCITUATE	2,003	1,856	7.9%	147
SMITHFIELD	48,156	41,678	15.5%	6,479
SOUTH KINGSTOWN	53,442	46,584	14.7%	6,859
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	351,060	307,973	14.0%	43,087
WESTERLY	228,618	200,515	14.0%	28,103
WEST GREENWICH	32,051	25,126	27.6%	6,924
WEST WARWICK	40,844	32,802	24.5%	8,042
WOONSOCKET	18,064	14,981	20.6%	3,083
TOTAL	\$ 2,692,500	\$ 2,411,233	11.7%	\$ 281,267