

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 2020 State 5.0 Percent Hotel Tax Allocation August 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 generated by the rental of rooms via a hosting platform was changed effective July 1, 2019.

- For returns and payments received prior to July 1, 2019, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f). Of the state hotel tax revenues generated from the rental of rooms via hosting platforms, 25% were distributed to the host municipality and 75% were distributed to the Rhode Island Commerce Corporation.
- For returns and payments received after June 30, 2019, 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(g). All state hotel tax revenues, including revenues generated from the rental of rooms via hosting platforms, are distributed according to the percentages noted in the table below.

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, 2018
<u>Regional Tourism Districts</u>	
Convention Authority of the City of Providence and Warwick Department of Economic Development	30 %
All Other Tourism Districts ^	45 %
<u>Municipalities *</u>	25 %
<u>Rhode Island Commerce Corporation *</u>	
Providence and Warwick Hotels	21 %
Omni Providence Hotel	50 %
Statewide Tourism District Hotels	70 %
All Other Hotels in the State	25 %
<u>Providence Warwick Convention & Visitors Bureau</u>	
Providence and Warwick Hotels	24 %
Omni Providence Hotel	20 %
All Other Hotels in the State †	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County	
* Prior to July 1, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms were distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation. After June 30, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms will be distributed using the same percentages as all other state hotel tax revenues, as noted above.	
† 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 August:

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	August 2019	August 2018	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 1,349,636	\$ 1,271,978	6.1 %	\$ 77,658
Hosting Platforms and Room Resellers	29,876	17,259	73.1 %	12,617
<i>Subtotal: Regional Tourism Districts</i>	\$ 1,379,511	\$ 1,289,237	7.0 %	\$ 90,274
<i>Municipalities</i>				
Traditional Hotels	\$ 811,588	\$ 762,530	6.4 %	\$ 49,058
Hosting Platforms and Room Resellers	18,283	13,125	39.3 %	5,158
<i>Subtotal: Municipalities</i>	\$ 829,870	\$ 775,654	7.0 %	\$ 54,216
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 872,624	\$ 807,477	8.1 %	\$ 65,146
Hosting Platforms and Room Resellers	17,662	17,171	2.9 %	490
<i>Subtotal: RI Commerce Corporation</i>	\$ 890,285	\$ 824,649	8.0 %	\$ 65,637
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 326,300	\$ 313,256	4.2 %	\$ 13,044
Hosting Platforms and Room Resellers	7,221	4,944	46.0 %	2,276
<i>Subtotal: PWCVB</i>	\$ 333,521	\$ 318,201	4.8 %	\$ 15,320
TOTAL STATE 5.0% HOTEL TAX	\$ 3,433,188	\$ 3,207,740	7.0 %	\$ 225,447

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

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 2020	FY 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 2,630,616	\$ 2,463,035	6.8 %	\$ 167,581
Hosting Platforms and Room Resellers	96,224	34,900	175.7 %	61,324
<i>Subtotal: Regional Tourism Districts</i>	\$ 2,726,840	\$ 2,497,935	9.2 %	\$ 228,905

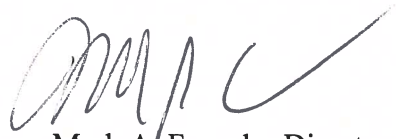
State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 1,578,984	\$ 1,478,510	6.8 %	\$ 100,474
Hosting Platforms and Room Resellers	63,356	45,624	38.9 %	17,732
<i>Subtotal: Municipalities</i>	\$ 1,642,340	\$ 1,524,134	7.8 %	\$ 118,206
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 1,699,787	\$ 1,569,784	8.3 %	\$ 130,003
Hosting Platforms and Room Resellers	61,556	91,773	-32.9 %	(30,216)
<i>Subtotal: RI Commerce Corporation</i>	\$ 1,761,343	\$ 1,661,556	6.0 %	\$ 99,787
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 637,346	\$ 616,721	3.3 %	\$ 20,626
Hosting Platforms and Room Resellers	30,906	10,200	203.0 %	20,705
<i>Subtotal: PWCVB</i>	\$ 668,252	\$ 626,921	6.6 %	\$ 41,331
TOTAL STATE 5.0% HOTEL TAX	\$ 6,798,776	\$ 6,310,547	7.7 %	\$ 488,230

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
November 7, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.php> under the State 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 6

Year-over-Year Collections

Allocation	Share †	August 2019	August 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 661,721	\$ 612,276	8.1%	\$ 49,445
Block Island	45%	97,350	89,089	9.3%	8,261
Convention Authority of Providence	30%	167,932	162,355	3.4%	5,577
East Providence	45%	6,770	7,102	-4.7%	(332)
Northern Rhode Island	45%	51,990	49,582	4.9%	2,408
South County	45%	298,930	274,639	8.8%	24,291
Warwick Dept. of Economic Development	30%	94,819	94,194	0.7%	625
Subtotal - Tourism Districts		\$ 1,379,511	\$ 1,289,237	7.0%	\$ 90,274
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 829,870	\$ 775,654	7.0%	\$ 54,216
Subtotal - Municipalities		\$ 829,870	\$ 775,654	7.0%	\$ 54,216
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 160,028	\$ 157,508	1.6%	\$ 2,520
Omni Providence Hotel	50%	56,898	52,562	8.3%	4,337
Statewide Tourism District	70%	52,886	33,929	55.9%	18,957
All Other Hotels in the State	25%	620,473	580,650	6.9%	39,823
Subtotal - CommerceRI		\$ 890,285	\$ 824,649	8.0%	\$ 65,637
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 182,889	\$ 180,009	1.6%	\$ 2,880
Omni Providence Hotel	20%	22,759	21,025	8.3%	1,735
All Other Hotels in the State	5%	127,872	117,167	9.1%	10,706
Subtotal - PWCVB		\$ 333,521	\$ 318,201	4.8%	\$ 15,320
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 3,433,188	\$ 3,207,740	7.0%	\$ 225,447

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
† Denotes the allocation of revenues for August 2019 that was received from all state hotel tax sources, including hosting platforms. For August 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.

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

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
Regional Tourism Districts				
Aquidneck Island ‡	45%	\$ 643,726	\$ 17,995	\$ 661,721
Block Island	45%	97,152	197	97,350
Convention Authority of Providence	30%	164,483	3,449	167,932
East Providence	45%	6,437	333	6,770
Northern Rhode Island	45%	51,482	508	51,990
South County	45%	293,714	5,216	298,930
Warwick Dept. of Economic Development	30%	92,640	2,179	94,819
Subtotal - Tourism Districts		\$ 1,349,636	\$ 29,876	\$ 1,379,511
Municipalities				
All Municipalities ^	25%	\$ 811,588	\$ 18,283	\$ 829,870
Subtotal - Municipalities		\$ 811,588	\$ 18,283	\$ 829,870
Rhode Island Commerce Corporation				
Providence and Warwick Hotels	21%	\$ 156,089	\$ 3,939	\$ 160,028
Omni Providence Hotel	50%	56,898	-	56,898
Statewide Tourism District	70%	52,685	201	52,886
All other Hotels	25%	606,951	13,522	620,473
Subtotal - CommerceRI		\$ 872,624	\$ 17,662	\$ 890,285
Providence Warwick Convention & Visitors Bureau				
Providence and Warwick Hotels	24%	\$ 178,387	\$ 4,502	\$ 182,889
Omni Providence Hotel	20%	22,759	-	22,759
All other Hotels	5%	125,153	2,719	127,872
Subtotal - PWCVB	45%	\$ 326,300	\$ 7,221	\$ 333,521
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 3,360,147	\$ 73,040	\$ 3,433,188
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for July 2019 that was received from all state hotel tax sources, including hosting platforms. * 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, \$(92.25) was carried forward to September 2019. ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

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

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 601,702	\$ 10,574	\$ 612,276
Block Island	45%	89,089	-	89,089
Convention Authority of Providence	30%	159,852	2,503	162,355
East Providence	45%	6,921	180	7,102
Northern Rhode Island	45%	49,289	293	49,582
South County	45%	272,820	1,819	274,639
Warwick Dept. of Economic Development	30%	92,305	1,889	94,194
Subtotal - Tourism Districts		\$ 1,271,978	\$ 17,259	\$ 1,289,237
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 762,530	\$ 13,125	\$ 775,654
Subtotal - Municipalities		\$ 762,530	\$ 13,125	\$ 775,654
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 154,434	\$ 3,074	\$ 157,508
Omni Providence Hotel	50%	52,562	-	52,562
Statewide Tourism District	70%	33,915	14	33,929
All Other Hotels in the State	25%	566,567	14,083	580,650
Subtotal - CommerceRI		\$ 807,477	\$ 17,171	\$ 824,649
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 176,496	\$ 3,513	\$ 180,009
Omni Providence Hotel	20%	21,025	-	21,025
All Other Hotels in the State	5%	115,736	1,431	117,167
Subtotal - PWCVB	45%	\$ 313,256	\$ 4,944	\$ 318,201
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 3,155,242	\$ 52,499	\$ 3,207,740

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
† Denotes the allocation of revenues for August 2018 that was received from all state hotel tax sources, except hosting platforms. For hosting platforms, 25% of the state hotel tax received was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.
* 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, \$(39.41) was carried forward to September 2018.

RI STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

Year-over-Year Collections

	August 2019	August 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 14	\$ -	n/a	\$ 14
BRISTOL	5,775	5,688	1.5%	87
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	2,134	2,390	-10.7%	(257)
COVENTRY	6,376	4,990	27.8%	1,386
CRANSTON	8,791	1,061	728.2%	7,730
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	54	21	159.2%	33
EAST PROVIDENCE	3,761	3,946	-4.7%	(185)
EXETER	2	-	n/a	2
FOSTER	-	68	-100.0%	(68)
GLOCESTER	151	172	-12.3%	(21)
HOPKINTON	118	118	0.0%	(0)
JAMESTOWN	2,425	2,393	1.4%	33
JOHNSTON	573	566	1.2%	7
LINCOLN	8,051	6,037	33.4%	2,014
LITTLE COMPTON	1,180	1,128	4.6%	52
MIDDLETOWN	106,431	102,037	4.3%	4,394
NARRAGANSETT	16,598	15,127	9.7%	1,471
NEWPORT	248,855	230,567	7.9%	18,288
NEW SHOREHAM	54,083	49,494	9.3%	4,589
NORTH KINGSTOWN	5,872	6,954	-15.6%	(1,082)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	163	168	-2.6%	(4)
PAWTUCKET	5,812	8,602	-32.4%	(2,790)
PORTSMOUTH	1,079	652	65.5%	427
PROVIDENCE	111,494	109,015	2.3%	2,479
RICHMOND	1,732	1,290	34.3%	442
SCITUATE	440	412	6.9%	28
SMITHFIELD	11,119	9,307	19.5%	1,812
SOUTH KINGSTOWN	15,283	15,250	0.2%	33
TIVERTON	1,911	-	n/a	1,911
WARREN	3	-	n/a	3
WARWICK	79,016	78,495	0.7%	521
WESTERLY	109,861	98,395	11.7%	11,466
WEST GREENWICH	8,043	8,041	0.0%	1
WEST WARWICK	9,083	10,010	-9.3%	(927)
WOONSOCKET	3,588	3,259	10.1%	328
TOTAL	\$ 829,870	\$ 775,654	7.0%	\$ 54,216

^ 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 10

August 2019 Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 14	\$ 14
BRISTOL	5,557	218	5,775
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	2,015	119	2,134
COVENTRY	6,355	21	6,376
CRANSTON	8,771	20	8,791
CUMBERLAND	-	-	-
EAST GREENWICH	51	2	54
EAST PROVIDENCE	3,576	185	3,761
EXETER	-	2	2
FOSTER	-	-	-
GLOCESTER	150	1	151
HOPKINTON	112	6	118
JAMESTOWN	1,021	1,405	2,425
JOHNSTON	573	-	573
LINCOLN	8,046	5	8,051
LITTLE COMPTON	1,109	71	1,180
MIDDLETOWN	105,764	668	106,431
NARRAGANSETT	15,798	800	16,598
NEWPORT	241,427	7,428	248,855
NEW SHOREHAM	53,974	110	54,083
NORTH KINGSTOWN	5,818	54	5,872
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	163	-	163
PAWTUCKET	5,689	123	5,812
PORTSMOUTH	909	170	1,079
PROVIDENCE	108,620	2,874	111,494
RICHMOND	366	1,366	1,732
SCITUATE	439	1	440
SMITHFIELD	11,095	23	11,119
SOUTH KINGSTOWN	15,039	245	15,283
TIVERTON	1,839	72	1,911
WARREN	-	3	3
WARWICK	77,200	1,816	79,016
WESTERLY	109,593	268	109,861
WEST GREENWICH	8,027	15	8,043
WEST WARWICK	9,033	51	9,083
WOONSOCKET	3,458	130	3,588
TOTAL	\$ 811,588	\$ 18,283	\$ 829,870

* 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, \$(92.25) was carried forward to September 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

August 2018 Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	5,595	93	5,688
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	2,390	-	2,390
COVENTRY	4,990	-	4,990
CRANSTON	1,056	5	1,061
CUMBERLAND	-	-	-
EAST GREENWICH	21	-	21
EAST PROVIDENCE	3,845	100	3,946
EXETER	-	-	-
FOSTER	68	-	68
GLOCESTER	172	-	172
HOPKINTON	118	-	118
JAMESTOWN	768	1,625	2,393
JOHNSTON	566	-	566
LINCOLN	6,037	-	6,037
LITTLE COMPTON	1,128	-	1,128
MIDDLETOWN	102,037	-	102,037
NARRAGANSETT	15,127	-	15,127
NEWPORT	224,099	6,468	230,567
NEW SHOREHAM	49,494	-	49,494
NORTH KINGSTOWN	6,954	-	6,954
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	168	-	168
PAWTUCKET	8,511	92	8,602
PORTSMOUTH	652	-	652
PROVIDENCE	106,929	2,086	109,015
RICHMOND	279	1,011	1,290
SCITUATE	412	-	412
SMITHFIELD	9,307	-	9,307
SOUTH KINGSTOWN	15,250	-	15,250
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	76,921	1,574	78,495
WESTERLY	98,395	-	98,395
WEST GREENWICH	8,041	-	8,041
WEST WARWICK	10,010	-	10,010
WOONSOCKET	3,188	71	3,259
TOTAL	\$ 762,530	\$ 13,125	\$ 775,654

* 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, \$(39.41) was carried forward to September 2018.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 12
Fiscal Year-to-Date Collections

Allocation	Share	FY 2020 YTD	FY 2019 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 1,305,339	\$ 1,182,520	10.4%	\$ 122,819
Block Island	45%	191,184	164,796	16.0%	26,388
Convention Authority of Providence	30%	345,352	320,500	7.8%	24,852
East Providence	45%	15,003	14,192	5.7%	811
Northern Rhode Island	45%	103,718	92,913	11.6%	10,805
South County	45%	578,739	530,862	9.0%	47,878
Warwick Dept. of Economic Development	30%	187,505	192,152	-2.4%	(4,647)
Subtotal - Tourism Districts		\$ 2,726,840	\$ 2,497,935	9.2%	\$ 228,905
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 1,642,340	\$ 1,524,134	7.8%	\$ 118,206
Subtotal - Municipalities		\$ 1,642,340	\$ 1,524,134	7.8%	\$ 118,206
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 324,532	\$ 331,720	-2.2%	\$ (7,188)
Omni Providence Hotel	50%	115,399	107,004	7.8%	8,394
Statewide Tourism District	70%	101,764	68,529	48.5%	33,235
All Other Hotels in the State	25%	1,219,648	1,154,302	5.7%	65,346
Subtotal - CommerceRI		\$ 1,761,343	\$ 1,661,556	6.0%	\$ 99,787
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 370,894	\$ 358,759	3.4%	\$ 12,135
Omni Providence Hotel	20%	46,160	42,802	7.8%	3,358
All Other Hotels in the State	5%	251,198	225,360	11.5%	25,839
Subtotal - PWCVB		\$ 668,252	\$ 626,921	6.6%	\$ 41,331
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 6,798,776	\$ 6,310,547	7.7%	\$ 488,230
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for FY 2020 year-to-date that was received from all state hotel tax sources, including hosting platforms. For FY 2019 year-to-date, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.					

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2020 Year-to-Date Collections by Component**

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 1,263,553	\$ 41,786	\$ 1,305,339
Block Island	45%	188,262	2,922	191,184
Convention Authority of Providence	30%	323,225	22,127	345,352
East Providence	45%	13,144	1,860	15,003
Northern Rhode Island	45%	101,251	2,467	103,718
South County	45%	560,341	18,399	578,739
Warwick Dept. of Economic Development	30%	180,841	6,664	187,505
Subtotal - Tourism Districts		\$ 2,630,616	\$ 96,224	\$ 2,726,840
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,578,984	\$ 63,356	\$ 1,642,340
Subtotal - Municipalities		\$ 1,578,984	\$ 63,356	\$ 1,642,340
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 304,378	\$ 20,154	\$ 324,532
Omni Providence Hotel	50%	115,399	-	115,399
Statewide Tourism District	70%	98,593	3,171	101,764
All other Hotels	25%	1,181,417	38,231	1,219,648
Subtotal - CommerceRI		\$ 1,699,787	\$ 61,556	\$ 1,761,343
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 347,861	\$ 23,033	\$ 370,894
Omni Providence Hotel	20%	46,160	-	46,160
All other Hotels	5%	243,326	7,873	251,198
Subtotal - PWCVB	45%	\$ 637,346	\$ 30,906	\$ 668,252
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 6,546,734	\$ 252,043	\$ 6,798,776
^ 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, \$(92.25) was carried forward to September 2019. ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

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

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 1,161,485	\$ 21,035	\$ 1,182,520
Block Island	45%	164,796	-	164,796
Convention Authority of Providence	30%	315,266	5,234	320,500
East Providence	45%	13,782	410	14,192
Northern Rhode Island	45%	92,391	522	92,913
South County	45%	527,088	3,774	530,862
Warwick Dept. of Economic Development	30%	188,227	3,925	192,152
Subtotal - Tourism Districts		\$ 2,463,035	\$ 34,900	\$ 2,497,935
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,478,510	\$ 45,624	\$ 1,524,134
Subtotal - Municipalities		\$ 1,478,510	\$ 45,624	\$ 1,524,134
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 307,503	\$ 24,217	\$ 331,720
Omni Providence Hotel	50%	107,004	-	107,004
Statewide Tourism District	70%	66,642	1,888	68,529
All Other Hotels in the State	25%	1,088,635	65,668	1,154,302
Subtotal - CommerceRI		\$ 1,569,784	\$ 91,773	\$ 1,661,556
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 351,432	\$ 7,328	\$ 358,759
Omni Providence Hotel	20%	42,802	-	42,802
All Other Hotels in the State	5%	222,487	2,873	225,360
Subtotal - PWCVB	45%	\$ 616,721	\$ 10,200	\$ 626,921
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 6,128,050	\$ 182,497	\$ 6,310,547

^ 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, \$(39.41) was carried forward to September 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

Fiscal Year-to-Date over Fiscal Year-to-Date Collections

	FY 2020	FY 2019	Percent Change	Difference
BARRINGTON	\$ 156	\$ 127	n/a	\$ 29
BRISTOL	12,408	11,872	4.5%	536
BURRILLVILLE	40	36	12.7%	5
CENTRAL FALLS	25	17	43.4%	7
CHARLESTOWN	4,323	4,498	-3.9%	(175)
COVENTRY	13,108	12,408	5.6%	700
CRANSTON	15,422	2,682	475.0%	12,740
CUMBERLAND	48	36	35.5%	13
EAST GREENWICH	324	150	116.4%	174
EAST PROVIDENCE	8,335	8,046	3.6%	289
EXETER	33	-	n/a	33
FOSTER	9	148	-93.9%	(139)
GLOCESTER	392	401	-2.3%	(9)
HOPKINTON	326	272	20.1%	55
JAMESTOWN	4,317	5,130	-15.9%	(814)
JOHNSTON	1,150	1,208	-4.8%	(58)
LINCOLN	15,777	11,480	37.4%	4,296
LITTLE COMPTON	2,388	2,394	-0.3%	(7)
MIDDLETOWN	211,947	189,446	11.9%	22,501
NARRAGANSETT	33,839	31,366	7.9%	2,472
NEWPORT	486,959	454,395	7.2%	32,564
NEW SHOREHAM	106,213	93,280	13.9%	12,934
NORTH KINGSTOWN	16,459	15,231	8.1%	1,228
NORTH PROVIDENCE	322	102	216.0%	220
NORTH SMITHFIELD	353	390	-9.5%	(37)
PAWTUCKET	11,385	14,729	-22.7%	(3,344)
PORTSMOUTH	3,895	2,614	49.0%	1,281
PROVIDENCE	230,094	218,948	5.1%	11,146
RICHMOND	2,867	2,604	10.1%	264
SCITUATE	856	867	-1.3%	(11)
SMITHFIELD	21,800	18,395	18.5%	3,405
SOUTH KINGSTOWN	30,638	31,113	-1.5%	(475)
TIVERTON	3,792	289	1,210.0%	3,502
WARREN	96	150	-36.0%	(54)
WARWICK	156,254	160,695	-2.8%	(4,441)
WESTERLY	203,249	185,312	9.7%	17,937
WEST GREENWICH	16,356	17,041	-4.0%	(685)
WEST WARWICK	18,585	19,427	-4.3%	(842)
WOONSOCKET	7,801	6,835	14.1%	966
TOTAL	\$ 1,642,340	\$ 1,524,134	7.8%	\$ 118,206

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16
FY 2020 Year-to-Date Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 156	\$ 156
BRISTOL	11,708	701	12,408
BURRILLVILLE	-	40	40
CENTRAL FALLS	-	25	25
CHARLESTOWN	3,815	508	4,323
COVENTRY	12,943	165	13,108
CRANSTON	14,982	440	15,422
CUMBERLAND	-	48	48
EAST GREENWICH	135	189	324
EAST PROVIDENCE	7,302	1,033	8,335
EXETER	-	33	33
FOSTER	-	9	9
GLOCESTER	324	69	392
HOPKINTON	225	101	326
JAMESTOWN	1,510	2,807	4,317
JOHNSTON	1,119	31	1,150
LINCOLN	15,705	71	15,777
LITTLE COMPTON	2,053	335	2,388
MIDDLETOWN	207,424	4,523	211,947
NARRAGANSETT	30,920	2,919	33,839
NEWPORT	472,803	14,157	486,959
NEW SHOREHAM	104,590	1,623	106,213
NORTH KINGSTOWN	15,570	889	16,459
NORTH PROVIDENCE	-	322	322
NORTH SMITHFIELD	313	40	353
PAWTUCKET	10,842	542	11,385
PORTSMOUTH	3,103	793	3,895
PROVIDENCE	211,655	18,439	230,094
RICHMOND	622	2,245	2,867
SCITUATE	804	52	856
SMITHFIELD	21,703	97	21,800
SOUTH KINGSTOWN	28,573	2,065	30,638
TIVERTON	3,375	417	3,792
WARREN	-	96	96
WARWICK	150,700	5,553	156,254
WESTERLY	202,241	1,008	203,249
WEST GREENWICH	16,257	99	16,356
WEST WARWICK	18,306	279	18,585
WOONSOCKET	7,363	438	7,801
TOTAL	\$ 1,578,984	\$ 63,356	\$ 1,642,340

* 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, \$(92.25) was carried forward to September 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 17
FY 2019 Year-to-Date Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 127	\$ 127
BRISTOL	11,252	620	11,872
BURRILLVILLE	-	36	36
CENTRAL FALLS	-	17	17
CHARLESTOWN	4,243	255	4,498
COVENTRY	12,219	188	12,408
CRANSTON	2,342	340	2,682
CUMBERLAND	-	36	36
EAST GREENWICH	72	78	150
EAST PROVIDENCE	7,657	389	8,046
EXETER	-	-	-
FOSTER	124	23	148
GLOCESTER	316	85	401
HOPKINTON	236	36	272
JAMESTOWN	1,462	3,668	5,130
JOHNSTON	1,171	37	1,208
LINCOLN	11,441	39	11,480
LITTLE COMPTON	2,082	312	2,394
MIDDLETOWN	187,247	2,199	189,446
NARRAGANSETT	29,039	2,327	31,366
NEWPORT	441,191	13,204	454,395
NEW SHOREHAM	91,553	1,726	93,280
NORTH KINGSTOWN	14,709	522	15,231
NORTH PROVIDENCE	-	102	102
NORTH SMITHFIELD	342	48	390
PAWTUCKET	14,246	483	14,729
PORTSMOUTH	2,035	579	2,614
PROVIDENCE	209,219	9,729	218,948
RICHMOND	545	2,059	2,604
SCITUATE	826	41	867
SMITHFIELD	18,354	41	18,395
SOUTH KINGSTOWN	29,968	1,145	31,113
TIVERTON	-	289	289
WARREN	-	150	150
WARWICK	156,856	3,840	160,695
WESTERLY	184,808	505	185,312
WEST GREENWICH	16,988	53	17,041
WEST WARWICK	19,336	90	19,427
WOONSOCKET	6,629	206	6,835
TOTAL	\$ 1,478,510	\$ 45,624	\$ 1,524,134

* 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, \$(39.41) was carried forward to September 2018.