

STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

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

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	December 2020	December 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 146,453	\$ 356,207	-58.9 %	\$ (209,754)
Hosting Platforms and Room Resellers	11,142	15,465	-27.9 %	(4,322)
<i>Subtotal: Regional Tourism Districts</i>	\$ 157,595	\$ 371,671	-57.6 %	\$ (214,076)
<i>Municipalities</i>				
Traditional Hotels	\$ 95,966	\$ 226,307	-57.6 %	\$ (130,341)
Hosting Platforms and Room Resellers	7,131	10,378	-31.3 %	(3,248)
<i>Subtotal: Municipalities</i>	\$ 103,096	\$ 236,685	-56.4 %	\$ (133,589)
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 98,549	\$ 250,184	-60.6 %	\$ (151,635)
Hosting Platforms and Room Resellers	7,097	10,187	-30.3 %	(3,090)
<i>Subtotal: RI Commerce Corporation</i>	\$ 105,646	\$ 260,371	-59.4 %	\$ (154,725)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 42,921	\$ 127,326	-66.3 %	\$ (84,406)
Hosting Platforms and Room Resellers	3,152	5,483	-42.5 %	(2,330)
<i>Subtotal: PWCVB</i>	\$ 46,073	\$ 132,809	-65.3 %	\$ (86,736)
TOTAL STATE 5.0% HOTEL TAX	\$ 412,410	\$ 1,001,536	-58.8 %	\$ (589,126)

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

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.

State Hotel Tax Recipient	FY 2021	FY 2020	Percent Change	Nominal Difference
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 3,070,454	\$ 5,129,073	-40.1 %	\$ (2,058,619)
Hosting Platforms and Room Resellers	198,322	189,601	4.6 %	8,722
<i>Subtotal: Regional Tourism Districts</i>	\$ 3,268,777	\$ 5,318,674	-38.5 %	\$ (2,049,897)
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 1,843,347	\$ 3,132,758	-41.2 %	\$ (1,289,411)
Hosting Platforms and Room Resellers	119,812	126,711	-5.4 %	(6,899)
<i>Subtotal: Municipalities</i>	\$ 1,963,159	\$ 3,259,469	-39.8 %	\$ (1,296,310)
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 1,855,394	\$ 3,449,084	-46.2 %	\$ (1,593,689)
Hosting Platforms and Room Resellers	119,718	123,755	-3.3 %	(4,036)
<i>Subtotal: RI Commerce Corporation</i>	\$ 1,975,113	\$ 3,572,838	-44.7 %	\$ (1,597,725)
<u><i>Providence Warwick Convention & Visitors Bureau</i></u>				
Traditional Hotels	\$ 604,325	\$ 1,465,011	-58.7 %	\$ (860,686)
Hosting Platforms and Room Resellers	41,395	65,395	-36.7 %	(23,999)
<i>Subtotal: PWCVB</i>	\$ 645,720	\$ 1,530,405	-57.8 %	\$ (884,685)
TOTAL STATE 5.0% HOTEL TAX	\$ 7,852,769	\$13,681,386	-42.6 %	\$ (5,828,617)

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.



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Rhode Island Department of Revenue

March 4, 2021

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.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 5

December Year-over-Year Collections

Allocation	Share	December 2020	December 2019	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 60,000	\$ 153,629	-60.9%	\$ (93,629)
Block Island	45%	3,892	1,957	98.9%	1,935
Convention Authority of Providence	30%	19,435	87,583	-77.8%	(68,148)
East Providence	45%	3,240	2,661	21.8%	580
Northern Rhode Island	45%	17,017	34,546	-50.7%	(17,529)
South County	45%	33,256	44,789	-25.7%	(11,533)
Warwick Dept. of Economic Development	30%	20,754	46,508	-55.4%	(25,753)
Subtotal - Tourism Districts		\$ 157,595	\$ 371,671	-57.6%	\$ (214,076)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 103,096	\$ 236,685	-56.4%	\$ (133,589)
Subtotal - Municipalities		\$ 103,096	\$ 236,685	-56.4%	\$ (133,589)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 28,127	\$ 82,356	-65.8%	\$ (54,229)
Omni Providence Hotel	50%	12	27,398	-100.0%	(27,386)
Statewide Tourism District	70%	12,281	18,627	-34.1%	(6,346)
All Other Hotels in the State	25%	65,225	131,989	-50.6%	(66,764)
Subtotal - CommerceRI		\$ 105,646	\$ 260,371	-59.4%	\$ (154,725)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 32,146	\$ 94,121	-65.8%	\$ (61,976)
Omni Providence Hotel	20%	5	10,959	-100.0%	(10,954)
All Other Hotels in the State	5%	13,922	27,728	-49.8%	(13,806)
Subtotal - PWCVB		\$ 46,073	\$ 132,809	-65.3%	\$ (86,736)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 412,410	\$ 1,001,536	-58.8%	\$ (589,126)

^ 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 6

December 2020 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 55,784	\$ 4,216	\$ 60,000
Block Island	45%	3,853	39	3,892
Convention Authority of Providence	30%	17,574	1,861	19,435
East Providence	45%	3,004	237	3,240
Northern Rhode Island	45%	16,739	278	17,017
South County	45%	29,609	3,648	33,256
Warwick Dept. of Economic Development	30%	19,890	864	20,754
Subtotal - Tourism Districts		\$ 146,453	\$ 11,142	\$ 157,595
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 95,966	\$ 7,131	\$ 103,096
Subtotal - Municipalities		\$ 95,966	\$ 7,131	\$ 103,096
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 26,220	\$ 1,908	\$ 28,127
Omni Providence Hotel	50%	12	-	12
Statewide Tourism District	70%	11,768	513	12,281
All other Hotels	25%	60,549	4,676	65,225
Subtotal - CommerceRI		\$ 98,549	\$ 7,097	\$ 105,646
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 29,965	\$ 2,180	\$ 32,146
Omni Providence Hotel	20%	5	-	5
All other Hotels	5%	12,950	972	13,922
Subtotal - PWCVB	45%	\$ 42,921	\$ 3,152	\$ 46,073
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 383,888	\$ 28,522	\$ 412,410
^ 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, \$(31,621.12) was carried forward to January 2021.				

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

December 2019 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 147,681	\$ 5,947	\$ 153,629
Block Island	45%	1,931	26	1,957
Convention Authority of Providence	30%	83,564	4,019	87,583
East Providence	45%	2,297	364	2,661
Northern Rhode Island	45%	34,101	445	34,546
South County	45%	41,485	3,304	44,789
Warwick Dept. of Economic Development	30%	45,147	1,360	46,508
Subtotal - Tourism Districts		\$ 356,207	\$ 15,465	\$ 371,671
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 226,307	\$ 10,378	\$ 236,685
Subtotal - Municipalities		\$ 226,307	\$ 10,378	\$ 236,685
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 78,591	\$ 3,766	\$ 82,356
Omni Providence Hotel	50%	27,398	-	27,398
Statewide Tourism District	70%	17,809	818	18,627
All Other Hotels in the State	25%	126,386	5,603	131,989
Subtotal - CommerceRI		\$ 250,184	\$ 10,187	\$ 260,371
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 89,818	\$ 4,303	\$ 94,121
Omni Providence Hotel	20%	10,959	-	10,959
All Other Hotels in the State	5%	26,549	1,179	27,728
Subtotal - PWCVB	45%	\$ 127,326	\$ 5,483	\$ 132,809
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 960,024	\$ 41,512	\$ 1,001,536
<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, \$(267.87) was carried forward to January 2020.</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 8

December Year-over-Year Collections

Municipality	December 2020	December 2019	Percent Change ^	Difference ^
BARRINGTON	\$ 26	\$ 38	-33.1%	\$ (13)
BRISTOL	401	1,744	-77.0%	(1,342)
BURRILLVILLE	-	3	-100.0%	(3)
CENTRAL FALLS	-	3	-100.0%	(3)
CHARLESTOWN	111	69	60.7%	42
COVENTRY	1,397	3,119	-55.2%	(1,722)
CRANSTON	559	2,375	-76.5%	(1,817)
CUMBERLAND	29	10	203.4%	20
EAST GREENWICH	43	38	15.2%	6
EAST PROVIDENCE	1,800	1,478	21.8%	322
EXETER	-	1	-100.0%	(1)
FOSTER	-	-	n/a	-
GLOCESTER	119	162	-26.7%	(43)
HOPKINTON	15	15	5.8%	1
JAMESTOWN	275	279	-1.4%	(4)
JOHNSTON	435	231	88.1%	204
LINCOLN	2,146	5,879	-63.5%	(3,732)
LITTLE COMPTON	144	109	31.8%	35
MIDDLETOWN	7,544	18,958	-60.2%	(11,413)
NARRAGANSETT	1,290	2,689	-52.0%	(1,399)
NEWPORT	24,614	63,447	-61.2%	(38,833)
NEW SHOREHAM	2,162	1,087	98.9%	1,075
NORTH KINGSTOWN	2,436	2,486	-2.0%	(50)
NORTH PROVIDENCE	34	104	-67.3%	(70)
NORTH SMITHFIELD	133	116	14.6%	17
PAWTUCKET	1,202	3,192	-62.3%	(1,990)
PORTSMOUTH	249	208	19.9%	41
PROVIDENCE	16,190	59,287	-72.7%	(43,097)
RICHMOND	46	217	-79.0%	(171)
SCITUATE	257	226	13.7%	31
SMITHFIELD	3,963	7,520	-47.3%	(3,557)
SOUTH KINGSTOWN	1,170	3,124	-62.6%	(1,955)
TIVERTON	76	542	-85.9%	(465)
WARREN	4	25	-85.6%	(22)
WARWICK	17,295	38,756	-55.4%	(21,461)
WESTERLY	9,493	8,899	6.7%	595
WEST GREENWICH	2,474	4,226	-41.5%	(1,752)
WEST WARWICK	3,101	3,716	-16.5%	(615)
WOONSOCKET	1,861	2,308	-19.3%	(446)
TOTAL	\$ 103,096	\$ 236,685	-56.4%	\$ (133,589)

^ 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 9

December 2020 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 26	\$ 26
BRISTOL	351	50	401
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	14	97	111
COVENTRY	1,353	44	1,397
CRANSTON	465	94	559
CUMBERLAND	-	29	29
EAST GREENWICH	28	16	43
EAST PROVIDENCE	1,669	131	1,800
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	112	6	119
HOPKINTON	-	15	15
JAMESTOWN	83	192	275
JOHNSTON	435	-	435
LINCOLN	2,139	7	2,146
LITTLE COMPTON	71	73	144
MIDDLETOWN	6,760	784	7,544
NARRAGANSETT	944	346	1,290
NEWPORT	23,645	969	24,614
NEW SHOREHAM	2,140	22	2,162
NORTH KINGSTOWN	1,939	497	2,436
NORTH PROVIDENCE	-	34	34
NORTH SMITHFIELD	126	7	133
PAWTUCKET	1,171	31	1,202
PORTSMOUTH	80	169	249
PROVIDENCE	14,639	1,551	16,190
RICHMOND	-	46	46
SCITUATE	256	1	257
SMITHFIELD	3,916	47	3,963
SOUTH KINGSTOWN	779	390	1,170
TIVERTON	-	76	76
WARREN	-	4	4
WARWICK	16,575	720	17,295
WESTERLY	8,942	551	9,493
WEST GREENWICH	2,451	23	2,474
WEST WARWICK	3,047	54	3,101
WOONSOCKET	1,835	27	1,861
TOTAL	\$ 95,966	\$ 7,130	\$ 103,096

* 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, \$(31,621.12) was carried forward to January 2021.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

December 2019 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 38	\$ 38
BRISTOL	1,572	172	1,744
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	3	3
CHARLESTOWN	11	58	69
COVENTRY	3,108	11	3,119
CRANSTON	2,267	108	2,375
CUMBERLAND	-	10	10
EAST GREENWICH	15	23	38
EAST PROVIDENCE	1,276	202	1,478
EXETER	-	1	1
FOSTER	-	-	-
GLOCESTER	159	3	162
HOPKINTON	-	15	15
JAMESTOWN	125	154	279
JOHNSTON	227	5	231
LINCOLN	5,877	2	5,879
LITTLE COMPTON	62	47	109
MIDDLETOWN	17,984	973	18,958
NARRAGANSETT	2,495	194	2,689
NEWPORT	61,851	1,596	63,447
NEW SHOREHAM	1,073	14	1,087
NORTH KINGSTOWN	2,018	468	2,486
NORTH PROVIDENCE	-	104	104
NORTH SMITHFIELD	108	8	116
PAWTUCKET	3,104	88	3,192
PORTSMOUTH	77	131	208
PROVIDENCE	55,938	3,349	59,287
RICHMOND	87	130	217
SCITUATE	212	15	226
SMITHFIELD	7,479	41	7,520
SOUTH KINGSTOWN	2,941	183	3,124
TIVERTON	374	168	542
WARREN	-	25	25
WARWICK	37,623	1,134	38,756
WESTERLY	8,158	741	8,899
WEST GREENWICH	4,213	13	4,226
WEST WARWICK	3,655	61	3,716
WOONSOCKET	2,218	89	2,308
TOTAL	\$ 226,307	\$ 10,378	\$ 236,685

* 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 \$(267.87) was carried forward to January 2020.

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

Allocation	Share	FY 2021 YTD	FY 2020 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 1,592,885	\$ 2,440,074	-34.7%	\$ (847,190)
Block Island	45%	280,060	250,086	12.0%	29,974
Convention Authority of Providence	30%	220,124	927,822	-76.3%	(707,698)
East Providence	45%	28,069	32,762	-14.3%	(4,694)
Northern Rhode Island	45%	115,164	281,353	-59.1%	(166,189)
South County	45%	852,989	937,457	-9.0%	(84,469)
Warwick Dept. of Economic Development	30%	179,487	449,119	-60.0%	(269,632)
Subtotal - Tourism Districts		\$ 3,268,777	\$ 5,318,674	-38.5%	\$ (2,049,897)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 1,963,159	\$ 3,259,469	-39.8%	\$ (1,296,310)
Subtotal - Municipalities		\$ 1,963,159	\$ 3,259,469	-39.8%	\$ (1,296,310)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 279,700	\$ 828,431	-66.2%	\$ (548,731)
Omni Providence Hotel	50%	66	322,447	-100.0%	(322,381)
Statewide Tourism District	70%	101,366	231,340	-56.2%	(129,974)
All Other Hotels in the State	25%	1,593,981	2,190,620	-27.2%	(596,639)
Subtotal - CommerceRI		\$ 1,975,113	\$ 3,572,838	-44.7%	\$ (1,597,725)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 319,657	\$ 946,778	-66.2%	\$ (627,121)
Omni Providence Hotel	20%	27	128,979	-100.0%	(128,952)
All Other Hotels in the State	5%	326,037	454,648	-28.3%	(128,612)
Subtotal - PWCVB		\$ 645,720	\$ 1,530,405	-57.8%	\$ (884,685)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 7,852,769	\$ 13,681,386	-42.6%	\$ (5,828,617)

^ 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
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%	\$ 1,499,226	\$ 93,658	\$ 1,592,885
Block Island	45%	276,103	3,957	280,060
Convention Authority of Providence	30%	200,460	19,663	220,124
East Providence	45%	26,089	1,979	28,069
Northern Rhode Island	45%	113,159	2,005	115,164
South County	45%	783,791	69,197	852,989
Warwick Dept. of Economic Development	30%	171,625	7,862	179,487
Subtotal - Tourism Districts		\$ 3,070,454	\$ 198,322	\$ 3,268,777
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,843,347	\$ 119,812	\$ 1,963,159
Subtotal - Municipalities		\$ 1,843,347	\$ 119,812	\$ 1,963,159
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 260,432	\$ 19,268	\$ 279,700
Omni Providence Hotel	50%	66	-	66
Statewide Tourism District	70%	95,802	5,563	101,366
All other Hotels	25%	1,499,094	94,887	1,593,981
Subtotal - CommerceRI		\$ 1,855,394	\$ 119,718	\$ 1,975,113
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 297,637	\$ 22,020	\$ 319,657
Omni Providence Hotel	20%	27	-	27
All other Hotels	5%	306,662	19,375	326,037
Subtotal - PWCVB	45%	\$ 604,325	\$ 41,395	\$ 645,720
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 7,373,521	\$ 479,248	\$ 7,852,769
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* 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, \$(31,621.12) was carried forward to January 2021.				

**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%	\$ 2,362,513	\$ 77,561	\$ 2,440,074
Block Island	45%	246,881	3,205	250,086
Convention Authority of Providence	30%	877,758	50,064	927,822
East Providence	45%	28,659	4,103	32,762
Northern Rhode Island	45%	275,643	5,710	281,353
South County	45%	901,677	35,781	937,457
Warwick Dept. of Economic Development	30%	435,942	13,177	449,119
Subtotal - Tourism Districts		\$ 5,129,073	\$ 189,601	\$ 5,318,674
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,132,758	\$ 126,711	\$ 3,259,469
Subtotal - Municipalities		\$ 3,132,758	\$ 126,711	\$ 3,259,469
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 784,162	\$ 44,268	\$ 828,431
Omni Providence Hotel	50%	322,447	-	322,447
Statewide Tourism District	70%	222,822	8,518	231,340
All Other Hotels in the State	25%	2,119,652	70,968	2,190,620
Subtotal - CommerceRI		\$ 3,449,084	\$ 123,755	\$ 3,572,838
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 896,186	\$ 50,592	\$ 946,778
Omni Providence Hotel	20%	128,979	-	128,979
All Other Hotels in the State	5%	439,846	14,802	454,648
Subtotal - PWCVB	45%	\$ 1,465,011	\$ 65,395	\$ 1,530,405
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,175,925	\$ 505,461	\$ 13,681,386
^ 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, \$(267.87) was carried forward to January 2020.				
‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

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

Municipality	FY 2021	FY 2020	Percent Change	Difference
BARRINGTON	\$ 685	\$ 345	n/a	\$ 340
BRISTOL	11,739	24,883	-52.8%	(13,144)
BURRILLVILLE	2	48	-96.2%	(46)
CENTRAL FALLS	4	125	-97.2%	(121)
CHARLESTOWN	6,089	5,453	11.7%	636
COVENTRY	12,716	29,115	-56.3%	(16,399)
CRANSTON	5,474	31,083	-82.4%	(25,609)
CUMBERLAND	84	103	-17.8%	(18)
EAST GREENWICH	430	670	-35.8%	(240)
EAST PROVIDENCE	15,594	18,201	-14.3%	(2,608)
EXETER	22	55	-60.5%	(33)
FOSTER	1,745	20	8,565.2%	1,725
GLOCESTER	718	909	-21.1%	(192)
HOPKINTON	620	524	18.1%	95
JAMESTOWN	6,851	6,084	12.6%	767
JOHNSTON	3,404	2,574	32.2%	830
LINCOLN	10,951	45,172	-75.8%	(34,221)
LITTLE COMPTON	6,154	3,528	74.4%	2,626
MIDDLETOWN	230,085	381,983	-39.8%	(151,898)
NARRAGANSETT	56,805	52,328	8.6%	4,477
NEWPORT	623,219	924,351	-32.6%	(301,133)
NEW SHOREHAM	155,589	138,937	12.0%	16,652
NORTH KINGSTOWN	24,883	33,417	-25.5%	(8,535)
NORTH PROVIDENCE	610	1,083	-43.7%	(473)
NORTH SMITHFIELD	876	1,015	-13.7%	(139)
PAWTUCKET	13,620	29,405	-53.7%	(15,785)
PORTSMOUTH	4,435	5,666	-21.7%	(1,231)
PROVIDENCE	183,403	611,961	-70.0%	(428,558)
RICHMOND	2,960	3,656	-19.0%	(696)
SCITUATE	1,818	2,136	-14.9%	(318)
SMITHFIELD	27,489	59,293	-53.6%	(31,803)
SOUTH KINGSTOWN	35,460	57,175	-38.0%	(21,715)
TIVERTON	1,586	9,150	-82.7%	(7,564)
WARREN	183	376	-51.2%	(192)
WARWICK	149,573	374,266	-60.0%	(224,693)
WESTERLY	310,448	299,059	3.8%	11,389
WEST GREENWICH	23,450	39,357	-40.4%	(15,907)
WEST WARWICK	23,152	45,726	-49.4%	(22,574)
WOONSOCKET	10,236	20,237	-49.4%	(10,001)
TOTAL	\$ 1,963,159	\$ 3,259,469	-39.8%	\$ (1,296,310)

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

FY 2021 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 685	\$ 685
BRISTOL	10,009	1,731	11,739
BURRILLVILLE	-	2	2
CENTRAL FALLS	-	4	4
CHARLESTOWN	3,317	2,772	6,089
COVENTRY	12,483	233	12,716
CRANSTON	4,749	725	5,474
CUMBERLAND	-	84	84
EAST GREENWICH	128	302	430
EAST PROVIDENCE	14,494	1,100	15,594
EXETER	-	22	22
FOSTER	1,723	22	1,745
GLOCESTER	689	29	718
HOPKINTON	219	401	620
JAMESTOWN	2,086	4,765	6,851
JOHNSTON	3,005	398	3,404
LINCOLN	10,897	54	10,951
LITTLE COMPTON	4,286	1,868	6,154
MIDDLETOWN	216,390	13,694	230,085
NARRAGANSETT	43,824	12,981	56,805
NEWPORT	598,926	24,293	623,219
NEW SHOREHAM	153,390	2,198	155,589
NORTH KINGSTOWN	20,258	4,625	24,883
NORTH PROVIDENCE	-	610	610
NORTH SMITHFIELD	868	8	876
PAWTUCKET	13,217	403	13,620
PORTSMOUTH	1,207	3,228	4,435
PROVIDENCE	167,017	16,386	183,403
RICHMOND	-	2,960	2,960
SCITUATE	1,798	20	1,818
SMITHFIELD	27,251	239	27,489
SOUTH KINGSTOWN	30,016	5,443	35,460
TIVERTON	-	1,586	1,586
WARREN	-	183	183
WARWICK	143,021	6,552	149,573
WESTERLY	301,897	8,551	310,448
WEST GREENWICH	23,298	152	23,450
WEST WARWICK	22,940	212	23,152
WOONSOCKET	9,944	292	10,236
TOTAL	\$ 1,843,347	\$ 119,812	\$ 1,963,159

* 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, \$(31,621.12) was carried forward to January 2021.

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	\$ -	\$ 345	\$ 345
BRISTOL	23,136	1,747	24,883
BURRILLVILLE	-	48	48
CENTRAL FALLS	-	125	125
CHARLESTOWN	4,429	1,024	5,453
COVENTRY	28,708	408	29,115
CRANSTON	29,883	1,200	31,083
CUMBERLAND	-	103	103
EAST GREENWICH	209	461	670
EAST PROVIDENCE	15,922	2,280	18,201
EXETER	-	55	55
FOSTER	-	20	20
GLOCESTER	829	80	909
HOPKINTON	298	226	524
JAMESTOWN	2,424	3,660	6,084
JOHNSTON	2,512	62	2,574
LINCOLN	45,025	148	45,172
LITTLE COMPTON	3,023	505	3,528
MIDDLETOWN	371,535	10,448	381,983
NARRAGANSETT	48,095	4,234	52,328
NEWPORT	900,413	23,939	924,351
NEW SHOREHAM	137,156	1,780	138,937
NORTH KINGSTOWN	29,455	3,962	33,417
NORTH PROVIDENCE	-	1,083	1,083
NORTH SMITHFIELD	912	104	1,015
PAWTUCKET	28,083	1,322	29,405
PORTSMOUTH	4,028	1,638	5,666
PROVIDENCE	570,241	41,720	611,961
RICHMOND	1,271	2,385	3,656
SCITUATE	2,025	111	2,136
SMITHFIELD	59,032	261	59,293
SOUTH KINGSTOWN	54,078	3,096	57,175
TIVERTON	7,949	1,202	9,150
WARREN	-	376	376
WARWICK	363,285	10,981	374,266
WESTERLY	295,217	3,842	299,059
WEST GREENWICH	39,172	185	39,357
WEST WARWICK	45,159	567	45,726
WOONSOCKET	19,254	983	20,237
TOTAL	\$ 3,132,758	\$ 126,711	\$ 3,259,469

* 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 \$(267.87) was carried forward to January 2020.