

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 June 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 over 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.

It is important to note that the distribution of the state hotel tax revenues was changed effective July 1, 2018. Details of this change are presented in the “State Hotel Tax Distribution Percentages” section of the 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.¹ According to Rhode Island General Laws § 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.²

¹ See appendix for the definition of hosting platform and room reseller.

² 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.

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.

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 Laws § 42-63.1-3(a). For returns and payments received after June 30, 2017 and prior to July 1, 2018, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(b). For returns and payments received after June 30, 2018, the distribution of the state hotel tax is made in accordance with the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f). 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 and Prior to July 1, 2018	Received after June 30, 2018
<u>All Providence Hotels except the Omni Providence</u>			
Convention Authority of the City of Providence	31 %	28 %	30 %
City of Providence	25 %	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	24 %
<u>Omni Providence Hotel</u>			
Convention Authority of the City of Providence	28 %	28 %	30 %
Rhode Island Commerce Corporation	60 %	60 %	50 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %	20 %
<u>All Warwick Hotels</u>			
Warwick Department of Economic Development	31 %	28 %	30 %
City of Warwick	25 %	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	24 %
<u>All Other Hotels in the State</u>			
Tourism District in which Hotel is Located	47 %	42 %	45 %
Municipality in which Hotel is Located	25 %	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %	25 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %	5 %

Summary of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for June:

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	June 2018	June 2017	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 972,941	\$ 796,788	22.1 %	\$ 176,154
Hosting Platforms and Room Resellers	12,266	2,262	442.3 %	10,004
<i>Subtotal: Regional Tourism Districts</i>	\$ 985,207	\$ 799,050	23.3 %	\$ 186,158
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 577,540	\$ 511,978	12.8 %	\$ 65,562
Hosting Platforms and Room Resellers	20,798	5,704	264.6 %	15,094
<i>Subtotal: Municipalities</i>	\$ 598,338	\$ 517,682	15.6 %	\$ 80,656
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 612,078	\$ 620,114	-1.3 %	\$ (8,036)
Hosting Platforms and Room Resellers	45,588	13,566	236.0 %	32,021
<i>Subtotal: RI Commerce Corporation</i>	\$ 657,665	\$ 633,680	3.8 %	\$ 23,985
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 272,138	\$ 243,636	11.7 %	\$ 28,501
Hosting Platforms and Room Resellers	4,542	1,191	281.3 %	3,351
<i>Subtotal: PWCVB</i>	\$ 276,679	\$ 244,827	13.0 %	\$ 31,852
TOTAL STATE 5.0% HOTEL TAX	\$ 2,517,890	\$ 2,195,239	14.7 %	\$ 322,651

Analysis of Fiscal Year-to-Date through June:

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
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 7,696,168	\$ 7,696,937	0.0 %	\$ (769)
Hosting Platforms and Room Resellers	116,304	95,611	21.6 %	20,693
<i>Subtotal: Regional Tourism Districts</i>	\$ 7,812,471	\$ 7,792,548	0.3 %	\$ 19,924
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 4,910,015	\$ 4,528,170	8.4 %	\$ 381,845
Hosting Platforms and Room Resellers	161,420	97,252	66.0 %	64,168
<i>Subtotal: Municipalities</i>	\$ 5,071,435	\$ 4,625,421	9.6 %	\$ 446,013

State Hotel Tax Recipient	FY 2018	FY 2017	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 5,889,544	\$ 4,577,934	28.7 %	\$ 1,311,609
Hosting Platforms and Room Resellers	325,457	160,217	103.1 %	165,240
<i>Subtotal: RI Commerce Corporation</i>	\$ 6,215,001	\$ 4,738,151	31.2 %	\$ 1,476,850
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 2,391,487	\$ 2,407,942	-0.7 %	\$ (16,455)
Hosting Platforms and Room Resellers	42,213	35,770	18.0 %	6,443
<i>Subtotal: PWCVB</i>	\$ 2,433,700	\$ 2,443,712	-0.4 %	\$ (10,012)
TOTAL STATE 5.0% HOTEL TAX	\$ 21,532,607	\$ 19,599,832	9.9 %	\$ 1,932,775

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for June:

Total revenues received from the state 5.0 percent hotel tax for June 2018 were \$2.52 million, an increase of \$322,651, or 14.7 percent, over the \$2.20 million received for June 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. June 2018 state hotel tax revenues include \$83,194 received from room resellers and hosting platforms compared to \$22,723 in revenues reported for June 2017.

Tourism Districts³

The State's regional tourism districts received \$985,207 of the total revenues collected from the state 5.0 percent hotel tax for June 2018, an increase of \$186,158, or 23.3 percent, over the \$799,050 received for June 2017. The tourism districts combined received \$12,266 in reported state hotel tax revenues for June 2018 compared to \$2,262 in revenues reported for June 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

³ Please see the appendix for a more detailed explanation of the tourism districts.

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

Tourism District	June 2018	June 2017	Percent Change	Difference
Aquidneck Island *	\$ 457,952	\$ 342,402	33.7 %	\$ 115,550
Convention Authority of Providence †	165,725	154,996	6.9 %	10,729
South County ‡	162,970	139,420	16.9 %	23,550
* Includes \$6,094 for June 2018 and \$376 for June 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$2,908 for June 2018 and \$705 for June 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$1,071 for June 2018 and \$285 for June 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 June 2018 versus June 2017 were:

- Aquidneck Island: \$115,550
- South County: \$23,550
- Northern Rhode Island: \$15,641

No regional tourism districts had nominal decreases in revenues generated from the state 5.0 percent hotel tax for June 2018 versus June 2017.

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

- Northern Rhode Island: 53.1 percent
- Aquidneck Island: 33.7 percent
- Statewide: 23.9 percent

No regional tourism districts had percentage decreases in revenues generated from the state 5.0 percent hotel tax for June 2018 versus June 2017.

Municipalities

For June 2018, the State's cities and towns received \$598,338, an increase of \$80,656, or 15.6 percent, over the \$517,682 received for June 2017.⁴ The municipalities combined received \$20,798 in reported state hotel tax revenues for June 2018 compared to \$5,704 reported for June 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

⁴ 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, \$(336.00) was carried forward to July 2018.

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 June 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	June 2018	June 2017	Percent Change	Difference
Newport *	\$ 173,225	\$ 142,141	21.9 %	\$ 31,084
Providence †	109,381	110,499	-1.0 %	(1,118)
Middletown ‡	79,415	55,137	44.0 %	24,277
* Includes \$6,821 for June 2018 received from the expansion of the state hotel tax base.				
† Includes \$4,835 for June 2018 and \$3,890 for June 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,106 for June 2018 and \$199 for June 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 June 2018 versus June 2017 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	5,736.6 %	Scituate	-20.2 %
East Providence	3,946.2 %	Charlestown	-14.5 %
Richmond	268.4 %	North Smithfield	-13.1 %
Jamestown	189.4 %	West Greenwich	-11.6 %
Woonsocket	71.8 %	Little Compton	-8.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 31,084	Providence	\$ (1,118)
Middletown	24,277	West Greenwich	(872)
Westerly	6,897	Smithfield	(280)
Pawtucket	6,097	Coventry	(213)
East Providence	3,882	Charlestown	(149)

Rhode Island Commerce Corporation

For June 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$657,665 from state 5.0 percent hotel tax revenues, an increase of \$23,985, or 3.8 percent, over the \$633,680 received for June 2017. CommerceRI received \$45,588 for June 2018 and \$13,566 for June 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 June 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$276,679 in state hotel tax revenues, an increase of 13.0 percent, or \$31,852, over the \$244,827 received for June 2017. The PWCVB received \$4,542 for June 2018 compared to \$1,191 of revenues reported for June 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 June:

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$21.53 million, an increase of \$1.93 million, or 9.9 percent, over the \$19.60 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 \$645,394 received from room resellers and hosting platforms. For year-to-date FY 2017, the comparable figure is \$388,850.

Tourism Districts⁵

The State's regional tourism districts received \$7.81 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, an increase of \$19,924, or 0.3 percent, over the \$7.79 million received for year-to-date FY 2017. The tourism districts combined received \$116,304 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$95,611 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 *	\$ 3,333,798	\$ 3,302,996	0.9 %	\$ 30,802
Convention Authority of Providence †	1,559,892	1,520,004	2.6 %	39,887
South County ‡	1,229,817	1,269,871	-3.2 %	(40,054)

* Includes \$59,629 for FY 2018 YTD and \$33,315 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$33,315 does not include hotel tax data from the City of Newport for July through September 2016.

† Includes \$24,302 for FY 2018 YTD and \$22,405 for FY 2017 YTD that was received from the expansion of the state hotel tax base.

‡ Includes \$9,795 for FY 2018 YTD and \$15,342 for FY 2017 YTD that was received from the expansion of the state hotel tax base.

⁵ Please see the appendix for a more detailed explanation of the tourism districts.

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: \$71,975
- Convention Authority of Providence: \$39,887
- Aquidneck Island: \$30,802

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

- Block Island: \$(56,847)
- South County: \$(40,054)
- Warwick Department of Economic Development: \$(28,863)

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: 22.2 percent
- Convention Authority of Providence: 2.6 percent
- Statewide: 1.9 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:

- Block Island: -16.3 percent
- Warwick Department of Economic Development: -3.6 percent
- South County: -3.2 percent

Municipalities

For year-to-date FY 2018, the State's cities and towns received \$5.07 million, an increase of \$446,013, or 9.6 percent, over the \$4.63 million received for year-to-date FY 2017.⁶ The municipalities combined received \$161,420 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$97,213 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:

⁶ Please see Footnote 3 for more information.

Municipality	FY 2018	FY 2017	Percent Change	Difference
Newport *	\$ 1,367,556	\$ 1,263,745	8.2 %	\$ 103,811
Providence †	1,097,117	1,006,825	9.0 %	90,292
Warwick ‡	693,534	660,162	5.1 %	33,372
<p>* Includes \$53,128 for year-to-date FY 2018 and \$16,347 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$16,347 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$47,535 for year-to-date FY 2018 and \$36,771 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$16,826 for year-to-date FY 2018 and \$12,741 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	2,576.2 %	Warren	-90.8 %
Central Falls	1,049.4 %	Hopkinton	-89.8 %
Tiverton	455.0 %	Portsmouth	-55.2 %
Foster	141.7 %	Little Compton	-21.4 %
East Greenwich	85.1 %	Johnston	-11.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Middletown	\$ 108,118	New Shoreham	\$ (13,309)
Newport	103,811	Portsmouth	(8,490)
Providence	90,292	Hopkinton	(4,828)
Pawtucket	48,033	Warren	(1,213)
Warwick	33,372	Little Compton	(1,033)

Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$6.22 million from state 5.0 percent hotel tax revenues, an increase of \$1.48 million, or 31.2 percent, over the \$4.74 million received for year-to-date FY 2017. CommerceRI received \$325,457 for year-to-date FY 2018 and \$160,217 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 \$2.43 million in state hotel tax revenues, a decrease of 0.4 percent, or \$10,012, from the \$2.44 million received for year-to-date FY 2017. The PWCVB received \$42,213 for year-to-date

FY 2018 and \$35,770 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
October 2, 2018

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

Allocation	Share †	Year-over-Year ‡			
		June 2018	June 2017	Percent Change	Difference
<u>PROVIDENCE HOTELS</u>					
Convention Authority of Providence	30% / 28%	\$ 128,364	\$ 120,107	6.9%	\$ 8,256
City of Providence	25% / 25%	109,381	110,499	-1.0%	(1,118)
Rhode Island Commerce Corporation	21% / 24%	97,089	112,787	-13.9%	(15,698)
Prov. Warwick Convention & Visitors Bureau	24% / 23%	102,691	98,603	4.1%	4,088
Subtotal - Providence Hotels	100%	\$ 437,525	\$ 441,996	-1.0%	\$ (4,472)
<u>OMNI PROVIDENCE HOTEL ^</u>					
Convention Authority of Providence	30% / 28%	\$ 37,361	\$ 34,889	7.1%	\$ 2,472
Rhode Island Commerce Corporation	50% / 60%	62,269	74,763	-16.7%	(12,494)
Prov. Warwick Convention & Visitors Bureau	20% / 12%	24,908	14,953	66.6%	9,955
Subtotal - Omni Providence Hotel	100%	\$ 124,538	\$ 124,605	-0.1%	\$ (67)
<u>WARWICK HOTELS</u>					
Warwick Dept. of Economic Development	30% / 28%	\$ 84,233	\$ 77,788	8.3%	\$ 6,445
City of Warwick	25% / 25%	70,368	69,815	0.8%	553
Rhode Island Commerce Corporation	21% / 24%	59,484	67,819	-12.3%	(8,336)
Prov. Warwick Convention & Visitors Bureau	24% / 23%	67,387	63,838	5.6%	3,548
Subtotal - Warwick Hotels	100%	\$ 281,472	\$ 279,261	0.8%	\$ 2,211
<u>ALL OTHER HOTELS</u>					
<u>Regional Tourism Districts</u>					
<i>Aquidneck Island</i>	45% / 42%	\$ 457,952	\$ 342,402	33.7%	\$ 115,550
<i>Block Island</i>	45% / 42%	41,737	38,464	8.5%	3,273
<i>East Providence</i>	45% / 42%	7,016	-	n/a	7,016
<i>Northern RI</i>	45% / 42%	45,099	29,458	53.1%	15,641
<i>South County</i>	45% / 42%	162,970	139,420	16.9%	23,550
<i>Statewide (RI Commerce Corporation)</i>	45% / 42%	20,476	16,521	23.9%	3,954
<i>Subtotal - Tourism Districts</i>	<i>45% / 42%</i>	<i>\$ 735,249</i>	<i>\$ 566,265</i>	<i>29.8%</i>	<i>\$ 168,984</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 418,589	\$ 337,368	24.1%	\$ 81,221
Rhode Island Commerce Corporation	25% / 28%	438,823	378,311	16.0%	60,512
Prov. Warwick Convention & Visitors Bureau	5% / 5%	81,694	67,433	21.1%	14,261
Subtotal - All Other Hotels	100%	\$ 1,674,356	\$ 1,349,377	24.1%	\$ 324,978
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,517,890	\$ 2,195,239	14.7%	\$ 322,651

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

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

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
June 2018 Collections by Component

Allocation	Share	June 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	30%	\$ 125,455	\$ 2,908	\$ 128,364
City of Providence	25%	104,546	4,835	109,381
Rhode Island Commerce Corporation	21%	87,819	9,270	97,089
Prov. Warwick Convention & Visitors Bureau	24%	100,364	2,326	102,691
Subtotal - Providence Hotels	100%	\$ 418,185	\$ 19,340	\$ 437,525
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	30%	\$ 37,361	\$ -	\$ 37,361
Rhode Island Commerce Corporation	50%	62,269	-	62,269
Prov. Warwick Convention & Visitors Bureau	20%	24,908	-	24,908
Subtotal - Omni Providence Hotel	100%	\$ 124,538	\$ -	\$ 124,538
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	30%	\$ 82,527	\$ 1,707	\$ 84,233
City of Warwick	25%	68,772	1,596	70,368
Rhode Island Commerce Corporation	21%	57,769	1,715	59,484
Prov. Warwick Convention & Visitors Bureau	24%	66,021	1,365	67,387
Subtotal - Warwick Hotels	100%	\$ 275,089	\$ 6,383	\$ 281,472
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	45%	\$ 451,858	\$ 6,094	\$ 457,952
<i>Block Island</i>	45%	41,737	-	41,737
<i>East Providence</i>	45%	6,841	175	7,016
<i>Northern RI</i>	45%	44,883	216	45,099
<i>South County</i>	45%	161,899	1,071	162,970
<i>Statewide (RI Commerce Corporation)</i>	45%	20,381	95	20,476
<i>Subtotal - Tourism Districts</i>	<i>45%</i>	<i>\$ 727,598</i>	<i>\$ 7,651</i>	<i>\$ 735,249</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 404,221	\$ 14,368	\$ 418,589
Rhode Island Commerce Corporation	25%	404,221	34,602	438,823
Prov. Warwick Convention & Visitors Bureau	5%	80,844	850	81,694
Subtotal - All Other Hotels	100%	\$ 1,616,884	\$ 57,472	\$ 1,674,356
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,434,696	\$ 83,194	\$ 2,517,890

^ 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, \$(336.00) was carried forward to July 2018.

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

Allocation	Share	June 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	31%	\$ 119,402	\$ 705	\$ 120,107
City of Providence	25%	106,609	3,890	110,499
Rhode Island Commerce Corporation	21%	102,344	10,442	112,787
Prov. Warwick Convention & Visitors Bureau	23%	98,080	523	98,603
Subtotal - Providence Hotels	100%	\$ 426,435	\$ 15,561	\$ 441,996
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 34,889	\$ -	\$ 34,889
Rhode Island Commerce Corporation	60%	74,763	-	74,763
Prov. Warwick Convention & Visitors Bureau	12%	14,953	-	14,953
Subtotal - Omni Providence Hotel	100%	\$ 124,605	\$ -	\$ 124,605
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31%	\$ 77,046	\$ 742	\$ 77,788
City of Warwick	25%	68,791	1,024	69,815
Rhode Island Commerce Corporation	21%	66,040	1,780	67,819
Prov. Warwick Convention & Visitors Bureau	23%	63,288	550	63,838
Subtotal - Warwick Hotels	100%	\$ 275,165	\$ 4,095	\$ 279,261
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 342,027	\$ 376	\$ 342,402
<i>Block Island</i>	47%	38,458	5	38,464
<i>East Providence</i>	47%	-	-	-
<i>Northern RI</i>	47%	29,458	-	29,458
<i>South County</i>	47%	139,135	285	139,420
<i>Statewide (RI Commerce Corporation)</i>	47%	16,372	149	16,521
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 565,450</i>	<i>\$ 815</i>	<i>\$ 566,265</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 336,578	\$ 790	\$ 337,368
Rhode Island Commerce Corporation	21%	376,967	1,344	378,311
Prov. Warwick Convention & Visitors Bureau	7%	67,316	118	67,433
Subtotal - All Other Hotels	100%	\$ 1,346,310	\$ 3,067	\$ 1,349,377
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,172,516	\$ 22,723	\$ 2,195,239

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

* For June 2017, the Division of Taxation did not distribute state hotel tax collections, including refunds, of less than \$5. As a result, a total of \$(62) in June 2017 state hotel tax collections were carried forward to July 2017. Additionally, due to a processing error June 2017 distributions were overstated by \$232, the distribution to CommerceRI was understated by \$258, and the distribution to PWCVB was overstated by \$34.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES⁴

Year-over-Year Collections

MUNICIPALITY	Year-over-Year [^]			
	June 2018	June 2017	Percent Change	Difference
BARRINGTON	\$ 101	\$ -	n/a	\$ 101
BRISTOL	4,402	3,876	13.6%	526
BURRILLVILLE	19	-	n/a	19
CENTRAL FALLS	11	-	n/a	11
CHARLESTOWN	881	1,030	-14.5%	(149)
COVENTRY	6,345	6,558	-3.3%	(213)
CRANSTON	1,409	921	53.0%	488
CUMBERLAND	20	-	n/a	20
EAST GREENWICH	48	35	36.3%	13
EAST PROVIDENCE	3,980	98	3,946.2%	3,882
EXETER	-	-	n/a	-
FOSTER	51	-	n/a	51
GLOCESTER	167	169	-1.3%	(2)
HOPKINTON	105	68	54.0%	37
JAMESTOWN	1,530	529	189.4%	1,001
JOHNSTON	546	453	20.7%	94
LINCOLN	6,350	5,817	9.2%	533
LITTLE COMPTON	687	747	-8.0%	(60)
MIDDLETOWN	79,415	55,137	44.0%	24,277
NARRAGANSETT	9,416	8,034	17.2%	1,382
NEWPORT	173,225	142,141	21.9%	31,084
NEW SHOREHAM	23,875	22,892	4.3%	983
NORTH KINGSTOWN	6,099	5,217	16.9%	881
NORTH PROVIDENCE	74	-	n/a	74
NORTH SMITHFIELD	133	153	-13.1%	(20)
PAWTUCKET	6,203	106	5,736.6%	6,097
PORTSMOUTH	1,482	1,356	9.3%	126
PROVIDENCE	109,381	110,499	-1.0%	(1,118)
RICHMOND	825	224	268.4%	601
SCITUATE	372	467	-20.2%	(94)
SMITHFIELD	9,249	9,529	-2.9%	(280)
SOUTH KINGSTOWN	11,420	10,396	9.8%	1,024
TIVERTON	164	-	n/a	164
WARREN	38	-	n/a	38
WARWICK	70,368	69,815	0.8%	553
WESTERLY	50,775	43,878	15.7%	6,897
WEST GREENWICH	6,653	7,525	-11.6%	(872)
WEST WARWICK	9,246	8,104	14.1%	1,141
WOONSOCKET	3,272	1,905	71.8%	1,367
TOTAL	\$ 598,338	\$ 517,682	15.6%	\$ 80,656

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

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

June 2018 Collections by Component

MUNICIPALITY	June 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 101	\$ 101
BRISTOL	4,185	217	4,402
BURRILLVILLE	-	19	19
CENTRAL FALLS	-	11	11
CHARLESTOWN	752	129	881
COVENTRY	6,276	69	6,345
CRANSTON	1,222	187	1,409
CUMBERLAND	-	20	20
EAST GREENWICH	13	35	48
EAST PROVIDENCE	3,800	179	3,980
EXETER	-	-	-
FOSTER	40	11	51
GLOCESTER	139	28	167
HOPKINTON	78	27	105
JAMESTOWN	394	1,135	1,530
JOHNSTON	528	18	546
LINCOLN	6,327	23	6,350
LITTLE COMPTON	556	131	687
MIDDLETOWN	78,309	1,106	79,415
NARRAGANSETT	8,551	865	9,416
NEWPORT	166,404	6,821	173,225
NEW SHOREHAM	23,187	688	23,875
NORTH KINGSTOWN	5,941	158	6,099
NORTH PROVIDENCE	-	74	74
NORTH SMITHFIELD	123	10	133
PAWTUCKET	5,930	273	6,203
PORTSMOUTH	1,184	298	1,482
PROVIDENCE	104,546	4,835	109,381
RICHMOND	264	561	825
SCITUATE	348	24	372
SMITHFIELD	9,227	22	9,249
SOUTH KINGSTOWN	10,848	572	11,420
TIVERTON	-	164	164
WARREN	-	38	38
WARWICK	68,772	1,596	70,368
WESTERLY	50,593	183	50,775
WEST GREENWICH	6,629	24	6,653
WEST WARWICK	9,185	61	9,246
WOONSOCKET	3,190	82	3,272
TOTAL	\$ 577,540	\$ 20,798	\$ 598,338

* 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, \$(336.00) was carried forward to July 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16

June 2017 Collections by Component

MUNICIPALITY	June 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	3,876	-	3,876
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	1,030	-	1,030
COVENTRY	6,527	31	6,558
CRANSTON	796	125	921
CUMBERLAND	-	-	-
EAST GREENWICH	35	-	35
EAST PROVIDENCE	-	98	98
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	169	-	169
HOPKINTON	68	-	68
JAMESTOWN	529	-	529
JOHNSTON	453	-	453
LINCOLN	5,817	-	5,817
LITTLE COMPTON	747	-	747
MIDDLETOWN	54,939	199	55,137
NARRAGANSETT	8,034	-	8,034
NEWPORT	142,141	-	142,141
NEW SHOREHAM	22,892	-	22,892
NORTH KINGSTOWN	5,210	7	5,217
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	153	-	153
PAWTUCKET	-	106	106
PORTSMOUTH	1,356	-	1,356
PROVIDENCE	106,609	3,890	110,499
RICHMOND	224	-	224
SCITUATE	467	-	467
SMITHFIELD	9,499	30	9,529
SOUTH KINGSTOWN	10,348	49	10,396
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	68,791	1,024	69,815
WESTERLY	43,857	21	43,878
WEST GREENWICH	7,484	41	7,525
WEST WARWICK	8,030	74	8,104
WOONSOCKET	1,897	9	1,905
TOTAL	\$ 511,978	\$ 5,704	\$ 517,682

* For June 2017, the Division of Taxation did not distribute state hotel tax collections, including refunds, of less than \$5. As a result, a total of \$(39) in June 2017 state hotel tax collections were carried forward to July 2017.

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% / 30%	\$ 1,208,198	\$ 1,212,479	-0.4%	\$ (4,282)
City of Providence	25% / 25% / 25%	1,097,117	1,006,825	9.0%	90,292
Rhode Island Commerce Corporation	21% / 24% / 21%	1,093,331	898,923	21.6%	194,408
Prov. Warwick Convention & Visitors Bureau	23% / 23% / 24%	989,754	909,073	8.9%	80,681
Subtotal - Providence Hotels	100%	\$ 4,388,399	\$ 4,027,300	9.0%	\$ 361,099
OMNI PROVIDENCE HOTEL ^					
Convention Authority of Providence	31% / 28% / 30%	\$ 351,694	\$ 307,525	14.4%	\$ 44,169
Rhode Island Commerce Corporation	27% / 60% / 50%	735,839	658,982	11.7%	76,857
Prov. Warwick Convention & Visitors Bureau	12% / 12% / 20%	159,622	131,796	21.1%	27,825
Subtotal - Omni Providence Hotel	100%	\$ 1,247,154	\$ 1,098,303	13.6%	\$ 148,851
WARWICK HOTELS					
Warwick Dept. of Economic Development	31% / 28% / 30%	\$ 779,592	\$ 808,455	-3.6%	\$ (28,863)
City of Warwick	25% / 25% / 25%	693,534	660,162	5.1%	33,372
Rhode Island Commerce Corporation	21% / 24% / 21%	662,307	566,084	17.0%	96,222
Prov. Warwick Convention & Visitors Bureau	23% / 23% / 24%	638,633	605,946	5.4%	32,687
Subtotal - Warwick Hotels	0%	\$ 2,774,065	\$ 2,640,647	5.1%	\$ 133,418
ALL OTHER HOTELS					
Regional Tourism Districts					
<i>Aquidneck Island</i>	47% / 42% / 45%	\$ 3,333,798	\$ 3,302,996	0.9%	\$ 30,802
<i>Block Island</i>	47% / 42% / 45%	292,477	349,324	-16.3%	(56,847)
<i>East Providence</i>	47% / 42% / 45%	42,690	43,033	-0.8%	(343)
<i>Northern RI</i>	47% / 42% / 45%	396,290	324,315	22.2%	71,975
<i>South County</i>	47% / 42% / 45%	1,229,817	1,269,871	-3.2%	(40,054)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42% / 45%	177,916	174,549	1.9%	3,366
<i>Subtotal - Tourism Districts</i>	<i>47% / 42% / 45%</i>	<i>\$ 5,472,988</i>	<i>\$ 5,464,088</i>	<i>0.2%</i>	<i>\$ 8,900</i>
Municipalities (excluding Providence & Warwick)	25% / 25% / 25%	\$ 3,280,784	\$ 2,958,435	10.9%	\$ 322,349
Rhode Island Commerce Corporation	21% / 28% / 25%	3,723,525	2,614,162	42.4%	1,109,363
Prov. Warwick Convention & Visitors Bureau	7% / 5% / 5%	645,692	796,896	-19.0%	(151,204)
Subtotal - All Other Hotels	100%	\$ 13,122,988	\$ 11,833,581	10.9%	\$ 1,289,407
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 21,532,607	\$ 19,599,832	9.9%	\$ 1,932,775

^ 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 May 2017, the second number reflects the allocation of revenues for June 2017 through May 2018, and the third number reflect the allocation of revenues for June 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 18
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% / 30%	\$ 1,183,896	\$ 24,302	\$ 1,208,198
City of Providence	25% / 25%	1,049,582	47,535	1,097,117
Rhode Island Commerce Corporation	24% / 21%	995,054	98,277	1,093,331
Prov. Warwick Convention & Visitors Bureau	23% / 24%	969,798	19,956	989,754
Subtotal - Providence Hotels	100%	\$ 4,198,330	\$ 190,070	\$ 4,388,399
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28% / 30%	\$ 351,694	\$ -	\$ 351,694
Rhode Island Commerce Corporation	60% / 50%	735,839	-	735,839
Prov. Warwick Convention & Visitors Bureau	12% / 20%	159,622	-	159,622
Subtotal - Omni Providence Hotel	100%	\$ 1,247,154	\$ -	\$ 1,247,154
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	28% / 30%	\$ 763,415	\$ 16,176	\$ 779,592
City of Warwick	25% / 25%	676,709	16,826	693,534
Rhode Island Commerce Corporation	24% / 21%	641,387	20,919	662,307
Prov. Warwick Convention & Visitors Bureau	23% / 24%	625,323	13,310	638,633
Subtotal - Warwick Hotels	100%	\$ 2,706,834	\$ 67,231	\$ 2,774,065
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42% / 45%	\$ 3,274,169	\$ 59,629	\$ 3,333,798
<i>Block Island</i>	42% / 45%	292,427	50	292,477
<i>East Providence</i>	42% / 45%	41,608	1,082	42,690
<i>Northern RI</i>	42% / 45%	393,115	3,175	396,290
<i>South County</i>	42% / 45%	1,220,022	9,795	1,229,817
<i>Statewide (RI Commerce Corporation)</i>	42% / 45%	175,822	2,093	177,916
<i>Subtotal - Tourism Districts</i>	42% / 45%	\$ 5,397,163	\$ 75,825	\$ 5,472,988
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 3,183,724	\$ 97,060	\$ 3,280,784
Rhode Island Commerce Corporation	28% / 25%	3,517,264	206,261	3,723,525
Prov. Warwick Convention & Visitors Bureau	5% / 5%	636,745	8,947	645,692
Subtotal - All Other Hotels	100%	\$ 12,734,895	\$ 388,093	\$ 13,122,988
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 20,887,213	\$ 645,394	\$ 21,532,607

^ 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 May 2018 and the second number reflects the allocation of revenues for June 2018.

* 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, \$(336.00) was carried forward to July 2018 and, thus, FY 2019.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 19
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% / 28%	\$ 1,190,074	\$ 22,405	\$ 1,212,479
City of Providence	25% / 25%	970,054	36,771	1,006,825
Rhode Island Commerce Corporation	21% / 24%	827,639	71,284	898,923
Prov. Warwick Convention & Visitors Bureau	23% / 23%	892,450	16,623	909,073
Subtotal - Providence Hotels	100%	\$ 3,880,217	\$ 147,083	\$ 4,027,300
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28% / 28%	\$ 307,525	\$ -	\$ 307,525
Rhode Island Commerce Corporation	60% / 50%	658,982	-	658,982
Prov. Warwick Convention & Visitors Bureau	12% / 12%	131,796	-	131,796
Subtotal - Omni Providence Hotel	100%	\$ 1,098,303	\$ -	\$ 1,098,303
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 794,546	\$ 13,909	\$ 808,455
City of Warwick	25% / 25%	647,421	12,741	660,162
Rhode Island Commerce Corporation	21% / 24%	552,088	13,996	566,084
Prov. Warwick Convention & Visitors Bureau	23% / 23%	595,627	10,319	605,946
Subtotal - Warwick Hotels	100%	\$ 2,589,682	\$ 50,965	\$ 2,640,647
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47% / 42%	\$ 3,269,681	\$ 33,315	\$ 3,302,996
<i>Block Island</i>	47% / 42%	347,127	2,197	349,324
<i>East Providence</i>	47% / 42%	41,508	1,525	43,033
<i>Northern RI</i>	47% / 42%	320,881	3,434	324,315
<i>South County</i>	47% / 42%	1,254,529	15,342	1,269,871
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	171,066	3,484	174,549
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 5,404,791	\$ 59,297	\$ 5,464,088
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,910,695	\$ 47,740	\$ 2,958,435
Rhode Island Commerce Corporation	21% / 28%	2,539,225	74,937	2,614,162
Prov. Warwick Convention & Visitors Bureau	7% / 5%	788,068	8,828	796,896
Subtotal - All Other Hotels	100%	\$ 11,642,780	\$ 190,801	\$ 11,833,581
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 19,210,982	\$ 388,850	\$ 19,599,832

^ 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 2016 through May 2017 and the second number reflects the allocation of revenues for June 2017.

* For June 2017, the Division of Taxation did not distribute state hotel tax collections, including refunds, of less than \$5. As a result, a total of \$(84) in FY 2017 state hotel tax collections were carried forward to FY 2018. Additionally, due to a processing error FY 2017 YTD distributions were overstated by \$232, the distribution to CommerceRI was understated by \$258, and the distribution to PWCVB was overstated by \$34.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 20

Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2018	FY 2017	Percent Change	Difference
BARRINGTON	\$ 312	\$ -	n/a	\$ 312
BRISTOL	32,397	28,152	15.1%	4,245
BURRILLVILLE	35	-	n/a	35
CENTRAL FALLS	70	6	1,049.4%	64
CHARLESTOWN	10,660	10,488	1.6%	172
COVENTRY	59,462	54,334	9.4%	5,128
CRANSTON	13,429	10,680	25.7%	2,749
CUMBERLAND	89	-	n/a	89
EAST GREENWICH	596	322	85.1%	274
EAST PROVIDENCE	26,089	23,576	10.7%	2,513
EXETER	-	-	n/a	-
FOSTER	352	146	141.7%	206
GLOCESTER	1,696	1,470	15.4%	226
HOPKINTON	549	5,377	-89.8%	(4,828)
JAMESTOWN	7,968	4,326	84.2%	3,642
JOHNSTON	4,072	4,604	-11.5%	(532)
LINCOLN	61,869	59,972	3.2%	1,897
LITTLE COMPTON	3,787	4,821	-21.4%	(1,033)
MIDDLETOWN	583,027	474,908	22.8%	108,118
NARRAGANSETT	78,258	69,066	13.3%	9,191
NEWPORT	1,367,556	1,263,745	8.2%	103,811
NEW SHOREHAM	174,934	188,243	-7.1%	(13,309)
NORTH KINGSTOWN	60,595	60,061	0.9%	534
NORTH PROVIDENCE	288	-	n/a	288
NORTH SMITHFIELD	1,791	1,605	11.5%	185
PAWTUCKET	49,897	1,864	2,576.2%	48,033
PORTSMOUTH	6,885	15,375	-55.2%	(8,490)
PROVIDENCE	1,097,117	1,006,825	9.0%	90,292
RICHMOND	3,505	2,189	60.1%	1,315
SCITUATE	3,884	4,046	-4.0%	(161)
SMITHFIELD	91,724	84,197	8.9%	7,528
SOUTH KINGSTOWN	95,903	81,053	18.3%	14,851
TIVERTON	528	95	455.0%	433
WARREN	122	1,335	-90.8%	(1,213)
WARWICK	693,534	660,162	5.1%	33,372
WESTERLY	356,555	339,862	4.9%	16,694
WEST GREENWICH	67,633	61,518	9.9%	6,115
WEST WARWICK	85,300	74,888	13.9%	10,412
WOONSOCKET	28,924	26,110	10.8%	2,814
TOTAL	\$ 5,071,435	\$ 4,625,421	9.6%	\$ 446,013

* 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 21
FY 2018 Year-to-Date Collections by Component

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 312	\$ 312
BRISTOL	31,259	1,137	32,397
BURRILLVILLE	-	35	35
CENTRAL FALLS	-	70	70
CHARLESTOWN	10,182	479	10,660
COVENTRY	58,469	993	59,462
CRANSTON	11,682	1,747	13,429
CUMBERLAND	-	89	89
EAST GREENWICH	423	173	596
EAST PROVIDENCE	24,495	1,594	26,089
EXETER	-	-	-
FOSTER	311	41	352
GLOCESTER	1,636	61	1,696
HOPKINTON	412	137	549
JAMESTOWN	4,050	3,919	7,968
JOHNSTON	3,977	95	4,072
LINCOLN	61,556	313	61,869
LITTLE COMPTON	3,225	563	3,787
MIDDLETOWN	572,300	10,726	583,027
NARRAGANSETT	73,567	4,691	78,258
NEWPORT	1,314,428	53,128	1,367,556
NEW SHOREHAM	172,407	2,527	174,934
NORTH KINGSTOWN	59,728	868	60,595
NORTH PROVIDENCE	-	288	288
NORTH SMITHFIELD	1,749	42	1,791
PAWTUCKET	48,078	1,819	49,897
PORTSMOUTH	5,718	1,167	6,885
PROVIDENCE	1,049,582	47,535	1,097,117
RICHMOND	2,136	1,369	3,505
SCITUATE	3,748	137	3,884
SMITHFIELD	90,902	823	91,724
SOUTH KINGSTOWN	92,756	3,148	95,903
TIVERTON	-	528	528
WARREN	-	122	122
WARWICK	676,708	16,826	693,534
WESTERLY	355,034	1,522	356,555
WEST GREENWICH	67,073	560	67,633
WEST WARWICK	84,130	1,170	85,300
WOONSOCKET	28,297	627	28,924
TOTAL	\$ 4,910,015	\$ 161,420	\$ 5,071,435

* 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, \$(336.00) was carried forward to July 2018 and, thus, FY 2019.

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

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers ^	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	27,909	243	28,152
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	9,563	925	10,488
COVENTRY	53,531	804	54,334
CRANSTON	9,863	816	10,680
CUMBERLAND	-	-	-
EAST GREENWICH	309	13	322
EAST PROVIDENCE	22,079	1,497	23,576
EXETER	-	-	-
FOSTER	146	-	146
GLOCESTER	1,470	-	1,470
HOPKINTON	5,377	-	5,377
JAMESTOWN	4,073	253	4,326
JOHNSTON	4,582	22	4,604
LINCOLN	59,722	250	59,972
LITTLE COMPTON	4,447	374	4,821
MIDDLETOWN	467,828	7,081	474,908
NARRAGANSETT	66,387	2,679	69,066
NEWPORT *	1,247,398	16,347	1,263,745
NEW SHOREHAM	187,077	1,166	188,243
NORTH KINGSTOWN	59,439	622	60,061
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,440	165	1,605
PAWTUCKET	895	969	1,864
PORTSMOUTH	9,196	6,179	15,375
PROVIDENCE	970,054	36,771	1,006,825
RICHMOND	2,169	21	2,189
SCITUATE	3,815	231	4,046
SMITHFIELD	83,290	907	84,197
SOUTH KINGSTOWN	79,897	1,156	81,053
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	647,421	12,741	660,162
WESTERLY	338,560	1,301	339,862
WEST GREENWICH	60,882	635	61,518
WEST WARWICK	73,623	1,265	74,888
WOONSOCKET	25,729	381	26,110
TOTAL	\$ 4,528,170	\$ 97,252	\$ 4,625,421

* 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.

^ For June 2017, the Division of Taxation did not distribute state hotel tax collections, including refunds, of less than \$5. As a result, a total of \$(39) in FY 2017 state hotel tax collections were carried forward to FY 2018.

Appendix

Expansion of the State 5.0 Percent Hotel Tax Base: Definitions

Hosting platform is defined by Rhode Island General Laws § 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 Laws § 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 Laws § 42-63.1-3. 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), 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 and prior to July 1, 2018 (i.e., collections received in FY 2018 through May), state hotel tax revenues were allocated using the percentages provided in § 42-63.1-3(b). The 2018 General Assembly also enacted a change to the state hotel tax distribution formula. For all returns and payments received after June 30, 2018 and thereafter, state hotel tax revenues are allocated used the percentages provided in § 42-63.1-3(f).

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 and Prior to July 1, 2018	Received after June 30, 2018
<u>All Providence Hotels except the Omni Providence</u>			
Convention Authority of the City of Providence	31 %	28 %	30 %
City of Providence	25 %	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	24 %

State Hotel Tax Allocation Percentages			
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017 and Prior to July 1, 2018	Received after June 30, 2018
<u>Omni Providence Hotel</u>			
Convention Authority of the City of Providence	28 %	28 %	30 %
Rhode Island Commerce Corporation	60 %	60 %	50 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %	20 %
<u>All Warwick Hotels</u>			
Warwick Department of Economic Development	31 %	28 %	30 %
City of Warwick	25 %	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	24 %
<u>All Other Hotels in the State</u>			
Tourism District in which Hotel is Located	47 %	42 %	45 %
Municipality in which Hotel is Located	25 %	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %	25 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %	5 %

Tourism Districts

According to Rhode Island General Laws § 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, Gloucester, 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