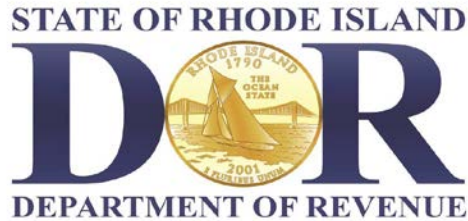


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report  
FY 2018 State 5.0 Percent Hotel Tax Allocation September 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.

State hotel tax collections are received by the Division of Taxation and the City of Newport in the month following the rental activity and distributed the subsequent month. For example, state hotel tax collected from a room rental in July is received in August and distributed in September. It should be noted that early payments, late payments, and adjustments may be included in this report.

**State 5.0 Percent Hotel Tax Base Expansion Component Data**

Effective July 1, 2015, the selling of transient lodging by online travel companies (room resellers) and hosting platforms became subject to the state 5.0 percent hotel tax. According to Rhode Island General Law Section 44-18-36.1, a house, condominium, or other residential dwelling shall be exempt from the state 5.0 percent hotel tax if the dwelling is rented in its entirety. For clarity, the Office of Revenue Analysis refers to the rental of these dwellings as vacation rentals.<sup>1</sup>

*The City of Newport 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 Monthly and Fiscal Year-to-Date Collections by Components tables.*

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<sup>1</sup> As they are exempt from the state hotel tax, collections from vacation rentals are not included in this report. Please see the *State of Rhode Island Monthly Local Hotel Tax Report* for more information on these collections.

## **State Hotel Tax Distribution Percentages**

For returns and payments received after June 30, 2016 and prior to July 1, 2017, the distribution of the state hotel tax was made in accordance with the allocation percentages provided in Rhode Island General Law Section 42-63.1-3(a). For returns and payments received after July 1, 2017, state hotel tax collections are distributed based on the allocation percentages provided in Rhode Island General Law Section 42-63.1-3(b). Please see the appendix for a more detailed explanation on the changes to the distribution of the state hotel tax. The state hotel tax allocation percentages for the periods covered by this report are as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
Convention Authority of the City of Providence	31 %	28 %
City of Providence	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<b><u>All Warwick Hotels</u></b>		
Warwick Department of Economic Development	31 %	28 %
City of Warwick	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>All Other Hotels in the State</u></b>		
Tourism District in which Hotel is Located	47 %	42 %
Municipality in which Hotel is Located	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %

## **Summary of the State 5.0 Percent Hotel Tax Allocation**

### ***Analysis of Year-over-Year Allocation for September:***

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of year-over-year percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

<b>State Hotel Tax Recipient</b>	<b>September 2017</b>	<b>September 2016</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 908,617	\$ 948,767	-4.2 %	\$ (40,150)
Hosting Platforms and Room Resellers	11,158	25,939	-57.0 %	(14,780)
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 919,775</b>	<b>\$ 974,706</b>	<b>-5.6 %</b>	<b>\$ (54,930)</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 579,557	\$ 540,756	7.2 %	\$ 38,801
Hosting Platforms and Room Resellers	12,381	17,035	-27.3 %	(4,653)
<b>Subtotal: Municipalities</b>	<b>\$ 591,939</b>	<b>\$ 557,791</b>	<b>6.1 %</b>	<b>\$ 34,148</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 697,882	\$ 518,017	34.7 %	\$ 179,865
Hosting Platforms and Room Resellers	22,185	14,309	55.0 %	7,875
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 720,067</b>	<b>\$ 532,327</b>	<b>35.3 %</b>	<b>\$ 187,740</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 261,712	\$ 261,788	0.0 %	\$ (76)
Hosting Platforms and Room Resellers	3,792	10,857	-65.1 %	(7,064)
<b>Subtotal: PWCVB</b>	<b>\$ 265,505</b>	<b>\$ 272,644</b>	<b>-2.6 %</b>	<b>\$ (7,140)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 2,497,286</b>	<b>\$ 2,337,468</b>	<b>6.8 %</b>	<b>\$ 159,818</b>

***Analysis of Fiscal Year-to-Date through September:***

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. Caution is recommended in the interpretation of fiscal year-to-date over fiscal year-to-date percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

<b>State Hotel Tax Recipient</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 3,214,928	\$ 3,416,298	-5.9 %	\$ (201,370)
Hosting Platforms and Room Resellers	51,850	45,265	14.5 %	6,585
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 3,266,777</b>	<b>\$ 3,461,563</b>	<b>-5.6 %</b>	<b>\$ (194,785)</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 2,029,509	\$ 1,941,181	4.6 %	\$ 88,327
Hosting Platforms and Room Resellers	58,655	29,096	101.6 %	29,559
<b>Subtotal: Municipalities</b>	<b>\$ 2,088,164</b>	<b>\$ 1,970,278</b>	<b>6.0 %</b>	<b>\$ 117,886</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 2,415,878	\$ 1,808,603	33.6 %	\$ 607,274
Hosting Platforms and Room Resellers	108,339	24,441	343.3 %	83,899
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 2,524,217</b>	<b>\$ 1,833,044</b>	<b>37.7 %</b>	<b>\$ 691,173</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 839,339	\$ 895,328	-6.3 %	\$ (55,989)
Hosting Platforms and Room Resellers	15,886	17,583	-9.7 %	(1,697)
<b>Subtotal: PWCVB</b>	<b>\$ 855,225</b>	<b>\$ 912,911</b>	<b>-6.3 %</b>	<b>\$ (57,686)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 8,734,383</b>	<b>\$ 8,177,796</b>	<b>6.8 %</b>	<b>\$ 556,587</b>

## Detail of the State 5.0 Percent Hotel Tax Allocation

### *Analysis of Year-over-Year Allocation for September:*

Total revenues received from the state 5.0 percent hotel tax for September 2017 were \$2.50 million, an increase of \$159,818 or 6.8 percent over the \$2.34 million received for September 2016. 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.

### Tourism Districts<sup>2</sup>

The State's regional tourism districts received \$919,775 of the total revenues collected from the state 5.0 percent hotel tax for September 2017, a decrease of \$54,930 or 5.6 percent from the \$974,706 received for September 2016. The tourism districts combined received \$11,158 in reported state hotel tax revenues for September 2017 compared to \$25,939 reported for September 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

<b>Tourism District</b>	<b>September 2017</b>	<b>September 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 430,390	\$ 490,306	-12.2 %	\$ (59,916)
Convention Authority of Providence †	157,550	150,226	4.9 %	7,324
South County ‡	143,842	157,701	-8.8 %	(13,859)
* Includes \$5,950 for September 2017 and \$5,623 for September 2016 that was received from the expansion of the state hotel tax base. The \$5,623 does not include hotel tax data from the City of Newport. † Includes \$2,075 for September 2017 and \$7,855 for September 2016 that was received from the expansion of the state hotel tax base. ‡ Includes \$1,083 for September 2017 and \$5,661 for September 2016 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 September 2017 versus September 2016 were:

- Block Island: \$7,565
- Convention Authority of Providence: \$7,324
- Northern Rhode Island: \$6,131

<sup>2</sup> Please see the appendix for a more detailed explanation of the tourism districts.

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

- Aquidneck Island: \$(59,916)
- South County: \$(13,859)
- East Providence: \$(4,824)

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

- Block Island: 20.3 percent
- Northern Rhode Island: 18.7 percent
- Warwick Department of Economic Development: 5.4 percent

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

- East Providence: -81.1 percent
- Aquidneck Island: -12.2 percent
- South County: -8.8 percent

### Municipalities

For September 2017, the State's cities and towns received \$591,939, an increase of \$34,148 or 6.1 percent over the \$557,791 received for September 2016.<sup>3</sup> The municipalities combined received \$12,381 in reported state hotel tax revenues for September 2017 compared to \$17,035 reported for September 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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 September 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:

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<sup>3</sup> In September 2017, a total of \$7.94 of state hotel tax collections from room resellers and hosting platforms designated for municipalities was carried-forward to October 2017. Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.

<b>Municipality</b>	<b>September 2017</b>	<b>September 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Newport *	\$ 171,936	\$ 190,198	-9.6 %	\$ (18,263)
Providence †	111,056	97,146	14.3 %	13,910
Middletown ‡	79,876	64,515	23.8 %	15,362
* Includes \$3,777 for September 2017 received from the expansion of the state hotel tax base.				
† Includes \$4,624 for September 2017 and \$6,335 for September 2016 received from the expansion of the state hotel tax base.				
‡ Includes \$850 for September 2017 and \$2,309 for September 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 September 2017 versus September 2016 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Pawtucket	2,499.8 %	Tiverton	-100.0 %
North Smithfield	290.8 %	East Providence	-75.2 %
East Greenwich	91.7 %	Hopkinton	-61.7 %
Glocester	53.0 %	Little Compton	-60.4 %
Charlestown	50.7 %	Portsmouth	-48.7 %

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

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Middletown	\$ 15,362	Newport	\$ (18,263)
Providence	13,910	East Providence	(2,378)
Warwick	11,140	Narragansett	(2,117)
New Shoreham	6,858	South Kingstown	(792)
Pawtucket	4,977	Little Compton	(543)

#### Rhode Island Commerce Corporation

For September 2017, the Rhode Island Commerce Corporation (CommerceRI) received \$720,067 from state 5.0 percent hotel tax revenues, an increase of \$187,740 or 35.3 percent over the \$532,327 received for September 2016. CommerceRI received \$22,185 for September 2017 and \$14,309 for September 2016 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For September 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$265,505 in state hotel tax revenues, a decrease of 2.6 percent or \$7,140 from the \$272,644 received for September 2016. The PWCVB received \$3,792 for September 2017 and \$10,857 for September 2016 of reported revenues 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 September:***

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$8.73 million, an increase of \$556,587 or 6.8 percent over the \$8.18 million received for year-to-date FY 2017. The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date over fiscal year-to-date basis.

#### **Tourism Districts** <sup>4</sup>

The State's regional tourism districts received \$3.27 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$194,785 or 5.6 percent from the \$3.46 million received for year-to-date FY 2017. The tourism districts combined received \$51,850 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$45,265 reported for year-to-date FY 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

For year-to-date FY 2018, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 1,542,974	\$ 1,603,093	-3.8 %	\$ (60,120)
South County †	633,042	704,009	-10.1 %	(70,966)
Convention Authority of Providence ‡	471,360	449,007	5.0 %	22,353
<p>* Includes \$29,627 for FY 2018 YTD and \$9,759 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$9,759 does not include hotel tax data from the City of Newport.</p> <p>† Includes \$5,706 for FY 2018 YTD and \$10,989 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$7,769 for FY 2018 YTD and \$12,149 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p>				

The two regional tourism districts with nominal increases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Convention Authority of Providence: \$22,353
- Northern Rhode Island: \$15,386

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Block Island: \$(71,991)
- South County: \$(70,966)
- Aquidneck Island: \$(60,120)

<sup>4</sup> Please see the appendix for a more detailed explanation of the tourism districts.

The two regional tourism districts with percentage increases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Northern Rhode Island: 16.4 percent
- Convention Authority of Providence: 5.0 percent

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- East Providence: -73.8 percent
- Block Island: -27.2 percent
- South County: -10.1 percent

### Municipalities

For year-to-date FY 2018, the State's cities and towns received \$2.09 million, an increase of \$117,886 or 6.0 percent over the \$1.97 million received for year-to-date FY 2017.<sup>5</sup> The municipalities combined received \$58,655 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$29,096 reported for year-to-date FY 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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 year-to-date FY 2018, 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:

<b>Municipality</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Newport *	\$ 633,717	\$ 596,862	6.2 %	\$ 36,855
Providence †	335,313	295,109	13.6 %	40,205
Middletown ‡	274,455	232,584	18.0 %	41,871
* Includes \$24,110 for year-to-date FY 2018 received from the expansion of the state hotel tax base. † Includes \$16,797 for year-to-date FY 2018 and \$9,798 for year-to-date FY 2017 received from the expansion of the state hotel tax base. ‡ Includes \$4,253 for year-to-date FY 2018 and \$3,794 for year-to-date FY 2017 received from the expansion of the state hotel tax base.				

<sup>5</sup> Not included in year-to-date FY 2018 state hotel tax collections from room resellers and hosting platforms is \$11.89 that was carried-forward to September 2017. Please see Footnote 3 for more information.



The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	727.0 %	Tiverton	-100.0 %
North Smithfield	44.2 %	Hopkinton	-94.7 %
Smithfield	27.3 %	East Providence	-66.8 %
Glocester	26.5 %	Portsmouth	-55.6 %
Middletown	18.0 %	New Shoreham	-18.5 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Middletown	\$ 41,871	New Shoreham	\$ (26,060)
Providence	40,205	East Providence	(6,322)
Newport	36,855	Narragansett	(5,975)
Warwick	12,681	Hopkinton	(4,961)
Pawtucket	8,818	Portsmouth	(3,696)

#### Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$2.52 million from state 5.0 percent hotel tax revenues, an increase of \$691,173 or 37.7 percent over the \$1.83 million received for year-to-date FY 2017. CommerceRI received \$108,339 for year-to-date FY 2018 and \$24,441 for year-to-date FY 2017 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For year-to-date FY 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$855,225 in state hotel tax revenues, a decrease of 6.3 percent or \$57,686 from the \$912,911 received for year-to-date FY 2017. The PWCVB received \$15,886 for year-to-date FY 2018 and \$17,583 for year-to-date FY 2017 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Mark A. Furcolo, Director  
Rhode Island Department of Revenue  
December 29, 2017

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 10  
**Year-over-Year Collections**

Allocation	Share †	Year-over-Year			
		September 2017 ‡	September 2016	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 121,279	\$ 120,461	0.7%	\$ 818
City of Providence	25% / 25%	111,056	97,146	14.3%	13,910
Rhode Island Commerce Corporation	21% / 24%	112,267	81,603	37.6%	30,664
Prov. Warwick Convention & Visitors Bureau	23% / 23%	99,622	89,374	11.5%	10,247
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 444,223</b>	<b>\$ 388,584</b>	<b>14.3%</b>	<b>\$ 55,639</b>
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 36,271	\$ 29,765	21.9%	\$ 6,506
Rhode Island Commerce Corporation	27% / 60%	77,724	63,782	21.9%	13,942
Prov. Warwick Convention & Visitors Bureau	12% / 12%	15,545	12,756	21.9%	2,788
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 129,540</b>	<b>\$ 106,303</b>	<b>21.9%</b>	<b>\$ 23,236</b>
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 84,850	\$ 80,470	5.4%	\$ 4,380
City of Warwick	25% / 25%	76,036	64,895	17.2%	11,140
Rhode Island Commerce Corporation	21% / 24%	73,558	54,512	34.9%	19,046
Prov. Warwick Convention & Visitors Bureau	23% / 23%	69,698	59,704	16.7%	9,995
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 304,142</b>	<b>\$ 259,581</b>	<b>17.2%</b>	<b>\$ 44,561</b>
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 430,390	\$ 490,306	-12.2%	\$ (59,916)
<i>Block Island</i>	47% / 42%	44,759	37,194	20.3%	7,565
<i>East Providence</i>	47% / 42%	1,122	5,946	-81.1%	(4,824)
<i>Northern RI</i>	47% / 42%	38,874	32,744	18.7%	6,131
<i>South County</i>	47% / 42%	143,842	157,701	-8.8%	(13,859)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	18,388	20,118	-8.6%	(1,730)
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 677,375</i>	<i>\$ 744,009</i>	<i>-9.0%</i>	<i>\$ (66,634)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 404,848	\$ 395,750	2.3%	\$ 9,098
Rhode Island Commerce Corporation	21% / 28%	456,518	332,430	37.3%	124,089
Prov. Warwick Convention & Visitors Bureau	7% / 5%	80,640	110,810	-27.2%	(30,170)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,619,381</b>	<b>\$ 1,582,998</b>	<b>2.3%</b>	<b>\$ 36,382</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,497,286</b>	<b>\$ 2,337,468</b>	<b>6.8%</b>	<b>\$ 159,818</b>

^ 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 for September 2016 and the second number reflects the allocation of revenues for September 2017.  
‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: September 2017 Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: September 2016 Collections by Component* table for breakdown of September 2017 rental activity from the state hotel base expansion.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 11

**September 2017 Collections by Component**

Allocation	Share	September 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	28%	\$ 119,203	\$ 2,075	\$ 121,279
City of Providence	25%	106,432	4,624	111,056
Rhode Island Commerce Corporation	24%	102,174	10,093	112,267
Prov. Warwick Convention & Visitors Bureau	23%	97,917	1,705	99,622
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 425,726</b>	<b>\$ 18,497</b>	<b>\$ 444,223</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 36,271	\$ -	\$ 36,271
Rhode Island Commerce Corporation	60%	77,724	-	77,724
Prov. Warwick Convention & Visitors Bureau	12%	15,545	-	15,545
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 129,540</b>	<b>\$ -</b>	<b>\$ 129,540</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	28%	\$ 83,417	\$ 1,433	\$ 84,850
City of Warwick	25%	74,480	1,556	76,036
Rhode Island Commerce Corporation	24%	71,500	2,057	73,558
Prov. Warwick Convention & Visitors Bureau	23%	68,521	1,177	69,698
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 297,918</b>	<b>\$ 6,224</b>	<b>\$ 304,142</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	42%	\$ 424,439	\$ 5,950	\$ 430,390
<i>Block Island</i>	42%	44,759	-	44,759
<i>East Providence</i>	42%	1,111	12	1,122
<i>Northern RI</i>	42%	38,506	369	38,874
<i>South County</i>	42%	142,759	1,083	143,842
<i>Statewide (RI Commerce Corporation)</i>	42%	18,152	236	18,388
<i>Subtotal - Tourism Districts</i>	<i>42%</i>	<i>\$ 669,726</i>	<i>\$ 7,650</i>	<i>\$ 677,375</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 398,646	\$ 6,201	\$ 404,848
Rhode Island Commerce Corporation	28%	446,484	10,035	456,518
Prov. Warwick Convention & Visitors Bureau	5%	79,729	910	80,640
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,594,585</b>	<b>\$ 24,796</b>	<b>\$ 1,619,381</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,447,769</b>	<b>\$ 49,517</b>	<b>\$ 2,497,286</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In September 2017, a total of \$9.15 was carried-forward to October 2017.				

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 12

**September 2016 Collections by Component**

Allocation	Share	September 2016		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31%	\$ 112,606	\$ 7,855	\$ 120,461
City of Providence	25%	90,811	6,335	97,146
Rhode Island Commerce Corporation	21%	76,281	5,321	81,603
Prov. Warwick Convention & Visitors Bureau	23%	83,546	5,828	89,374
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 363,244</b>	<b>\$ 25,340</b>	<b>\$ 388,584</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 29,765	\$ -	\$ 29,765
Rhode Island Commerce Corporation	60%	63,782	-	63,782
Prov. Warwick Convention & Visitors Bureau	12%	12,756	-	12,756
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 106,303</b>	<b>\$ -</b>	<b>\$ 106,303</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31%	\$ 76,532	\$ 3,938	\$ 80,470
City of Warwick	25%	61,720	3,176	64,895
Rhode Island Commerce Corporation	21%	51,845	2,668	54,512
Prov. Warwick Convention & Visitors Bureau	23%	56,782	2,922	59,704
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 246,879</b>	<b>\$ 12,703</b>	<b>\$ 259,581</b>
<b>ALL OTHER HOTELS</b>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island *</i>	47%	\$ 484,683	\$ 5,623	\$ 490,306
<i>Block Island</i>	47%	36,956	238	37,194
<i>East Providence</i>	47%	5,495	452	5,946
<i>Northern RI</i>	47%	31,730	1,014	32,744
<i>South County</i>	47%	152,040	5,661	157,701
<i>Statewide (RI Commerce Corporation)</i>	47%	18,959	1,159	20,118
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 729,864</i>	<i>\$ 14,145</i>	<i>\$ 744,009</i>
Municipalities (excluding Providence & Warwick) *	25%	\$ 388,225	\$ 7,524	\$ 395,750
Rhode Island Commerce Corporation *	21%	326,109	6,320	332,430
Prov. Warwick Convention & Visitors Bureau *	7%	108,703	2,107	110,810
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,552,902</b>	<b>\$ 30,097</b>	<b>\$ 1,582,998</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,269,328</b>	<b>\$ 68,139</b>	<b>\$ 2,337,468</b>

^ 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 City of Newport did not report September 2016 hotel component data as requested. All hotel tax collections from the City of Newport are listed under hotels.

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

MUNICIPALITY	Year-over-Year			
	September 2017 ^	September 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	4,272	3,503	21.9%	768
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,443	958	50.7%	485
COVENTRY	6,331	6,216	1.9%	115
CRANSTON	1,348	1,230	9.6%	118
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	54	28	91.7%	26
EAST PROVIDENCE	785	3,163	-75.2%	(2,378)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	193	126	53.0%	67
HOPKINTON	34	90	-61.7%	(56)
JAMESTOWN	564	808	-30.2%	(244)
JOHNSTON	432	458	-5.6%	(26)
LINCOLN	5,942	5,451	9.0%	491
LITTLE COMPTON	356	899	-60.4%	(543)
MIDDLETOWN	79,876	64,515	23.8%	15,362
NARRAGANSETT	8,973	11,089	-19.1%	(2,117)
NEWPORT	171,936	190,198	-9.6%	(18,263)
NEW SHOREHAM	26,642	19,784	34.7%	6,858
NORTH KINGSTOWN	6,472	5,523	17.2%	949
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	144	37	290.8%	107
PAWTUCKET	5,176	199	2,499.8%	4,977
PORTSMOUTH	442	861	-48.7%	(419)
PROVIDENCE	111,056	97,146	14.3%	13,910
RICHMOND	246	272	-9.5%	(26)
SCITUATE	362	388	-6.8%	(27)
SMITHFIELD	8,975	8,519	5.4%	456
SOUTH KINGSTOWN	9,942	10,734	-7.4%	(792)
TIVERTON	-	16	-100.0%	(16)
WARREN	-	-	n/a	-
WARWICK	76,036	64,895	17.2%	11,140
WESTERLY	43,606	43,312	0.7%	294
WEST GREENWICH	8,519	5,661	50.5%	2,857
WEST WARWICK	8,953	8,625	3.8%	329
WOONSOCKET	2,829	3,085	-8.3%	(256)
<b>TOTAL</b>	<b>\$ 591,939</b>	<b>\$ 557,791</b>	<b>6.1%</b>	<b>\$ 34,148</b>

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: September 2017 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: September 2016 Collections by Component* tables for breakdown of September 2017 and September 2016 rental activity from the state hotel tax base expansion.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 14

**September 2017 Collections by Component**

MUNICIPALITY	September 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	4,110	162	4,272
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	1,431	12	1,443
COVENTRY	6,219	112	6,331
CRANSTON	1,192	156	1,348
CUMBERLAND	-	-	-
EAST GREENWICH	54	-	54
EAST PROVIDENCE	661	124	785
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	193	-	193
HOPKINTON	34	-	34
JAMESTOWN	550	14	564
JOHNSTON	423	9	432
LINCOLN	5,918	24	5,942
LITTLE COMPTON	356	-	356
MIDDLETOWN	79,026	850	79,876
NARRAGANSETT	8,847	126	8,973
NEWPORT	168,158	3,777	171,936
NEW SHOREHAM	26,642	-	26,642
NORTH KINGSTOWN	6,423	49	6,472
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	144	-	144
PAWTUCKET	5,023	153	5,176
PORTSMOUTH	442	-	442
PROVIDENCE	106,432	4,624	111,056
RICHMOND	246	-	246
SCITUATE	353	8	362
SMITHFIELD	8,868	107	8,975
SOUTH KINGSTOWN	9,830	112	9,942
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	74,480	1,556	76,036
WESTERLY	43,464	142	43,606
WEST GREENWICH	8,427	92	8,519
WEST WARWICK	8,836	117	8,953
WOONSOCKET	2,774	55	2,829
<b>TOTAL</b>	<b>\$ 579,557</b>	<b>\$ 12,381</b>	<b>\$ 591,939</b>

\* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In September 2017, a total of \$7.94 in state hotel tax collections designated for municipalities was carried-forward to October 2017.

September 2016 Collections by Component

MUNICIPALITY	September 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	3,437	66	3,503
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	474	483	958
COVENTRY	6,008	208	6,216
CRANSTON	1,007	223	1,230
CUMBERLAND	-	-	-
EAST GREENWICH	28	-	28
EAST PROVIDENCE	2,923	240	3,163
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	126	-	126
HOPKINTON	90	-	90
JAMESTOWN	646	162	808
JOHNSTON	453	5	458
LINCOLN	5,409	41	5,451
LITTLE COMPTON	676	224	899
MIDDLETOWN	62,206	2,309	64,515
NARRAGANSETT	10,280	809	11,089
NEWPORT *	190,198	Not Reported	190,198
NEW SHOREHAM	19,658	126	19,784
NORTH KINGSTOWN	5,158	365	5,523
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	37	-	37
PAWTUCKET	-	199	199
PORTSMOUTH	648	214	861
PROVIDENCE	90,811	6,335	97,146
RICHMOND	270	2	272
SCITUATE	360	29	388
SMITHFIELD	8,329	190	8,519
SOUTH KINGSTOWN	10,339	395	10,734
TIVERTON	-	16	16
WARREN	-	-	-
WARWICK	61,720	3,176	64,895
WESTERLY	42,714	599	43,312
WEST GREENWICH	5,511	151	5,661
WEST WARWICK	8,265	360	8,625
WOONSOCKET	2,977	108	3,085
<b>TOTAL</b>	<b>\$ 540,756</b>	<b>\$ 17,035</b>	<b>\$ 557,791</b>

\* The City of Newport did not report September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels.

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

Allocation	Share †	Fiscal Year-to-Date ‡				
		FY 2018	FY 2017	Percent Change	Difference	
<b>PROVIDENCE HOTELS</b>						
Convention Authority of Providence	31% / 28%	\$ 364,507	\$ 365,935	-0.4%	\$ (1,428)	
City of Providence	25% / 25%	335,313	295,109	13.6%	40,205	
Rhode Island Commerce Corporation	21% / 24%	341,893	247,891	37.9%	94,002	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	299,472	271,500	10.3%	27,972	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,341,185</b>	<b>\$ 1,180,435</b>	<b>13.6%</b>	<b>\$ 160,750</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 106,853	\$ 83,072	28.6%	\$ 23,781	
Rhode Island Commerce Corporation	27% / 60%	228,971	178,011	28.6%	50,960	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	45,794	35,602	28.6%	10,192	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 381,618</b>	<b>\$ 296,684</b>	<b>28.6%</b>	<b>\$ 84,934</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 252,187	\$ 264,976	-4.8%	\$ (12,788)	
City of Warwick	25% / 25%	226,371	213,690	5.9%	12,681	
Rhode Island Commerce Corporation	21% / 24%	219,642	179,500	22.4%	40,143	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	207,213	196,595	5.4%	10,618	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 905,414</b>	<b>\$ 854,760</b>	<b>5.9%</b>	<b>\$ 50,654</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>Aquidneck Island</i>	47% / 42%	\$ 1,542,974	\$ 1,603,093	-3.8%	\$ (60,120)	
<i>Block Island</i>	47% / 42%	193,129	265,120	-27.2%	(71,991)	
<i>East Providence</i>	47% / 42%	4,658	17,803	-73.8%	(13,145)	
<i>Northern RI</i>	47% / 42%	109,044	93,658	16.4%	15,386	
<i>South County</i>	47% / 42%	633,042	704,009	-10.1%	(70,966)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	60,383	63,898	-5.5%	(3,514)	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 2,543,230</i>	<i>\$ 2,747,581</i>	<i>-7.4%</i>	<i>\$ (204,350)</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 1,526,479	\$ 1,461,479	4.4%	\$ 65,000	
Rhode Island Commerce Corporation	21% / 28%	1,733,711	1,227,642	41.2%	506,068	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	302,746	409,214	-26.0%	(106,469)	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 6,106,166</b>	<b>\$ 5,845,916</b>	<b>4.5%</b>	<b>\$ 260,250</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 8,734,383</b>	<b>\$ 8,177,796</b>	<b>6.8%</b>	<b>\$ 556,587</b>	
^ 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 for July through September 2016 and the second number reflects the allocation of revenues for July through September 2017. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component</i> table and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component</i> tables for breakdown of FY 2018 and FY 2017 rental activity from the state hotel base expansion.						



**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 17  
**FY 2018 Year-to-Date Collections by Component**

Allocation	Share	FY 2018		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
<b><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	28%	\$ 356,738	\$ 7,769	\$ 364,507
City of Providence	25%	318,516	16,797	335,313
Rhode Island Commerce Corporation	24%	305,775	36,118	341,893
Prov. Warwick Convention & Visitors Bureau	23%	293,035	6,437	299,472
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,274,065</b>	<b>\$ 67,121</b>	<b>\$ 1,341,185</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 106,853	\$ -	\$ 106,853
RI Convention Center Authority	0%	-	-	-
Rhode Island Commerce Corporation	60%	228,971	-	228,971
Prov. Warwick Convention & Visitors Bureau	12%	45,794	-	45,794
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 381,618</b>	<b>\$ -</b>	<b>\$ 381,618</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	28%	\$ 246,262	\$ 5,925	\$ 252,187
City of Warwick	25%	219,877	6,495	226,371
Rhode Island Commerce Corporation	24%	211,082	8,561	219,642
Prov. Warwick Convention & Visitors Bureau	23%	202,286	4,926	207,213
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 879,506</b>	<b>\$ 25,907</b>	<b>\$ 905,414</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island *</i>	42%	\$ 1,513,346	\$ 29,627	\$ 1,542,974
<i>Block Island</i>	42%	193,078	51	193,129
<i>East Providence</i>	42%	4,616	42	4,658
<i>Northern RI</i>	42%	107,569	1,474	109,044
<i>South County</i>	42%	627,336	5,706	633,042
<i>Statewide (RI Commerce Corporation)</i>	42%	59,128	1,255	60,383
<i>Subtotal - Tourism Districts</i>	42%	\$ 2,505,075	\$ 38,156	\$ 2,543,230
Municipalities (excluding Providence & Warwick) *	25%	\$ 1,491,116	\$ 35,363	\$ 1,526,479
Rhode Island Commerce Corporation *	28%	1,670,050	63,661	1,733,711
Prov. Warwick Convention & Visitors Bureau *	5%	298,223	4,522	302,746
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 5,964,463</b>	<b>\$ 141,703</b>	<b>\$ 6,106,166</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 8,499,652</b>	<b>\$ 234,731</b>	<b>\$ 8,734,383</b>

^ 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 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.

‡ Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In September 2017, a total of \$9.15 was carried-forward to September 2017. Additionally, due to the correction of a June 2017 processing error FY 2018 YTD distributions to tourism districts are understated by \$226, the distribution to CommerceCorp is overstated by \$258, and the distribution to PWCVB is understated by \$34.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 18  
**FY 2017 Year-to-Date Collections by Component**

Allocation	Share †	Fiscal Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
<b><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	31% / 28%	\$ 353,786	\$ 12,149	\$ 365,935
City of Providence	25% / 25%	285,311	9,798	295,109
Rhode Island Commerce Corporation	21% / 24%	239,661	8,230	247,891
Prov. Warwick Convention & Visitors Bureau	23% / 23%	262,486	9,014	271,500
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,141,244</b>	<b>\$ 39,191</b>	<b>\$ 1,180,435</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	31% / 28%	\$ 83,072	\$ -	\$ 83,072
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	178,011	-	178,011
Prov. Warwick Convention & Visitors Bureau	12% / 12%	35,602	-	35,602
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 296,684</b>	<b>\$ -</b>	<b>\$ 296,684</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 258,842	\$ 6,134	\$ 264,976
City of Warwick	25% / 25%	208,743	4,947	213,690
Rhode Island Commerce Corporation	21% / 24%	175,344	4,155	179,500
Prov. Warwick Convention & Visitors Bureau	23% / 23%	192,044	4,551	196,595
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 834,973</b>	<b>\$ 19,787</b>	<b>\$ 854,760</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	47% / 42%	\$ 1,593,334	\$ 9,759	\$ 1,603,093
<i>Block Island</i>	47% / 42%	263,018	2,102	265,120
<i>East Providence</i>	47% / 42%	17,074	729	17,803
<i>Northern RI</i>	47% / 42%	92,021	1,637	93,658
<i>South County</i>	47% / 42%	693,019	10,989	704,009
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	62,133	1,765	63,898
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 2,720,599</i>	<i>\$ 26,982</i>	<i>\$ 2,747,581</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 1,447,127	\$ 14,352	\$ 1,461,479
Rhode Island Commerce Corporation	21% / 28%	1,215,587	12,056	1,227,642
Prov. Warwick Convention & Visitors Bureau	7% / 5%	405,196	4,019	409,214
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 5,788,508</b>	<b>\$ 57,408</b>	<b>\$ 5,845,916</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 8,061,410</b>	<b>\$ 116,385</b>	<b>\$ 8,177,796</b>

^ 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 for July through September 2016 and the second number reflects the allocation of revenues for July through September 2017.

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

MUNICIPALITY	Fiscal Year-to-Date †			
	FY 2018 ^	FY 2017	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	13,659	11,592	17.8%	2,067
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	15	-	n/a	15
CHARLESTOWN	7,869	7,675	2.5%	194
COVENTRY	21,031	21,377	-1.6%	(346)
CRANSTON	4,287	3,704	15.7%	583
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	124	112	10.5%	12
EAST PROVIDENCE	3,148	9,470	-66.8%	(6,322)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	544	430	26.5%	114
HOPKINTON	279	5,240	-94.7%	(4,961)
JAMESTOWN	2,199	2,128	3.3%	71
JOHNSTON	1,316	1,424	-7.6%	(108)
LINCOLN	17,875	16,404	9.0%	1,471
LITTLE COMPTON	2,595	2,805	-7.5%	(210)
MIDDLETOWN	274,455	232,584	18.0%	41,871
NARRAGANSETT	39,190	45,165	-13.2%	(5,975)
NEWPORT *	633,717	596,862	6.2%	36,855
NEW SHOREHAM	114,961	141,021	-18.5%	(26,060)
NORTH KINGSTOWN	20,729	18,908	9.6%	1,821
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	464	322	44.2%	142
PAWTUCKET	10,031	1,213	727.0%	8,818
PORTSMOUTH	2,947	6,643	-55.6%	(3,696)
PROVIDENCE	335,313	295,109	13.6%	40,205
RICHMOND	807	882	-8.5%	(75)
SCITUATE	1,218	1,261	-3.4%	(43)
SMITHFIELD	28,212	22,160	27.3%	6,052
SOUTH KINGSTOWN	41,307	39,754	3.9%	1,553
TIVERTON	-	95	-100.0%	(95)
WARREN	-	-	n/a	-
WARWICK	226,371	213,690	5.9%	12,681
WESTERLY	223,044	215,060	3.7%	7,984
WEST GREENWICH	22,451	20,300	10.6%	2,151
WEST WARWICK	29,826	27,599	8.1%	2,227
WOONSOCKET	8,179	9,289	-12.0%	(1,110)
<b>TOTAL</b>	<b>\$ 2,088,164</b>	<b>\$ 1,970,278</b>	<b>6.0%</b>	<b>\$ 117,886</b>

† See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2017 Year-to-Date Collections by Component* tables for breakdown by municipality.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 20  
**FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	13,300	359	13,659
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	15	15
CHARLESTOWN	7,792	77	7,869
COVENTRY	20,632	398	21,031
CRANSTON	3,560	727	4,287
CUMBERLAND	-	-	-
EAST GREENWICH	124	-	124
EAST PROVIDENCE	2,748	400	3,148
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	544	-	544
HOPKINTON	266	13	279
JAMESTOWN	2,149	50	2,199
JOHNSTON	1,301	15	1,316
LINCOLN	17,851	24	17,875
LITTLE COMPTON	2,595	-	2,595
MIDDLETOWN	270,202	4,253	274,455
NARRAGANSETT	38,249	941	39,190
NEWPORT	609,607	24,110	633,717
NEW SHOREHAM	114,928	33	114,961
NORTH KINGSTOWN	20,497	233	20,729
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	464	-	464
PAWTUCKET	9,506	525	10,031
PORTSMOUTH	2,947	-	2,947
PROVIDENCE	318,516	16,797	335,313
RICHMOND	807	-	807
SCITUATE	1,167	51	1,218
SMITHFIELD	27,719	493	28,212
SOUTH KINGSTOWN	40,508	798	41,307
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	219,877	6,495	226,371
WESTERLY	222,410	634	223,044
WEST GREENWICH	22,129	322	22,451
WEST WARWICK	29,168	658	29,826
WOONSOCKET	7,945	234	8,179
<b>TOTAL</b>	<b>\$ 2,029,509</b>	<b>\$ 58,655</b>	<b>\$ 2,088,164</b>

\* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In September 2017, a total of \$7.94 in state hotel tax collections designated for municipalities was carried-forward to October 2017.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 21  
**FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	11,467	125	11,592
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	6,778	897	7,675
COVENTRY	21,058	319	21,377
CRANSTON	3,411	294	3,704
CUMBERLAND	-	-	-
EAST GREENWICH	112	-	112
EAST PROVIDENCE	9,082	388	9,470
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	430	-	430
HOPKINTON	5,240	-	5,240
JAMESTOWN	1,950	178	2,128
JOHNSTON	1,419	5	1,424
LINCOLN	16,348	56	16,404
LITTLE COMPTON	2,431	374	2,805
MIDDLETOWN	228,790	3,794	232,584
NARRAGANSETT	42,968	2,197	45,165
NEWPORT *	596,862	Not Reported	596,862
NEW SHOREHAM	139,903	1,118	141,021
NORTH KINGSTOWN	18,488	420	18,908
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	322	-	322
PAWTUCKET	895	317	1,213
PORTSMOUTH	6,018	625	6,643
PROVIDENCE	285,311	9,798	295,109
RICHMOND	880	2	882
SCITUATE	1,213	48	1,261
SMITHFIELD	21,841	319	22,160
SOUTH KINGSTOWN	39,042	711	39,754
TIVERTON	-	95	95
WARREN	-	-	-
WARWICK	208,743	4,947	213,690
WESTERLY	213,981	1,079	215,060
WEST GREENWICH	20,080	220	20,300
WEST WARWICK	27,007	592	27,599
WOONSOCKET	9,111	179	9,289
<b>TOTAL</b>	<b>\$ 1,941,181</b>	<b>\$ 29,096</b>	<b>\$ 1,970,278</b>

\* 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.

## Appendix

### **Expansion of the State 5.0 Percent Hotel Tax Base: Definitions**

Hosting platform is defined by Rhode Island General Law Section 42-63.1-2(5) as “...any electronic or operating system in which a person or entity provides a means through which an owner may offer a residential unit for "tourist or transient" use.” The distribution of the state hotel tax revenues generated via hosting platforms is provided under § 42-63.1-3(c).

Room reseller is defined in Rhode Island General Law Section 44-18-7.3(4)(i) as “any person, except a tour operator as defined in § 42-63.1-2, having any right, permission, license, or other authority from or through a hotel as defined in § 42-63.1-2, to reserve, or arrange the transfer of occupancy of, accommodations the reservation or transfer of which is subject to this chapter, such that the occupant pays all or a portion of the rental and other fees to the room reseller or reseller, room reseller or reseller shall include, but not be limited to, sellers of travel packages as defined in this section. The distribution of the state hotel tax revenues generated by room resellers is provided under § 42-63.1-3.

### **Recent Law Changes to State Hotel Tax Distribution**

Revenues generated by the state 5.0 percent hotel tax are distributed, in general, to four recipients: the tourism district in which the hotel is located, the municipality in which the hotel is located, the Providence Warwick Convention and Visitors Bureau (PWCVB), and the Rhode Island Commerce Corporation. These allocation percentages are provided in Rhode Island General Law Subsection 42-63.1-3(e). In the 2016 Session, the General Assembly enacted a change to the state hotel tax distribution formula for all hotels other than the Omni Providence Hotel. For all other returns and tax payments received after June 30, 2016 and prior to July 1, 2017 (i.e. collections received in FY 2017), the distribution of state hotel tax revenues were allocated using the percentages provided in §42-63.1-3(a). For all returns and payments received after June 30, 2017 (i.e., collections received in FY 2018 and thereafter), the distribution of the state hotel tax revenues are allocated using the percentages provided in §42-63.1-3(b).

The distribution of state hotel tax revenues for the respective time periods is as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
Convention Authority of the City of Providence	31 %	28 %
City of Providence	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<b><u>All Warwick Hotels</u></b>		
Warwick Department of Economic Development	31 %	28 %
City of Warwick	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>All Other Hotels in the State</u></b>		
Tourism District in which Hotel is Located	47 %	42 %
Municipality in which Hotel is Located	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %

### **Tourism Districts**

According to Rhode Island General Law Section 42-63.1-5, the State of Rhode Island is divided into eight regional tourism districts, which 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. The tourism districts and member municipalities are as follows:

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- 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.
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket
- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick