

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 April 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 § 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 Fiscal Year-to-Date Collections by Components tables.

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.

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 April:

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	April 2018	April 2017	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 449,104	\$ 460,961	-2.6 %	\$ (11,857)
Hosting Platforms and Room Resellers	7,254	11,209	-35.3 %	(3,955)
Subtotal: Regional Tourism Districts	\$ 456,358	\$ 472,170	-3.3 %	\$ (15,812)
<u>Municipalities</u>				
Traditional Hotels	\$ 292,011	\$ 275,218	6.1 %	\$ 16,793
Hosting Platforms and Room Resellers	20,984	15,674	33.9 %	5,311
Subtotal: Municipalities	\$ 312,995	\$ 290,891	7.6 %	\$ 22,103
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 371,040	\$ 281,803	31.7 %	\$ 89,237
Hosting Platforms and Room Resellers	52,317	30,988	68.8 %	21,330
Subtotal: RI Commerce Corporation	\$ 423,358	\$ 312,791	35.3 %	\$ 110,567
<u>Providence Warwick Convention & Visitors Bureau</u>				
Traditional Hotels	\$ 163,268	\$ 167,256	-2.4 %	\$ (3,988)
Hosting Platforms and Room Resellers	3,381	4,824	-29.9 %	(1,443)
Subtotal: PWCVB	\$ 166,649	\$ 172,081	-3.2 %	\$ (5,431)
TOTAL STATE 5.0% HOTEL TAX	\$ 1,359,360	\$ 1,247,933	8.9 %	\$ 111,427

Analysis of Fiscal Year-to-Date through April:

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>Regional Tourism Districts</u>				
Traditional Hotels	\$ 6,021,025	\$ 6,200,948	-2.9 %	\$ (179,923)
Hosting Platforms and Room Resellers	94,412	84,628	11.6 %	9,785
Subtotal: Regional Tourism Districts	\$ 6,115,437	\$ 6,285,576	-2.7 %	\$ (170,139)
<u>Municipalities</u>				
Traditional Hotels	\$ 3,875,822	\$ 3,603,009	7.6 %	\$ 272,814
Hosting Platforms and Room Resellers	131,544	79,559	65.3 %	51,985
Subtotal: Municipalities	\$ 4,007,366	\$ 3,682,567	8.8 %	\$ 324,799
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 4,717,485	\$ 3,535,524	33.4 %	\$ 1,181,961
Hosting Platforms and Room Resellers	266,169	122,523	117.2 %	143,647
Subtotal: RI Commerce Corporation	\$ 4,983,654	\$ 3,658,046	36.2 %	\$ 1,325,608
<u>Providence Warwick Convention & Visitors Bureau</u>				
Traditional Hotels	\$ 1,882,545	\$ 1,920,881	-2.0 %	\$ (38,336)
Hosting Platforms and Room Resellers	33,763	31,525	7.1 %	2,238
Subtotal: PWCVB	\$ 1,916,308	\$ 1,952,407	-1.8 %	\$ (36,098)
TOTAL STATE 5.0% HOTEL TAX	\$ 17,022,767	\$ 15,578,596	9.3 %	\$ 1,444,170

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for April:

Total revenues received from the state 5.0 percent hotel tax for April 2018 were \$1.36 million, an increase of \$111,427, or 8.9 percent, over the \$1.25 million received for April 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. April 2018 state hotel tax revenues include \$83,936 received from room resellers and hosting platforms compared to \$62,694 in revenues reported for April 2017.

Tourism Districts²

The State's regional tourism districts received \$456,358 of the total revenues collected from the state 5.0 percent hotel tax for April 2018, a decrease of \$15,812, or 3.3 percent, from the \$472,170 received for April 2017. The tourism districts combined received \$7,254 in reported state hotel tax revenues for April 2018 compared to \$11,209 in revenues reported for April 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

Tourism District	April 2018	April 2017	Percent Change	Difference
Aquidneck Island *	\$ 181,076	\$ 188,187	-3.8 %	\$ (7,111)
Convention Authority of Providence †	123,930	123,522	0.3 %	408
Warwick Dept. of Econ. Development ‡	52,802	60,559	-12.8 %	(7,758)
* Includes \$2,783 for April 2018 and \$3,863 for April 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$2,176 for April 2018 and \$3,202 for April 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$1,409 for April 2018 and \$2,118 for April 2017 that was received from the expansion of the state hotel tax base.				

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

- Northern Rhode Island: \$7,578
- East Providence: \$4,063
- Convention Authority of Providence: \$408

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 April 2018 versus April 2017 were:

- South County: \$(10,889)
- Warwick Department of Economic Development: \$(7,758)
- Aquidneck Island: \$(7,111)

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

- East Providence: 294.1 percent
- Northern Rhode Island: 30.5 percent
- Convention Authority of Providence: 0.3 percent

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

- Block Island: -40.2 percent
- South County: -19.2 percent
- Warwick Department of Economic Development: -12.8 percent

Municipalities

For April 2018, the State's cities and towns received \$312,995, an increase of \$22,103, or 7.6 percent, over the \$290,891 received for April 2017.³ The municipalities combined received \$20,984 in reported state hotel tax revenues for April 2018 compared to \$15,674 reported for April 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 April 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:

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, \$(425.45) was carried forward to May 2018.

Municipality	April 2018	April 2017	Percent Change	Difference
Providence *	\$ 88,156	\$ 85,861	2.7 %	\$ 2,295
Newport †	77,942	76,499	1.9 %	1,443
Warwick ‡	47,471	49,358	-3.8 %	(1,887)
* Includes \$6,292 for April 2018 and \$7,880 for April 2017 received from the expansion of the state hotel tax base.				
† Includes \$3,405 for April 2018 and \$3,359 for April 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,584 for April 2018 and \$2,228 for April 2017 received from the expansion of the state hotel tax base.				

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	2,745.7 %	Foster	-44.7 %
Portsmouth	1,242.8 %	Westerly	-26.4 %
Central Falls	852.4 %	South Kingstown	-13.8 %
Charlestown	756.1 %	West Greenwich	-10.3 %
East Providence	286.9 %	Warwick	-3.8 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Middletown	\$ 7,972	Westerly	\$ (2,848)
Pawtucket	4,658	Warwick	(1,887)
Narragansett	2,680	South Kingstown	(995)
East Providence	2,528	West Greenwich	(466)
Providence	2,295	Lincoln	(163)

Rhode Island Commerce Corporation

For April 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$423,358 from state 5.0 percent hotel tax revenues, an increase of \$110,567, or 35.3 percent, over the \$312,791 received for April 2017. CommerceRI received \$52,317 for April 2018 and \$30,988 for April 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 April 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$166,649 in state hotel tax revenues, a decrease of 3.2 percent, or \$5,431, from the \$172,081 received for April 2017. The PWCVB received \$3,381 for April 2018 compared to \$4,824 of

revenues reported for April 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 April:

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$17.02 million, an increase of \$1.44 million, or 9.3 percent, over the \$15.58 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 \$525,889 received from room resellers and hosting platforms. For year-to-date FY 2017, the comparable figure is \$318,234.

Tourism Districts ⁴

The State's regional tourism districts received \$6.12 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$170,139, or 2.7 percent, from the \$6.29 million received for year-to-date FY 2017. The tourism districts combined received \$94,412 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$84,628 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 *	\$ 2,575,607	\$ 2,673,836	-3.7 %	\$ (98,229)
Convention Authority of Providence †	1,227,574	1,194,301	2.8 %	33,273
South County ‡	976,969	1,038,549	-5.9 %	(61,580)
<p>* Includes \$48,869 for FY 2018 YTD and \$28,608 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$28,608 does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$19,050 for FY 2018 YTD and \$19,919 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$8,159 for FY 2018 YTD and \$14,218 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p>				

The three regional tourism districts with the largest 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: \$49,314
- Convention Authority of Providence: \$33,273
- Statewide: \$894

⁴ 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 year-to-date FY 2018 versus year-to-date FY 2017 were:

- Aquidneck Island: \$(98,229)
- South County: \$(61,580)
- Block Island: \$(58,086)

The three regional tourism districts with the largest 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: 18.9 percent
- Convention Authority of Providence: 2.8 percent
- Statewide: 0.6 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: -25.7 percent
- Block Island: -19.9 percent
- South County: -5.9 percent

Municipalities

For year-to-date FY 2018, the State's cities and towns received \$4.01 million, an increase of \$324,799, or 8.8 percent, over the \$3.68 million received for year-to-date FY 2017.⁵ The municipalities combined received \$131,544 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$79,559 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 *	\$ 1,069,511	\$ 1,013,784	5.5 %	\$ 55,727
Providence †	871,249	783,850	11.1 %	87,399
Warwick ‡	555,601	520,987	6.6 %	34,614

* Includes \$42,379 for year-to-date FY 2018 and \$11,844 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$11,844 figure does not include hotel tax data from the City of Newport for July through September 2016.

† Includes \$40,607 for year-to-date FY 2018 and \$28,326 for year-to-date FY 2017 received from the expansion of the state hotel tax base.

‡ Includes \$13,812 for year-to-date FY 2018 and \$10,512 for year-to-date FY 2017 received from the expansion of the state hotel tax base.

⁵ 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	2,267.7 %	Warren	-95.2 %
Central Falls	863.5 %	Hopkinton	-92.1 %
Tiverton	282.3 %	Portsmouth	-64.1 %
East Greenwich	109.8 %	Johnston	-17.2 %
Foster	77.2 %	Little Compton	-15.7 %

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	\$ 87,399	New Shoreham	\$ (14,251)
Middletown	76,060	Portsmouth	(8,794)
Newport	55,727	Hopkinton	(4,869)
Pawtucket	36,916	North Kingstown	(3,790)
Warwick	34,614	East Providence	(3,275)

Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$4.98 million from state 5.0 percent hotel tax revenues, an increase of \$1.33 million, or 36.2 percent, over the \$3.66 million received for year-to-date FY 2017. CommerceRI received \$266,169 for year-to-date FY 2018 and \$122,523 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 \$1.92 million in state hotel tax revenues, a decrease of 1.8 percent, or \$36,098, from the \$1.95 million received for year-to-date FY 2017. The PWCVB received \$33,763 for year-to-date FY 2018 and \$31,525 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
July 27, 2018

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

Allocation	Share †	Year-over-Year				
		April 2018 ‡	April 2017	Percent Change	Difference	
PROVIDENCE HOTELS						
Convention Authority of Providence	31% / 28%	\$ 93,863	\$ 99,899	-6.0%	\$ (6,036)	
City of Providence	25% / 25%	88,156	85,861	2.7%	2,295	
Rhode Island Commerce Corporation	21% / 24%	93,501	83,565	11.9%	9,936	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	77,102	74,119	4.0%	2,983	
Subtotal - Providence Hotels	100%	\$ 352,623	\$ 343,444	2.7%	\$ 9,179	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 30,067	\$ 23,623	27.3%	\$ 6,444	
Rhode Island Commerce Corporation	27% / 60%	64,429	50,620	27.3%	13,808	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	12,886	10,124	27.3%	2,762	
Subtotal - Omni Providence Hotel	100%	\$ 107,381	\$ 84,367	27.3%	\$ 23,014	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 52,802	\$ 60,559	-12.8%	\$ (7,758)	
City of Warwick	25% / 25%	47,471	49,358	-3.8%	(1,887)	
Rhode Island Commerce Corporation	21% / 24%	46,238	42,584	8.6%	3,654	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	43,373	44,931	-3.5%	(1,558)	
Subtotal - Warwick Hotels	100%	\$ 189,883	\$ 197,432	-3.8%	\$ (7,549)	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>Aquidneck Island</i>	47% / 42%	\$ 181,076	\$ 188,187	-3.8%	\$ (7,111)	
<i>Block Island</i>	47% / 42%	2,637	4,407	-40.2%	(1,770)	
<i>East Providence</i>	47% / 42%	5,445	1,382	294.1%	4,063	
<i>Northern RI</i>	47% / 42%	32,456	24,878	30.5%	7,578	
<i>South County</i>	47% / 42%	45,890	56,779	-19.2%	(10,889)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	12,123	12,456	-2.7%	(333)	
Subtotal - Tourism Districts	47% / 42%	\$ 279,626	\$ 288,088	-2.9%	\$ (8,462)	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 177,368	\$ 155,672	13.9%	\$ 21,696	
Rhode Island Commerce Corporation	21% / 28%	219,190	136,022	61.1%	83,168	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	33,289	42,907	-22.4%	(9,618)	
Subtotal - All Other Hotels	100%	\$ 709,473	\$ 622,689	13.9%	\$ 86,784	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,359,360	\$ 1,247,933	8.9%	\$ 111,427	

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

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

April 2018 Collections by Component

Allocation	Share	April 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	28%	\$ 91,688	\$ 2,176	\$ 93,863
City of Providence	25%	81,864	6,292	88,156
Rhode Island Commerce Corporation	24%	78,589	14,912	93,501
Prov. Warwick Convention & Visitors Bureau	23%	75,315	1,787	77,102
Subtotal - Providence Hotels	100%	\$ 327,456	\$ 25,167	\$ 352,623
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 30,067	\$ -	\$ 30,067
Rhode Island Commerce Corporation	60%	64,429	-	64,429
Prov. Warwick Convention & Visitors Bureau	12%	12,886	-	12,886
Subtotal - Omni Providence Hotel	100%	\$ 107,381	\$ -	\$ 107,381
WARWICK HOTELS				
Warwick Dept. of Economic Development	28%	\$ 51,393	\$ 1,409	\$ 52,802
City of Warwick	25%	45,887	1,584	47,471
Rhode Island Commerce Corporation	24%	44,051	2,187	46,238
Prov. Warwick Convention & Visitors Bureau	23%	42,216	1,157	43,373
Subtotal - Warwick Hotels	100%	\$ 183,547	\$ 6,336	\$ 189,883
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 178,293	\$ 2,783	\$ 181,076
<i>Block Island</i>	42%	2,637	-	2,637
<i>East Providence</i>	42%	5,338	107	5,445
<i>Northern RI</i>	42%	32,260	197	32,456
<i>South County</i>	42%	45,424	466	45,890
<i>Statewide (RI Commerce Corporation)</i>	42%	12,005	117	12,123
<i>Subtotal - Tourism Districts</i>	42%	\$ 275,957	\$ 3,669	\$ 279,626
Municipalities (excluding Providence & Warwick)	25%	\$ 164,260	\$ 13,108	\$ 177,368
Rhode Island Commerce Corporation	28%	183,971	35,219	219,190
Prov. Warwick Convention & Visitors Bureau	5%	32,852	437	33,289
Subtotal - All Other Hotels	100%	\$ 657,040	\$ 52,433	\$ 709,473
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,275,423	\$ 83,936	\$ 1,359,360

^ 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, \$(425.45) was carried forward to May 2018.

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April 2017 Collections by Component

Allocation	Share	April 2017		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31%	\$ 96,697	\$ 3,202	\$ 99,899
City of Providence	25%	77,981	7,880	85,861
Rhode Island Commerce Corporation	21%	65,504	18,061	83,565
Prov. Warwick Convention & Visitors Bureau	23%	71,743	2,376	74,119
Subtotal - Providence Hotels	100%	\$ 311,925	\$ 31,519	\$ 343,444
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 23,623	\$ -	\$ 23,623
Rhode Island Commerce Corporation	60%	50,620	-	50,620
Prov. Warwick Convention & Visitors Bureau	12%	10,124	-	10,124
Subtotal - Omni Providence Hotel	100%	\$ 84,367	\$ -	\$ 84,367
WARWICK HOTELS				
Warwick Dept. of Economic Development	31%	\$ 58,441	\$ 2,118	\$ 60,559
City of Warwick	25%	47,130	2,228	49,358
Rhode Island Commerce Corporation	21%	39,589	2,994	42,584
Prov. Warwick Convention & Visitors Bureau	23%	43,360	1,572	44,931
Subtotal - Warwick Hotels	100%	\$ 188,520	\$ 8,913	\$ 197,432
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 184,323	\$ 3,863	\$ 188,187
<i>Block Island</i>	47%	4,407	-	4,407
<i>East Providence</i>	47%	1,291	90	1,382
<i>Northern RI</i>	47%	24,334	544	24,878
<i>South County</i>	47%	55,737	1,042	56,779
<i>Statewide (RI Commerce Corporation)</i>	47%	12,107	349	12,456
<i>Subtotal - Tourism Districts</i>	47%	\$ 282,200	\$ 5,888	\$ 288,088
Municipalities (excluding Providence & Warwick)	25%	\$ 150,107	\$ 5,566	\$ 155,672
Rhode Island Commerce Corporation	21%	126,089	9,933	136,022
Prov. Warwick Convention & Visitors Bureau	7%	42,030	877	42,907
Subtotal - All Other Hotels	100%	\$ 600,426	\$ 22,263	\$ 622,689
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,185,238	\$ 62,694	\$ 1,247,933
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES³
Year-over-Year Collections

MUNICIPALITY	Year-over-Year			
	April 2018 ^	April 2017	Percent Change	Difference
BARRINGTON	\$ 132	\$ -	n/a	\$ 132
BRISTOL	2,032	1,845	10.2%	187
BURRILLVILLE	5	-	n/a	5
CENTRAL FALLS	15	2	852.4%	13
CHARLESTOWN	355	42	756.1%	314
COVENTRY	3,861	2,994	29.0%	867
CRANSTON	1,036	727	42.5%	309
CUMBERLAND	38	-	n/a	38
EAST GREENWICH	140	38	265.9%	102
EAST PROVIDENCE	3,410	881	286.9%	2,528
EXETER	-	-	n/a	-
FOSTER	65	117	-44.7%	(52)
GLOCESTER	153	85	81.3%	69
HOPKINTON	84	25	240.1%	59
JAMESTOWN	926	242	283.2%	684
JOHNSTON	334	303	10.5%	32
LINCOLN	4,999	5,162	-3.2%	(163)
LITTLE COMPTON	150	39	283.1%	111
MIDDLETOWN	31,439	23,466	34.0%	7,972
NARRAGANSETT	3,656	976	274.5%	2,680
NEWPORT	77,942	76,499	1.9%	1,443
NEW SHOREHAM	2,590	2,344	10.5%	246
NORTH KINGSTOWN	3,703	3,437	7.7%	266
NORTH PROVIDENCE	140	-	n/a	140
NORTH SMITHFIELD	165	125	32.0%	40
PAWTUCKET	4,828	170	2,745.7%	4,658
PORTSMOUTH	562	42	1,242.8%	520
PROVIDENCE	88,156	85,861	2.7%	2,295
RICHMOND	325	149	117.9%	176
SCITUATE	311	294	5.8%	17
SMITHFIELD	7,015	6,444	8.9%	571
SOUTH KINGSTOWN	6,236	7,231	-13.8%	(995)
TIVERTON	252	-	n/a	252
WARREN	52	-	n/a	52
WARWICK	47,471	49,358	-3.8%	(1,887)
WESTERLY	7,939	10,787	-26.4%	(2,848)
WEST GREENWICH	4,056	4,523	-10.3%	(466)
WEST WARWICK	5,852	5,265	11.2%	587
WOONSOCKET	2,572	1,421	81.0%	1,151
TOTAL	\$ 312,995	\$ 290,891	7.6%	\$ 22,103

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

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

April 2018 Collections by Component

MUNICIPALITY	April 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 132	\$ 132
BRISTOL	1,790	242	2,032
BURRILLVILLE	-	5	5
CENTRAL FALLS	-	15	15
CHARLESTOWN	199	156	355
COVENTRY	3,729	132	3,861
CRANSTON	773	263	1,036
CUMBERLAND	-	38	38
EAST GREENWICH	51	89	140
EAST PROVIDENCE	3,177	232	3,410
EXETER	-	-	-
FOSTER	51	14	65
GLOCESTER	134	20	153
HOPKINTON	16	68	84
JAMESTOWN	235	690	926
JOHNSTON	307	27	334
LINCOLN	4,947	52	4,999
LITTLE COMPTON	2	148	150
MIDDLETOWN	29,390	2,049	31,439
NARRAGANSETT	2,336	1,320	3,656
NEWPORT	74,536	3,405	77,942
NEW SHOREHAM	1,570	1,020	2,590
NORTH KINGSTOWN	3,494	209	3,703
NORTH PROVIDENCE	-	140	140
NORTH SMITHFIELD	141	24	165
PAWTUCKET	4,515	313	4,828
PORTSMOUTH	174	388	562
PROVIDENCE	81,864	6,292	88,156
RICHMOND	162	163	325
SCITUATE	287	24	311
SMITHFIELD	6,958	56	7,015
SOUTH KINGSTOWN	5,446	790	6,236
TIVERTON	-	252	252
WARREN	-	52	52
WARWICK	45,887	1,584	47,471
WESTERLY	7,598	341	7,939
WEST GREENWICH	4,007	50	4,056
WEST WARWICK	5,728	124	5,852
WOONSOCKET	2,507	65	2,572
TOTAL	\$ 292,011	\$ 20,984	\$ 312,995

* 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, \$(425.45) was carried forward to May 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

April 2017 Collections by Component

MUNICIPALITY	April 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,829	16	1,845
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	2	2
CHARLESTOWN	41	0	42
COVENTRY	2,889	105	2,994
CRANSTON	644	83	727
CUMBERLAND	-	-	-
EAST GREENWICH	26	13	38
EAST PROVIDENCE	687	194	881
EXETER	-	-	-
FOSTER	117	-	117
GLOCESTER	85	-	85
HOPKINTON	25	-	25
JAMESTOWN	222	20	242
JOHNSTON	300	3	303
LINCOLN	5,062	100	5,162
LITTLE COMPTON	39	-	39
MIDDLETOWN	22,773	694	23,466
NARRAGANSETT	844	133	976
NEWPORT	73,140	3,359	76,499
NEW SHOREHAM	2,344	-	2,344
NORTH KINGSTOWN	3,360	77	3,437
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	125	-	125
PAWTUCKET	-	170	170
PORTSMOUTH	42	-	42
PROVIDENCE	77,981	7,880	85,861
RICHMOND	148	0	149
SCITUATE	283	12	294
SMITHFIELD	6,304	140	6,444
SOUTH KINGSTOWN	7,090	141	7,231
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	47,130	2,228	49,358
WESTERLY	10,780	7	10,787
WEST GREENWICH	4,445	78	4,523
WEST WARWICK	5,097	168	5,265
WOONSOCKET	1,368	54	1,421
TOTAL	\$ 275,218	\$ 15,674	\$ 290,891

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%	\$ 949,369	\$ 956,769	-0.8%	\$ (7,400)
City of Providence	25% / 25%	871,249	783,850	11.1%	87,399
Rhode Island Commerce Corporation	21% / 24%	884,414	684,920	29.1%	199,494
Prov. Warwick Convention & Visitors Bureau	23% / 23%	779,895	709,861	9.9%	70,034
Subtotal - Providence Hotels	100%	\$ 3,484,927	\$ 3,135,401	11.1%	\$ 349,527
OMNI PROVIDENCE HOTEL ^					
Convention Authority of Providence	31% / 28%	\$ 278,205	\$ 237,532	17.1%	\$ 40,673
Rhode Island Commerce Corporation	27% / 60%	596,153	508,996	17.1%	87,157
Prov. Warwick Convention & Visitors Bureau	12% / 12%	119,231	101,799	17.1%	17,431
Subtotal - Omni Providence Hotel	100%	\$ 993,588	\$ 848,327	17.1%	\$ 145,261
WARWICK HOTELS					
Warwick Dept. of Economic Development	31% / 28%	\$ 619,685	\$ 644,977	-3.9%	\$ (25,293)
City of Warwick	25% / 25%	555,601	520,987	6.6%	34,614
Rhode Island Commerce Corporation	21% / 24%	537,960	439,452	22.4%	98,508
Prov. Warwick Convention & Visitors Bureau	23% / 23%	509,086	478,531	6.4%	30,554
Subtotal - Warwick Hotels	0%	\$ 2,222,330	\$ 2,083,948	6.6%	\$ 138,383
ALL OTHER HOTELS					
Regional Tourism Districts					
<i>Aquidneck Island</i>	47% / 42%	\$ 2,575,607	\$ 2,673,836	-3.7%	\$ (98,229)
<i>Block Island</i>	47% / 42%	234,292	292,378	-19.9%	(58,086)
<i>East Providence</i>	47% / 42%	30,095	40,527	-25.7%	(10,432)
<i>Northern RI</i>	47% / 42%	310,797	261,483	18.9%	49,314
<i>South County</i>	47% / 42%	976,969	1,038,549	-5.9%	(61,580)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	140,419	139,525	0.6%	894
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 4,268,179</i>	<i>\$ 4,446,298</i>	<i>-4.0%</i>	<i>\$ (178,119)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,580,517	\$ 2,377,730	8.5%	\$ 202,787
Rhode Island Commerce Corporation	21% / 28%	2,965,128	2,024,678	46.4%	940,450
Prov. Warwick Convention & Visitors Bureau	7% / 5%	508,097	662,215	-23.3%	(154,117)
Subtotal - All Other Hotels	100%	\$ 10,321,920	\$ 9,510,921	8.5%	\$ 811,000
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 17,022,767	\$ 15,578,596	9.3%	\$ 1,444,170

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

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component* 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.

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
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	28%	\$ 930,319	\$ 19,050	\$ 949,369
City of Providence	25%	830,642	40,607	871,249
Rhode Island Commerce Corporation	24%	797,416	86,998	884,414
Prov. Warwick Convention & Visitors Bureau	23%	764,191	15,705	779,895
Subtotal - Providence Hotels	100%	\$ 3,322,568	\$ 162,359	\$ 3,484,927
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 278,205	\$ -	\$ 278,205
Rhode Island Commerce Corporation	60%	596,153	-	596,153
Prov. Warwick Convention & Visitors Bureau	12%	119,231	-	119,231
Subtotal - Omni Providence Hotel	100%	\$ 993,588	\$ -	\$ 993,588
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	28%	\$ 606,804	\$ 12,881	\$ 619,685
City of Warwick	25%	541,789	13,812	555,601
Rhode Island Commerce Corporation	24%	520,117	17,842	537,960
Prov. Warwick Convention & Visitors Bureau	23%	498,446	10,640	509,086
Subtotal - Warwick Hotels	100%	\$ 2,167,156	\$ 55,174	\$ 2,222,330
<u>ALL OTHER HOTELS</u>				
Regional Tourism Districts				
<i>Aquidneck Island</i>	42%	\$ 2,526,739	\$ 48,869	\$ 2,575,607
<i>Block Island</i>	42%	234,242	50	234,292
<i>East Providence</i>	42%	29,370	726	30,095
<i>Northern RI</i>	42%	308,008	2,789	310,797
<i>South County</i>	42%	968,809	8,159	976,969
<i>Statewide (RI Commerce Corporation)</i>	42%	138,531	1,889	140,419
<i>Subtotal - Tourism Districts</i>	42%	\$ 4,205,698	\$ 62,481	\$ 4,268,179
Municipalities (excluding Providence & Warwick)	25%	\$ 2,503,391	\$ 77,125	\$ 2,580,517
Rhode Island Commerce Corporation	28%	2,803,798	161,329	2,965,128
Prov. Warwick Convention & Visitors Bureau	5%	500,678	7,419	508,097
Subtotal - All Other Hotels	100%	\$ 10,013,566	\$ 308,355	\$ 10,321,920
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 16,496,878	\$ 525,889	\$ 17,022,767

^ 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, \$(425.45) was carried forward to May 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%	\$ 936,850	\$ 19,919	\$ 956,769
City of Providence	25%	755,524	28,326	783,850
Rhode Island Commerce Corporation	21%	634,641	50,280	684,920
Prov. Warwick Convention & Visitors Bureau	23%	695,083	14,779	709,861
Subtotal - Providence Hotels	100%	\$ 3,022,098	\$ 113,303	\$ 3,135,401
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 237,532	\$ -	\$ 237,532
Rhode Island Commerce Corporation	60%	508,996	-	508,996
Prov. Warwick Convention & Visitors Bureau	12%	101,799	-	101,799
Subtotal - Omni Providence Hotel	100%	\$ 848,327	\$ -	\$ 848,327
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31%	\$ 632,989	\$ 11,988	\$ 644,977
City of Warwick	25%	510,475	10,512	520,987
Rhode Island Commerce Corporation	21%	428,799	10,653	439,452
Prov. Warwick Convention & Visitors Bureau	23%	469,637	8,895	478,531
Subtotal - Warwick Hotels	100%	\$ 2,041,900	\$ 42,048	\$ 2,083,948
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 2,645,229	\$ 28,608	\$ 2,673,836
<i>Block Island</i>	47%	290,186	2,191	292,378
<i>East Providence</i>	47%	39,026	1,500	40,527
<i>Northern RI</i>	47%	258,369	3,114	261,483
<i>South County</i>	47%	1,024,331	14,218	1,038,549
<i>Statewide (RI Commerce Corporation)</i>	47%	136,437	3,089	139,525
<i>Subtotal - Tourism Districts</i>	47%	\$ 4,393,578	\$ 52,721	\$ 4,446,298
Municipalities (excluding Providence & Warwick)	25%	\$ 2,337,009	\$ 40,721	\$ 2,377,730
Rhode Island Commerce Corporation	21%	1,963,088	61,590	2,024,678
Prov. Warwick Convention & Visitors Bureau	7%	654,363	7,852	662,215
Subtotal - All Other Hotels	100%	\$ 9,348,037	\$ 162,883	\$ 9,510,921
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,260,362	\$ 318,234	\$ 15,578,596
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES⁹
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2018	FY 2017	Percent Change	Difference
BARRINGTON	\$ 211	\$ -	n/a	\$ 211
BRISTOL	24,992	21,567	15.9%	3,425
BURRILLVILLE	16	-	n/a	16
CENTRAL FALLS	59	6	863.5%	52
CHARLESTOWN	9,322	8,887	4.9%	435
COVENTRY	47,892	42,410	12.9%	5,482
CRANSTON	10,865	8,596	26.4%	2,269
CUMBERLAND	69	-	n/a	69
EAST GREENWICH	517	247	109.8%	271
EAST PROVIDENCE	18,789	22,064	-14.8%	(3,275)
EXETER	-	-	n/a	-
FOSTER	258	146	77.2%	113
GLOCESTER	1,436	1,143	25.6%	292
HOPKINTON	416	5,285	-92.1%	(4,869)
JAMESTOWN	5,375	3,405	57.9%	1,971
JOHNSTON	3,058	3,694	-17.2%	(636)
LINCOLN	49,425	48,199	2.5%	1,226
LITTLE COMPTON	3,100	3,678	-15.7%	(578)
MIDDLETOWN	452,107	376,047	20.2%	76,060
NARRAGANSETT	64,267	58,038	10.7%	6,229
NEWPORT	1,069,511	1,013,784	5.5%	55,727
NEW SHOREHAM	141,269	155,520	-9.2%	(14,251)
NORTH KINGSTOWN	46,304	50,094	-7.6%	(3,790)
NORTH PROVIDENCE	215	-	n/a	215
NORTH SMITHFIELD	1,491	1,305	14.3%	186
PAWTUCKET	38,544	1,628	2,267.7%	36,916
PORTSMOUTH	4,921	13,715	-64.1%	(8,794)
PROVIDENCE	871,249	783,850	11.1%	87,399
RICHMOND	2,202	1,767	24.6%	435
SCITUATE	3,171	3,214	-1.4%	(44)
SMITHFIELD	73,447	65,042	12.9%	8,405
SOUTH KINGSTOWN	77,483	62,811	23.4%	14,671
TIVERTON	364	95	282.3%	269
WARREN	65	1,335	-95.2%	(1,271)
WARWICK	555,601	520,987	6.6%	34,614
WESTERLY	284,812	275,720	3.3%	9,092
WEST GREENWICH	54,435	47,161	15.4%	7,274
WEST WARWICK	67,929	58,785	15.6%	9,145
WOONSOCKET	22,140	22,342	-0.9%	(202)
TOTAL	\$ 4,007,366	\$ 3,682,567	8.8%	\$ 324,799

* 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 2018 Year-to-Date Collections by Component

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 211	\$ 211
BRISTOL	24,094	899	24,992
BURRILLVILLE	-	16	16
CENTRAL FALLS	-	59	59
CHARLESTOWN	8,972	349	9,322
COVENTRY	47,001	891	47,892
CRANSTON	9,315	1,550	10,865
CUMBERLAND	-	69	69
EAST GREENWICH	379	138	517
EAST PROVIDENCE	17,482	1,307	18,789
EXETER	-	-	-
FOSTER	228	30	258
GLOCESTER	1,403	33	1,436
HOPKINTON	306	110	416
JAMESTOWN	3,429	1,946	5,375
JOHNSTON	2,981	77	3,058
LINCOLN	49,148	276	49,425
LITTLE COMPTON	2,669	431	3,100
MIDDLETOWN	442,620	9,487	452,107
NARRAGANSETT	60,442	3,825	64,267
NEWPORT	1,027,132	42,379	1,069,511
NEW SHOREHAM	139,430	1,839	141,269
NORTH KINGSTOWN	45,597	707	46,304
NORTH PROVIDENCE	-	215	215
NORTH SMITHFIELD	1,460	31	1,491
PAWTUCKET	37,040	1,505	38,544
PORTSMOUTH	4,068	853	4,921
PROVIDENCE	830,642	40,607	871,249
RICHMOND	1,666	535	2,202
SCITUATE	3,061	110	3,171
SMITHFIELD	72,651	796	73,447
SOUTH KINGSTOWN	74,921	2,562	77,483
TIVERTON	-	364	364
WARREN	-	65	65
WARWICK	541,789	13,812	555,601
WESTERLY	283,474	1,339	284,812
WEST GREENWICH	53,914	521	54,435
WEST WARWICK	66,873	1,056	67,929
WOONSOCKET	21,636	504	22,140
TOTAL	\$ 3,875,822	\$ 131,544	\$ 4,007,366

* 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, \$(425.45) was carried forward to May 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	21,374	193	21,567
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	7,970	918	8,887
COVENTRY	41,710	700	42,410
CRANSTON	8,047	549	8,596
CUMBERLAND	-	-	-
EAST GREENWICH	234	13	247
EAST PROVIDENCE	20,759	1,305	22,064
EXETER	-	-	-
FOSTER	146	-	146
GLOCESTER	1,143	-	1,143
HOPKINTON	5,285	-	5,285
JAMESTOWN	3,167	237	3,405
JOHNSTON	3,677	17	3,694
LINCOLN	47,960	239	48,199
LITTLE COMPTON	3,305	374	3,678
MIDDLETOWN	369,715	6,332	376,047
NARRAGANSETT	55,453	2,585	58,038
NEWPORT *	1,001,940	11,844	1,013,784
NEW SHOREHAM	154,354	1,166	155,520
NORTH KINGSTOWN	49,525	569	50,094
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,140	165	1,305
PAWTUCKET	895	733	1,628
PORTSMOUTH	7,536	6,179	13,715
PROVIDENCE	755,524	28,326	783,850
RICHMOND	1,747	20	1,767
SCITUATE	2,998	216	3,214
SMITHFIELD	64,287	755	65,042
SOUTH KINGSTOWN	61,795	1,017	62,811
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	510,475	10,512	520,987
WESTERLY	274,521	1,199	275,720
WEST GREENWICH	46,617	543	47,161
WEST WARWICK	57,704	1,080	58,785
WOONSOCKET	22,005	337	22,342
TOTAL	\$ 3,603,009	\$ 79,559	\$ 3,682,567

* 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