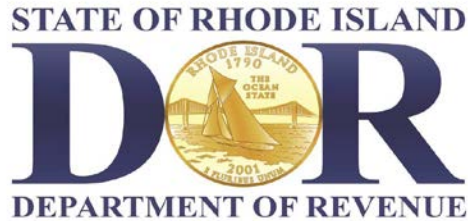


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2020 State 5.0 Percent Hotel Tax Allocation February 2020**

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	30 %
Warwick Department of Economic Development	
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 February:

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	February 2020	February 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 320,826	\$ 345,442	-7.1 %	\$ (24,616)
Hosting Platforms and Room Resellers	21,615	4,572	372.8 %	17,043
<i>Subtotal: Regional Tourism Districts</i>	\$ 342,441	\$ 350,013	-2.2 %	\$ (7,573)
<i>Municipalities</i>				
Traditional Hotels	\$ 201,309	\$ 222,744	-9.6 %	\$ (21,435)
Hosting Platforms and Room Resellers	14,353	10,519	36.4 %	3,833
<i>Subtotal: Municipalities</i>	\$ 215,661	\$ 233,263	-7.5 %	\$ (17,602)
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 239,823	\$ 246,714	-2.8 %	\$ (6,891)
Hosting Platforms and Room Resellers	14,018	24,802	-43.5 %	(10,784)
<i>Subtotal: RI Commerce Corporation</i>	\$ 253,841	\$ 271,515	-6.5 %	\$ (17,675)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 128,520	\$ 144,291	-10.9 %	\$ (15,771)
Hosting Platforms and Room Resellers	7,425	2,185	239.9 %	5,240
<i>Subtotal: PWCVB</i>	\$ 135,945	\$ 146,475	-7.2 %	\$ (10,530)
TOTAL STATE 5.0% HOTEL TAX	\$ 947,887	\$ 1,001,267	-5.3 %	\$ (53,380)

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

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	\$ 5,719,617	\$ 5,571,140	2.7 %	\$ 148,477
Hosting Platforms and Room Resellers	231,923	76,516	203.1 %	155,407
<i>Subtotal: Regional Tourism Districts</i>	\$ 5,951,540	\$ 5,647,656	5.4 %	\$ 303,884

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,511,235	\$ 3,410,148	3.0 %	\$ 101,086
Hosting Platforms and Room Resellers	154,441	109,560	41.0 %	44,881
<i>Subtotal: Municipalities</i>	\$ 3,665,676	\$ 3,519,709	4.1 %	\$ 145,968
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 3,889,815	\$ 3,710,336	4.8 %	\$ 179,479
Hosting Platforms and Room Resellers	151,035	224,125	-32.6 %	(73,089)
<i>Subtotal: RI Commerce Corporation</i>	\$ 4,040,850	\$ 3,934,460	2.7 %	\$ 106,390
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,706,427	\$ 1,683,423	1.4 %	\$ 23,005
Hosting Platforms and Room Resellers	78,983	28,040	181.7 %	50,942
<i>Subtotal: PWCVB</i>	\$ 1,785,410	\$ 1,711,463	4.3 %	\$ 73,947
TOTAL STATE 5.0% HOTEL TAX	\$ 15,443,477	\$ 14,813,288	4.3 %	\$ 630,188

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
April 29, 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 †	February 2020	February 2019	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 108,153	\$ 113,384	-4.6%	\$ (5,231)
Block Island	45%	1,656	1,500	10.4%	157
Convention Authority of Providence	30%	104,883	93,266	12.5%	11,617
East Providence	45%	4,388	3,687	19.0%	702
Northern Rhode Island	45%	35,960	33,208	8.3%	2,752
South County	45%	47,082	39,396	19.5%	7,686
Warwick Dept. of Economic Development	30%	40,317	65,572	-38.5%	(25,255)
Subtotal - Tourism Districts		\$ 342,441	\$ 350,013	-2.2%	\$ (7,573)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 215,661	\$ 233,263	-7.5%	\$ (17,602)
Subtotal - Municipalities		\$ 215,661	\$ 233,263	-7.5%	\$ (17,602)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 83,739	\$ 104,825	-20.1%	\$ (21,085)
Omni Providence Hotel	50%	42,621	34,108	25.0%	8,514
Statewide Tourism District	70%	17,902	13,113	36.5%	4,789
All Other Hotels in the State	25%	109,578	119,471	-8.3%	(9,893)
Subtotal - CommerceRI		\$ 253,841	\$ 271,515	-6.5%	\$ (17,675)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 95,702	\$ 110,699	-13.5%	\$ (14,997)
Omni Providence Hotel	20%	17,048	13,643	25.0%	3,405
All Other Hotels in the State	5%	23,194	22,133	4.8%	1,061
Subtotal - PWCVB		\$ 135,945	\$ 146,475	-7.2%	\$ (10,530)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 947,887	\$ 1,001,267	-5.3%	\$ (53,380)

^ 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 February 2020 that was received from all state hotel tax sources, including hosting platforms. For February 2019, 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

February 2020 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 99,987	\$ 8,166	\$ 108,153
Block Island	45%	1,634	22	1,656
Convention Authority of Providence	30%	99,115	5,768	104,883
East Providence	45%	3,839	549	4,388
Northern Rhode Island	45%	35,491	469	35,960
South County	45%	41,865	5,217	47,082
Warwick Dept. of Economic Development	30%	38,894	1,423	40,317
Subtotal - Tourism Districts		\$ 320,826	\$ 21,615	\$ 342,441
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 201,309	\$ 14,353	\$ 215,661
Subtotal - Municipalities		\$ 201,309	\$ 14,353	\$ 215,661
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 78,705	\$ 5,034	\$ 83,739
Omni Providence Hotel	50%	42,621	-	42,621
Statewide Tourism District	70%	16,932	970	17,902
All other Hotels	25%	101,565	8,013	109,578
Subtotal - CommerceRI		\$ 239,823	\$ 14,018	\$ 253,841
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 89,949	\$ 5,753	\$ 95,702
Omni Providence Hotel	20%	17,048	-	17,048
All other Hotels	5%	21,522	1,672	23,194
Subtotal - PWCVB	45%	\$ 128,520	\$ 7,425	\$ 135,945
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 890,477	\$ 57,411	\$ 947,887
^ 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 February 2020 that was received from all state hotel tax sources, including hosting platforms. For February 2019, 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, \$(1,213.08) was carried forward to March 2020. ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 8

February 2019 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 111,899	\$ 1,485	\$ 113,384
Block Island	45%	1,500	-	1,500
Convention Authority of Providence	30%	91,811	1,455	93,266
East Providence	45%	3,540	147	3,687
Northern Rhode Island	45%	32,951	257	33,208
South County	45%	39,141	255	39,396
Warwick Dept. of Economic Development	30%	64,600	973	65,572
Subtotal - Tourism Districts		\$ 345,442	\$ 4,572	\$ 350,013
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 222,744	\$ 10,519	\$ 233,263
Subtotal - Municipalities		\$ 222,744	\$ 10,519	\$ 233,263
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 95,162	\$ 9,663	\$ 104,825
Omni Providence Hotel	50%	34,108	-	34,108
Statewide Tourism District	70%	12,427	686	13,113
All Other Hotels in the State	25%	105,018	14,453	119,471
Subtotal - CommerceRI		\$ 246,714	\$ 24,802	\$ 271,515
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 108,757	\$ 1,943	\$ 110,699
Omni Providence Hotel	20%	13,643	-	13,643
All Other Hotels in the State	5%	21,891	242	22,133
Subtotal - PWCVB	45%	\$ 144,291	\$ 2,185	\$ 146,475
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 959,190	\$ 42,078	\$ 1,001,267
^ 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 February 2020 that was received from all state hotel tax sources, including hosting platforms. For February 2019, 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, \$0.63 was carried forward to March 2019.				

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

Municipality	February 2020	February 2019	Percent Change ^	Difference ^
BARRINGTON	\$ 57	\$ 56	2.4%	\$ 1
BRISTOL	1,437	1,628	-11.7%	(190)
BURRILLVILLE	5	-	n/a	5
CENTRAL FALLS	3	5	-46.3%	(2)
CHARLESTOWN	212	123	72.0%	89
COVENTRY	2,996	2,977	0.6%	18
CRANSTON	2,778	119	2,240.0%	2,660
CUMBERLAND	24	26	-6.8%	(2)
EAST GREENWICH	123	48	153.9%	74
EAST PROVIDENCE	2,438	2,229	9.4%	209
EXETER	4	1	344.2%	3
FOSTER	38	51	-25.4%	(13)
GLOCESTER	167	119	40.3%	48
HOPKINTON	15	15	2.6%	0
JAMESTOWN	400	1,618	-75.3%	(1,218)
JOHNSTON	179	251	-28.7%	(72)
LINCOLN	6,909	6,479	6.6%	430
LITTLE COMPTON	154	93	64.6%	60
MIDDLETOWN	15,772	19,471	-19.0%	(3,699)
NARRAGANSETT	2,005	4,421	-54.7%	(2,417)
NEWPORT	39,990	41,961	-4.7%	(1,971)
NEW SHOREHAM	920	1,156	-20.4%	(236)
NORTH KINGSTOWN	3,569	2,284	56.3%	1,285
NORTH PROVIDENCE	113	42	172.7%	72
NORTH SMITHFIELD	144	123	17.4%	21
PAWTUCKET	4,013	3,512	14.3%	502
PORTSMOUTH	440	193	128.6%	248
PROVIDENCE	66,092	63,180	4.6%	2,912
RICHMOND	84	203	-58.5%	(119)
SCITUATE	304	248	22.7%	56
SMITHFIELD	6,884	5,962	15.5%	922
SOUTH KINGSTOWN	3,932	3,169	24.1%	763
TIVERTON	1,797	599	200.2%	1,199
WARREN	37	25	47.9%	12
WARWICK	33,598	54,786	-38.7%	(21,188)
WESTERLY	8,531	5,874	45.2%	2,658
WEST GREENWICH	4,686	3,890	20.5%	796
WEST WARWICK	2,981	3,958	-24.7%	(977)
WOONSOCKET	1,829	2,371	-22.8%	(542)
TOTAL	\$ 215,661	\$ 233,263	-7.5%	\$ (17,602)

^ 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

February 2020 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 57	\$ 57
BRISTOL	1,191	246	1,437
BURRILLVILLE	-	5	5
CENTRAL FALLS	-	3	3
CHARLESTOWN	70	143	212
COVENTRY	2,941	54	2,996
CRANSTON	2,610	168	2,778
CUMBERLAND	-	24	24
EAST GREENWICH	65	57	123
EAST PROVIDENCE	2,133	305	2,438
EXETER	-	4	4
FOSTER	36	2	38
GLOCESTER	159	8	167
HOPKINTON	-	15	15
JAMESTOWN	115	285	400
JOHNSTON	177	2	179
LINCOLN	6,908	1	6,909
LITTLE COMPTON	152	1	154
MIDDLETOWN	14,408	1,364	15,772
NARRAGANSETT	1,680	325	2,005
NEWPORT	37,889	2,101	39,990
NEW SHOREHAM	908	12	920
NORTH KINGSTOWN	2,529	1,040	3,569
NORTH PROVIDENCE	-	113	113
NORTH SMITHFIELD	128	16	144
PAWTUCKET	3,919	94	4,013
PORTSMOUTH	160	280	440
PROVIDENCE	61,285	4,807	66,092
RICHMOND	84	-	84
SCITUATE	303	1	304
SMITHFIELD	6,855	29	6,884
SOUTH KINGSTOWN	3,500	432	3,932
TIVERTON	1,632	165	1,797
WARREN	-	37	37
WARWICK	32,412	1,186	33,598
WESTERLY	7,725	806	8,531
WEST GREENWICH	4,663	23	4,686
WEST WARWICK	2,921	60	2,981
WOONSOCKET	1,748	81	1,829
TOTAL	\$ 201,309	\$ 14,353	\$ 215,661

* 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 \$(1,213.08) was carried forward to March 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

February 2019 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 56	\$ 56
BRISTOL	1,552	76	1,628
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	5	5
CHARLESTOWN	106	17	123
COVENTRY	2,973	4	2,977
CRANSTON	-	119	119
CUMBERLAND	-	26	26
EAST GREENWICH	25	24	48
EAST PROVIDENCE	1,967	262	2,229
EXETER	-	1	1
FOSTER	45	6	51
GLOCESTER	106	13	119
HOPKINTON	-	15	15
JAMESTOWN	1,208	411	1,618
JOHNSTON	227	23	251
LINCOLN	6,434	45	6,479
LITTLE COMPTON	-	93	93
MIDDLETOWN	18,426	1,045	19,471
NARRAGANSETT	3,696	725	4,421
NEWPORT	40,441	1,520	41,961
NEW SHOREHAM	833	323	1,156
NORTH KINGSTOWN	2,206	77	2,284
NORTH PROVIDENCE	-	42	42
NORTH SMITHFIELD	118	5	123
PAWTUCKET	3,419	92	3,512
PORTSMOUTH	27	165	193
PROVIDENCE	59,455	3,724	63,180
RICHMOND	93	110	203
SCITUATE	245	3	248
SMITHFIELD	5,929	33	5,962
SOUTH KINGSTOWN	2,977	192	3,169
TIVERTON	513	86	599
WARREN	-	25	25
WARWICK	53,833	953	54,786
WESTERLY	5,811	63	5,874
WEST GREENWICH	3,859	31	3,890
WEST WARWICK	3,921	37	3,958
WOONSOCKET	2,300	71	2,371
TOTAL	\$ 222,744	\$ 10,519	\$ 233,263

* 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 \$0.63 was carried forward to March 2019.

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%	\$ 2,636,741	\$ 2,493,883	5.7%	\$ 142,858
Block Island	45%	252,621	225,989	11.8%	26,633
Convention Authority of Providence	30%	1,114,545	1,027,258	8.5%	87,287
East Providence	45%	40,680	39,250	3.6%	1,430
Northern Rhode Island	45%	350,197	303,045	15.6%	47,152
South County	45%	1,022,165	987,664	3.5%	34,501
Warwick Dept. of Economic Development	30%	534,591	570,568	-6.3%	(35,977)
Subtotal - Tourism Districts		\$ 5,951,540	\$ 5,647,656	5.4%	\$ 303,884
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 3,665,676	\$ 3,519,709	4.1%	\$ 145,968
Subtotal - Municipalities		\$ 3,665,676	\$ 3,519,709	4.1%	\$ 145,968
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 990,143	\$ 1,020,518	-3.0%	\$ (30,375)
Omni Providence Hotel	50%	391,077	367,227	6.5%	23,851
Statewide Tourism District	70%	268,637	181,459	48.0%	87,178
All Other Hotels in the State	25%	2,390,993	2,365,256	1.1%	25,737
Subtotal - CommerceRI		\$ 4,040,850	\$ 3,934,460	2.7%	\$ 106,390
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 1,131,592	\$ 1,101,992	2.7%	\$ 29,600
Omni Providence Hotel	20%	156,431	146,891	6.5%	9,540
All Other Hotels in the State	5%	497,387	462,580	7.5%	34,807
Subtotal - PWCVB		\$ 1,785,410	\$ 1,711,463	4.3%	\$ 73,947
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,443,477	\$ 14,813,288	4.3%	\$ 630,188
^ 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 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%	\$ 2,543,345	\$ 93,396	\$ 2,636,741
Block Island	45%	249,346	3,276	252,621
Convention Authority of Providence	30%	1,054,539	60,006	1,114,545
East Providence	45%	35,608	5,072	40,680
Northern Rhode Island	45%	343,494	6,703	350,197
South County	45%	974,626	47,538	1,022,165
Warwick Dept. of Economic Development	30%	518,659	15,932	534,591
Subtotal - Tourism Districts		\$ 5,719,617	\$ 231,923	\$ 5,951,540
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,511,235	\$ 154,441	\$ 3,665,676
Subtotal - Municipalities		\$ 3,511,235	\$ 154,441	\$ 3,665,676
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 936,986	\$ 53,157	\$ 990,143
Omni Providence Hotel	50%	391,077	-	391,077
Statewide Tourism District	70%	258,185	10,452	268,637
All other Hotels	25%	2,303,566	87,427	2,390,993
Subtotal - CommerceRI		\$ 3,889,815	\$ 151,035	\$ 4,040,850
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,070,841	\$ 60,751	\$ 1,131,592
Omni Providence Hotel	20%	156,431	-	156,431
All other Hotels	5%	479,155	18,232	497,387
Subtotal - PWCVB	45%	\$ 1,706,427	\$ 78,983	\$ 1,785,410
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,827,094	\$ 616,383	\$ 15,443,477
^ 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, \$(1,213.08) was carried forward to March 2020.				
‡ 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%	\$ 2,455,205	\$ 38,678	\$ 2,493,883
Block Island	45%	225,989	-	225,989
Convention Authority of Providence	30%	1,010,834	16,424	1,027,258
East Providence	45%	37,837	1,413	39,250
Northern Rhode Island	45%	301,254	1,792	303,045
South County	45%	981,307	6,357	987,664
Warwick Dept. of Economic Development	30%	558,715	11,852	570,568
Subtotal - Tourism Districts		\$ 5,571,140	\$ 76,516	\$ 5,647,656
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,410,148	\$ 109,560	\$ 3,519,709
Subtotal - Municipalities		\$ 3,410,148	\$ 109,560	\$ 3,519,709
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 944,450	\$ 76,069	\$ 1,020,518
Omni Providence Hotel	50%	367,227	-	367,227
Statewide Tourism District	70%	175,554	5,906	181,459
All Other Hotels in the State	25%	2,223,106	142,150	2,365,256
Subtotal - CommerceRI		\$ 3,710,336	\$ 224,125	\$ 3,934,460
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,079,371	\$ 22,621	\$ 1,101,992
Omni Providence Hotel	20%	146,891	-	146,891
All Other Hotels in the State	5%	457,161	5,420	462,580
Subtotal - PWCVB	45%	\$ 1,683,423	\$ 28,040	\$ 1,711,463
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,375,047	\$ 438,241	\$ 14,813,288
^ 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, \$0.63 was carried forward to March 2019.				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

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

Municipality	FY 2020	FY 2019	Percent Change	Difference
BARRINGTON	\$ 455	\$ 327	n/a	\$ 128
BRISTOL	27,662	25,734	7.5%	1,928
BURRILLVILLE	62	61	2.1%	1
CENTRAL FALLS	128	61	110.9%	67
CHARLESTOWN	5,907	6,493	-9.0%	(586)
COVENTRY	34,801	34,210	1.7%	591
CRANSTON	36,180	6,690	440.8%	29,489
CUMBERLAND	140	117	20.0%	23
EAST GREENWICH	881	385	129.0%	496
EAST PROVIDENCE	22,600	22,554	0.2%	45
EXETER	68	1	6,940.3%	67
FOSTER	58	381	-84.7%	(323)
GLOCESTER	1,227	1,272	-3.6%	(46)
HOPKINTON	555	451	23.0%	104
JAMESTOWN	7,029	10,453	-32.8%	(3,424)
JOHNSTON	2,940	3,026	-2.8%	(86)
LINCOLN	58,152	47,700	21.9%	10,452
LITTLE COMPTON	3,735	3,493	6.9%	242
MIDDLETOWN	412,755	417,456	-1.1%	(4,701)
NARRAGANSETT	56,344	56,332	0.0%	12
NEWPORT	995,400	941,440	5.7%	53,959
NEW SHOREHAM	140,345	128,781	9.0%	11,564
NORTH KINGSTOWN	40,321	37,965	6.2%	2,355
NORTH PROVIDENCE	1,282	542	136.8%	741
NORTH SMITHFIELD	1,299	1,261	3.1%	39
PAWTUCKET	36,496	38,722	-5.7%	(2,226)
PORTSMOUTH	6,507	4,415	47.4%	2,093
PROVIDENCE	733,249	689,793	6.3%	43,456
RICHMOND	3,878	4,597	-15.6%	(719)
SCITUATE	2,697	2,549	5.8%	148
SMITHFIELD	72,857	58,377	24.8%	14,480
SOUTH KINGSTOWN	63,674	64,227	-0.9%	(553)
TIVERTON	11,633	3,603	222.8%	8,029
WARREN	449	334	34.4%	115
WARWICK	445,492	476,873	-6.6%	(31,381)
WESTERLY	313,504	308,269	1.7%	5,235
WEST GREENWICH	47,937	46,360	3.4%	1,578
WEST WARWICK	52,784	51,499	2.5%	1,286
WOONSOCKET	24,193	22,906	5.6%	1,287
TOTAL	\$ 3,665,676	\$ 3,519,709	4.1%	\$ 145,967

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16

FY 2020 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 455	\$ 455
BRISTOL	25,409	2,253	27,662
BURRILLVILLE	-	62	62
CENTRAL FALLS	-	128	128
CHARLESTOWN	4,545	1,361	5,907
COVENTRY	34,291	510	34,801
CRANSTON	34,637	1,543	36,180
CUMBERLAND	-	140	140
EAST GREENWICH	306	575	881
EAST PROVIDENCE	19,782	2,818	22,600
EXETER	-	68	68
FOSTER	36	23	58
GLOCESTER	1,134	92	1,227
HOPKINTON	298	257	555
JAMESTOWN	2,617	4,412	7,029
JOHNSTON	2,877	64	2,940
LINCOLN	58,002	150	58,152
LITTLE COMPTON	3,199	536	3,735
MIDDLETOWN	399,413	13,342	412,755
NARRAGANSETT	51,329	5,015	56,344
NEWPORT	968,001	27,398	995,400
NEW SHOREHAM	138,525	1,820	140,345
NORTH KINGSTOWN	34,233	6,088	40,321
NORTH PROVIDENCE	-	1,282	1,282
NORTH SMITHFIELD	1,169	131	1,299
PAWTUCKET	34,972	1,525	36,496
PORTSMOUTH	4,244	2,263	6,507
PROVIDENCE	683,244	50,005	733,249
RICHMOND	1,402	2,476	3,878
SCITUATE	2,572	126	2,697
SMITHFIELD	72,522	335	72,857
SOUTH KINGSTOWN	59,685	3,989	63,674
TIVERTON	10,087	1,546	11,633
WARREN	-	449	449
WARWICK	432,216	13,277	445,492
WESTERLY	307,656	5,848	313,504
WEST GREENWICH	47,714	224	47,937
WEST WARWICK	52,088	696	52,784
WOONSOCKET	23,031	1,162	24,193
TOTAL	\$ 3,511,235	\$ 154,441	\$ 3,665,676

* 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 \$(1,213.08) was carried forward to March 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 17

FY 2019 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 327	\$ 327
BRISTOL	24,577	1,157	25,734
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	61	61
CHARLESTOWN	6,051	442	6,493
COVENTRY	33,787	423	34,210
CRANSTON	5,881	809	6,690
CUMBERLAND	-	117	117
EAST GREENWICH	171	214	385
EAST PROVIDENCE	21,020	1,534	22,554
EXETER	-	1	1
FOSTER	317	63	381
GLOCESTER	1,038	235	1,272
HOPKINTON	314	138	451
JAMESTOWN	3,696	6,757	10,453
JOHNSTON	2,918	109	3,026
LINCOLN	47,487	213	47,700
LITTLE COMPTON	2,796	697	3,493
MIDDLETOWN	410,929	6,527	417,456
NARRAGANSETT	51,467	4,865	56,332
NEWPORT	916,419	25,022	941,440
NEW SHOREHAM	125,549	3,232	128,781
NORTH KINGSTOWN	36,839	1,126	37,965
NORTH PROVIDENCE	-	542	542
NORTH SMITHFIELD	1,164	97	1,261
PAWTUCKET	37,196	1,526	38,722
PORTSMOUTH	2,929	1,486	4,415
PROVIDENCE	658,749	31,045	689,793
RICHMOND	1,322	3,275	4,597
SCITUATE	2,481	67	2,549
SMITHFIELD	58,176	202	58,377
SOUTH KINGSTOWN	61,834	2,393	64,227
TIVERTON	2,657	946	3,603
WARREN	-	334	334
WARWICK	465,596	11,277	476,873
WESTERLY	307,234	1,035	308,269
WEST GREENWICH	46,153	207	46,360
WEST WARWICK	51,100	398	51,499
WOONSOCKET	22,303	603	22,906
TOTAL	\$ 3,410,148	\$ 109,560	\$ 3,519,709

* 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, \$0.63 was carried forward to March 2019.