

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 November 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, 2019
<u>Regional Tourism Districts</u>	
Convention Authority of the City of Providence and Warwick Department of Economic Development	30 %
All Other Tourism Districts ^	45 %
Municipalities *	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 November:

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	November 2019	November 2018	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 432,909	\$ 400,620	8.1 %	\$ 32,289
Hosting Platforms and Room Resellers	13,875	5,821	138.3 %	8,053
<i>Subtotal: Regional Tourism Districts</i>	\$ 446,784	\$ 406,441	9.9 %	\$ 40,342
<i>Municipalities</i>				
Traditional Hotels	\$ 277,708	\$ 258,035	7.6 %	\$ 19,673
Hosting Platforms and Room Resellers	9,869	4,781	106.4 %	5,088
<i>Subtotal: Municipalities</i>	\$ 287,577	\$ 262,816	9.4 %	\$ 24,761
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 319,728	\$ 291,324	9.7 %	\$ 28,404
Hosting Platforms and Room Resellers	9,636	5,700	69.0 %	3,936
<i>Subtotal: RI Commerce Corporation</i>	\$ 329,363	\$ 297,024	10.9 %	\$ 32,339
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 173,749	\$ 167,421	3.8 %	\$ 6,328
Hosting Platforms and Room Resellers	6,097	2,821	116.1 %	3,276
<i>Subtotal: PWCVB</i>	\$ 179,846	\$ 170,242	5.6 %	\$ 9,604
TOTAL STATE 5.0% HOTEL TAX	\$ 1,243,570	\$ 1,136,523	9.4 %	\$ 107,047

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

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	\$ 4,772,867	\$ 4,539,814	5.1 %	\$ 233,052
Hosting Platforms and Room Resellers	174,136	65,092	167.5 %	109,044
<i>Subtotal: Regional Tourism Districts</i>	\$ 4,947,003	\$ 4,604,906	7.4 %	\$ 342,097

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 2,906,451	\$ 2,755,878	5.5 %	\$ 150,572
Hosting Platforms and Room Resellers	116,333	86,425	34.6 %	29,908
<i>Subtotal: Municipalities</i>	\$ 3,022,784	\$ 2,842,303	6.3 %	\$ 180,480
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 3,198,900	\$ 2,982,800	7.2 %	\$ 216,101
Hosting Platforms and Room Resellers	113,568	171,555	-33.8 %	(57,987)
<i>Subtotal: RI Commerce Corporation</i>	\$ 3,312,468	\$ 3,154,354	5.0 %	\$ 158,114
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,337,684	\$ 1,285,601	4.1 %	\$ 52,083
Hosting Platforms and Room Resellers	59,912	22,628	164.8 %	37,284
<i>Subtotal: PWCVB</i>	\$ 1,397,596	\$ 1,308,230	6.8 %	\$ 89,367
TOTAL STATE 5.0% HOTEL TAX	\$ 12,679,851	\$ 11,909,793	6.5 %	\$ 770,058

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
January 30, 2020

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 †	November 2019	November 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 151,954	\$ 135,126	12.5%	\$ 16,829
Block Island	45%	3,025	3,248	-6.9%	(223)
Convention Authority of Providence	30%	133,305	134,430	-0.8%	(1,125)
East Providence	45%	3,669	3,627	1.2%	42
Northern Rhode Island	45%	40,355	34,190	18.0%	6,165
South County	45%	56,099	45,584	23.1%	10,515
Warwick Dept. of Economic Development	30%	58,376	50,236	16.2%	8,139
Subtotal - Tourism Districts		\$ 446,784	\$ 406,441	9.9%	\$ 40,342
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 287,577	\$ 262,816	9.4%	\$ 24,761
Subtotal - Municipalities		\$ 287,577	\$ 262,816	9.4%	\$ 24,761
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 114,592	\$ 111,362	2.9%	\$ 3,230
Omni Providence Hotel	50%	46,630	42,629	9.4%	4,001
Statewide Tourism District	70%	26,417	17,885	47.7%	8,532
All Other Hotels in the State	25%	141,724	125,147	13.2%	16,577
Subtotal - CommerceRI		\$ 329,363	\$ 297,024	10.9%	\$ 32,339
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 130,962	\$ 127,271	2.9%	\$ 3,691
Omni Providence Hotel	20%	18,652	17,052	9.4%	1,600
All Other Hotels in the State	5%	30,232	25,919	16.6%	4,313
Subtotal - PWCVB		\$ 179,846	\$ 170,242	5.6%	\$ 9,604
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,243,570	\$ 1,136,523	9.4%	\$ 107,047

^ 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 November 2019 that was received from all state hotel tax sources, including hosting platforms. For November 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

November 2019 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 146,973	\$ 4,981	\$ 151,954
Block Island	45%	3,025	-	3,025
Convention Authority of Providence	30%	128,179	5,126	133,305
East Providence	45%	3,344	326	3,669
Northern Rhode Island	45%	39,845	510	40,355
South County	45%	54,551	1,548	56,099
Warwick Dept. of Economic Development	30%	56,992	1,384	58,376
Subtotal - Tourism Districts		\$ 432,909	\$ 13,875	\$ 446,784
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 277,708	\$ 9,869	\$ 287,577
Subtotal - Municipalities		\$ 277,708	\$ 9,869	\$ 287,577
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 110,035	\$ 4,557	\$ 114,592
Omni Providence Hotel	50%	46,630	-	46,630
Statewide Tourism District	70%	25,430	987	26,417
All other Hotels	25%	137,632	4,092	141,724
Subtotal - CommerceRI		\$ 319,728	\$ 9,636	\$ 329,363
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 125,754	\$ 5,208	\$ 130,962
Omni Providence Hotel	20%	18,652	-	18,652
All other Hotels	5%	29,343	889	30,232
Subtotal - PWCVB	45%	\$ 173,749	\$ 6,097	\$ 179,846
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,204,094	\$ 39,476	\$ 1,243,570
^ 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 November 2019 that was received from all state hotel tax sources, including hosting platforms. For November 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was 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, \$(1,689.88) was carried forward to December 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

November 2018 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 133,155	\$ 1,971	\$ 135,126
Block Island	45%	3,248	-	3,248
Convention Authority of Providence	30%	132,555	1,875	134,430
East Providence	45%	3,477	149	3,627
Northern Rhode Island	45%	33,969	221	34,190
South County	45%	45,252	331	45,584
Warwick Dept. of Economic Development	30%	48,962	1,274	50,236
Subtotal - Tourism Districts		\$ 400,620	\$ 5,821	\$ 406,441
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 258,035	\$ 4,781	\$ 262,816
Subtotal - Municipalities		\$ 258,035	\$ 4,781	\$ 262,816
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 109,158	\$ 2,204	\$ 111,362
Omni Providence Hotel	50%	42,629	-	42,629
Statewide Tourism District	70%	17,813	72	17,885
All Other Hotels in the State	25%	121,723	3,424	125,147
Subtotal - CommerceRI		\$ 291,324	\$ 5,700	\$ 297,024
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 124,752	\$ 2,519	\$ 127,271
Omni Providence Hotel	20%	17,052	-	17,052
All Other Hotels in the State	5%	25,617	302	25,919
Subtotal - PWCVB	45%	\$ 167,421	\$ 2,821	\$ 170,242
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,117,400	\$ 19,123	\$ 1,136,523
^ 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 November 2019 that was received from all state hotel tax sources, including hosting platforms. For November 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was 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, \$(107.40) was carried forward to December 2018.				

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

	November 2019	November 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 22	\$ -	n/a	\$ 22
BRISTOL	2,022	2,014	0.4%	7
BURRILLVILLE	4	-	n/a	4
CENTRAL FALLS	3	-	n/a	3
CHARLESTOWN	87	91	-4.1%	(4)
COVENTRY	2,072	2,729	-24.1%	(658)
CRANSTON	3,349	873	283.4%	2,475
CUMBERLAND	5	-	n/a	5
EAST GREENWICH	38	16	134.6%	22
EAST PROVIDENCE	2,039	2,015	1.2%	24
EXETER	8	-	n/a	8
FOSTER	-	72	-100.0%	(72)
GLOCESTER	137	139	-1.0%	(1)
HOPKINTON	3	-	n/a	3
JAMESTOWN	282	438	-35.6%	(156)
JOHNSTON	337	319	5.6%	18
LINCOLN	6,817	6,111	11.6%	706
LITTLE COMPTON	116	-	n/a	116
MIDDLETOWN	23,468	21,990	6.7%	1,477
NARRAGANSETT	2,970	1,139	160.8%	1,831
NEWPORT	57,160	50,644	12.9%	6,516
NEW SHOREHAM	1,681	1,805	-6.9%	(124)
NORTH KINGSTOWN	3,668	3,249	12.9%	418
NORTH PROVIDENCE	113	-	n/a	113
NORTH SMITHFIELD	270	140	93.1%	130
PAWTUCKET	4,146	4,436	-6.6%	(291)
PORTSMOUTH	269	190	41.6%	79
PROVIDENCE	87,772	90,710	-3.2%	(2,938)
RICHMOND	150	492	-69.6%	(342)
SCITUATE	249	288	-13.7%	(39)
SMITHFIELD	8,432	5,930	42.2%	2,501
SOUTH KINGSTOWN	3,913	3,876	0.9%	36
TIVERTON	1,037	439	136.3%	598
WARREN	43	-	n/a	43
WARWICK	48,646	41,864	16.2%	6,783
WESTERLY	12,995	9,489	36.9%	3,506
WEST GREENWICH	5,264	4,243	24.1%	1,021
WEST WARWICK	5,387	4,835	11.4%	552
WOONSOCKET	2,606	2,238	16.4%	368
TOTAL	\$ 287,577	\$ 262,816	9.4%	\$ 24,761

^ 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

November 2019 Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 22	\$ 22
BRISTOL	1,910	111	2,022
BURRILLVILLE	-	4	4
CENTRAL FALLS	-	3	3
CHARLESTOWN	37	50	87
COVENTRY	2,057	15	2,072
CRANSTON	3,221	128	3,349
CUMBERLAND	-	5	5
EAST GREENWICH	3	35	38
EAST PROVIDENCE	1,858	181	2,039
EXETER	-	8	8
FOSTER	-	-	-
GLOCESTER	135	2	137
HOPKINTON	-	3	3
JAMESTOWN	239	43	282
JOHNSTON	311	25	337
LINCOLN	6,811	6	6,817
LITTLE COMPTON	116	-	116
MIDDLETOWN	22,733	735	23,468
NARRAGANSETT	2,875	95	2,970
NEWPORT	55,562	1,598	57,160
NEW SHOREHAM	1,681	-	1,681
NORTH KINGSTOWN	3,327	341	3,668
NORTH PROVIDENCE	-	113	113
NORTH SMITHFIELD	261	9	270
PAWTUCKET	4,038	108	4,146
PORTSMOUTH	146	123	269
PROVIDENCE	83,500	4,272	87,772
RICHMOND	150	-	150
SCITUATE	233	16	249
SMITHFIELD	8,379	53	8,432
SOUTH KINGSTOWN	3,836	76	3,913
TIVERTON	947	91	1,037
WARREN	-	43	43
WARWICK	47,493	1,153	48,646
WESTERLY	12,774	221	12,995
WEST GREENWICH	5,248	16	5,264
WEST WARWICK	5,317	70	5,387
WOONSOCKET	2,513	93	2,606
TOTAL	\$ 277,708	\$ 9,869	\$ 287,577

* 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, \$(1,689.88) was carried forward to December 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

November 2018 Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	2,014	1	2,014
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	91	-	91
COVENTRY	2,723	7	2,729
CRANSTON	868	5	873
CUMBERLAND	-	-	-
EAST GREENWICH	16	-	16
EAST PROVIDENCE	1,932	83	2,015
EXETER	-	-	-
FOSTER	72	-	72
GLOCESTER	139	-	139
HOPKINTON	-	-	-
JAMESTOWN	183	255	438
JOHNSTON	319	-	319
LINCOLN	6,108	3	6,111
LITTLE COMPTON	-	-	-
MIDDLETOWN	21,949	42	21,990
NARRAGANSETT	1,139	-	1,139
NEWPORT	49,200	1,444	50,644
NEW SHOREHAM	1,805	-	1,805
NORTH KINGSTOWN	3,249	0	3,249
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	140	-	140
PAWTUCKET	4,352	84	4,436
PORTSMOUTH	190	-	190
PROVIDENCE	89,148	1,562	90,710
RICHMOND	331	161	492
SCITUATE	288	-	288
SMITHFIELD	5,924	7	5,930
SOUTH KINGSTOWN	3,874	3	3,876
TIVERTON	439	-	439
WARREN	-	-	-
WARWICK	40,802	1,062	41,864
WESTERLY	9,489	-	9,489
WEST GREENWICH	4,230	13	4,243
WEST WARWICK	4,814	21	4,835
WOONSOCKET	2,209	29	2,238
TOTAL	\$ 258,035	\$ 4,781	\$ 262,816

* 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, \$(107.40) was carried forward to December 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%	\$ 2,286,446	\$ 2,157,785	6.0%	\$ 128,661
Block Island	45%	248,129	221,040	12.3%	27,089
Convention Authority of Providence	30%	840,239	760,944	10.4%	79,295
East Providence	45%	30,101	29,120	3.4%	981
Northern Rhode Island	45%	246,808	208,311	18.5%	38,497
South County	45%	892,668	815,291	9.5%	77,378
Warwick Dept. of Economic Development	30%	402,611	412,415	-2.4%	(9,804)
Subtotal - Tourism Districts		\$ 4,947,003	\$ 4,604,906	7.4%	\$ 342,097
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 3,022,784	\$ 2,842,303	6.3%	\$ 180,480
Subtotal - Municipalities		\$ 3,022,784	\$ 2,842,303	6.3%	\$ 180,480
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 746,075	\$ 748,487	-0.3%	\$ (2,412)
Omni Providence Hotel	50%	295,050	270,290	9.2%	24,760
Statewide Tourism District	70%	212,713	141,762	50.0%	70,951
All Other Hotels in the State	25%	2,058,631	1,993,816	3.3%	64,815
Subtotal - CommerceRI		\$ 3,312,468	\$ 3,154,354	5.0%	\$ 158,114
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 852,657	\$ 808,948	5.4%	\$ 43,708
Omni Providence Hotel	20%	118,020	108,116	9.2%	9,904
All Other Hotels in the State	5%	426,920	391,165	9.1%	35,755
Subtotal - PWCVB		\$ 1,397,596	\$ 1,308,230	6.8%	\$ 89,367
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 12,679,851	\$ 11,909,793	6.5%	\$ 770,058
^ 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 13
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%	\$ 2,214,832	\$ 71,614	\$ 2,286,446
Block Island	45%	244,950	3,179	248,129
Convention Authority of Providence	30%	794,194	46,045	840,239
East Providence	45%	26,361	3,740	30,101
Northern Rhode Island	45%	241,542	5,265	246,808
South County	45%	860,192	32,476	892,668
Warwick Dept. of Economic Development	30%	390,795	11,817	402,611
Subtotal - Tourism Districts		\$ 4,772,867	\$ 174,136	\$ 4,947,003
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,906,451	\$ 116,333	\$ 3,022,784
Subtotal - Municipalities		\$ 2,906,451	\$ 116,333	\$ 3,022,784
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 705,572	\$ 40,503	\$ 746,075
Omni Providence Hotel	50%	295,050	-	295,050
Statewide Tourism District	70%	205,014	7,699	212,713
All other Hotels	25%	1,993,265	65,365	2,058,631
Subtotal - CommerceRI		\$ 3,198,900	\$ 113,568	\$ 3,312,468
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 806,368	\$ 46,289	\$ 852,657
Omni Providence Hotel	20%	118,020	-	118,020
All other Hotels	5%	413,297	13,623	426,920
Subtotal - PWCVB	45%	\$ 1,337,684	\$ 59,912	\$ 1,397,596
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 12,215,902	\$ 463,949	\$ 12,679,851
^ 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, \$(1,689.88) was carried forward to December 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 14
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%	\$ 2,123,189	\$ 34,596	\$ 2,157,785
Block Island	45%	221,040	-	221,040
Convention Authority of Providence	30%	747,999	12,945	760,944
East Providence	45%	28,024	1,096	29,120
Northern Rhode Island	45%	206,993	1,318	208,311
South County	45%	809,484	5,807	815,291
Warwick Dept. of Economic Development	30%	403,084	9,331	412,415
Subtotal - Tourism Districts		\$ 4,539,814	\$ 65,092	\$ 4,604,906
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,755,878	\$ 86,425	\$ 2,842,303
Subtotal - Municipalities		\$ 2,755,878	\$ 86,425	\$ 2,842,303
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 692,237	\$ 56,250	\$ 748,487
Omni Providence Hotel	50%	270,290	-	270,290
Statewide Tourism District	70%	137,645	4,117	141,762
All Other Hotels in the State	25%	1,882,628	111,188	1,993,816
Subtotal - CommerceRI		\$ 2,982,800	\$ 171,555	\$ 3,154,354
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 791,128	\$ 17,820	\$ 808,948
Omni Providence Hotel	20%	108,116	-	108,116
All Other Hotels in the State	5%	386,357	4,808	391,165
Subtotal - PWCVB		\$ 1,285,601	\$ 22,628	\$ 1,308,230
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 11,564,094	\$ 345,699	\$ 11,909,793

^ 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, \$(107.40) was carried forward to December 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

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

	FY 2020	FY 2019	Percent Change	Difference
BARRINGTON	\$ 306	\$ 235	n/a	\$ 72
BRISTOL	23,139	21,717	6.6%	1,423
BURRILLVILLE	45	61	-27.0%	(16)
CENTRAL FALLS	122	42	192.6%	80
CHARLESTOWN	5,384	6,176	-12.8%	(793)
COVENTRY	25,996	25,282	2.8%	713
CRANSTON	28,708	5,847	391.0%	22,861
CUMBERLAND	93	74	25.1%	19
EAST GREENWICH	632	284	122.3%	348
EAST PROVIDENCE	16,723	16,620	0.6%	103
EXETER	54	-	n/a	54
FOSTER	20	242	-91.7%	(222)
GLOCESTER	747	934	-20.0%	(187)
HOPKINTON	510	396	28.6%	113
JAMESTOWN	5,805	8,139	-28.7%	(2,334)
JOHNSTON	2,343	2,328	0.6%	14
LINCOLN	39,294	30,148	30.3%	9,146
LITTLE COMPTON	3,418	3,329	2.7%	90
MIDDLETOWN	363,026	354,857	2.3%	8,168
NARRAGANSETT	49,639	46,149	7.6%	3,490
NEWPORT	860,905	820,544	4.9%	40,360
NEW SHOREHAM	137,850	125,408	9.9%	12,441
NORTH KINGSTOWN	30,931	29,779	3.9%	1,152
NORTH PROVIDENCE	979	340	187.9%	639
NORTH SMITHFIELD	899	865	3.9%	34
PAWTUCKET	26,213	28,501	-8.0%	(2,288)
PORTSMOUTH	5,458	3,913	39.5%	1,545
PROVIDENCE	552,674	511,436	8.1%	41,239
RICHMOND	3,439	4,135	-16.8%	(696)
SCITUATE	1,910	1,846	3.5%	64
SMITHFIELD	51,772	41,063	26.1%	10,709
SOUTH KINGSTOWN	54,050	53,591	0.9%	459
TIVERTON	8,609	1,832	369.9%	6,776
WARREN	350	288	21.7%	62
WARWICK	335,509	344,771	-2.7%	(9,261)
WESTERLY	290,161	260,578	11.4%	29,583
WEST GREENWICH	35,132	34,891	0.7%	241
WEST WARWICK	42,010	39,944	5.2%	2,065
WOONSOCKET	17,930	15,715	14.1%	2,215
TOTAL	\$ 3,022,784	\$ 2,842,303	6.3%	\$ 180,480

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	\$ -	\$ 306	\$ 306
BRISTOL	21,564	1,575	23,139
BURRILLVILLE	-	45	45
CENTRAL FALLS	-	122	122
CHARLESTOWN	4,418	966	5,384
COVENTRY	25,599	396	25,996
CRANSTON	27,616	1,092	28,708
CUMBERLAND	-	93	93
EAST GREENWICH	194	438	632
EAST PROVIDENCE	14,645	2,078	16,723
EXETER	-	54	54
FOSTER	-	20	20
GLOCESTER	671	77	747
HOPKINTON	298	212	510
JAMESTOWN	2,298	3,506	5,805
JOHNSTON	2,285	57	2,343
LINCOLN	39,148	146	39,294
LITTLE COMPTON	2,961	458	3,418
MIDDLETOWN	353,551	9,475	363,026
NARRAGANSETT	45,600	4,040	49,639
NEWPORT	838,561	22,343	860,905
NEW SHOREHAM	136,083	1,766	137,850
NORTH KINGSTOWN	27,437	3,494	30,931
NORTH PROVIDENCE	-	979	979
NORTH SMITHFIELD	804	95	899
PAWTUCKET	24,980	1,233	26,213
PORTSMOUTH	3,951	1,507	5,458
PROVIDENCE	514,304	38,371	552,674
RICHMOND	1,184	2,255	3,439
SCITUATE	1,813	96	1,910
SMITHFIELD	51,552	220	51,772
SOUTH KINGSTOWN	51,137	2,913	54,050
TIVERTON	7,575	1,033	8,609
WARREN	-	350	350
WARWICK	325,662	9,847	335,509
WESTERLY	287,059	3,102	290,161
WEST GREENWICH	34,959	173	35,132
WEST WARWICK	41,504	506	42,010
WOONSOCKET	17,036	894	17,930
TOTAL	\$ 2,906,451	\$ 116,333	\$ 3,022,784

* 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, \$(1,689.88) was carried forward to December 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	\$ -	\$ 235	\$ 235
BRISTOL	20,730	987	21,717
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	42	42
CHARLESTOWN	5,785	392	6,176
COVENTRY	24,913	369	25,282
CRANSTON	5,279	569	5,847
CUMBERLAND	-	74	74
EAST GREENWICH	122	162	284
EAST PROVIDENCE	15,569	1,051	16,620
EXETER	-	-	-
FOSTER	196	46	242
GLOCESTER	739	195	934
HOPKINTON	314	83	396
JAMESTOWN	2,255	5,884	8,139
JOHNSTON	2,268	60	2,328
LINCOLN	30,019	129	30,148
LITTLE COMPTON	2,796	533	3,329
MIDDLETOWN	350,435	4,422	354,857
NARRAGANSETT	42,521	3,628	46,149
NEWPORT	799,422	21,122	820,544
NEW SHOREHAM	122,800	2,608	125,408
NORTH KINGSTOWN	28,845	934	29,779
NORTH PROVIDENCE	-	340	340
NORTH SMITHFIELD	781	84	865
PAWTUCKET	27,265	1,237	28,501
PORTSMOUTH	2,807	1,106	3,913
PROVIDENCE	488,188	23,248	511,436
RICHMOND	1,104	3,031	4,135
SCITUATE	1,788	58	1,846
SMITHFIELD	40,944	119	41,063
SOUTH KINGSTOWN	51,654	1,937	53,591
TIVERTON	1,104	728	1,832
WARREN	-	288	288
WARWICK	335,904	8,867	344,771
WESTERLY	259,715	863	260,578
WEST GREENWICH	34,739	151	34,891
WEST WARWICK	39,628	317	39,944
WOONSOCKET	15,248	467	15,715
TOTAL	\$ 2,755,878	\$ 86,425	\$ 2,842,303

* 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, \$(107.40) was carried forward to December 2018.