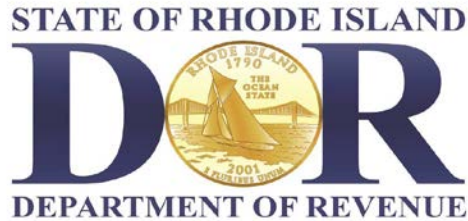


STATE OF RHODE ISLAND
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2021 State 5.0 Percent Hotel Tax Allocation July 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

The distribution of the state hotel tax revenues generated by the rental of rooms via a hosting platform was changed effective July 1, 2019. As of that date, state hotel taxes generated by the rental of rooms and hosting platforms are distributed in the same manner as all other state hotel tax revenues. See Rhode Island General Laws § 42-63.1-3(g) for details.

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 July:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax.

State Hotel Tax Recipient	July 2020	July 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 846,113	\$ 1,280,980	-33.9 %	\$ (434,867)
Hosting Platforms and Room Resellers	67,914	66,349	2.4 %	1,566
<i>Subtotal: Regional Tourism Districts</i>	\$ 914,028	\$ 1,347,329	-32.2 %	\$ (433,302)
<i>Municipalities</i>				
Traditional Hotels	\$ 493,757	\$ 767,396	-35.7 %	\$ (273,639)
Hosting Platforms and Room Resellers	40,261	45,074	-10.7 %	(4,812)
<i>Subtotal: Municipalities</i>	\$ 534,018	\$ 812,470	-34.3 %	\$ (278,452)
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 496,168	\$ 827,164	-40.0 %	\$ (330,995)
Hosting Platforms and Room Resellers	40,875	43,895	-6.9 %	(3,020)
<i>Subtotal: RI Commerce Corporation</i>	\$ 537,043	\$ 871,058	-38.3 %	\$ (334,015)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 138,990	\$ 311,046	-55.3 %	\$ (172,056)
Hosting Platforms and Room Resellers	11,994	23,685	-49.4 %	(11,691)
<i>Subtotal: PWCVB</i>	\$ 150,984	\$ 334,731	-54.9 %	\$ (183,747)
TOTAL STATE 5.0% HOTEL TAX	\$ 2,136,073	\$ 3,365,589	-36.5 %	\$ (1,229,515)

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

Given that July is the first month of the fiscal year there are no differences between monthly and fiscal year-to-date state hotel tax collections.

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
October 2, 2020

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2021.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.

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

Allocation	Share	July 2020	July 2019	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 430,882	\$ 643,618	-33.1%	\$ (212,736)
Block Island	45%	95,847	93,834	2.1%	2,013
Convention Authority of Providence	30%	35,228	177,420	-80.1%	(142,193)
East Providence	45%	6,279	8,233	-23.7%	(1,954)
Northern Rhode Island	45%	23,181	51,728	-55.2%	(28,547)
South County	45%	288,080	279,809	3.0%	8,271
Warwick Dept. of Economic Development	30%	34,531	92,686	-62.7%	(58,155)
Subtotal - Tourism Districts		\$ 914,028	\$ 1,347,329	-32.2%	\$ (433,302)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 534,018	\$ 812,470	-34.3%	\$ (278,452)
Subtotal - Municipalities		\$ 534,018	\$ 812,470	-34.3%	\$ (278,452)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 48,831	\$ 164,504	-70.3%	\$ (115,673)
Omni Providence Hotel	50%	-	58,500	-100.0%	(58,500)
Statewide Tourism District	70%	19,174	48,879	-60.8%	(29,704)
All Other Hotels in the State	25%	469,038	599,175	-21.7%	(130,137)
Subtotal - CommerceRI		\$ 537,043	\$ 871,058	-38.3%	\$ (334,015)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 55,807	\$ 188,005	-70.3%	\$ (132,198)
Omni Providence Hotel	20%	-	23,400	-100.0%	(23,400)
All Other Hotels in the State	5%	95,177	123,326	-22.8%	(28,149)
Subtotal - PWCVB		\$ 150,984	\$ 334,731	-54.9%	\$ (183,747)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,136,073	\$ 3,365,589	-36.5%	\$ (1,229,515)

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

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
July 2020 and FY 2021 Year-to-Date Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 399,236	\$ 31,646	\$ 430,882
Block Island	45%	94,555	1,292	95,847
Convention Authority of Providence	30%	30,981	4,247	35,228
East Providence	45%	5,703	576	6,279
Northern Rhode Island	45%	22,707	474	23,181
South County	45%	260,377	27,703	288,080
Warwick Dept. of Economic Development	30%	32,553	1,977	34,531
Subtotal - Tourism Districts		\$ 846,113	\$ 67,914	\$ 914,028
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 493,757	\$ 40,261	\$ 534,018
Subtotal - Municipalities		\$ 493,757	\$ 40,261	\$ 534,018
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 44,474	\$ 4,357	\$ 48,831
Omni Providence Hotel	50%	-	-	-
Statewide Tourism District	70%	16,928	2,246	19,174
All other Hotels	25%	434,766	34,272	469,038
Subtotal - CommerceRI		\$ 496,168	\$ 40,875	\$ 537,043
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 50,828	\$ 4,979	\$ 55,807
Omni Providence Hotel	20%	-	-	-
All other Hotels	5%	88,162	7,015	95,177
Subtotal - PWCVB	45%	\$ 138,990	\$ 11,994	\$ 150,984
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,975,029	\$ 161,044	\$ 2,136,073
^ 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, \$3,747.27 was carried forward to August 2020.				

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 6
July 2019 and 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%	\$ 619,827	\$ 23,791	\$ 643,618
Block Island	45%	91,109	2,725	93,834
Convention Authority of Providence	30%	158,742	18,678	177,420
East Providence	45%	6,707	1,527	8,233
Northern Rhode Island	45%	49,769	1,959	51,728
South County	45%	266,626	13,183	279,809
Warwick Dept. of Economic Development	30%	88,200	4,485	92,686
Subtotal - Tourism Districts		\$ 1,280,980	\$ 66,349	\$ 1,347,329
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 767,396	\$ 45,074	\$ 812,470
Subtotal - Municipalities		\$ 767,396	\$ 45,074	\$ 812,470
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 148,290	\$ 16,215	\$ 164,504
Omni Providence Hotel	50%	58,500	-	58,500
Statewide Tourism District	70%	45,908	2,970	48,879
All Other Hotels in the State	25%	574,466	24,709	599,175
Subtotal - CommerceRI		\$ 827,164	\$ 43,895	\$ 871,058
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 169,474	\$ 18,531	\$ 188,005
Omni Providence Hotel	20%	23,400	-	23,400
All Other Hotels in the State	5%	118,172	5,154	123,326
Subtotal - PWCVB	45%	\$ 311,046	\$ 23,685	\$ 334,731
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 3,186,587	\$ 179,002	\$ 3,365,589
<p>^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.</p> <p>* 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, \$(204.63) was carried forward to August 2019.</p> <p>‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.</p>				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES ⁷
July Year-over-Year and Fiscal Year-to-Date over Fiscal Year-to-Date Collections

Municipality	July 2020	July 2019	Percent Change [^]	Difference [^]
BARRINGTON	\$ 229	\$ 142	61.7%	\$ 87
BRISTOL	2,881	6,634	-56.6%	(3,753)
BURRILLVILLE	-	40	-100.0%	(40)
CENTRAL FALLS	4	25	-85.8%	(21)
CHARLESTOWN	2,656	2,189	21.3%	466
COVENTRY	2,568	6,732	-61.9%	(4,164)
CRANSTON	1,301	6,631	-80.4%	(5,331)
CUMBERLAND	12	48	-74.3%	(36)
EAST GREENWICH	121	270	-55.1%	(149)
EAST PROVIDENCE	3,488	4,574	-23.7%	(1,086)
EXETER	6	31	-79.6%	(24)
FOSTER	21	9	133.8%	12
GLOCESTER	105	241	-56.6%	(137)
HOPKINTON	282	208	35.7%	74
JAMESTOWN	2,364	1,891	25.0%	472
JOHNSTON	846	577	46.8%	270
LINCOLN	1,417	7,726	-81.7%	(6,309)
LITTLE COMPTON	1,801	1,208	49.2%	594
MIDDLETOWN	65,618	105,515	-37.8%	(39,897)
NARRAGANSETT	20,750	17,241	20.4%	3,509
NEWPORT	164,524	238,104	-30.9%	(73,580)
NEW SHOREHAM	53,249	52,130	2.1%	1,118
NORTH KINGSTOWN	5,872	10,586	-44.5%	(4,714)
NORTH PROVIDENCE	155	322	-51.8%	(167)
NORTH SMITHFIELD	144	190	-24.1%	(46)
PAWTUCKET	3,601	5,573	-35.4%	(1,972)
PORTSMOUTH	1,485	2,817	-47.3%	(1,331)
PROVIDENCE	29,357	118,600	-75.2%	(89,244)
RICHMOND	1,371	1,135	20.7%	235
SCITUATE	290	416	-30.3%	(126)
SMITHFIELD	5,682	10,682	-46.8%	(5,000)
SOUTH KINGSTOWN	15,150	15,355	-1.3%	(204)
TIVERTON	436	1,881	-76.8%	(1,445)
WARREN	41	93	-56.4%	(53)
WARWICK	28,775	77,238	-62.7%	(48,463)
WESTERLY	105,736	93,389	13.2%	12,347
WEST GREENWICH	5,533	8,314	-33.5%	(2,781)
WEST WARWICK	4,235	9,502	-55.4%	(5,267)
WOONSOCKET	1,914	4,214	-54.6%	(2,299)
TOTAL	\$ 534,018	\$ 812,470	-34.3%	\$ (278,452)

[^] 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 8

July 2020 and FY 2021 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 229	\$ 229
BRISTOL	2,246	635	2,881
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	4	4
CHARLESTOWN	1,603	1,053	2,656
COVENTRY	2,479	89	2,568
CRANSTON	1,129	172	1,301
CUMBERLAND	-	12	12
EAST GREENWICH	11	110	121
EAST PROVIDENCE	3,169	320	3,488
EXETER	-	6	6
FOSTER	11	10	21
GLOCESTER	104	1	105
HOPKINTON	123	159	282
JAMESTOWN	634	1,730	2,364
JOHNSTON	457	389	846
LINCOLN	1,404	13	1,417
LITTLE COMPTON	1,223	578	1,801
MIDDLETOWN	60,727	4,891	65,618
NARRAGANSETT	15,062	5,687	20,750
NEWPORT	156,665	7,858	164,524
NEW SHOREHAM	52,531	718	53,249
NORTH KINGSTOWN	4,275	1,597	5,872
NORTH PROVIDENCE	-	155	155
NORTH SMITHFIELD	144	-	144
PAWTUCKET	3,493	108	3,601
PORTSMOUTH	303	1,182	1,485
PROVIDENCE	25,818	3,539	29,357
RICHMOND	-	1,371	1,371
SCITUATE	275	15	290
SMITHFIELD	5,624	57	5,682
SOUTH KINGSTOWN	13,080	2,070	15,150
TIVERTON	-	436	436
WARREN	-	41	41
WARWICK	27,128	1,648	28,775
WESTERLY	102,547	3,189	105,736
WEST GREENWICH	5,474	58	5,533
WEST WARWICK	4,173	62	4,235
WOONSOCKET	1,846	69	1,914
TOTAL	\$ 493,757	\$ 40,261	\$ 534,018

* 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, \$3,747.27 was carried forward to August 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 9

July 2019 and FY 2020 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 142	\$ 142
BRISTOL	6,151	483	6,634
BURRILLVILLE	-	40	40
CENTRAL FALLS	-	25	25
CHARLESTOWN	1,800	390	2,189
COVENTRY	6,588	143	6,732
CRANSTON	6,211	420	6,631
CUMBERLAND	-	48	48
EAST GREENWICH	84	186	270
EAST PROVIDENCE	3,726	848	4,574
EXETER	-	31	31
FOSTER	-	9	9
GLOCESTER	173	68	241
HOPKINTON	112	96	208
JAMESTOWN	489	1,402	1,891
JOHNSTON	546	31	577
LINCOLN	7,660	66	7,726
LITTLE COMPTON	944	264	1,208
MIDDLETOWN	101,660	3,855	105,515
NARRAGANSETT	15,122	2,119	17,241
NEWPORT	231,375	6,728	238,104
NEW SHOREHAM	50,616	1,514	52,130
NORTH KINGSTOWN	9,752	835	10,586
NORTH PROVIDENCE	-	322	322
NORTH SMITHFIELD	150	40	190
PAWTUCKET	5,153	420	5,573
PORTSMOUTH	2,194	623	2,817
PROVIDENCE	103,035	15,565	118,600
RICHMOND	256	879	1,135
SCITUATE	365	51	416
SMITHFIELD	10,608	74	10,682
SOUTH KINGSTOWN	13,534	1,821	15,355
TIVERTON	1,536	345	1,881
WARREN	-	93	93
WARWICK	73,500	3,738	77,238
WESTERLY	92,648	741	93,389
WEST GREENWICH	8,230	84	8,314
WEST WARWICK	9,274	228	9,502
WOONSOCKET	3,906	308	4,214
TOTAL	\$ 767,396	\$ 45,074	\$ 812,470

* 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, \$(204.63) was carried forward to August 2019.