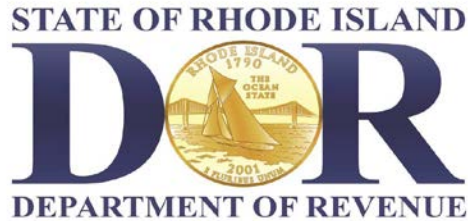


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report
FY 2017 State 5.0 Percent Hotel Tax Allocation February 2017

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. It should be noted that early payments, late payments and adjustments may be included in this report.

Expansion of the State 5.0 Percent Hotel Tax Base

Effective July 1, 2015, the selling of lodging by online travel companies and hosting platforms became subject to the state 5.0 percent hotel tax. The Office of Revenue Analysis has included additional tables in this report that break out by municipality the revenues received from room resellers and hosting platforms that were subsequently distributed by the Division of Taxation.

In April 2016, the Division of Taxation distributed state hotel taxes that were generated from these rentals to all municipalities other than the City of Newport. The revenues received and distributed were for taxable rental activity that occurred between July 1, 2015 and December 31, 2015 inclusive. These figures are included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport. In June 2016, the Division of Taxation distributed state hotel taxes that were generated from these rentals to all municipalities other than the City of Newport for taxable rental activity that occurred between January 1, 2016 and June 30, 2016 inclusive. These figures will be included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport in the June report.

For FY 2017, the hotel tax collections generated by these state hotel tax base expansion components are supposed to be distributed monthly by the Division of Taxation. In March 2017, the Division of Taxation distributed hotel tax collections from the state hotel tax base expansion

components for taxable rental activity that occurred between October 2016 and January 2017, inclusive. Previously, the Division of Taxation had released this information individually for the months of July 2016 through September 2016. These figures are included in the fiscal year-to-date over fiscal year-to-date collections for FY 2017 for all municipalities other than the City of Newport. The Division of Taxation did not report state hotel tax collections from these components for the month of February 2017, and these figures are not included in the year-over-year and fiscal year-to-date over fiscal year-to-date collections for February 2017 and FY 2017 for all municipalities other than the City of Newport.

The City of Newport has been distributing state hotel tax revenues from these rentals monthly since August 2015. The revenues distributed by the City of Newport for these rentals are included in the year-over-year and fiscal year-to-date over fiscal year-to-date state 5.0 percent hotel tax collections figures. The City of Newport, however, did not report the breakdown of the hotel tax components data as requested for FY 2017 through September. All hotel tax collections as reported by the City of Newport for that period are listed under hotels in the Monthly and Fiscal Year-to-Date Collections by Components tables. The City of Newport did provide a breakdown of the state hotel tax expansion components for October 2016 through February 2017, and those figures are included in the hotels and hosting platforms and room resellers columns for February 2017 and FY 2017 year-to-date as appropriate.

New State Hotel Tax Distribution Effective for Tax Returns and Payments Received Prior to January 1, 2016, After December 31, 2015 and Prior to July 1, 2016, and After June 30, 2016

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 and before July 1, 2016, the distribution of state hotel tax revenues was changed from that which existed for payments and returns received prior to January 1, 2016. For returns and payments received after June 30, 2016 and before July 1, 2017, the distribution of the state hotel tax revenues reverts to the allocation percentages in effect prior to January 1, 2016, except for receipts from the Omni Providence Hotel. Revenues received from the Omni Providence Hotel continue to be distributed based on allocation percentages in effect after December 31, 2015. The distribution of state hotel tax revenues for the respective time periods is as follows:

Situs of Hotel	State Hotel Tax Allocation Percentage		
	Prior to Jan 1, 2016	After Dec 31, 2015 and Prior to Jul 1, 2016	After Jun 30, 2016
<u>All Providence Hotels except the Omni Providence</u>			
City of Providence	25 %	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %	31 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %	21 %

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

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, after December 31, 2015 and prior to July 1, 2016, and after June 30, 2016. The year-over-year dollar figures contained in the report will reflect the distribution of receipts for “Prior to Jan 1, 2016” for July 2015 through November 2015; for December through May of FY 2016, the year-over-year dollar figures will reflect the distribution of receipts for “After Dec 31, 2015 and Prior to Jul 1, 2016”; and for June 2016 of FY 2016 and for FY 2017, the year-over-year dollar figures will reflect the distribution of receipts for “After Jun 30, 2016”.

Summary of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for February:

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

Allocation	February 2017	February 2016	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 300,969	\$ 262,078	14.8 %	\$ 38,891
Municipalities	181,314	176,506	2.7 %	4,808
Rhode Island Commerce Corporation	198,735	221,038	-10.1 %	(22,303)
Prov. Warwick Convention & Visitors Bureau	119,915	110,238	8.8 %	9,677
TOTAL STATE 5.0% HOTEL TAX	\$ 800,934	\$ 769,860	4.0 %	\$ 31,073

- Total revenues received from the state 5.0 percent hotel tax for February 2017 were \$800,934, an increase of \$31,073 or 4.0 percent over the \$769,860 received for February

2016. The largest share of these revenues is distributed to the State's eight regional tourism districts.

- Regional tourism districts received \$300,969 of the total revenues collected from the state 5.0 percent hotel tax for February 2017, an increase of \$38,891 or 14.8 percent over the \$262,078 received for February 2016.
 - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 47 percent of the state hotel taxes generated from hotels located in the district for February 2017 vs 42 percent for February 2016.
 - The Convention Authority of Providence and the Warwick Department of Economic Development received 31 percent of the state hotel taxes generated from hotels located in Providence and Warwick for February 2017 vs 28 percent for February 2016, except from the Omni Providence Hotel. The Convention Authority of Providence received 28 percent of the state hotel taxes generated from the Omni Providence Hotel for February 2017 and February 2016.
 - The tourism districts combined received \$1,200 in reported state hotel tax revenues for February 2017 compared to \$2,761 reported for February 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For February 2017, the State's cities and towns received \$181,314, an increase of \$4,808 or 2.7 percent over the \$176,506 received for February 2016.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both February 2017 and February 2016. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
 - Reported state hotel tax revenues for municipalities from room resellers and hosting platforms as a result of the expansion of the state hotel tax base were \$2,124 for February 2017 and \$1,644 for February 2016.
- For February 2017, the Rhode Island Commerce Corporation (RICC) received \$198,735 from state 5.0 percent hotel tax revenues, a decrease of \$22,303 or 10.1 percent from the \$221,038 received for February 2016.
 - For February 2017, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from all hotels, except from the Omni Providence Hotel. For February 2016, the comparable share was 28 percent.
 - For February 2017 and February 2016, the RICC received 60 percent of the revenues from the state 5.0 percent hotel tax generated by the Omni Providence Hotel.
 - The RICC received \$4,994 for February 2017 and \$1,841 for February 2016 in reported state hotel tax revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For February 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$119,915 in state hotel tax revenues, an increase of 8.8 percent or \$9,677 over the \$110,238 received for February 2016.

- For both February 2017 and February 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel where it was 12 percent.
- PWCVB's share of the state hotel tax revenues generated from all other hotels located in the state was seven percent in February 2017 vs five percent in February 2016.
- PWCVB received \$179 in reported state hotel tax revenues for February 2017 compared to \$329 reported for February 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Analysis of Fiscal Year-to-Date through February:

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

Allocation	FY 2017	FY 2016	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 5,456,131	\$ 5,225,468	4.4 %	\$ 230,662
Municipalities	3,172,232	3,054,507	3.9 %	117,725
Rhode Island Commerce Corporation	3,097,286	2,916,940	6.2 %	180,346
Prov. Warwick Convention & Visitors Bureau	1,638,089	1,578,356	3.8 %	59,733
Rhode Island Convention Center Authority	0	165,897	-100.0 %	(165,897)
TOTAL STATE 5.0% HOTEL TAX	\$ 13,363,737	\$ 12,941,169	3.3 %	\$ 422,568

- Total revenues received from the state 5.0 percent hotel tax for FY 2017 through February were \$13.36 million, an increase of \$422,568 or 3.3 percent over the \$12.94 million received for FY 2016 through February. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$5.46 million of the total revenues collected from the state 5.0 percent hotel tax for FY 2017 through February, an increase of \$230,662 or 4.4 percent over the \$5.23 million received for FY 2016 through February.
 - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 47 percent of the state hotel taxes generated from hotels located in the district for year-to-date FY 2017 and for July through November 2015 of FY 2016. In the case of the Convention Authority of Providence and the Warwick Department of Economic Development, the comparable figure for these periods is 31 percent for hotels located in Providence and Warwick, except from the Omni Providence Hotel.
 - For December 2015 through February 2016 of FY 2016, these shares were 42 and 28 percent, respectively.
 - The Convention Authority of Providence received 28 percent of the state hotel taxes generated from the Omni Providence Hotel for year-to-date FY 2017 and for December 2015 through February 2016 of FY 2016. For July through November 2015 of FY 2016, the share was 31 percent.
 - The tourism districts combined received \$64,143 for FY 2017 through February and \$70,188 for FY 2016 through February of reported revenues from room

resellers and hosting platforms as a result of the expansion of the state hotel tax base.

- For FY 2017 through February, the State's cities and towns received \$3.17 million, an increase of \$117,725 or 3.9 percent over the \$3.05 million received for FY 2016 through February.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both year-to-date FY 2017 and year-to-date FY 2016. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
 - The municipalities received \$53,362 for FY 2017 through February and \$42,246 for FY 2016 through February of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For year-to-date FY 2017 and for December 2015 through February 2016 of FY 2016, the Rhode Island Convention Center Authority (RICCA) received none of the state 5.0 percent hotel tax revenues generated by the Omni Providence Hotel. RICCA received 30 percent of these revenues for July through November 2015 of FY 2016. As a result, for FY 2017 through February, RICCA's share of the state 5.0 percent hotel tax revenues decreased 100 percent from the \$165,897 received for FY 2016 through February.
- For FY 2017 through February, the Rhode Island Commerce Corporation (RICC) received \$3.10 million from state 5.0 percent hotel tax revenues, an increase of \$180,346 or 6.2 percent over the \$2.92 million received for FY 2016 through February.
 - For year-to-date FY 2017 and July through November 2015 of FY 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from all hotels in the state except from hotels located in Providence and Warwick. For December 2015 through February 2016 of FY 2016, the comparable figure was 28 percent.
 - For year-to-date FY 2017 and July through November 2015 of FY 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from hotels located in Providence and Warwick, except from the Omni Providence Hotel. For December 2015 through February 2016 of FY 2016, the comparable figure was 24 percent.
 - For year-to-date FY 2017 and December 2015 through February 2016 of FY 2016, RICC received 60 percent of the revenues from the state 5.0 hotel tax generated by the Omni Providence Hotel. For July through November 2015 of FY 2016, the comparable share was 27 percent.
 - The RICC received \$72,549 for FY 2017 through February and \$36,518 for FY 2016 through February of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2017 through February, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.64 million in state hotel tax revenues, an increase of 3.8 percent or \$59,733 over the \$1.58 million received for FY 2016 through February.

- For both year-to-date FY 2017 and year-to-date FY 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel where it was 12 percent.
- For year-to-date FY 2017 and July through November 2015 of FY 2016, PWCVB received seven percent of the state hotel tax revenues generated from all other hotels located in the state. For December 2015 through February 2016 of FY 2016, the comparable figure was 5 percent.
- PWCVB received \$23,393 in year-to-date FY 2017 and \$20,031 in year-to-date FY 2016 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for February:

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 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.

For February 2017, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	February 2017	February 2016	Difference
Aquidneck Island *	\$ 98,299	\$ 74,417	\$ 23,882
Convention Authority of Providence	\$ 88,965	\$ 82,567	\$ 6,398
Warwick Department of Economic Development	\$ 47,850	\$ 39,960	\$ 7,890
* Includes \$1,200 for February 2017 and \$2,761 for February 2016 that was received from the expansion of the state hotel tax base.			

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

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 three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for February 2017 versus February 2016 were:

- Aquidneck Island: \$23,882
- Warwick Department of Economic Development: \$7,890
- Convention Authority of Providence: \$6,398

The two regional tourism districts with nominal decreases in revenues generated from the state 5.0 percent hotel tax for February 2017 versus February 2016 were:

- Northern Rhode Island: \$(3,672)
- Block Island: \$(799)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for February 2017 versus February 2016 were:

- East Providence: 35.5 percent
- Aquidneck Island: 32.1 percent
- Warwick Department of Economic Development: 19.7 percent

The two regional tourism districts with percentage decreases in revenues generated from the state 5.0 percent hotel tax for February 2017 versus February 2016 were:

- Block Island: -40.3 percent
- Northern Rhode Island: -15.9 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of state 5.0 percent hotel tax revenues distributed to the cities and towns in Rhode Island. For February 2017, the three municipalities who received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

Municipality	February 2017	February 2016	Difference	Percent Change
Providence	\$ 56,199	\$ 57,762	\$ (1,563)	-2.7 %
Newport †	\$ 39,465	\$ 31,935	\$ 7,530	23.6 %
Warwick	\$ 38,588	\$ 35,678	\$ 2,910	8.2 %
† Includes \$2,124 for February 2017 and \$1,644 for February 2016 received from the expansion of the state hotel tax base.				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for February 2017 versus February 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Bristol	287.4 %	Pawtucket	-100.0 %
Glocester	222.6 %	East Greenwich	-78.8 %
Narragansett	55.3 %	Coventry	-67.2 %
North Kingstown	50.1 %	Charlestown	-61.3 %
Jamestown	48.8 %	New Shoreham	-46.6 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for February 2017 versus February 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 7,530	Pawtucket	\$ (1,650)
Warwick	\$ 2,910	Coventry	\$ (1,643)
North Kingstown	\$ 1,362	South Kingstown	\$ (1,564)
Middletown	\$ 1,261	Providence	\$ (1,563)
Bristol	\$ 639	Woonsocket	\$ (890)

Analysis of Fiscal Year-to-Date through February:

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 year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District⁶; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence⁷; (5) Northern Rhode Island Tourism District⁸; (6) South County Tourism District⁹; (7) the Statewide Tourism District¹⁰; 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.

⁶ Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

⁷ 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.

⁸ Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

⁹ Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

¹⁰ Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

For FY 2017 through February, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	FY 2017	FY 2016	Difference
Aquidneck Island *	\$ 2,368,122	\$ 2,251,069	\$ 117,054
Convention Authority of Providence ^	\$ 961,484	\$ 942,614	\$ 18,869
South County †	\$ 945,380	\$ 855,858	\$ 89,522

* Includes \$20,193 for FY 2017 YTD and \$42,630 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$20,193 figure does not include hotel tax data from the City of Newport for July through September 2016.

^ Includes \$14,874 for FY 2017 YTD and \$8,571 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$14,874 figure does not include hotel tax data from February 2017. The \$8,571 figure does not include hotel tax data from January or February 2016.

† Includes \$12,439 for FY 2017 YTD and \$6,006 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$12,439 figure does not include hotel tax data from February 2017. The \$6,006 figure does not include hotel tax data from January or February 2016.

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through February versus FY 2016 through February were:

- Aquidneck Island: \$117,054
- South County: \$89,522
- Block Island: \$32,549

The one regional tourism district with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2017 through February versus FY 2016 through February was:

- Northern Rhode Island: \$(52,466)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through February versus FY 2016 through February were:

- East Providence: 14.1 percent
- Block Island: 12.8 percent
- South County: 10.5 percent

The one regional tourism district with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2017 through February versus FY 2016 through February was:

- Northern Rhode Island: -19.8 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of state 5.0 percent hotel tax revenues distributed to the cities and towns in Rhode Island. For FY 2017 through February, the three municipalities who received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

Municipality	FY 2017	FY 2016	Difference	Percent Change
Newport *	\$ 891,280	\$ 869,541	\$ 21,739	2.5 %
Providence ^	\$ 628,513	\$ 598,529	\$ 29,984	5.0 %
Warwick †	\$ 427,937	\$ 426,531	\$ 1,406	0.3 %

* Includes \$6,304 for FY 2017 YTD and \$16,427 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$6,304 figure includes only receipts for October through February 2017.

^ Includes \$17,494 for FY 2017 YTD and \$6,912 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$17,494 figure does not include hotel tax data from February 2017. The \$6,912 figure does not include hotel tax data from January or February 2016.

† Includes \$7,027 for FY 2017 YTD and \$6,364 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$7,027 figure does not include hotel tax data from February 2017. The \$6,364 figure does not include hotel tax data from January or February 2016.

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through February versus FY 2016 through February were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	2,465.9 %	Exeter	-100.0 %
Warren	188.1 %	North Providence	-100.0 %
Portsmouth	71.7 %	Pawtucket	-93.7 %
North Kingstown	41.0 %	East Greenwich	-56.4 %
Cranston	28.2 %	Foster	-34.4 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through February versus FY 2016 through February were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 29,984	Pawtucket	\$ (21,254)
Westerly	\$ 24,389	South Kingstown	\$ (8,605)
Newport	\$ 21,739	Smithfield	\$ (7,656)
Middletown	\$ 20,090	Woonsocket	\$ (2,763)
New Shoreham	\$ 17,118	Jamestown	\$ (1,295)



Robert S. Hull, Director
Rhode Island Department of Revenue
June 30, 2017

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION Year-over-Year Collections

Allocation	Share †	Year-over-Year			
		February 2017 ‡	February 2016	Percent Change	Difference
<u>PROVIDENCE HOTELS</u>					
Convention Authority of Providence	31% / 28%	\$ 69,687	\$ 64,693	7.7%	\$ 4,994
City of Providence	25% / 25%	56,199	57,762	-2.7%	(1,563)
Rhode Island Commerce Corporation	21% / 24%	47,207	55,451	-14.9%	(8,244)
Prov. Warwick Convention & Visitors Bureau	23% / 23%	51,703	53,141	-2.7%	(1,438)
Subtotal - Providence Hotels	100%	\$ 224,796	\$ 231,046	-2.7%	\$ (6,250)
<u>OMNI PROVIDENCE HOTEL ^</u>					
Convention Authority of Providence	31% / 28%	\$ 19,278	\$ 17,874	7.9%	\$ 1,404
Rhode Island Commerce Corporation	27% / 60%	41,310	38,301	7.9%	3,008
Prov. Warwick Convention & Visitors Bureau	12% / 12%	8,262	7,660	7.9%	602
Subtotal - Omni Providence Hotel	100%	\$ 68,850	\$ 63,836	7.9%	\$ 5,014
<u>WARWICK HOTELS</u>					
Warwick Dept. of Economic Development	31% / 28%	\$ 47,850	\$ 39,960	19.7%	\$ 7,890
City of Warwick	25% / 25%	38,588	35,678	8.2%	2,910
Rhode Island Commerce Corporation	21% / 24%	32,414	34,251	-5.4%	(1,837)
Prov. Warwick Convention & Visitors Bureau	23% / 23%	35,501	32,824	8.2%	2,677
Subtotal - Warwick Hotels	100%	\$ 154,353	\$ 142,713	8.2%	\$ 11,640
<u>ALL OTHER HOTELS</u>					
<u>Regional Tourism Districts</u>					
<i>South County</i>	47% / 42%	\$ 33,728	\$ 29,711	13.5%	\$ 4,017
<i>Northern RI</i>	47% / 42%	19,426	23,099	-15.9%	(3,672)
<i>Aquidneck Island *</i>	47% / 42%	98,299	74,417	32.1%	23,882
<i>Block Island</i>	47% / 42%	1,184	1,983	-40.3%	(799)
<i>East Providence</i>	47% / 42%	2,647	1,954	35.5%	693
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,871	8,389	5.7%	482
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 164,155	\$ 139,552	17.6%	\$ 24,603
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 86,527	\$ 83,066	4.2%	\$ 3,461
Rhode Island Commerce Corporation *	21% / 28%	77,804	93,034	-16.4%	(15,230)
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	24,449	16,613	47.2%	7,835
Subtotal - All Other Hotels	100%	\$ 352,935	\$ 332,265	6.2%	\$ 20,669
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 800,934	\$ 769,860	4.0%	\$ 31,073

^ 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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: February 2017 Collections by Component* table for breakdown of February 2017 rental activity from the state hotel base expansion.

* Based on data that was provided after the state hotel tax report for February 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components. From hosting platforms and room resellers for February 2016, Aquidneck Island received \$2,761, Newport received \$1,644, RICC received \$1,841, and PWCVB received \$329.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
February 2017 Collections by Component

Allocation	Share †	February 2017		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31% / 28%	\$ 69,687	\$ -	\$ 69,687
City of Providence	25% / 25%	56,199	-	56,199
Rhode Island Commerce Corporation	21% / 24%	47,207	-	47,207
Prov. Warwick Convention & Visitors Bureau	23% / 23%	51,703	-	51,703
Subtotal - Providence Hotels	100%	\$ 224,796	\$ -	\$ 224,796
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	31% / 28%	\$ 19,278	\$ -	\$ 19,278
Rhode Island Commerce Corporation	27% / 60%	41,310	-	41,310
Prov. Warwick Convention & Visitors Bureau	12% / 12%	8,262	-	8,262
Subtotal - Omni Providence Hotel	100%	\$ 68,850	\$ -	\$ 68,850
WARWICK HOTELS				
Warwick Dept. of Economic Development	31% / 28%	\$ 47,850	\$ -	\$ 47,850
City of Warwick	25% / 25%	38,588	-	38,588
Rhode Island Commerce Corporation	21% / 24%	32,414	-	32,414
Prov. Warwick Convention & Visitors Bureau	23% / 23%	35,501	-	35,501
Subtotal - Warwick Hotels	0%	\$ 154,353	\$ -	\$ 154,353
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>South County</i>	47% / 42%	\$ 33,728	\$ -	\$ 33,728
<i>Northern RI</i>	47% / 42%	19,426	-	19,426
<i>Aquidneck Island</i>	47% / 42%	97,099	1,200	98,299
<i>Block Island</i>	47% / 42%	1,184	-	1,184
<i>East Providence</i>	47% / 42%	2,647	-	2,647
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,871	-	8,871
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 162,955	\$ 1,200	\$ 164,155
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 84,403	\$ 2,124	\$ 86,527
Rhode Island Commerce Corporation	21% / 28%	72,810	4,994	77,804
Prov. Warwick Convention & Visitors Bureau	7% / 5%	24,270	179	24,449
Subtotal - All Other Hotels	100%	\$ 344,438	\$ 8,497	\$ 352,935
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 792,437	\$ 8,497	\$ 800,934

^ 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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.
‡ The Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for February 2017.

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

MUNICIPALITY	Year-over-Year			
	February 2017 ^	February 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	861	222	287.4%	639
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	72	186	-61.3%	(114)
COVENTRY	803	2,446	-67.2%	(1,643)
CRANSTON	607	494	22.8%	113
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	5	26	-78.8%	(20)
EAST PROVIDENCE	1,408	1,163	21.1%	245
EXETER	-	-	n/a	-
FOSTER	29	-	n/a	29
GLOCESTER	149	46	222.6%	103
HOPKINTON	-	-	n/a	-
JAMESTOWN	145	97	48.8%	47
JOHNSTON	249	264	-5.9%	(16)
LINCOLN	3,849	4,096	-6.0%	(247)
LITTLE COMPTON	6	10	-41.4%	(4)
MIDDLETOWN	13,190	11,930	10.6%	1,261
NARRAGANSETT	1,394	898	55.3%	497
NEWPORT *	39,465	31,935	23.6%	7,530
NEW SHOREHAM	630	1,180	-46.6%	(550)
NORTH KINGSTOWN	4,081	2,719	50.1%	1,362
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	103	85	21.2%	18
PAWTUCKET	-	1,650	-100.0%	(1,650)
PORTSMOUTH	106	101	4.6%	5
PROVIDENCE	56,199	57,762	-2.7%	(1,563)
RICHMOND	91	124	-26.7%	(33)
SCITUATE	240	203	18.6%	38
SMITHFIELD	5,007	5,757	-13.0%	(750)
SOUTH KINGSTOWN	2,482	4,046	-38.6%	(1,564)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	38,588	35,678	8.2%	2,910
WESTERLY	3,825	4,068	-6.0%	(243)
WEST GREENWICH	2,911	3,173	-8.3%	(263)
WEST WARWICK	3,594	4,033	-10.9%	(439)
WOONSOCKET	1,225	2,115	-42.1%	(890)
TOTAL	\$ 181,314	\$ 176,506	2.7%	\$ 4,808

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: February 2017 Collections by Component* table for breakdown of February 2017 rental activity from the state hotel tax base expansion.

* Based on data that was provided after the state hotel tax report for February 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components. From hosting platforms and room resellers for February 2016, the City of Newport received \$1,644.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
February 2017 Collections by Component

MUNICIPALITY	February 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	Not Reported	\$ -
BRISTOL	861	Not Reported	861
BURRILLVILLE	-	Not Reported	-
CENTRAL FALLS	-	Not Reported	-
CHARLESTOWN	72	Not Reported	72
COVENTRY	803	Not Reported	803
CRANSTON	607	Not Reported	607
CUMBERLAND	-	Not Reported	-
EAST GREENWICH	5	Not Reported	5
EAST PROVIDENCE	1,408	Not Reported	1,408
EXETER	-	Not Reported	-
FOSTER	29	Not Reported	29
GLOCESTER	149	Not Reported	149
HOPKINTON	-	Not Reported	-
JAMESTOWN	145	Not Reported	145
JOHNSTON	249	Not Reported	249
LINCOLN	3,849	Not Reported	3,849
LITTLE COMPTON	6	Not Reported	6
MIDDLETOWN	13,190	Not Reported	13,190
NARRAGANSETT	1,394	Not Reported	1,394
NEWPORT	37,341	2,124	39,465
NEW SHOREHAM	630	Not Reported	630
NORTH KINGSTOWN	4,081	Not Reported	4,081
NORTH PROVIDENCE	-	Not Reported	-
NORTH SMITHFIELD	103	Not Reported	103
PAWTUCKET	-	Not Reported	-
PORTSMOUTH	106	Not Reported	106
PROVIDENCE	56,199	Not Reported	56,199
RICHMOND	91	Not Reported	91
SCITUATE	240	Not Reported	240
SMITHFIELD	5,007	Not Reported	5,007
SOUTH KINGSTOWN	2,482	Not Reported	2,482
TIVERTON	-	Not Reported	-
WARREN	-	Not Reported	-
WARWICK	38,588	Not Reported	38,588
WESTERLY	3,825	Not Reported	3,825
WEST GREENWICH	2,911	Not Reported	2,911
WEST WARWICK	3,594	Not Reported	3,594
WOONSOCKET	1,225	Not Reported	1,225
TOTAL	\$ 179,190	\$ 2,124	\$ 181,314

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

Allocation	Share †	Fiscal Year-to-Date ‡				
		FY 2017	FY 2016	Percent Change	Difference	
PROVIDENCE HOTELS						
Convention Authority of Providence	31% / 28%	\$ 772,537	\$ 723,545	6.8%	\$ 48,992	
City of Providence	25% / 25%	628,513	598,529	5.0%	29,984	
Rhode Island Commerce Corporation	21% / 24%	539,829	521,396	3.5%	18,433	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	573,173	550,647	4.1%	22,526	
Subtotal - Providence Hotels	100%	\$ 2,514,052	\$ 2,394,118	5.0%	\$ 119,934	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 188,947	\$ 219,069	-13.8%	\$ (30,123)	
RI Convention Center Authority	30% / 0%	-	165,897	-100.0%	(165,897)	
Rhode Island Commerce Corporation	27% / 60%	404,886	251,397	61.1%	153,488	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	80,977	86,777	-6.7%	(5,800)	
Subtotal - Omni Providence Hotel	100%	\$ 674,810	\$ 723,141	-6.7%	\$ (48,331)	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 530,394	\$ 516,799	2.6%	\$ 13,595	
City of Warwick	25% / 25%	427,937	426,531	0.3%	1,406	
Rhode Island Commerce Corporation	21% / 24%	359,901	370,386	-2.8%	(10,486)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	393,518	392,409	0.3%	1,109	
Subtotal - Warwick Hotels	0%	\$ 1,711,750	\$ 1,706,125	0.3%	\$ 5,625	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>South County</i>	47% / 42%	\$ 945,380	\$ 855,858	10.5%	\$ 89,522	
<i>Northern RI</i>	47% / 42%	211,862	264,328	-19.8%	(52,466)	
<i>Aquidneck Island *</i>	47% / 42%	2,368,122	2,251,069	5.2%	117,054	
<i>Block Island</i>	47% / 42%	285,912	253,364	12.8%	32,549	
<i>East Providence</i>	47% / 42%	35,792	31,365	14.1%	4,426	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	117,184	110,071	6.5%	7,113	
Subtotal - Tourism Districts	47% / 42%	\$ 3,964,253	\$ 3,766,055	5.3%	\$ 198,198	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,115,781	\$ 2,029,447	4.3%	\$ 86,335	
Rhode Island Commerce Corporation *	21% / 28%	1,792,671	1,773,761	1.1%	18,910	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	590,421	548,523	7.6%	41,897	
Subtotal - All Other Hotels	100%	\$ 8,463,126	\$ 8,117,786	4.3%	\$ 345,340	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,363,737	\$ 12,941,169	3.3%	\$ 422,568	

^ 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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component* table and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2016 Year-to-date Collections by Component* table for breakdown of FY 2017 and FY 2016 rental activity from the state hotel base expansion.

* Based on data that was provided after the state hotel tax report for February 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2017 Year-to-Date Collections by Component**

Allocation	Share †	FY 2017		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	31% / 28%	\$ 757,663	\$ 14,874	\$ 772,537
City of Providence	25% / 25%	611,019	17,494	628,513
Rhode Island Commerce Corporation	21% / 24%	513,256	26,573	539,829
Prov. Warwick Convention & Visitors Bureau	23% / 23%	562,137	11,036	573,173
Subtotal - Providence Hotels	100%	\$ 2,444,075	\$ 69,977	\$ 2,514,052
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	31% / 28%	\$ 188,947	\$ -	\$ 188,947
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	404,886	-	404,886
Prov. Warwick Convention & Visitors Bureau	12% / 12%	80,977	-	80,977
Subtotal - Omni Providence Hotel	100%	\$ 674,810	\$ -	\$ 674,810
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 521,929	\$ 8,464	\$ 530,394
City of Warwick	25% / 25%	420,911	7,027	427,937
Rhode Island Commerce Corporation	21% / 24%	353,565	6,336	359,901
Prov. Warwick Convention & Visitors Bureau	23% / 23%	387,238	6,280	393,518
Subtotal - Warwick Hotels	0%	\$ 1,683,643	\$ 28,106	\$ 1,711,750
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>South County</i>	47% / 42%	\$ 932,941	\$ 12,439	\$ 945,380
<i>Northern RI</i>	47% / 42%	209,561	2,301	211,862
<i>Aquidneck Island *</i>	47% / 42%	2,347,929	20,193	2,368,122
<i>Block Island</i>	47% / 42%	283,766	2,146	285,912
<i>East Providence</i>	47% / 42%	34,555	1,237	35,792
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	114,697	2,488	117,184
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,923,448</i>	<i>\$ 40,804</i>	<i>\$ 3,964,253</i>
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,086,941	\$ 28,841	\$ 2,115,781
Rhode Island Commerce Corporation *	21% / 28%	1,753,030	39,641	1,792,671
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	584,343	6,077	590,421
Subtotal - All Other Hotels	100%	\$ 8,347,762	\$ 115,363	\$ 8,463,126
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,150,291	\$ 213,446	\$ 13,363,737

^ 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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.
* The City of Newport did not report July through September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels. Year-to-date FY 2017 hotel tax revenues for room resellers and hosting platforms for the City of Newport include only revenues from October 2016 through January 2017.
‡ The Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for February 2017.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2016 Year-to-Date Collections by Component**

Allocation	Share †	Fiscal Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>PROVIDENCE HOTELS ^</u>				
Convention Authority of Providence	31% / 28%	\$ 714,974	\$ 8,571	\$ 723,545
City of Providence	25% / 25%	591,617	6,912	598,529
Rhode Island Commerce Corporation	21% / 24%	515,590	5,806	521,396
Prov. Warwick Convention & Visitors Bureau	23% / 23%	544,288	6,359	550,647
Subtotal - Providence Hotels	100%	\$ 2,366,469	\$ 27,648	\$ 2,394,118
<u>OMNI PROVIDENCE HOTEL</u>				
Convention Authority of Providence	31% / 28%	\$ 219,069	\$ -	\$ 219,069
RI Convention Center Authority	30% / 0%	165,897	-	165,897
Rhode Island Commerce Corporation	27% / 60%	251,397	-	251,397
Prov. Warwick Convention & Visitors Bureau	12% / 12%	86,777	-	86,777
Subtotal - Omni Providence Hotel	100%	\$ 723,141	\$ -	\$ 723,141
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 508,907	\$ 7,892	\$ 516,799
City of Warwick	25% / 25%	420,167	6,364	426,531
Rhode Island Commerce Corporation	21% / 24%	365,040	5,346	370,386
Prov. Warwick Convention & Visitors Bureau	23% / 23%	386,554	5,855	392,409
Subtotal - Warwick Hotels	0%	\$ 1,680,668	\$ 25,457	\$ 1,706,125
<u>ALL OTHER HOTELS</u>				
Regional Tourism Districts				
<i>South County</i>	47% / 42%	\$ 849,852	\$ 6,006	\$ 855,858
<i>Northern RI</i>	47% / 42%	261,637	2,691	264,328
<i>Aquidneck Island *</i>	47% / 42%	2,208,439	42,630	2,251,069
<i>Block Island</i>	47% / 42%	252,767	597	253,364
<i>East Providence</i>	47% / 42%	30,478	888	31,365
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	109,157	914	110,071
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,712,329</i>	<i>\$ 53,726</i>	<i>\$ 3,766,055</i>
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,000,477	\$ 28,970	\$ 2,029,447
Rhode Island Commerce Corporation *	21% / 28%	1,748,395	25,366	1,773,761
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	540,707	7,817	548,523
Subtotal - All Other Hotels	100%	\$ 8,001,908	\$ 115,878	\$ 8,117,786
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 12,772,186	\$ 168,983	\$ 12,941,169

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

† The first number reflects the allocation of revenues received prior to January 1, 2016 and after June 30, 2016. The second number reflects the allocation of revenues received after December 31, 2015 and prior to July 1, 2016.

* Year-to-date state hotel tax collections generated by rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities other than the City of Newport. City of Newport data covers the period between July 1, 2015 and February 29, 2016, inclusive.

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

MUNICIPALITY	Fiscal Year-to-Date †			
	FY 2017	FY 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	18,599	14,647	27.0%	3,951
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	5	-	n/a	5
CHARLESTOWN	8,619	8,734	-1.3%	(115)
COVENTRY	36,728	36,787	-0.2%	(59)
CRANSTON	7,113	5,548	28.2%	1,566
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	153	352	-56.4%	(199)
EAST PROVIDENCE	19,314	17,082	13.1%	2,232
EXETER	-	9	-100.0%	(9)
FOSTER	29	44	-34.4%	(15)
GLOCESTER	973	773	25.8%	200
HOPKINTON	5,260	-	n/a	5,260
JAMESTOWN	3,056	4,351	-29.8%	(1,295)
JOHNSTON	3,036	3,333	-8.9%	(297)
LINCOLN	38,231	38,186	0.1%	44
LITTLE COMPTON	3,601	140	2465.9%	3,461
MIDDLETOWN	337,130	317,040	6.3%	20,090
NARRAGANSETT	55,614	45,508	22.2%	10,106
NEWPORT *	891,280	869,541	2.5%	21,739
NEW SHOREHAM	152,081	134,963	12.7%	17,118
NORTH KINGSTOWN	42,237	29,964	41.0%	12,274
NORTH PROVIDENCE	-	4	-100.0%	(4)
NORTH SMITHFIELD	988	1,092	-9.5%	(104)
PAWTUCKET	1,441	22,695	-93.7%	(21,254)
PORTSMOUTH	11,456	6,673	71.7%	4,783
PROVIDENCE	628,513	598,529	5.0%	29,984
RICHMOND	1,560	1,589	-1.8%	(29)
SCITUATE	2,621	2,453	6.8%	167
SMITHFIELD	51,927	59,583	-12.8%	(7,656)
SOUTH KINGSTOWN	53,028	61,633	-14.0%	(8,605)
TIVERTON	95	-	n/a	95
WARREN	881	306	188.1%	575
WARWICK	427,937	426,531	0.3%	1,406
WESTERLY	261,225	236,835	10.3%	24,389
WEST GREENWICH	38,436	38,778	-0.9%	(341)
WEST WARWICK	49,633	48,608	2.1%	1,025
WOONSOCKET	19,431	22,195	-12.5%	(2,763)
TOTAL	\$ 3,172,232	\$ 3,054,507	3.9%	\$ 117,725

† See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2017 Year-to-Date Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2016 Year-to-Date Collections by Component* tables for breakdown by municipality.

* Based on data that was provided after the state hotel tax report for February 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers †	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	18,456	143	18,599
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	5	5
CHARLESTOWN	7,710	909	8,619
COVENTRY	36,220	508	36,728
CRANSTON	6,696	417	7,113
CUMBERLAND	-	-	-
EAST GREENWICH	153	-	153
EAST PROVIDENCE	18,380	934	19,314
EXETER	-	-	-
FOSTER	29	-	29
GLOCESTER	973	-	973
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,853	203	3,056
JOHNSTON	3,022	14	3,036
LINCOLN	38,124	106	38,231
LITTLE COMPTON	3,227	374	3,601
MIDDLETOWN	331,993	5,137	337,130
NARRAGANSETT	53,232	2,383	55,614
NEWPORT *	884,975	6,304	891,280
NEW SHOREHAM	150,939	1,142	152,081
NORTH KINGSTOWN	41,778	459	42,237
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	885	103	988
PAWTUCKET	895	546	1,441
PORTSMOUTH	7,394	4,062	11,456
PROVIDENCE	611,019	17,494	628,513
RICHMOND	1,546	14	1,560
SCITUATE	2,466	155	2,621
SMITHFIELD	51,404	523	51,927
SOUTH KINGSTOWN	52,218	810	53,028
TIVERTON	-	95	95
WARREN	-	881	881
WARWICK	420,911	7,027	427,937
WESTERLY	260,058	1,167	261,225
WEST GREENWICH	38,069	367	38,436
WEST WARWICK	48,796	837	49,633
WOONSOCKET	19,188	243	19,431
TOTAL	\$ 3,118,870	\$ 53,362	\$ 3,172,232

* The City of Newport did not report July through September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels. The City of Newport did report a breakdown of the hotel base expansion components for October 2016 through February 2017. These revenues are included in the table for FY 2017 YTD.

† The Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for February 2017.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2016 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2016		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	14,472	176	14,647
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	8,731	3	8,734
COVENTRY	36,443	344	36,787
CRANSTON	5,473	74	5,548
CUMBERLAND	-	-	-
EAST GREENWICH	223	129	352
EAST PROVIDENCE	16,609	472	17,082
EXETER	-	9	9
FOSTER	44	-	44
GLOCESTER	773	-	773
HOPKINTON	-	-	-
JAMESTOWN	4,221	130	4,351
JOHNSTON	3,331	2	3,333
LINCOLN	38,112	74	38,186
LITTLE COMPTON	140	-	140
MIDDLETOWN	311,033	6,007	317,040
NARRAGANSETT	44,760	748	45,508
NEWPORT	853,113	16,427	869,541
NEW SHOREHAM	134,645	318	134,963
NORTH KINGSTOWN	29,754	210	29,964
NORTH PROVIDENCE	-	4	4
NORTH SMITHFIELD	1,092	-	1,092
PAWTUCKET	22,126	569	22,695
PORTSMOUTH	6,652	21	6,673
PROVIDENCE	591,617	6,912	598,529
RICHMOND	1,589	-	1,589
SCITUATE	2,401	53	2,453
SMITHFIELD	59,023	559	59,583
SOUTH KINGSTOWN	60,968	665	61,633
TIVERTON	-	-	-
WARREN	-	306	306
WARWICK	420,167	6,364	426,531
WESTERLY	236,066	769	236,835
WEST GREENWICH	38,461	317	38,778
WEST WARWICK	48,254	354	48,608
WOONSOCKET	21,966	229	22,195
TOTAL	\$ 3,012,261	\$ 42,246	\$ 3,054,507

* Includes year-to-date state hotel tax collections generated by rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities other than the City of Newport. City of Newport data covers the period between July 1, 2015 and February 29, 2016, inclusive.