

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 May 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. The hotel tax collections from the state hotel tax base expansion components are included in the year-over-year

and fiscal year-to-date over fiscal year-to-date figures for all municipalities for which the Division of Taxation administers the state hotel tax. The City of Newport has been distributing hotel tax collections from the state hotel tax base expansion components 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 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 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 May 2017 on a monthly basis, and those figures are included in the hosting platforms and room resellers columns for May 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 % |
| <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 % |

| 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 |
| All Other Hotels in the State | | | |
| 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 May:

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

| Allocation | May 2017 | May 2016 | Percent Change | Nominal Difference |
|--|---------------------|---------------------|----------------|---------------------|
| Regional Tourism Districts | \$ 707,922 | \$ 748,668 | -5.4 % | \$ (40,747) |
| Municipalities | 425,151 | 459,056 | -7.4 % | (33,905) |
| Rhode Island Commerce Corporation | 446,425 | 632,292 | -29.4 % | (185,868) |
| Prov. Warwick Convention & Visitors Bureau | 246,478 | 235,805 | 4.5 % | 10,673 |
| TOTAL STATE 5.0% HOTEL TAX | \$ 1,825,975 | \$ 2,075,821 | -12.0 % | \$ (249,846) |

- Total revenues received from the state 5.0 percent hotel tax for May 2017 were \$1.83 million, a decrease of \$249,846 or 12.0 percent from the \$2.08 million received for May 2016. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$707,922 of the total revenues collected from the state 5.0 percent hotel tax for May 2017, a decrease of \$40,747 or 5.4 percent from the \$748,668 received for May 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 May 2017 vs 42 percent for May 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 May 2017 vs 28 percent for May 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 May 2017 and May 2016.

- The tourism districts combined received \$8,721 in reported state hotel tax revenues for May 2017 compared to \$6,938 reported for May 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For May 2017, the State's cities and towns received \$425,151, a decrease of \$33,905 or 7.4 percent from the \$459,056 received for May 2016.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both May 2017 and May 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 \$11,968 for May 2017 and \$4,130 for May 2016.
- For May 2017, the Rhode Island Commerce Corporation (RICC) received \$446,425 from state 5.0 percent hotel tax revenues, a decrease of \$185,868 or 29.4 percent from the \$632,292 received for May 2016.
 - For May 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 May 2016, the comparable share was 28 percent.
 - For May 2017 and May 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 \$24,128 for May 2017 and \$4,625 for May 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 May 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$246,478 in state hotel tax revenues, an increase of 4.5 percent or \$10,673 over the \$235,805 received for May 2016.
 - For both May 2017 and May 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 May 2017 vs five percent in May 2016.
 - PWCVB received \$3,054 in reported state hotel tax revenues for May 2017 compared to \$826 reported for May 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 May:

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 | \$ 6,993,498 | \$ 6,741,545 | 3.7 % | \$ 251,953 |
| Municipalities | 4,107,740 | 4,020,406 | 2.2 % | 87,334 |
| Rhode Island Commerce Corporation | 4,104,471 | 4,188,825 | -2.0 % | (84,354) |
| Prov. Warwick Convention & Visitors Bureau | 2,198,885 | 2,112,214 | 4.1 % | 86,670 |
| Rhode Island Convention Center Authority | 0 | 165,897 | -100.0 % | (165,897) |
| TOTAL STATE 5.0% HOTEL TAX | \$ 17,404,593 | \$ 17,228,888 | 1.0 % | \$ 175,705 |

- Total revenues received from the state 5.0 percent hotel tax for FY 2017 through May were \$17.40 million, an increase of \$175,705 or 1.0 percent over the \$17.23 million received for FY 2016 through May. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$6.99 million of the total revenues collected from the state 5.0 percent hotel tax for FY 2017 through May, an increase of \$251,953 or 3.7 percent over the \$6.74 million received for FY 2016 through May.
 - 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 May 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 May 2016 of FY 2016. For July through November 2015 of FY 2016, the share was 31 percent.
 - The tourism districts combined received \$93,349 for FY 2017 through May and \$86,941 for FY 2016 through May 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 May, the State's cities and towns received \$4.11 million, an increase of \$87,334 or 2.2 percent over the \$4.02 million received for FY 2016 through May.
 - 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 \$91,548 for FY 2017 through May and \$52,218 for FY 2016 through May 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 May 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 May, RICCA's share of the state 5.0 percent hotel tax revenues decreased 100 percent from the \$165,897 received for FY 2016 through May.

- For FY 2017 through May, the Rhode Island Commerce Corporation (RICC) received \$4.10 million from state 5.0 percent hotel tax revenues, a decrease of \$84,354 or 2.0 percent from the \$4.19 million received for FY 2016 through May.
 - 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 May 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 May 2016 of FY 2016, the comparable figure was 24 percent.
 - For year-to-date FY 2017 and December 2015 through May 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 \$146,650 for FY 2017 through May and \$47,687 for FY 2016 through May 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 May, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$2.20 million in state hotel tax revenues, an increase of 4.1 percent or \$86,670 over the \$2.11 million received for FY 2016 through May.
 - 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 May 2016 of FY 2016, the comparable figure was 5 percent.
 - PWCVB received \$34,579 in year-to-date FY 2017 and \$22,025 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 May:

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

| Tourism District | May 2017 | May 2016 | Difference |
|--|-----------------|-----------------|-------------------|
| Aquidneck Island * | \$ 286,757 | \$ 313,261 | \$ (26,504) |
| Convention Authority of Providence † | \$ 170,707 | \$ 179,352 | \$ (8,645) |
| South County ‡ | \$ 91,902 | \$ 88,483 | \$ 3,420 |
| * Includes \$4,331 for May 2017 and \$6,938 for May 2016 that was received from the expansion of the state hotel tax base. | | | |
| † Includes \$1,781 for May 2017 that was received from the expansion of the state hotel tax base. | | | |
| ‡ Includes \$840 for May 2017 that was received from the expansion of the state hotel tax base. | | | |

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

- Warwick Department of Economic Development: \$18,689
- South County: \$3,420
- Statewide: \$2,591

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

- Aquidneck Island: \$(26,504)
- Block Island: \$(19,004)
- Northern Rhode Island: \$(9,218)

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

- Warwick Department of Economic Development: 27.9 percent
- Statewide: 16.3 percent
- South County: 3.9 percent

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 percentage decreases in revenues generated from the state 5.0 percent hotel tax for May 2017 versus May 2016 were:

- Block Island: -50.7 percent
- East Providence: -45.3 percent
- Northern Rhode Island: -21.6 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 May 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 | May 2017 | May 2016 | Difference | Percent Change |
|---|-----------------|-----------------|-------------------|-----------------------|
| Providence * | \$ 112,476 | \$ 100,236 | \$ 12,240 | 12.2 % |
| Newport † | \$ 107,821 | \$ 143,886 | \$ (36,065) | -25.1 % |
| Warwick ‡ | \$ 69,360 | \$ 59,822 | \$ 9,537 | 15.9 % |
| * Includes \$4,555 for May 2017 received from the expansion of the state hotel tax base. | | | | |
| † Includes \$4,503 for May 2017 and \$4,130 for May 2016 received from the expansion of the state hotel tax base. | | | | |
| ‡ Includes 1,205 for May 2017 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 May 2017 versus May 2016 were:

| <u>Municipality</u> | <u>Percentage Increase</u> | <u>Municipality</u> | <u>Percentage Decrease</u> |
|----------------------------|-----------------------------------|----------------------------|-----------------------------------|
| Little Compton | 323.0 % | Narragansett | -64.5 % |
| Jamestown | 29.8 % | Portsmouth | -64.5 % |
| Cranston | 27.8 % | New Shoreham | -55.9 % |
| West Greenwich | 23.2 % | Hopkinton | -55.3 % |
| Bristol | 21.0 % | East Providence | -48.2 % |

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

| <u>Municipality</u> | <u>Nominal Increase</u> | <u>Municipality</u> | <u>Nominal Decrease</u> |
|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Providence | \$ 12,240 | Newport | \$ (36,065) |
| Warwick | \$ 9,537 | New Shoreham | \$ (12,482) |
| Middletown | \$ 4,633 | Smithfield | \$ (6,623) |
| West Greenwich | \$ 1,287 | Narragansett | \$ (5,440) |
| Westerly | \$ 856 | East Providence | \$ (1,314) |

Analysis of Fiscal Year-to-Date through May:

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.

For FY 2017 through May, 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 * | \$ 2,960,594 | \$ 2,840,318 | \$ 120,276 |
| Convention Authority of Providence ^ | \$ 1,365,008 | \$ 1,338,672 | \$ 26,336 |
| South County † | \$ 1,130,451 | \$ 1,025,217 | \$ 105,234 |
| <p>* Includes \$32,939 for FY 2017 YTD and \$59,382 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$32,939 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>^ Includes \$21,700 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 \$8,571 figure does not include hotel tax data from January through May 2016.</p> <p>† Includes \$15,057 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 \$6,006 figure does not include hotel tax data from January through May 2016.</p> | | | |

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 May versus FY 2016 through May were:

- Aquidneck Island: \$120,276
- South County: \$105,234
- Warwick Department of Economic Development: \$40,397

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

- Northern Rhode Island: \$(59,595)

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

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 May versus FY 2016 through May were:

- South County: 10.3 percent
- Statewide: 8.3 percent
- Warwick Department of Economic Development: 5.9 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 May versus FY 2016 through May was:

- Northern Rhode Island: -16.8 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 May, 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 * | \$ 1,121,605 | \$ 1,132,117 | \$ (10,512) | -0.9 % |
| Providence ^ | \$ 896,326 | \$ 846,122 | \$ 50,204 | 5.9 % |
| Warwick † | \$ 590,347 | \$ 581,416 | \$ 8,930 | 1.5 % |

* Includes \$16,347 for FY 2017 YTD and \$26,399 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$16,347 figure includes only receipts for October through May 2017.

^ Includes \$32,881 for FY 2017 YTD and \$6,912 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$6,912 figure does not include hotel tax data from January through May 2016.

† Includes \$11,717 for FY 2017 YTD and \$6,364 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$6,364 figure does not include hotel tax data from January through May 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 May versus FY 2016 through May were:

| <u>Municipality</u> | <u>Percentage Increase</u> | <u>Municipality</u> | <u>Percentage Decrease</u> |
|----------------------------|-----------------------------------|----------------------------|-----------------------------------|
| Hopkinton | 5,490.3 % | Exeter | -100.0 % |
| Little Compton | 1,528.6 % | North Providence | -100.0 % |
| Warren | 336.7 % | Pawtucket | -92.3 % |
| Portsmouth | 83.0 % | East Greenwich | -35.6 % |
| Foster | 72.7 % | Jamestown | -23.7 % |

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

| <u>Municipality</u> | <u>Nominal Increase</u> | <u>Municipality</u> | <u>Nominal Decrease</u> |
|----------------------------|--------------------------------|----------------------------|--------------------------------|
| Providence | \$ 50,204 | Pawtucket | \$ (20,937) |
| Westerly | \$ 26,625 | Smithfield | \$ (14,748) |
| Middletown | \$ 20,960 | Newport | \$ (10,512) |
| North Kingstown | \$ 14,258 | South Kingstown | \$ (8,887) |
| Warwick | \$ 8,930 | Woonsocket | \$ (5,277) |



Robert S. Hull, Director
Rhode Island Department of Revenue
August 17, 2017

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

| Allocation | Share † | Year-over-Year | | | |
|---|-------------|---------------------|---------------------|----------------|---------------------|
| | | May 2017 ‡ | May 2016 | Percent Change | Difference |
| <u>PROVIDENCE HOTELS</u> | | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 135,603 | \$ 112,264 | 20.8% | \$ 23,339 |
| City of Providence | 25% / 25% | 112,476 | 100,236 | 12.2% | 12,240 |
| Rhode Island Commerce Corporation | 21% / 24% | 101,216 | 96,226 | 5.2% | 4,989 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 100,609 | 92,217 | 9.1% | 8,392 |
| Subtotal - Providence Hotels | 100% | \$ 449,903 | \$ 400,943 | 12.2% | \$ 48,960 |
| <u>OMNI PROVIDENCE HOTEL ^</u> | | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 35,104 | \$ 67,088 | -47.7% | \$ (31,983) |
| Rhode Island Commerce Corporation | 27% / 60% | 75,223 | 143,759 | -47.7% | (68,536) |
| Prov. Warwick Convention & Visitors Bureau | 12% / 12% | 15,045 | 28,752 | -47.7% | (13,707) |
| Subtotal - Omni Providence Hotel | 100% | \$ 125,372 | \$ 239,598 | -47.7% | \$ (114,227) |
| <u>WARWICK HOTELS</u> | | | | | |
| Warwick Dept. of Economic Development | 31% / 28% | \$ 85,690 | \$ 67,001 | 27.9% | \$ 18,689 |
| City of Warwick | 25% / 25% | 69,360 | 59,822 | 15.9% | 9,537 |
| Rhode Island Commerce Corporation | 21% / 24% | 58,813 | 57,430 | 2.4% | 1,383 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 63,576 | 55,037 | 15.5% | 8,540 |
| Subtotal - Warwick Hotels | 100% | \$ 277,439 | \$ 239,290 | 15.9% | \$ 38,149 |
| <u>ALL OTHER HOTELS</u> | | | | | |
| <u>Regional Tourism Districts</u> | | | | | |
| <i>South County</i> | 47% / 42% | \$ 91,902 | \$ 88,483 | 3.9% | \$ 3,420 |
| <i>Northern RI</i> | 47% / 42% | 33,374 | 42,592 | -21.6% | (9,218) |
| <i>Aquidneck Island *</i> | 47% / 42% | 286,757 | 313,261 | -8.5% | (26,504) |
| <i>Block Island</i> | 47% / 42% | 18,482 | 37,486 | -50.7% | (19,004) |
| <i>East Providence</i> | 47% / 42% | 2,506 | 4,583 | -45.3% | (2,076) |
| <i>Statewide (RI Commerce Corporation)</i> | 47% / 42% | 18,503 | 15,911 | 16.3% | 2,591 |
| <i>Subtotal - Tourism Districts</i> | 47% / 42% | \$ 451,525 | \$ 502,316 | -10.1% | \$ (50,791) |
| Municipalities (excluding Providence & Warwick) * | 25% / 25% | \$ 243,315 | \$ 298,997 | -18.6% | \$ (55,682) |
| Rhode Island Commerce Corporation * | 21% / 28% | 211,173 | 334,877 | -36.9% | (123,704) |
| Prov. Warwick Convention & Visitors Bureau * | 7% / 5% | 67,248 | 59,799 | 12.5% | 7,449 |
| Subtotal - All Other Hotels | 100% | \$ 973,261 | \$ 1,195,990 | -18.6% | \$ (222,728) |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 1,825,975 | \$ 2,075,821 | -12.0% | \$ (249,846) |

^ 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: May 2017 Collections by Component* table for breakdown of May 2017 rental activity from the state hotel base expansion.

* Based on data that was provided after the state hotel tax report for May 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 May 2016, Aquidneck Island received \$6,938, Newport received \$4,130, RICC received \$4,625, and PWCVB received \$826.

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

| Allocation | Share † | May 2017 | | |
|---|-------------|---------------------|--------------------------------------|---------------------|
| | | Hotels | Hosting Platforms and Room Resellers | Grand Total |
| PROVIDENCE HOTELS | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 133,822 | \$ 1,781 | \$ 135,603 |
| City of Providence | 25% / 25% | 107,921 | 4,555 | 112,476 |
| Rhode Island Commerce Corporation | 21% / 24% | 90,654 | 10,562 | 101,216 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 99,287 | 1,321 | 100,609 |
| Subtotal - Providence Hotels | 100% | \$ 431,684 | \$ 18,220 | \$ 449,903 |
| OMNI PROVIDENCE HOTEL ^ | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 35,104 | \$ - | \$ 35,104 |
| Rhode Island Commerce Corporation | 27% / 60% | 75,223 | - | 75,223 |
| Prov. Warwick Convention & Visitors Bureau | 12% / 12% | 15,045 | - | 15,045 |
| Subtotal - Omni Providence Hotel | 100% | \$ 125,372 | \$ - | \$ 125,372 |
| WARWICK HOTELS | | | | |
| Warwick Dept. of Economic Development | 31% / 28% | \$ 84,511 | \$ 1,179 | \$ 85,690 |
| City of Warwick | 25% / 25% | 68,154 | 1,205 | 69,360 |
| Rhode Island Commerce Corporation | 21% / 24% | 57,250 | 1,563 | 58,813 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 62,702 | 874 | 63,576 |
| Subtotal - Warwick Hotels | 0% | \$ 272,617 | \$ 4,822 | \$ 277,439 |
| ALL OTHER HOTELS | | | | |
| Regional Tourism Districts | | | | |
| <i>South County</i> | 47% / 42% | \$ 91,063 | \$ 840 | \$ 91,902 |
| <i>Northern RI</i> | 47% / 42% | 33,054 | 320 | 33,374 |
| <i>Aquidneck Island</i> | 47% / 42% | 282,426 | 4,331 | 286,757 |
| <i>Block Island</i> | 47% / 42% | 18,482 | - | 18,482 |
| <i>East Providence</i> | 47% / 42% | 2,481 | 25 | 2,506 |
| <i>Statewide (RI Commerce Corporation)</i> | 47% / 42% | 18,257 | 246 | 18,503 |
| <i>Subtotal - Tourism Districts</i> | 47% / 42% | \$ 445,763 | \$ 5,762 | \$ 451,525 |
| Municipalities (excluding Providence & Warwick) | 25% / 25% | \$ 237,108 | \$ 6,207 | \$ 243,315 |
| Rhode Island Commerce Corporation | 21% / 28% | 199,171 | 12,002 | 211,173 |
| Prov. Warwick Convention & Visitors Bureau | 7% / 5% | 66,390 | 858 | 67,248 |
| Subtotal - All Other Hotels | 100% | \$ 948,432 | \$ 24,829 | \$ 973,261 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 1,778,105 | \$ 47,871 | \$ 1,825,975 |

^ 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.

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

| MUNICIPALITY | Year-over-Year | | | |
|------------------|-------------------|-------------------|----------------|--------------------|
| | May 2017 ^ | May 2016 | Percent Change | Difference |
| BARRINGTON | \$ - | \$ - | n/a | \$ - |
| BRISTOL | 2,708 | 2,238 | 21.0% | 471 |
| BURRILLVILLE | - | - | n/a | - |
| CENTRAL FALLS | - | - | n/a | - |
| CHARLESTOWN | 571 | 733 | -22.1% | (162) |
| COVENTRY | 5,366 | 5,889 | -8.9% | (522) |
| CRANSTON | 1,163 | 909 | 27.8% | 253 |
| CUMBERLAND | - | - | n/a | - |
| EAST GREENWICH | 40 | 52 | -21.9% | (11) |
| EAST PROVIDENCE | 1,414 | 2,728 | -48.2% | (1,314) |
| EXETER | - | - | n/a | - |
| FOSTER | - | - | n/a | - |
| GLOCESTER | 158 | 179 | -11.9% | (21) |
| HOPKINTON | 24 | 53 | -55.3% | (29) |
| JAMESTOWN | 393 | 303 | 29.8% | 90 |
| JOHNSTON | 457 | 480 | -4.8% | (23) |
| LINCOLN | 5,956 | 5,767 | 3.3% | 189 |
| LITTLE COMPTON | 395 | 93 | 323.0% | 302 |
| MIDDLETOWN | 43,724 | 39,091 | 11.9% | 4,633 |
| NARRAGANSETT | 2,994 | 8,435 | -64.5% | (5,440) |
| NEWPORT * | 107,821 | 143,886 | -25.1% | (36,065) |
| NEW SHOREHAM | 9,831 | 22,313 | -55.9% | (12,482) |
| NORTH KINGSTOWN | 4,750 | 4,290 | 10.7% | 460 |
| NORTH PROVIDENCE | - | - | n/a | - |
| NORTH SMITHFIELD | 147 | 254 | -42.0% | (106) |
| PAWTUCKET | 109 | - | n/a | 109 |
| PORTSMOUTH | 304 | 855 | -64.5% | (551) |
| PROVIDENCE | 112,476 | 100,236 | 12.2% | 12,240 |
| RICHMOND | 199 | 184 | 8.3% | 15 |
| SCITUATE | 365 | 336 | 8.6% | 29 |
| SMITHFIELD | 9,625 | 16,248 | -40.8% | (6,623) |
| SOUTH KINGSTOWN | 7,845 | 8,081 | -2.9% | (236) |
| TIVERTON | - | - | n/a | - |
| WARREN | - | - | n/a | - |
| WARWICK | 69,360 | 59,822 | 15.9% | 9,537 |
| WESTERLY | 20,264 | 19,408 | 4.4% | 856 |
| WEST GREENWICH | 6,832 | 5,545 | 23.2% | 1,287 |
| WEST WARWICK | 7,999 | 7,746 | 3.3% | 254 |
| WOONSOCKET | 1,863 | 2,904 | -35.8% | (1,041) |
| TOTAL | \$ 425,151 | \$ 459,056 | -7.4% | \$ (33,905) |

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

* Based on data that was provided after the state hotel tax report for May 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 May 2016, the City of Newport received \$4,130.

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

| MUNICIPALITY | May 2017 | | |
|------------------|-------------------|---|-------------------|
| | Hotels | Hosting Platforms and Room Resellers | Grand Total |
| BARRINGTON | \$ - | \$ - | \$ - |
| BRISTOL | 2,659 | 50 | 2,708 |
| BURRILLVILLE | - | - | - |
| CENTRAL FALLS | - | - | - |
| CHARLESTOWN | 563 | 8 | 571 |
| COVENTRY | 5,293 | 73 | 5,366 |
| CRANSTON | 1,020 | 142 | 1,163 |
| CUMBERLAND | - | - | - |
| EAST GREENWICH | 40 | 1 | 40 |
| EAST PROVIDENCE | 1,320 | 94 | 1,414 |
| EXETER | - | - | - |
| FOSTER | - | - | - |
| GLOCESTER | 158 | - | 158 |
| HOPKINTON | 24 | - | 24 |
| JAMESTOWN | 377 | 16 | 393 |
| JOHNSTON | 452 | 5 | 457 |
| LINCOLN | 5,946 | 10 | 5,956 |
| LITTLE COMPTON | 395 | - | 395 |
| MIDDLETOWN | 43,174 | 550 | 43,724 |
| NARRAGANSETT | 2,900 | 94 | 2,994 |
| NEWPORT | 103,317 | 4,503 | 107,821 |
| NEW SHOREHAM | 9,831 | - | 9,831 |
| NORTH KINGSTOWN | 4,703 | 46 | 4,750 |
| NORTH PROVIDENCE | - | - | - |
| NORTH SMITHFIELD | 147 | - | 147 |
| PAWTUCKET | - | 109 | 109 |
| PORTSMOUTH | 304 | - | 304 |
| PROVIDENCE | 107,921 | 4,555 | 112,476 |
| RICHMOND | 198 | 1 | 199 |
| SCITUATE | 350 | 14 | 365 |
| SMITHFIELD | 9,503 | 122 | 9,625 |
| SOUTH KINGSTOWN | 7,754 | 91 | 7,845 |
| TIVERTON | - | - | - |
| WARREN | - | - | - |
| WARWICK | 68,154 | 1,205 | 69,360 |
| WESTERLY | 20,182 | 82 | 20,264 |
| WEST GREENWICH | 6,781 | 50 | 6,832 |
| WEST WARWICK | 7,889 | 110 | 7,999 |
| WOONSOCKET | 1,828 | 35 | 1,863 |
| TOTAL | \$ 413,183 | \$ 11,968 | \$ 425,151 |

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 | |
| <u>PROVIDENCE HOTELS</u> | | | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 1,092,372 | \$ 1,000,849 | 9.1% | \$ 91,524 | |
| City of Providence | 25% / 25% | 896,326 | 846,122 | 5.9% | 50,204 | |
| Rhode Island Commerce Corporation | 21% / 24% | 786,136 | 759,084 | 3.6% | 27,052 | |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 810,470 | 778,432 | 4.1% | 32,038 | |
| Subtotal - Providence Hotels | 100% | \$ 3,585,304 | \$ 3,384,486 | 5.9% | \$ 200,818 | |
| <u>OMNI PROVIDENCE HOTEL ^</u> | | | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 272,636 | \$ 337,824 | -19.3% | \$ (65,188) | |
| RI Convention Center Authority | 30% / 0% | - | 165,897 | -100.0% | (165,897) | |
| Rhode Island Commerce Corporation | 27% / 60% | 584,219 | 505,872 | 15.5% | 78,348 | |
| Prov. Warwick Convention & Visitors Bureau | 12% / 12% | 116,844 | 137,672 | -15.1% | (20,828) | |
| Subtotal - Omni Providence Hotel | 100% | \$ 973,699 | \$ 1,147,265 | -15.1% | \$ (173,566) | |
| <u>WARWICK HOTELS</u> | | | | | | |
| Warwick Dept. of Economic Development | 31% / 28% | \$ 730,667 | \$ 690,270 | 5.9% | \$ 40,397 | |
| City of Warwick | 25% / 25% | 590,347 | 581,417 | 1.5% | 8,930 | |
| Rhode Island Commerce Corporation | 21% / 24% | 498,265 | 519,076 | -4.0% | (20,811) | |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 542,108 | 534,903 | 1.3% | 7,205 | |
| Subtotal - Warwick Hotels | 0% | \$ 2,361,386 | \$ 2,325,666 | 1.5% | \$ 35,720 | |
| <u>ALL OTHER HOTELS</u> | | | | | | |
| <u>Regional Tourism Districts</u> | | | | | | |
| <i>South County</i> | 47% / 42% | \$ 1,130,451 | \$ 1,025,217 | 10.3% | \$ 105,234 | |
| <i>Northern RI</i> | 47% / 42% | 294,857 | 354,452 | -16.8% | (59,595) | |
| <i>Aquidneck Island *</i> | 47% / 42% | 2,960,594 | 2,840,318 | 4.2% | 120,276 | |
| <i>Block Island</i> | 47% / 42% | 310,860 | 304,475 | 2.1% | 6,385 | |
| <i>East Providence</i> | 47% / 42% | 43,033 | 42,230 | 1.9% | 803 | |
| <i>Statewide (RI Commerce Corporation)</i> | 47% / 42% | 158,028 | 145,911 | 8.3% | 12,118 | |
| Subtotal - Tourism Districts | 47% / 42% | \$ 4,897,823 | \$ 4,712,603 | 3.9% | \$ 185,220 | |
| Municipalities (excluding Providence & Warwick) * | 25% / 25% | \$ 2,621,067 | \$ 2,592,868 | 1.1% | \$ 28,199 | |
| Rhode Island Commerce Corporation * | 21% / 28% | 2,235,851 | 2,404,793 | -7.0% | (168,942) | |
| Prov. Warwick Convention & Visitors Bureau * | 7% / 5% | 729,463 | 661,208 | 10.3% | 68,255 | |
| Subtotal - All Other Hotels | 100% | \$ 10,484,204 | \$ 10,371,471 | 1.1% | \$ 112,733 | |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 17,404,593 | \$ 17,228,888 | 1.0% | \$ 175,705 | |

^ 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 May 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% | \$ 1,070,672 | \$ 21,700 | \$ 1,092,372 |
| City of Providence | 25% / 25% | 863,445 | 32,881 | 896,326 |
| Rhode Island Commerce Corporation | 21% / 24% | 725,294 | 60,842 | 786,136 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 794,370 | 16,100 | 810,470 |
| Subtotal - Providence Hotels | 100% | \$ 3,453,782 | \$ 131,523 | \$ 3,585,304 |
| <u>OMNI PROVIDENCE HOTEL ^</u> | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 272,636 | \$ - | \$ 272,636 |
| RI Convention Center Authority | 30% / 0% | - | - | - |
| Rhode Island Commerce Corporation | 27% / 60% | 584,219 | - | 584,219 |
| Prov. Warwick Convention & Visitors Bureau | 12% / 12% | 116,844 | - | 116,844 |
| Subtotal - Omni Providence Hotel | 100% | \$ 973,699 | \$ - | \$ 973,699 |
| <u>WARWICK HOTELS</u> | | | | |
| Warwick Dept. of Economic Development | 31% / 28% | \$ 717,500 | \$ 13,167 | \$ 730,667 |
| City of Warwick | 25% / 25% | 578,629 | 11,717 | 590,347 |
| Rhode Island Commerce Corporation | 21% / 24% | 486,049 | 12,216 | 498,265 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 532,339 | 9,769 | 542,108 |
| Subtotal - Warwick Hotels | 0% | \$ 2,314,517 | \$ 46,869 | \$ 2,361,386 |
| <u>ALL OTHER HOTELS</u> | | | | |
| <u>Regional Tourism Districts</u> | | | | |
| <i>South County</i> | 47% / 42% | \$ 1,115,394 | \$ 15,057 | \$ 1,130,451 |
| <i>Northern RI</i> | 47% / 42% | 291,422 | 3,434 | 294,857 |
| <i>Aquidneck Island *</i> | 47% / 42% | 2,927,655 | 32,939 | 2,960,594 |
| <i>Block Island</i> | 47% / 42% | 308,669 | 2,191 | 310,860 |
| <i>East Providence</i> | 47% / 42% | 41,508 | 1,525 | 43,033 |
| <i>Statewide (RI Commerce Corporation)</i> | 47% / 42% | 154,693 | 3,335 | 158,028 |
| <i>Subtotal - Tourism Districts</i> | <i>47% / 42%</i> | <i>\$ 4,839,341</i> | <i>\$ 58,482</i> | <i>\$ 4,897,823</i> |
| Municipalities (excluding Providence & Warwick) * | 25% / 25% | \$ 2,574,117 | \$ 46,950 | \$ 2,621,067 |
| Rhode Island Commerce Corporation * | 21% / 28% | 2,162,259 | 73,592 | 2,235,851 |
| Prov. Warwick Convention & Visitors Bureau * | 7% / 5% | 720,753 | 8,710 | 729,463 |
| Subtotal - All Other Hotels | 100% | \$ 10,296,470 | \$ 187,734 | \$ 10,484,204 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 17,038,467 | \$ 366,127 | \$ 17,404,593 |

^ 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 May 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% | \$ 992,278 | \$ 8,571 | \$ 1,000,849 |
| City of Providence | 25% / 25% | 839,210 | 6,912 | 846,122 |
| Rhode Island Commerce Corporation | 21% / 24% | 753,278 | 5,806 | 759,084 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 772,073 | 6,359 | 778,432 |
| Subtotal - Providence Hotels | 100% | \$ 3,356,838 | \$ 27,648 | \$ 3,384,486 |
| <u>OMNI PROVIDENCE HOTEL</u> | | | | |
| Convention Authority of Providence | 31% / 28% | \$ 337,824 | \$ - | \$ 337,824 |
| RI Convention Center Authority | 30% / 0% | 165,897 | - | 165,897 |
| Rhode Island Commerce Corporation | 27% / 60% | 505,872 | - | 505,872 |
| Prov. Warwick Convention & Visitors Bureau | 12% / 12% | 137,672 | - | 137,672 |
| Subtotal - Omni Providence Hotel | 100% | \$ 1,147,265 | \$ - | \$ 1,147,265 |
| <u>WARWICK HOTELS</u> | | | | |
| Warwick Dept. of Economic Development | 31% / 28% | \$ 682,378 | \$ 7,892 | \$ 690,270 |
| City of Warwick | 25% / 25% | 575,052 | 6,364 | 581,417 |
| Rhode Island Commerce Corporation | 21% / 24% | 513,730 | 5,346 | 519,076 |
| Prov. Warwick Convention & Visitors Bureau | 23% / 23% | 529,048 | 5,855 | 534,903 |
| Subtotal - Warwick Hotels | 0% | \$ 2,300,209 | \$ 25,457 | \$ 2,325,666 |
| <u>ALL OTHER HOTELS</u> | | | | |
| Regional Tourism Districts | | | | |
| <i>South County</i> | 47% / 42% | \$ 1,019,211 | \$ 6,006 | \$ 1,025,217 |
| <i>Northern RI</i> | 47% / 42% | 351,761 | 2,691 | 354,452 |
| <i>Aquidneck Island *</i> | 47% / 42% | 2,780,935 | 59,382 | 2,840,318 |
| <i>Block Island</i> | 47% / 42% | 303,878 | 597 | 304,475 |
| <i>East Providence</i> | 47% / 42% | 41,342 | 888 | 42,230 |
| <i>Statewide (RI Commerce Corporation)</i> | 47% / 42% | 144,997 | 914 | 145,911 |
| Subtotal - Tourism Districts | 47% / 42% | \$ 4,642,125 | \$ 70,478 | \$ 4,712,603 |
| Municipalities (excluding Providence & Warwick) * | 25% / 25% | \$ 2,553,927 | \$ 38,941 | \$ 2,592,868 |
| Rhode Island Commerce Corporation * | 21% / 28% | 2,368,258 | 36,534 | 2,404,793 |
| Prov. Warwick Convention & Visitors Bureau * | 7% / 5% | 651,397 | 9,811 | 661,208 |
| Subtotal - All Other Hotels | 100% | \$ 10,215,706 | \$ 155,765 | \$ 10,371,471 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 17,020,018 | \$ 208,870 | \$ 17,228,888 |

^ 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 May 31, 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 | 24,275 | 19,322 | 25.6% | 4,954 |
| BURRILLVILLE | - | - | n/a | - |
| CENTRAL FALLS | 6 | - | n/a | 6 |
| CHARLESTOWN | 9,458 | 10,107 | -6.4% | (649) |
| COVENTRY | 47,776 | 48,515 | -1.5% | (739) |
| CRANSTON | 9,758 | 7,750 | 25.9% | 2,008 |
| CUMBERLAND | - | - | n/a | - |
| EAST GREENWICH | 287 | 446 | -35.6% | (159) |
| EAST PROVIDENCE | 23,478 | 23,549 | -0.3% | (71) |
| EXETER | - | 9 | -100.0% | (9) |
| FOSTER | 146 | 84 | 72.7% | 61 |
| GLOCESTER | 1,301 | 1,140 | 14.2% | 161 |
| HOPKINTON | 5,309 | 95 | 5490.3% | 5,214 |
| JAMESTOWN | 3,798 | 4,978 | -23.7% | (1,181) |
| JOHNSTON | 4,151 | 4,394 | -5.5% | (243) |
| LINCOLN | 54,155 | 53,724 | 0.8% | 432 |
| LITTLE COMPTON | 4,073 | 250 | 1528.6% | 3,823 |
| MIDDLETOWN | 419,771 | 398,811 | 5.3% | 20,960 |
| NARRAGANSETT | 61,032 | 57,582 | 6.0% | 3,450 |
| NEWPORT * | 1,121,605 | 1,132,117 | -0.9% | (10,512) |
| NEW SHOREHAM | 165,351 | 165,386 | 0.0% | (35) |
| NORTH KINGSTOWN | 54,844 | 40,586 | 35.1% | 14,258 |
| NORTH PROVIDENCE | - | 4 | -100.0% | (4) |
| NORTH SMITHFIELD | 1,452 | 1,713 | -15.3% | (261) |
| PAWTUCKET | 1,758 | 22,695 | -92.3% | (20,937) |
| PORTSMOUTH | 14,019 | 7,659 | 83.0% | 6,360 |
| PROVIDENCE | 896,326 | 846,122 | 5.9% | 50,204 |
| RICHMOND | 1,965 | 2,053 | -4.3% | (88) |
| SCITUATE | 3,579 | 3,307 | 8.2% | 272 |
| SMITHFIELD | 74,668 | 89,415 | -16.5% | (14,748) |
| SOUTH KINGSTOWN | 70,657 | 79,543 | -11.2% | (8,887) |
| TIVERTON | 95 | - | n/a | 95 |
| WARREN | 1,335 | 306 | 336.7% | 1,029 |
| WARWICK | 590,347 | 581,416 | 1.5% | 8,930 |
| WESTERLY | 295,984 | 269,359 | 9.9% | 26,625 |
| WEST GREENWICH | 53,993 | 52,704 | 2.4% | 1,289 |
| WEST WARWICK | 66,784 | 65,784 | 1.5% | 1,000 |
| WOONSOCKET | 24,205 | 29,482 | -17.9% | (5,277) |
| TOTAL | \$ 4,107,740 | \$ 4,020,406 | 2.2% | \$ 87,334 |

† 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 May 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 | 24,033 | 243 | 24,275 |
| BURRILLVILLE | - | - | - |
| CENTRAL FALLS | - | 6 | 6 |
| CHARLESTOWN | 8,533 | 925 | 9,458 |
| COVENTRY | 47,003 | 773 | 47,776 |
| CRANSTON | 9,067 | 691 | 9,758 |
| CUMBERLAND | - | - | - |
| EAST GREENWICH | 274 | 13 | 287 |
| EAST PROVIDENCE | 22,079 | 1,399 | 23,478 |
| EXETER | - | - | - |
| FOSTER | 146 | - | 146 |
| GLOCESTER | 1,301 | - | 1,301 |
| HOPKINTON | 5,309 | - | 5,309 |
| JAMESTOWN | 3,544 | 253 | 3,798 |
| JOHNSTON | 4,129 | 22 | 4,151 |
| LINCOLN | 53,906 | 250 | 54,155 |
| LITTLE COMPTON | 3,700 | 374 | 4,073 |
| MIDDLETOWN | 412,889 | 6,882 | 419,771 |
| NARRAGANSETT | 58,353 | 2,679 | 61,032 |
| NEWPORT * | 1,105,257 | 16,347 | 1,121,605 |
| NEW SHOREHAM | 164,186 | 1,166 | 165,351 |
| NORTH KINGSTOWN | 54,228 | 615 | 54,844 |
| NORTH PROVIDENCE | - | - | - |
| NORTH SMITHFIELD | 1,287 | 165 | 1,452 |
| PAWTUCKET | 895 | 863 | 1,758 |
| PORTSMOUTH | 7,840 | 6,179 | 14,019 |
| PROVIDENCE | 863,445 | 32,881 | 896,326 |
| RICHMOND | 1,945 | 21 | 1,965 |
| SCITUATE | 3,348 | 231 | 3,579 |
| SMITHFIELD | 73,790 | 877 | 74,668 |
| SOUTH KINGSTOWN | 69,549 | 1,108 | 70,657 |
| TIVERTON | - | 95 | 95 |
| WARREN | - | 1,335 | 1,335 |
| WARWICK | 578,629 | 11,717 | 590,347 |
| WESTERLY | 294,703 | 1,280 | 295,984 |
| WEST GREENWICH | 53,399 | 594 | 53,993 |
| WEST WARWICK | 65,593 | 1,191 | 66,784 |
| WOONSOCKET | 23,832 | 373 | 24,205 |
| TOTAL | \$ 4,016,192 | \$ 91,548 | \$ 4,107,740 |

* 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 May 2017. These revenues are included in the table for FY 2017 YTD.

**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 | 19,146 | 176 | 19,322 |
| BURRILLVILLE | - | - | - |
| CENTRAL FALLS | - | - | - |
| CHARLESTOWN | 10,104 | 3 | 10,107 |
| COVENTRY | 48,171 | 344 | 48,515 |
| CRANSTON | 7,676 | 74 | 7,750 |
| CUMBERLAND | - | - | - |
| EAST GREENWICH | 317 | 129 | 446 |
| EAST PROVIDENCE | 23,077 | 472 | 23,549 |
| EXETER | - | 9 | 9 |
| FOSTER | 84 | - | 84 |
| GLOCESTER | 1,140 | - | 1,140 |
| HOPKINTON | 95 | - | 95 |
| JAMESTOWN | 4,848 | 130 | 4,978 |
| JOHNSTON | 4,392 | 2 | 4,394 |
| LINCOLN | 53,649 | 74 | 53,724 |
| LITTLE COMPTON | 250 | - | 250 |
| MIDDLETOWN | 392,804 | 6,007 | 398,811 |
| NARRAGANSETT | 56,834 | 748 | 57,582 |
| NEWPORT | 1,105,717 | 26,399 | 1,132,117 |
| NEW SHOREHAM | 165,069 | 318 | 165,386 |
| NORTH KINGSTOWN | 40,376 | 210 | 40,586 |
| NORTH PROVIDENCE | - | 4 | 4 |
| NORTH SMITHFIELD | 1,713 | - | 1,713 |
| PAWTUCKET | 22,126 | 569 | 22,695 |
| PORTSMOUTH | 7,638 | 21 | 7,659 |
| PROVIDENCE | 839,210 | 6,912 | 846,122 |
| RICHMOND | 2,053 | - | 2,053 |
| SCITUATE | 3,254 | 53 | 3,307 |
| SMITHFIELD | 88,856 | 559 | 89,415 |
| SOUTH KINGSTOWN | 78,878 | 665 | 79,543 |
| TIVERTON | - | - | - |
| WARREN | - | 306 | 306 |
| WARWICK | 575,052 | 6,364 | 581,416 |
| WESTERLY | 268,590 | 769 | 269,359 |
| WEST GREENWICH | 52,387 | 317 | 52,704 |
| WEST WARWICK | 65,430 | 354 | 65,784 |
| WOONSOCKET | 29,253 | 229 | 29,482 |
| TOTAL | \$ 3,968,188 | \$ 52,218 | \$ 4,020,406 |

* 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 May 31, 2016, inclusive.