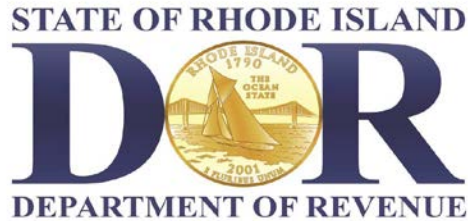


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

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

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.¹

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.

February 2017 and FY 2017 year-to-date state hotel tax collections from all municipalities except the City of Newport do not include receipts from hosting platforms and room resellers that were

¹ 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.

generated by rental activity in February 2017. These receipts were distributed with the March 2017 state hotel tax 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:

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>All Providence Hotels except the Omni Providence</u>		
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 %
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<u>All Warwick Hotels</u>		
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 %
<u>All Other Hotels in the State</u>		
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 February:

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.

State Hotel Tax Recipient	February 2018	February 2017	Percent Change	Nominal Difference
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 302,863	\$ 299,769	1.0 %	\$ 3,093
Hosting Platforms and Room Resellers	9,051	1,200	654.4 %	7,851
Subtotal: Regional Tourism Districts	\$ 311,914	\$ 300,969	3.6 %	\$ 10,945
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 201,768	\$ 179,190	12.6 %	\$ 22,578
Hosting Platforms and Room Resellers	11,469	2,124	439.9 %	9,344
Subtotal: Municipalities	\$ 213,237	\$ 181,314	17.6 %	\$ 31,923
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 251,861	\$ 193,741	30.0 %	\$ 58,120
Hosting Platforms and Room Resellers	22,656	4,994	353.6 %	17,662
Subtotal: RI Commerce Corporation	\$ 274,517	\$ 198,735	38.1 %	\$ 75,782
<u><i>Providence Warwick Convention & Visitors Bureau</i></u>				
Traditional Hotels	\$ 120,191	\$ 119,736	0.4 %	\$ 455
Hosting Platforms and Room Resellers	2,699	179	1,410.4 %	2,520
Subtotal: PWCVB	\$ 122,890	\$ 119,915	2.5 %	\$ 2,975
TOTAL STATE 5.0% HOTEL TAX	\$ 922,558	\$ 800,934	15.2 %	\$ 121,624

Analysis of Fiscal Year-to-Date through February:

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

State Hotel Tax Recipient	FY 2018	FY 2017	Percent Change	Nominal Difference
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 5,205,516	\$ 5,391,988	-3.5 %	\$ (186,472)
Hosting Platforms and Room Resellers	82,745	64,143	29.0 %	18,602
Subtotal: Regional Tourism Districts	\$ 5,288,261	\$ 5,456,131	-3.1 %	\$ (167,870)
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 3,337,856	\$ 3,118,870	7.0 %	\$ 218,986
Hosting Platforms and Room Resellers	100,931	53,362	89.1 %	47,570
Subtotal: Municipalities	\$ 3,438,787	\$ 3,172,232	8.4 %	\$ 266,555
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 4,039,664	\$ 3,024,737	33.6 %	\$ 1,014,927
Hosting Platforms and Room Resellers	191,618	72,549	164.1 %	119,069
Subtotal: RI Commerce Corporation	\$ 4,231,282	\$ 3,097,286	36.6 %	\$ 1,133,996
<u><i>Providence Warwick Convention & Visitors Bureau</i></u>				
Traditional Hotels	\$ 1,568,669	\$ 1,614,696	-2.9 %	\$ (46,027)
Hosting Platforms and Room Resellers	28,143	23,393	20.3 %	4,751
Subtotal: PWCVB	\$ 1,596,812	\$ 1,638,089	-2.5 %	\$ (41,276)
TOTAL STATE 5.0% HOTEL TAX	\$ 14,555,143	\$ 13,363,737	8.9 %	\$ 1,191,406

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for February:

Total revenues received from the state 5.0 percent hotel tax for February 2018 were \$922,558, an increase of \$121,624, or 15.2 percent, over the \$800,934 received for February 2017. 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. February 2018 state hotel tax revenues include \$45,875 received from room resellers and hosting platforms compared to \$8,497 in revenues reported for February 2017. The \$8,497 figure only includes state hotel tax revenues received from room resellers and hosting platforms for rental activity in February 2017 from the City of Newport.

Tourism Districts²

The State's regional tourism districts received \$311,914 of the total revenues collected from the state 5.0 percent hotel tax for February 2018, an increase of \$10,945, or 3.6 percent, over the \$300,969 received for February 2017. The tourism districts combined received \$9,051 in reported state hotel tax revenues for February 2018 compared to \$1,200 in revenues reported for February 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

For February 2018, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	February 2018	February 2017	Percent Change	Difference
Aquidneck Island *	\$ 94,680	\$ 98,299	-3.7 %	\$ (3,619)
Convention Authority of Providence †	89,720	88,965	0.8 %	755
Warwick Dept. of Econ. Development ‡	43,277	47,850	-9.6 %	(4,573)
* Includes \$6,249 for February 2018 and \$1,200 for February 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$1,492 for February 2018 that was received from the expansion of the state hotel tax base.				
‡ Includes \$817 for February 2018 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 February 2018 versus February 2017 were:

- Block Island: \$14,992
- Northern Rhode Island: \$3,241
- East Providence: \$1,621

² 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 February 2018 versus February 2017 were:

- Warwick Department of Economic Development: \$(4,573)
- Aquidneck Island: \$(3,619)
- South County: \$(992)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for February 2018 versus February 2017 were:

- Block Island: 1,266.3 percent
- East Providence: 61.2 percent
- Northern Rhode Island: 16.7 percent

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

- Warwick Department of Economic Development: -9.6 percent
- Statewide: -5.4 percent
- Aquidneck Island: -3.7 percent

Municipalities

For February 2018, the State's cities and towns received \$213,237, an increase of \$31,923, or 17.6 percent, over the \$181,314 received for February 2017.³ The municipalities combined received \$11,469 in reported state hotel tax revenues for February 2018 compared to \$2,124 reported for February 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 February 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:

Municipality	February 2018	February 2017	Percent Change	Difference
Providence *	\$ 64,161	\$ 56,199	14.2 %	\$ 7,962
Newport †	39,837	39,465	0.9 %	372
Warwick ‡	38,766	38,588	0.5 %	178

* Includes \$2,788 for February 2018 received from the expansion of the state hotel tax base.
 † Includes \$4,250 for February 2018 and \$2,124 for February 2017 received from the expansion of the state hotel tax base.
 ‡ Includes \$855 for February 2018 received from the expansion of the state hotel tax base.

³ The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(905.11) was carried forward to March 2018.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	1,828.5 %	Foster	-92.3 %
New Shoreham	1,476.8 %	Glocester	-43.2 %
East Greenwich	842.8 %	North Kingstown	-30.5 %
Jamestown	247.9 %	Johnston	-30.1 %
Charlestown	173.2 %	Lincoln	-6.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
New Shoreham	\$ 9,299	North Kingstown	\$ (1,246)
Providence	7,962	Lincoln	(230)
Middletown	3,640	Johnston	(75)
Pawtucket	3,200	Glocester	(64)
South Kingstown	1,403	Coventry	(42)

Rhode Island Commerce Corporation

For February 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$274,517 from state 5.0 percent hotel tax revenues, an increase of \$75,782, or 38.1 percent, over the \$198,735 received for February 2017. CommerceRI received \$22,656 for February 2018 and \$4,994 for February 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 February 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$122,890 in state hotel tax revenues, an increase of 2.5 percent, or \$2,975, from the \$119,915 received for February 2017. The PWCVB received \$2,699 for February 2018 compared to \$179 of revenues reported for February 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Analysis of Fiscal Year-to-Date through February:

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$14.56 million, an increase of \$1.2 million, or 8.9 percent, over the \$13.36 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. Year-to-date FY 2018 state hotel tax revenues include \$403,437 received from room resellers and hosting platforms. For year-to-date FY 2017, the comparable figure is \$213,446.

Tourism Districts ⁴

The State's regional tourism districts received \$5.29 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$167,870, or 3.1 percent, from the \$5.46 million received for year-to-date FY 2017. The tourism districts combined received \$82,745 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$64,143 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:

Tourism District	FY 2018	FY 2017	Percent Change	Difference
Aquidneck Island *	\$ 2,282,166	\$ 2,368,122	-3.6 %	\$ (85,956)
Convention Authority of Providence †	992,902	961,484	3.3 %	31,419
South County ‡	890,926	945,380	-5.8 %	(54,454)
* Includes \$44,529 for FY 2018 YTD and \$20,193 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$20,193 does not include hotel tax data from the City of Newport for July through September 2016. † Includes \$15,321 for FY 2018 YTD and \$14,874 for FY 2017 YTD that was received from the expansion of the state hotel tax base. ‡ Includes \$7,526 for FY 2018 YTD and \$12,439 for FY 2017 YTD that was received from the expansion of the state hotel tax base.				

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:

- Northern Rhode Island: \$33,841
- Convention Authority of Providence: \$31,419

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:

- Aquidneck Island: \$(85,956)
- Block Island: \$(55,559)
- South County: \$(54,454)

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: 16.0 percent
- Convention Authority of Providence: 3.3 percent

⁴ Please see the appendix for a more detailed explanation of the tourism districts.

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: -41.8 percent
- Block Island: -19.4 percent
- South County: -5.8 percent

Municipalities

For year-to-date FY 2018, the State's cities and towns received \$3.44 million, an increase of \$266,555, or 8.4 percent, over the \$3.17 million received for year-to-date FY 2017.⁵ The municipalities combined received \$100,931 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$53,362 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:

Municipality	FY 2018	FY 2017	Percent Change	Difference
Newport *	\$ 946,275	\$ 891,280	6.2 %	\$ 54,995
Providence †	704,275	628,513	12.1 %	75,762
Warwick ‡	456,701	427,937	6.7 %	28,764
<p>* Includes \$36,749 for year-to-date FY 2018 and \$6,304 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$6,304 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$31,505 for year-to-date FY 2018 and \$17,494 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$11,327 for year-to-date FY 2018 and \$7,027 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p>				

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	1,924.2 %	Warren	-102.6 %
Central Falls	742.9 %	Hopkinton	-93.9 %
Foster	401.6 %	Portsmouth	-65.3 %
East Greenwich	115.9 %	East Providence	-32.4 %
Jamestown	28.1 %	Little Compton	-20.7 %

⁵ Please see Footnote 3 for more information.

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>
Providence	\$ 75,762	New Shoreham	\$ (14,438)
Middletown	61,425	Portsmouth	(7,481)
Newport	54,995	East Providence	(6,256)
Warwick	28,764	Hopkinton	(4,939)
Pawtucket	27,727	North Kingstown	(3,303)

Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$4.23 million from state 5.0 percent hotel tax revenues, an increase of \$1.13 million, or 36.6 percent, over the \$3.10 million received for year-to-date FY 2017. CommerceRI received \$191,618 for year-to-date FY 2018 and \$72,549 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 \$1.60 million in state hotel tax revenues, a decrease of 2.5 percent, or \$41,276, from the \$1.64 million received for year-to-date FY 2017. The PWCVB received \$28,143 for year-to-date FY 2018 and \$23,393 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
June 27, 2018

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

Allocation	Share †	Year-over-Year				
		February 2018 ‡	February 2017	Percent Change	Difference	
PROVIDENCE HOTELS						
Convention Authority of Providence	31% / 28%	\$ 70,229	\$ 69,687	0.8%	\$ 542	
City of Providence	25% / 25%	64,161	56,199	14.2%	7,962	
Rhode Island Commerce Corporation	21% / 24%	64,565	47,207	36.8%	17,358	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	57,688	51,703	11.6%	5,985	
Subtotal - Providence Hotels	100%	\$ 256,643	\$ 224,796	14.2%	\$ 31,847	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 19,491	\$ 19,278	1.1%	\$ 213	
Rhode Island Commerce Corporation	27% / 60%	41,766	41,310	1.1%	456	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	8,353	8,262	1.1%	91	
Subtotal - Omni Providence Hotel	100%	\$ 69,610	\$ 68,850	1.1%	\$ 760	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 43,277	\$ 47,850	-9.6%	\$ (4,573)	
City of Warwick	25% / 25%	38,766	38,588	0.5%	178	
Rhode Island Commerce Corporation	21% / 24%	37,472	32,414	15.6%	5,058	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	35,549	35,501	0.1%	48	
Subtotal - Warwick Hotels	100%	\$ 155,063	\$ 154,353	0.5%	\$ 710	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>Aquidneck Island</i>	47% / 42%	\$ 94,680	\$ 98,299	-3.7%	\$ (3,619)	
<i>Block Island</i>	47% / 42%	16,176	1,184	1,266.3%	14,992	
<i>East Providence</i>	47% / 42%	4,268	2,647	61.2%	1,621	
<i>Northern RI</i>	47% / 42%	22,667	19,426	16.7%	3,241	
<i>South County</i>	47% / 42%	32,735	33,728	-2.9%	(992)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,392	8,871	-5.4%	(480)	
Subtotal - Tourism Districts	47% / 42%	\$ 178,917	\$ 164,155	9.0%	\$ 14,762	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 110,310	\$ 86,527	27.5%	\$ 23,783	
Rhode Island Commerce Corporation	21% / 28%	130,714	77,804	68.0%	52,910	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	21,300	24,449	-12.9%	(3,149)	
Subtotal - All Other Hotels	100%	\$ 441,241	\$ 352,935	25.0%	\$ 88,307	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 922,558	\$ 800,934	15.2%	\$ 121,624	

^ 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 February 2017 and the second number reflects the allocation of revenues for February 2018.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: February 2018 Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: February 2017 Collections by Component* table for breakdown of February 2018 and February 2017 rental activity from the state hotel base expansion.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

February 2018 Collections by Component

Allocation	Share	February 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	28%	\$ 68,737	\$ 1,492	\$ 70,229
City of Providence	25%	61,373	2,788	64,161
Rhode Island Commerce Corporation	24%	58,918	5,647	64,565
Prov. Warwick Convention & Visitors Bureau	23%	56,463	1,225	57,688
Subtotal - Providence Hotels	100%	\$ 245,491	\$ 11,152	\$ 256,643
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 19,491	\$ -	\$ 19,491
Rhode Island Commerce Corporation	60%	41,766	-	41,766
Prov. Warwick Convention & Visitors Bureau	12%	8,353	-	8,353
Subtotal - Omni Providence Hotel	100%	\$ 69,610	\$ -	\$ 69,610
WARWICK HOTELS				
Warwick Dept. of Economic Development	28%	\$ 42,460	\$ 817	\$ 43,277
City of Warwick	25%	37,911	855	38,766
Rhode Island Commerce Corporation	24%	36,395	1,077	37,472
Prov. Warwick Convention & Visitors Bureau	23%	34,878	671	35,549
Subtotal - Warwick Hotels	100%	\$ 151,644	\$ 3,420	\$ 155,063
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 88,431	\$ 6,249	\$ 94,680
<i>Block Island</i>	42%	16,176	-	16,176
<i>East Providence</i>	42%	4,191	77	4,268
<i>Northern RI</i>	42%	22,543	124	22,667
<i>South County</i>	42%	32,466	270	32,735
<i>Statewide (RI Commerce Corporation)</i>	42%	8,368	23	8,392
<i>Subtotal - Tourism Districts</i>	42%	\$ 172,174	\$ 6,743	\$ 178,917
Municipalities (excluding Providence & Warwick)	25%	\$ 102,485	\$ 7,826	\$ 110,310
Rhode Island Commerce Corporation	28%	114,783	15,932	130,714
Prov. Warwick Convention & Visitors Bureau	5%	20,497	803	21,300
Subtotal - All Other Hotels	100%	\$ 409,939	\$ 31,303	\$ 441,241
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 876,684	\$ 45,875	\$ 922,558

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

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(905.11) was carried forward to March 2018.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 12

February 2017 Collections by Component

Allocation	Share	February 2017		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31%	\$ 69,687	\$ -	\$ 69,687
City of Providence	25%	56,199	-	56,199
Rhode Island Commerce Corporation	21%	47,207	-	47,207
Prov. Warwick Convention & Visitors Bureau	23%	51,703	-	51,703
Subtotal - Providence Hotels	100%	\$ 224,796	\$ -	\$ 224,796
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 19,278	\$ -	\$ 19,278
Rhode Island Commerce Corporation	60%	41,310	-	41,310
Prov. Warwick Convention & Visitors Bureau	12%	8,262	-	8,262
Subtotal - Omni Providence Hotel	100%	\$ 68,850	\$ -	\$ 68,850
WARWICK HOTELS				
Warwick Dept. of Economic Development	31%	\$ 47,850	\$ -	\$ 47,850
City of Warwick	25%	38,588	-	38,588
Rhode Island Commerce Corporation	21%	32,414	-	32,414
Prov. Warwick Convention & Visitors Bureau	23%	35,501	-	35,501
Subtotal - Warwick Hotels	100%	\$ 154,353	\$ -	\$ 154,353
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 97,099	\$ 1,200	\$ 98,299
<i>Block Island</i>	47%	1,184	-	1,184
<i>East Providence</i>	47%	2,647	-	2,647
<i>Northern RI</i>	47%	19,426	-	19,426
<i>South County</i>	47%	33,728	-	33,728
<i>Statewide (RI Commerce Corporation)</i>	47%	8,871	-	8,871
<i>Subtotal - Tourism Districts</i>	47%	\$ 162,955	\$ 1,200	\$ 164,155
Municipalities (excluding Providence & Warwick)	25%	\$ 84,403	\$ 2,124	\$ 86,527
Rhode Island Commerce Corporation	21%	72,810	4,994	77,804
Prov. Warwick Convention & Visitors Bureau	7%	24,270	179	24,449
Subtotal - All Other Hotels	100%	\$ 344,438	\$ 8,497	\$ 352,935
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 792,437	\$ 8,497	\$ 800,934
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* February 2017 state hotel tax collections from all municipalities except the City of Newport do not include receipts from hosting platforms and room resellers and realtors and homeowners that were generated by rental activity in February 2017. These receipts were distributed with the March 2017 state hotel tax collections.				

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

MUNICIPALITY	Year-over-Year			
	February 2018 ^	February 2017	Percent Change	Difference
BARRINGTON	\$ 36	\$ -	n/a	\$ 36
BRISTOL	941	861	9.3%	80
BURRILLVILLE	4	-	n/a	4
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	197	72	173.2%	125
COVENTRY	3,037	3,079	-1.4%	(42)
CRANSTON	792	607	30.6%	186
CUMBERLAND	12	-	n/a	12
EAST GREENWICH	51	5	842.8%	46
EAST PROVIDENCE	2,594	1,408	84.2%	1,186
EXETER	-	-	n/a	-
FOSTER	2	29	-92.3%	(27)
GLOCESTER	85	149	-43.2%	(64)
HOPKINTON	5	-	n/a	5
JAMESTOWN	504	145	247.9%	359
JOHNSTON	174	249	-30.1%	(75)
LINCOLN	3,619	3,849	-6.0%	(230)
LITTLE COMPTON	115	6	1,828.5%	109
MIDDLETOWN	16,831	13,190	27.6%	3,640
NARRAGANSETT	1,928	1,394	38.3%	533
NEWPORT	39,837	39,465	0.9%	372
NEW SHOREHAM	9,929	630	1,476.8%	9,299
NORTH KINGSTOWN	2,835	4,081	-30.5%	(1,246)
NORTH PROVIDENCE	13	-	n/a	13
NORTH SMITHFIELD	164	103	58.2%	60
PAWTUCKET	3,200	-	n/a	3,200
PORTSMOUTH	172	106	63.0%	67
PROVIDENCE	64,161	56,199	14.2%	7,962
RICHMOND	216	91	136.9%	125
SCITUATE	305	240	26.9%	65
SMITHFIELD	4,999	5,007	-0.2%	(8)
SOUTH KINGSTOWN	3,885	2,482	56.5%	1,403
TIVERTON	40	-	n/a	40
WARREN	27	-	n/a	27
WARWICK	38,766	38,588	0.5%	178
WESTERLY	4,447	3,825	16.3%	622
WEST GREENWICH	4,009	2,911	37.7%	1,098
WEST WARWICK	3,798	3,594	5.7%	204
WOONSOCKET	1,510	1,225	23.3%	285
TOTAL	\$ 213,237	\$ 183,590	16.1%	\$ 29,647

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: February 2018 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: February 2017 Collections by Component* tables for breakdown of February 2018 and February 2017 rental activity from the state hotel tax base expansion.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

February 2018 Collections by Component

MUNICIPALITY	February 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 36	\$ 36
BRISTOL	878	63	941
BURRILLVILLE	-	4	4
CENTRAL FALLS	-	-	-
CHARLESTOWN	157	40	197
COVENTRY	2,968	68	3,037
CRANSTON	738	54	792
CUMBERLAND	-	12	12
EAST GREENWICH	41	10	51
EAST PROVIDENCE	2,495	99	2,594
EXETER	-	-	-
FOSTER	-	2	2
GLOCESTER	82	2	85
HOPKINTON	-	5	5
JAMESTOWN	161	343	504
JOHNSTON	164	10	174
LINCOLN	3,606	13	3,619
LITTLE COMPTON	-	115	115
MIDDLETOWN	15,953	878	16,831
NARRAGANSETT	1,331	597	1,928
NEWPORT	35,588	4,250	39,837
NEW SHOREHAM	9,628	301	9,929
NORTH KINGSTOWN	2,763	72	2,835
NORTH PROVIDENCE	-	13	13
NORTH SMITHFIELD	146	18	164
PAWTUCKET	3,115	85	3,200
PORTSMOUTH	58	114	172
PROVIDENCE	61,373	2,788	64,161
RICHMOND	104	112	216
SCITUATE	301	4	305
SMITHFIELD	4,987	12	4,999
SOUTH KINGSTOWN	3,640	245	3,885
TIVERTON	-	40	40
WARREN	-	27	27
WARWICK	37,911	855	38,766
WESTERLY	4,328	119	4,447
WEST GREENWICH	3,993	16	4,009
WEST WARWICK	3,778	20	3,798
WOONSOCKET	1,482	28	1,510
TOTAL	\$ 201,768	\$ 11,469	\$ 213,237

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(905.11) was carried forward to March 2018.

February 2017 Collections by Component

MUNICIPALITY	February 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	861	-	861
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	72	-	72
COVENTRY	3,079	-	3,079
CRANSTON	607	-	607
CUMBERLAND	-	-	-
EAST GREENWICH	5	-	5
EAST PROVIDENCE	1,408	-	1,408
EXETER	-	-	-
FOSTER	29	-	29
GLOCESTER	149	-	149
HOPKINTON	-	-	-
JAMESTOWN	145	-	145
JOHNSTON	249	-	249
LINCOLN	3,849	-	3,849
LITTLE COMPTON	6	-	6
MIDDLETOWN	13,190	-	13,190
NARRAGANSETT	1,394	-	1,394
NEWPORT	37,341	2,124	39,465
NEW SHOREHAM	630	-	630
NORTH KINGSTOWN	4,081	-	4,081
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	103	-	103
PAWTUCKET	-	-	-
PORTSMOUTH	106	-	106
PROVIDENCE	56,199	-	56,199
RICHMOND	91	-	91
SCITUATE	240	-	240
SMITHFIELD	5,007	-	5,007
SOUTH KINGSTOWN	2,482	-	2,482
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	38,588	-	38,588
WESTERLY	3,825	-	3,825
WEST GREENWICH	2,911	-	2,911
WEST WARWICK	3,594	-	3,594
WOONSOCKET	1,225	-	1,225
TOTAL	\$ 181,466	\$ 2,124	\$ 183,590

* February 2017 state hotel tax collections from all municipalities except the City of Newport do not include receipts from hosting platforms and room resellers and realtors and homeowners that were generated by rental activity in February 2017. These receipts were distributed with the March 2017 state hotel tax collections.

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
PROVIDENCE HOTELS					
Convention Authority of Providence	31% / 28%	\$ 768,824	\$ 772,537	-0.5%	\$ (3,713)
City of Providence	25% / 25%	704,275	628,513	12.1%	75,762
Rhode Island Commerce Corporation	21% / 24%	712,344	539,829	32.0%	172,515
Prov. Warwick Convention & Visitors Bureau	23% / 23%	631,590	573,173	10.2%	58,417
Subtotal - Providence Hotels	100%	\$ 2,817,033	\$ 2,514,052	12.1%	\$ 302,981
OMNI PROVIDENCE HOTEL ^					
Convention Authority of Providence	31% / 28%	\$ 224,078	\$ 188,947	18.6%	\$ 35,132
Rhode Island Commerce Corporation	27% / 60%	480,168	404,886	18.6%	75,282
Prov. Warwick Convention & Visitors Bureau	12% / 12%	96,034	80,977	18.6%	15,056
Subtotal - Omni Providence Hotel	100%	\$ 800,280	\$ 674,810	18.6%	\$ 125,471
WARWICK HOTELS					
Warwick Dept. of Economic Development	31% / 28%	\$ 509,406	\$ 530,394	-4.0%	\$ (20,988)
City of Warwick	25% / 25%	456,701	427,937	6.7%	28,764
Rhode Island Commerce Corporation	21% / 24%	442,127	359,901	22.8%	82,227
Prov. Warwick Convention & Visitors Bureau	23% / 23%	418,499	393,518	6.3%	24,981
Subtotal - Warwick Hotels	0%	\$ 1,826,733	\$ 1,711,750	6.7%	\$ 114,984
ALL OTHER HOTELS					
Regional Tourism Districts					
<i>Aquidneck Island</i>	47% / 42%	\$ 2,282,166	\$ 2,368,122	-3.6%	\$ (85,956)
<i>Block Island</i>	47% / 42%	230,353	285,912	-19.4%	(55,559)
<i>East Providence</i>	47% / 42%	20,828	35,792	-41.8%	(14,964)
<i>Northern RI</i>	47% / 42%	245,704	211,862	16.0%	33,841
<i>South County</i>	47% / 42%	890,926	945,380	-5.8%	(54,454)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	115,976	117,184	-1.0%	(1,209)
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,785,953</i>	<i>\$ 3,964,253</i>	<i>-4.5%</i>	<i>\$ (178,300)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,277,811	\$ 2,115,781	7.7%	\$ 162,029
Rhode Island Commerce Corporation	21% / 28%	2,596,643	1,792,671	44.8%	803,972
Prov. Warwick Convention & Visitors Bureau	7% / 5%	450,690	590,421	-23.7%	(139,731)
Subtotal - All Other Hotels	100%	\$ 9,111,096	\$ 8,463,126	7.7%	\$ 647,970
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,555,143	\$ 13,363,737	8.9%	\$ 1,191,406

^ 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 2017 through February 2017 and the second number reflects the allocation of revenues for July 2017 through February 2018.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component* table and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component* tables for breakdown of FY 2018 and FY 2017 rental activity from the state hotel base expansion.

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

Allocation	Share	FY 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	28%	\$ 753,503	\$ 15,321	\$ 768,824
City of Providence	25%	672,770	31,505	704,275
Rhode Island Commerce Corporation	24%	645,859	66,484	712,344
Prov. Warwick Convention & Visitors Bureau	23%	618,949	12,642	631,590
Subtotal - Providence Hotels	100%	\$ 2,691,080	\$ 125,953	\$ 2,817,033
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 224,078	\$ -	\$ 224,078
Rhode Island Commerce Corporation	60%	480,168	-	480,168
Prov. Warwick Convention & Visitors Bureau	12%	96,034	-	96,034
Subtotal - Omni Providence Hotel	100%	\$ 800,280	\$ -	\$ 800,280
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	28%	\$ 498,819	\$ 10,586	\$ 509,406
City of Warwick	25%	445,374	11,327	456,701
Rhode Island Commerce Corporation	24%	427,559	14,568	442,127
Prov. Warwick Convention & Visitors Bureau	23%	409,744	8,755	418,499
Subtotal - Warwick Hotels	100%	\$ 1,781,498	\$ 45,236	\$ 1,826,733
<u>ALL OTHER HOTELS</u>				
Regional Tourism Districts				
<i>Aquidneck Island</i>	42%	\$ 2,237,638	\$ 44,529	\$ 2,282,166
<i>Block Island</i>	42%	230,303	50	230,353
<i>East Providence</i>	42%	20,301	527	20,828
<i>Northern RI</i>	42%	243,260	2,444	245,704
<i>South County</i>	42%	883,400	7,526	890,926
<i>Statewide (RI Commerce Corporation)</i>	42%	114,214	1,761	115,976
<i>Subtotal - Tourism Districts</i>	42%	\$ 3,729,116	\$ 56,837	\$ 3,785,953
Municipalities (excluding Providence & Warwick)	25%	\$ 2,219,712	\$ 58,099	\$ 2,277,811
Rhode Island Commerce Corporation	28%	2,486,077	110,566	2,596,643
Prov. Warwick Convention & Visitors Bureau	5%	443,942	6,747	450,689
Subtotal - All Other Hotels	100%	\$ 8,878,847	\$ 232,249	\$ 9,111,096
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,151,705	\$ 403,437	\$ 14,555,144

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

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(905.11) was carried forward to March 2018.

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
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	31%	\$ 757,663	\$ 14,874	\$ 772,537
City of Providence	25%	611,019	17,494	628,513
Rhode Island Commerce Corporation	21%	513,256	26,573	539,829
Prov. Warwick Convention & Visitors Bureau	23%	562,137	11,036	573,173
Subtotal - Providence Hotels	100%	\$ 2,444,075	\$ 69,977	\$ 2,514,052
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 188,947	\$ -	\$ 188,947
Rhode Island Commerce Corporation	60%	404,886	-	404,886
Prov. Warwick Convention & Visitors Bureau	12%	80,977	-	80,977
Subtotal - Omni Providence Hotel	100%	\$ 674,810	\$ -	\$ 674,810
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31%	\$ 521,929	\$ 8,464	\$ 530,394
City of Warwick	25%	420,911	7,027	427,937
Rhode Island Commerce Corporation	21%	353,565	6,336	359,901
Prov. Warwick Convention & Visitors Bureau	23%	387,238	6,280	393,518
Subtotal - Warwick Hotels	100%	\$ 1,683,643	\$ 28,106	\$ 1,711,750
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 2,347,929	\$ 20,193	\$ 2,368,122
<i>Block Island</i>	47%	283,766	2,146	285,912
<i>East Providence</i>	47%	34,555	1,237	35,792
<i>Northern RI</i>	47%	209,561	2,301	211,862
<i>South County</i>	47%	932,941	12,439	945,380
<i>Statewide (RI Commerce Corporation)</i>	47%	114,697	2,488	117,184
<i>Subtotal - Tourism Districts</i>	47%	\$ 3,923,448	\$ 40,804	\$ 3,964,253
Municipalities (excluding Providence & Warwick)	25%	\$ 2,086,941	\$ 28,841	\$ 2,115,781
Rhode Island Commerce Corporation	21%	1,753,030	39,641	1,792,671
Prov. Warwick Convention & Visitors Bureau	7%	584,343	6,077	590,421
Subtotal - All Other Hotels	100%	\$ 8,347,762	\$ 115,363	\$ 8,463,126
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,150,291	\$ 213,446	\$ 13,363,737
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* FY 2017 YTD state hotel tax collections from all municipalities except the City of Newport do not include receipts from hosting platforms and room resellers and realtors and homeowners that were generated by rental activity in February 2017. These receipts were distributed with the March 2017 state hotel tax collections.				

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	\$ 51	\$ -	n/a	\$ 51
BRISTOL	21,632	18,599	16.3%	3,033
BURRILLVILLE	7	-	n/a	7
CENTRAL FALLS	38	5	742.9%	34
CHARLESTOWN	8,844	8,619	2.6%	225
COVENTRY	40,243	36,728	9.6%	3,514
CRANSTON	8,664	7,113	21.8%	1,551
CUMBERLAND	25	-	n/a	25
EAST GREENWICH	331	153	115.9%	178
EAST PROVIDENCE	13,058	19,314	-32.4%	(6,256)
EXETER	-	-	n/a	-
FOSTER	146	29	401.6%	117
GLOCESTER	1,166	973	19.8%	193
HOPKINTON	322	5,260	-93.9%	(4,939)
JAMESTOWN	3,915	3,056	28.1%	859
JOHNSTON	2,480	3,036	-18.3%	(556)
LINCOLN	39,598	38,231	3.6%	1,367
LITTLE COMPTON	2,855	3,601	-20.7%	(746)
MIDDLETOWN	398,554	337,130	18.2%	61,425
NARRAGANSETT	59,232	55,614	6.5%	3,617
NEWPORT	946,275	891,280	6.2%	54,995
NEW SHOREHAM	137,643	152,081	-9.5%	(14,438)
NORTH KINGSTOWN	38,934	42,237	-7.8%	(3,303)
NORTH PROVIDENCE	47	-	n/a	47
NORTH SMITHFIELD	1,158	988	17.2%	170
PAWTUCKET	29,168	1,441	1,924.2%	27,727
PORTSMOUTH	3,975	11,456	-65.3%	(7,481)
PROVIDENCE	704,275	628,513	12.1%	75,762
RICHMOND	1,642	1,560	5.3%	83
SCITUATE	2,619	2,621	-0.1%	(2)
SMITHFIELD	59,129	51,927	13.9%	7,203
SOUTH KINGSTOWN	65,650	53,028	23.8%	12,622
TIVERTON	80	95	-15.9%	(15)
WARREN	(23)	881	-102.6%	(904)
WARWICK	456,701	427,937	6.7%	28,764
WESTERLY	270,847	261,225	3.7%	9,623
WEST GREENWICH	46,194	38,436	20.2%	7,758
WEST WARWICK	56,307	49,633	13.4%	6,674
WOONSOCKET	16,963	19,431	-12.7%	(2,468)
TOTAL	\$ 3,438,787	\$ 3,172,232	8.4%	\$ 266,555

* 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	\$ -	\$ 51	\$ 51
BRISTOL	21,050	582	21,632
BURRILLVILLE	-	7	7
CENTRAL FALLS	-	38	38
CHARLESTOWN	8,664	180	8,844
COVENTRY	39,504	739	40,243
CRANSTON	7,489	1,175	8,664
CUMBERLAND	-	25	25
EAST GREENWICH	301	31	331
EAST PROVIDENCE	12,084	975	13,058
EXETER	-	-	-
FOSTER	133	13	146
GLOCESTER	1,153	13	1,166
HOPKINTON	290	32	322
JAMESTOWN	3,028	887	3,915
JOHNSTON	2,436	43	2,480
LINCOLN	39,410	187	39,598
LITTLE COMPTON	2,667	188	2,855
MIDDLETOWN	391,874	6,680	398,554
NARRAGANSETT	57,279	1,953	59,232
NEWPORT	909,526	36,749	946,275
NEW SHOREHAM	137,085	558	137,643
NORTH KINGSTOWN	38,506	428	38,934
NORTH PROVIDENCE	-	47	47
NORTH SMITHFIELD	1,153	5	1,158
PAWTUCKET	28,109	1,060	29,168
PORTSMOUTH	3,781	194	3,975
PROVIDENCE	672,770	31,505	704,275
RICHMOND	1,383	259	1,642
SCITUATE	2,534	86	2,619
SMITHFIELD	58,396	733	59,129
SOUTH KINGSTOWN	64,208	1,442	65,650
TIVERTON	-	80	80
WARREN	-	(23)	(23)
WARWICK	445,374	11,327	456,701
WESTERLY	269,977	870	270,847
WEST GREENWICH	45,723	471	46,194
WEST WARWICK	55,393	915	56,307
WOONSOCKET	16,576	387	16,963
TOTAL	\$ 3,337,856	\$ 100,931	\$ 3,438,787

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(905.11) was carried forward to March 2018.

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

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

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:

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>All Providence Hotels except the Omni Providence</u>		
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 %

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<u>All Warwick Hotels</u>		
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 %
<u>All Other Hotels in the State</u>		
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