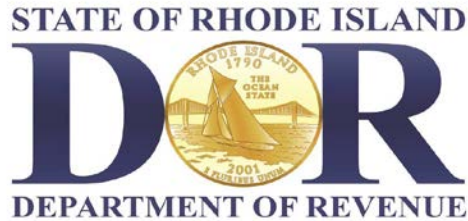


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2019 State 5.0 Percent Hotel Tax Allocation May 2019**

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. The state 5.0 percent hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms.

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.

How State Hotel Tax Revenues are Distributed

It is important to note that the distribution of the state hotel tax revenues was changed effective July 1, 2018.

- 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).

The state hotel tax allocation percentages for the periods covered by this report are as follows:

State Hotel Tax Allocation Percentages		
Hotel Tax Recipient	Received after June 30, 2017 and Prior to July 1, 2018	Received after June 30, 2018
<u>Regional Tourism Districts</u>		
Convention Authority of the City of Providence and Warwick Department of Economic Development	28 %	30 %
All Other Tourism Districts ^	42 %	45 %
Municipalities *	25 %	25 %
<u>Rhode Island Commerce Corporation *</u>		
Providence and Warwick Hotels	24 %	21 %
Omni Providence Hotel	60 %	50 %
Statewide Tourism District Hotels	70 %	70 %
All Other Hotels in the State	28 %	25 %
<u>Providence Warwick Convention & Visitors Bureau</u>		
Providence and Warwick Hotels	23 %	24 %
Omni Providence Hotel	12 %	20 %
All Other Hotels in the State †	5 %	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County		
* State hotel tax revenues generated from the rental of rooms via hosting platforms is distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation.		
† Includes hotels in the Statewide Tourism District		

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, 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: Unaffiliated. If the city joins a tourism district, all accrued and future revenues generated from the state 5.0 percent hotel tax will be paid to that 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

Summary of the State 5.0 Percent Hotel Tax Allocation

Year over Year Allocation for May:

The following table is a summary of the year over year allocation of revenues generated from the state 5.0 percent hotel tax. 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	May 2019	May 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 698,369	\$ 685,290	1.9 %	\$ 13,079
Hosting Platforms and Room Resellers	11,425	9,516	20.1 %	1,909
<i>Subtotal: Regional Tourism Districts</i>	\$ 709,794	\$ 694,806	2.2 %	\$ 14,988
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 437,288	\$ 456,653	-4.2 %	\$ (19,365)
Hosting Platforms and Room Resellers	20,822	9,078	129.4 %	11,744
<i>Subtotal: Municipalities</i>	\$ 458,109	\$ 465,731	-1.6 %	\$ (7,621)
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 493,731	\$ 576,892	-14.4 %	\$ (83,161)
Hosting Platforms and Room Resellers	46,033	13,810	233.3 %	32,223
<i>Subtotal: RI Commerce Corporation</i>	\$ 539,763	\$ 590,702	-8.6 %	\$ (50,938)
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 253,394	\$ 236,804	7.0 %	\$ 16,590
Hosting Platforms and Room Resellers	5,007	3,908	28.1 %	1,099
<i>Subtotal: PWCVB</i>	\$ 258,401	\$ 240,712	7.3 %	\$ 17,689
TOTAL STATE 5.0% HOTEL TAX	\$ 1,966,067	\$ 1,991,950	-1.3 %	\$ (25,883)

Fiscal Year-to-Date over Fiscal Year-to-Date through May:

The following table is a summary of the fiscal year-to-date over fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax. 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 2019	FY 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 7,130,931	\$ 6,567,785	8.6 %	\$ 563,147
Hosting Platforms and Room Resellers	101,216	102,040	-0.8 %	(824)
<i>Subtotal: Regional Tourism Districts</i>	\$ 7,232,147	\$ 6,669,825	8.4 %	\$ 562,322
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 4,386,934	\$ 4,332,475	1.3 %	\$ 54,459
Hosting Platforms and Room Resellers	166,927	140,625	18.7 %	26,302
<i>Subtotal: Municipalities</i>	\$ 4,553,861	\$ 4,473,100	1.8 %	\$ 80,761

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 4,830,342	\$ 5,432,908	-11.1 %	\$ (602,566)
Hosting Platforms and Room Resellers	360,393	281,875	27.9 %	78,518
<i>Subtotal: RI Commerce Corporation</i>	\$ 5,190,735	\$ 5,714,783	-9.2 %	\$ (524,048)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 2,281,582	\$ 2,119,349	7.7 %	\$ 162,233
Hosting Platforms and Room Resellers	39,172	37,672	4.0 %	1,500
<i>Subtotal: PWCVB</i>	\$ 2,320,754	\$ 2,157,021	7.6 %	\$ 163,733
TOTAL STATE 5.0% HOTEL TAX	\$ 19,297,496	\$ 19,014,728	1.5 %	\$ 282,769

Detail of the State 5.0 Percent Hotel Tax Allocation

The tables *Detail of Rhode Island State 5.0% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes both year over year and fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.

Municipalities

The tables *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities* provides data by municipality on the year over year, and fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. A color coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.



Mark A. Furcolo, Director
Rhode Island Department of Revenue
August 16, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2019.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 5

Year-over-Year Collections

Allocation	Share †	Year-over-Year ‡			
		May 2019	May 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 289,536	\$ 300,239	-3.6%	\$ (10,703)
Block Island	45% / 42%	14,135	16,449	-14.1%	(2,313)
Convention Authority of Providence	30% / 28%	183,544	166,593	10.2%	16,951
East Providence	45% / 42%	6,239	5,579	11.8%	660
Northern Rhode Island	45% / 42%	47,024	40,394	16.4%	6,629
South County	45% / 42%	87,564	89,879	-2.6%	(2,315)
Warwick Dept. of Economic Development	30% / 28%	81,752	75,674	8.0%	6,078
Subtotal - Tourism Districts		\$ 709,794	\$ 694,806	2.2%	\$ 14,988
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 458,109	\$ 465,731	-1.6%	\$ (7,621)
Subtotal - Municipalities		\$ 458,109	\$ 465,731	-1.6%	\$ (7,621)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 168,665	\$ 176,691	-4.5%	\$ (8,026)
Omni Providence Hotel	50% / 60%	66,815	77,417	-13.7%	(10,602)
Statewide Tourism District	70% / 70%	30,585	28,368	7.8%	2,218
All Other Hotels in the State	25% / 28%	273,698	308,227	-11.2%	(34,528)
Subtotal - CommerceRI		\$ 539,763	\$ 590,702	-8.6%	\$ (50,938)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 180,166	\$ 169,328	6.4%	\$ 10,837
Omni Providence Hotel	20% / 12%	26,726	15,483	72.6%	11,243
All Other Hotels in the State	5% / 5%	51,509	55,900	-7.9%	(4,391)
Subtotal - PWCVB		\$ 258,401	\$ 240,712	7.3%	\$ 17,689
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,966,067	\$ 1,991,950	-1.3%	\$ (25,883)
^ 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 May 2019 and the second number reflects the allocation of revenues for May 2018. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: May 2019 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: May 2018 Collections by Component</i> table for the breakdown of rental activity from the state hotel base expansion for the respective periods.					

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
May 2019 Collections by Component

Allocation	Share	May 2019		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 285,841	\$ 3,695	\$ 289,536
Block Island	45%	14,118	17	14,135
Convention Authority of Providence	30%	180,299	3,246	183,544
East Providence	45%	5,880	358	6,239
Northern Rhode Island	45%	46,640	384	47,024
South County	45%	85,995	1,569	87,564
Warwick Dept. of Economic Development	30%	79,596	2,156	81,752
Subtotal - Tourism Districts		\$ 698,369	\$ 11,425	\$ 709,794
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 437,288	\$ 20,822	\$ 458,109
Subtotal - Municipalities		\$ 437,288	\$ 20,822	\$ 458,109
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 153,864	\$ 14,801	\$ 168,665
Omni Providence Hotel	50%	66,815	-	66,815
Statewide Tourism District	70%	29,455	1,131	30,585
All other Hotels	25%	243,597	30,101	273,698
Subtotal - CommerceRI		\$ 493,731	\$ 46,033	\$ 539,763
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 175,844	\$ 4,322	\$ 180,166
Omni Providence Hotel	20%	26,726	-	26,726
All other Hotels	5%	50,823	685	51,509
Subtotal - PWCVB	45%	\$ 253,394	\$ 5,007	\$ 258,401
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,882,781	\$ 83,286	\$ 1,966,067
^ 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, \$(548.43) was carried forward to June 2019.				

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

Allocation	Share	May 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 295,573	\$ 4,666	\$ 300,239
Block Island	42%	16,449	-	16,449
Convention Authority of Providence	28%	164,249	2,344	166,593
East Providence	42%	5,397	181	5,579
Northern Rhode Island	42%	40,224	170	40,394
South County	42%	89,313	565	89,879
Warwick Dept. of Economic Development	28%	74,085	1,589	75,674
Subtotal - Tourism Districts		\$ 685,290	\$ 9,516	\$ 694,806
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 456,653	\$ 9,078	\$ 465,731
Subtotal - Municipalities		\$ 456,653	\$ 9,078	\$ 465,731
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 173,320	\$ 3,371	\$ 176,691
Omni Providence Hotel	60%	77,417	-	77,417
Statewide Tourism District	70%	28,185	183	28,368
All Other Hotels in the State	28%	297,971	10,256	308,227
Subtotal - CommerceRI		\$ 576,892	\$ 13,810	\$ 590,702
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 166,098	\$ 3,230	\$ 169,328
Omni Providence Hotel	12%	15,483	-	15,483
All Other Hotels in the State	5%	55,222	678	55,900
Subtotal - PWCVB		\$ 236,804	\$ 3,908	\$ 240,712
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,955,639	\$ 36,311	\$ 1,991,950

^ 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, \$(398.86) was carried forward to June 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 8
Year-over-Year Collections

MUNICIPALITY	Year-over-Year *			
	May 2019	May 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 79	\$ -	n/a	\$ 79
BRISTOL	2,701	3,002	-10.0%	(301)
BURRILLVILLE	18	-	n/a	18
CENTRAL FALLS	21	-	n/a	21
CHARLESTOWN	247	457	-45.9%	(210)
COVENTRY	4,295	5,225	-17.8%	(930)
CRANSTON	1,320	1,154	14.4%	166
CUMBERLAND	20	-	n/a	20
EAST GREENWICH	78	31	150.4%	47
EAST PROVIDENCE	3,713	3,321	11.8%	392
EXETER	13	-	n/a	13
FOSTER	48	43	11.0%	5
GLOCESTER	168	94	78.4%	74
HOPKINTON	36	28	29.5%	8
JAMESTOWN	1,285	1,063	20.8%	222
JOHNSTON	518	467	10.8%	50
LINCOLN	8,191	6,094	34.4%	2,097
LITTLE COMPTON	285	-	n/a	285
MIDDLETOWN	50,615	51,505	-1.7%	(891)
NARRAGANSETT	5,448	4,575	19.1%	873
NEWPORT	108,045	124,820	-13.4%	(16,775)
NEW SHOREHAM	8,510	9,791	-13.1%	(1,281)
NORTH KINGSTOWN	5,365	8,193	-34.5%	(2,828)
NORTH PROVIDENCE	86	-	n/a	86
NORTH SMITHFIELD	173	166	4.1%	7
PAWTUCKET	5,472	5,150	6.2%	322
PORTSMOUTH	1,401	482	190.9%	919
PROVIDENCE	122,888	116,487	5.5%	6,401
RICHMOND	663	478	38.8%	186
SCITUATE	405	342	18.4%	63
SMITHFIELD	8,564	9,028	-5.1%	(464)
SOUTH KINGSTOWN	5,697	7,001	-18.6%	(1,303)
TIVERTON	1,450	-	n/a	1,450
WARREN	83	19	332.8%	64
WARWICK	68,458	67,566	1.3%	892
WESTERLY	22,927	20,968	9.3%	1,959
WEST GREENWICH	6,477	6,544	-1.0%	(67)
WEST WARWICK	8,526	8,125	4.9%	401
WOONSOCKET	3,821	3,512	8.8%	310
TOTAL	\$ 458,109	\$ 465,731	-1.6%	\$ (7,621)

* See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: May 2019 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: May 2018 Collections by Component* tables for breakdown of rental activity from the state hotel tax base expansion for the respective periods.

^ Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year and fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage nominal decreases year-over-year and fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

May 2019 Collections by Component

MUNICIPALITY	May 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 79	\$ 79
BRISTOL	3,279	(578)	2,701
BURRILLVILLE	-	18	18
CENTRAL FALLS	-	21	21
CHARLESTOWN	85	162	247
COVENTRY	4,252	43	4,295
CRANSTON	1,160	161	1,320
CUMBERLAND	-	20	20
EAST GREENWICH	19	59	78
EAST PROVIDENCE	3,267	446	3,713
EXETER	-	13	13
FOSTER	44	3	48
GLOCESTER	125	43	168
HOPKINTON	31	5	36
JAMESTOWN	278	1,007	1,285
JOHNSTON	493	25	518
LINCOLN	8,164	28	8,191
LITTLE COMPTON	159	126	285
MIDDLETOWN	48,630	1,985	50,615
NARRAGANSETT	4,174	1,273	5,448
NEWPORT	104,185	3,860	108,045
NEW SHOREHAM	7,844	666	8,510
NORTH KINGSTOWN	5,017	348	5,365
NORTH PROVIDENCE	-	86	86
NORTH SMITHFIELD	154	19	173
PAWTUCKET	5,271	201	5,472
PORTSMOUTH	1,103	298	1,401
PROVIDENCE	116,841	6,047	122,888
RICHMOND	166	497	663
SCITUATE	390	14	405
SMITHFIELD	8,523	41	8,564
SOUTH KINGSTOWN	4,899	798	5,697
TIVERTON	1,167	283	1,450
WARREN	-	83	83
WARWICK	66,330	2,128	68,458
WESTERLY	22,676	252	22,927
WEST GREENWICH	6,454	23	6,477
WEST WARWICK	8,432	94	8,526
WOONSOCKET	3,674	147	3,821
TOTAL	\$ 437,288	\$ 20,821	\$ 458,109

* 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, \$(548.43) was carried forward to June 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

May 2018 Collections by Component

MUNICIPALITY	May 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	2,980	22	3,002
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	457	-	457
COVENTRY	5,192	33	5,225
CRANSTON	1,144	10	1,154
CUMBERLAND	-	-	-
EAST GREENWICH	31	-	31
EAST PROVIDENCE	3,213	108	3,321
EXETER	-	-	-
FOSTER	43	-	43
GLOCESTER	94	-	94
HOPKINTON	28	-	28
JAMESTOWN	226	837	1,063
JOHNSTON	467	-	467
LINCOLN	6,081	13	6,094
LITTLE COMPTON	-	-	-
MIDDLETOWN	51,372	133	51,505
NARRAGANSETT	4,575	-	4,575
NEWPORT	120,892	3,928	124,820
NEW SHOREHAM	9,791	-	9,791
NORTH KINGSTOWN	8,190	3	8,193
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	165	1	166
PAWTUCKET	5,109	41	5,150
PORTSMOUTH	466	16	482
PROVIDENCE	114,394	2,093	116,487
RICHMOND	206	272	478
SCITUATE	339	3	342
SMITHFIELD	9,023	5	9,028
SOUTH KINGSTOWN	6,987	14	7,001
TIVERTON	-	-	-
WARREN	-	19	19
WARWICK	66,147	1,419	67,566
WESTERLY	20,968	0	20,968
WEST GREENWICH	6,530	15	6,544
WEST WARWICK	8,072	53	8,125
WOONSOCKET	3,471	41	3,512
TOTAL	\$ 456,653	\$ 9,078	\$ 465,731

* 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, \$(398.86) was carried forward to June 2018.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11
Fiscal Year-to-Date Collections

Allocation	Share †	Fiscal Year-to-Date over Fiscal Year-to-Date ‡			
		May 2019	May 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 3,088,738	\$ 2,875,846	7.4%	\$ 212,892
Block Island	45% / 42%	244,559	250,740	-2.5%	(6,182)
Convention Authority of Providence	30% / 28%	1,471,514	1,394,167	5.5%	77,347
East Providence	45% / 42%	54,450	35,674	52.6%	18,776
Northern Rhode Island	45% / 42%	428,748	351,192	22.1%	77,556
South County	45% / 42%	1,175,188	1,066,847	10.2%	108,340
Warwick Dept. of Economic Development	30% / 28%	768,951	695,358	10.6%	73,593
Subtotal - Tourism Districts		\$ 7,232,147	\$ 6,669,825	8.4%	\$ 562,322
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 4,553,861	\$ 4,473,100	1.8%	\$ 80,761
Subtotal - Municipalities		\$ 4,553,861	\$ 4,473,100	1.8%	\$ 80,761
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 1,433,022	\$ 1,599,064	-10.4%	\$ (166,042)
Omni Providence Hotel	50% / 60%	541,027	673,570	-19.7%	(132,543)
Statewide Tourism District	70% / 70%	246,853	268,130	-7.9%	(21,277)
All Other Hotels in the State	25% / 28%	2,969,833	3,174,019	-6.4%	(204,186)
Subtotal - CommerceRI		\$ 5,190,735	\$ 5,714,783	-9.2%	\$ (524,048)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 1,532,679	\$ 1,458,309	5.1%	\$ 74,370
Omni Providence Hotel	20% / 12%	216,411	134,714	60.6%	81,697
All Other Hotels in the State	5% / 5%	571,664	563,998	1.4%	7,666
Subtotal - PWCVB		\$ 2,320,754	\$ 2,157,021	7.6%	\$ 163,733
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 19,297,496	\$ 19,014,728	1.5%	\$ 282,769

^ 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 FY 2019 year-to-date and the second number reflects the allocation of revenues for FY 2018 year-to-date.
‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2019 Year-to-Date Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-Date Collections by Component* table for the breakdown of rental activity from the state hotel base expansion for the respective periods.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2019 Year-to-Date Collections by Component**

Allocation	Share	FY 2019 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 3,041,507	\$ 47,231	\$ 3,088,738
Block Island	45%	244,542	17	244,559
Convention Authority of Providence	30%	1,447,906	23,608	1,471,514
East Providence	45%	52,264	2,185	54,450
Northern Rhode Island	45%	426,081	2,667	428,748
South County	45%	1,166,472	8,716	1,175,188
Warwick Dept. of Economic Development	30%	752,160	16,791	768,951
Subtotal - Tourism Districts		\$ 7,130,931	\$ 101,216	\$ 7,232,147
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 4,386,934	\$ 166,927	\$ 4,553,861
Subtotal - Municipalities		\$ 4,386,934	\$ 166,927	\$ 4,553,861
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 1,312,815	\$ 120,207	\$ 1,433,022
Omni Providence Hotel	50%	541,027	-	541,027
Statewide Tourism District	70%	237,131	9,723	246,853
All other Hotels	25%	2,739,370	230,463	2,969,833
Subtotal - CommerceRI		\$ 4,830,342	\$ 360,393	\$ 5,190,735
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,500,360	\$ 32,320	\$ 1,532,679
Omni Providence Hotel	20%	216,411	-	216,411
All other Hotels	5%	564,812	6,852	571,664
Subtotal - PWCVB	45%	\$ 2,281,582	\$ 39,172	\$ 2,320,754
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 18,629,790	\$ 667,707	\$ 19,297,496
^ 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, \$(548.43) was carried forward to June 2019.				

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

Allocation	Share	FY 2018 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 2,822,311	\$ 53,535	\$ 2,875,846
Block Island	42%	250,690	50	250,740
Convention Authority of Providence	28%	1,372,773	21,394	1,394,167
East Providence	42%	34,767	907	35,674
Northern Rhode Island	42%	348,232	2,960	351,192
South County	42%	1,058,123	8,725	1,066,847
Warwick Dept. of Economic Development	28%	680,889	14,470	695,358
Subtotal - Tourism Districts		\$ 6,567,785	\$ 102,040	\$ 6,669,825
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 4,332,475	\$ 140,625	\$ 4,473,100
Subtotal - Municipalities		\$ 4,332,475	\$ 140,625	\$ 4,473,100
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 1,490,854	\$ 108,211	\$ 1,599,064
Omni Providence Hotel	60%	673,570	-	673,570
Statewide Tourism District	70%	259,069	9,061	268,130
All Other Hotels in the State	28%	3,009,415	164,603	3,174,019
Subtotal - CommerceRI		\$ 5,432,908	\$ 281,875	\$ 5,714,783
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 1,428,735	\$ 29,575	\$ 1,458,309
Omni Providence Hotel	12%	134,714	-	134,714
All Other Hotels in the State	5%	555,901	8,097	563,998
Subtotal - PWCVB		\$ 2,119,349	\$ 37,672	\$ 2,157,021
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 18,452,517	\$ 562,211	\$ 19,014,728

^ 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, \$(398.86) was carried forward to June 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2019	FY 2018	Percent Change	Difference
BARRINGTON	\$ 654	\$ 211	n/a	\$ 443
BRISTOL	32,519	27,994	16.2%	4,524
BURRILLVILLE	91	16	455.8%	75
CENTRAL FALLS	100	59	70.5%	41
CHARLESTOWN	7,256	9,779	-25.8%	(2,523)
COVENTRY	46,352	53,117	-12.7%	(6,765)
CRANSTON	8,490	12,019	-29.4%	(3,529)
CUMBERLAND	194	69	180.0%	125
EAST GREENWICH	629	548	14.7%	81
EAST PROVIDENCE	31,746	22,109	43.6%	9,637
EXETER	15	-	n/a	15
FOSTER	468	301	55.3%	166
GLOCESTER	1,768	1,529	15.6%	239
HOPKINTON	551	444	24.2%	107
JAMESTOWN	13,366	6,439	107.6%	6,927
JOHNSTON	4,200	3,526	19.1%	674
LINCOLN	70,690	55,519	27.3%	15,171
LITTLE COMPTON	4,121	3,100	32.9%	1,021
MIDDLETOWN	521,957	503,612	3.6%	18,345
NARRAGANSETT	68,470	68,842	-0.5%	(372)
NEWPORT	1,165,582	1,194,331	-2.4%	(28,750)
NEW SHOREHAM	141,434	151,060	-6.4%	(9,626)
NORTH KINGSTOWN	51,979	54,497	-4.6%	(2,518)
NORTH PROVIDENCE	890	215	314.1%	675
NORTH SMITHFIELD	1,734	1,658	4.6%	77
PAWTUCKET	53,517	43,694	22.5%	9,823
PORTSMOUTH	6,652	5,403	23.1%	1,250
PROVIDENCE	983,961	987,736	-0.4%	(3,774)
RICHMOND	5,861	2,680	118.7%	3,181
SCITUATE	3,588	3,514	2.1%	74
SMITHFIELD	80,438	82,475	-2.5%	(2,038)
SOUTH KINGSTOWN	80,425	84,483	-4.8%	(4,058)
TIVERTON	7,027	364	1,832.0%	6,663
WARREN	536	84	539.3%	452
WARWICK	643,222	623,166	3.2%	20,056
WESTERLY	346,183	305,780	13.2%	40,403
WEST GREENWICH	64,199	60,980	5.3%	3,219
WEST WARWICK	70,326	76,054	-7.5%	(5,728)
WOONSOCKET	32,669	25,652	27.4%	7,017
TOTAL	\$ 4,553,861	\$ 4,473,100	1.8%	\$ 80,761

* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2019 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component tables for breakdown by municipality.

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RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	FY 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 654	\$ 654
BRISTOL	31,465	1,054	32,519
BURRILLVILLE	-	91	91
CENTRAL FALLS	-	100	100
CHARLESTOWN	6,363	894	7,256
COVENTRY	45,757	595	46,352
CRANSTON	7,148	1,342	8,490
CUMBERLAND	-	194	194
EAST GREENWICH	254	375	629
EAST PROVIDENCE	29,036	2,711	31,746
EXETER	-	15	15
FOSTER	383	85	468
GLOCESTER	1,435	333	1,768
HOPKINTON	362	189	551
JAMESTOWN	4,401	8,965	13,366
JOHNSTON	3,975	225	4,200
LINCOLN	70,410	280	70,690
LITTLE COMPTON	2,955	1,166	4,121
MIDDLETOWN	509,535	12,422	521,957
NARRAGANSETT	59,568	8,902	68,470
NEWPORT	1,131,961	33,621	1,165,582
NEW SHOREHAM	135,857	5,577	141,434
NORTH KINGSTOWN	49,953	2,026	51,979
NORTH PROVIDENCE	-	890	890
NORTH SMITHFIELD	1,593	142	1,734
PAWTUCKET	51,418	2,099	53,517
PORTSMOUTH	4,120	2,533	6,652
PROVIDENCE	936,075	47,887	983,961
RICHMOND	1,659	4,202	5,861
SCITUATE	3,485	103	3,588
SMITHFIELD	80,103	334	80,438
SOUTH KINGSTOWN	75,914	4,511	80,425
TIVERTON	5,290	1,738	7,027
WARREN	-	536	536
WARWICK	626,800	16,422	643,222
WESTERLY	344,288	1,895	346,183
WEST GREENWICH	63,922	277	64,199
WEST WARWICK	69,699	627	70,326
WOONSOCKET	31,753	916	32,669
TOTAL	\$ 4,386,934	\$ 166,927	\$ 4,553,861

* 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, \$(548.43) was carried forward to June 2019.

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

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 211	\$ 211
BRISTOL	27,074	921	27,994
BURRILLVILLE	-	16	16
CENTRAL FALLS	-	59	59
CHARLESTOWN	9,430	349	9,779
COVENTRY	52,193	924	53,117
CRANSTON	10,460	1,560	12,019
CUMBERLAND	-	69	69
EAST GREENWICH	410	138	548
EAST PROVIDENCE	20,695	1,415	22,109
EXETER	-	-	-
FOSTER	271	30	301
GLOCESTER	1,497	33	1,529
HOPKINTON	334	110	444
JAMESTOWN	3,655	2,784	6,439
JOHNSTON	3,449	77	3,526
LINCOLN	55,229	290	55,519
LITTLE COMPTON	2,669	431	3,100
MIDDLETOWN	493,992	9,621	503,612
NARRAGANSETT	65,016	3,825	68,842
NEWPORT	1,148,024	46,307	1,194,331
NEW SHOREHAM	149,220	1,839	151,060
NORTH KINGSTOWN	53,787	710	54,497
NORTH PROVIDENCE	-	215	215
NORTH SMITHFIELD	1,626	32	1,658
PAWTUCKET	42,148	1,546	43,694
PORTSMOUTH	4,534	869	5,403
PROVIDENCE	945,036	42,700	987,736
RICHMOND	1,872	807	2,680
SCITUATE	3,400	114	3,514
SMITHFIELD	81,674	801	82,475
SOUTH KINGSTOWN	81,908	2,576	84,483
TIVERTON	-	364	364
WARREN	-	84	84
WARWICK	607,936	15,230	623,166
WESTERLY	304,441	1,339	305,780
WEST GREENWICH	60,444	536	60,980
WEST WARWICK	74,946	1,109	76,054
WOONSOCKET	25,107	545	25,652
TOTAL	\$ 4,332,475	\$ 140,624	\$ 4,473,100

* 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, \$(398.86) was carried forward to June 2018.