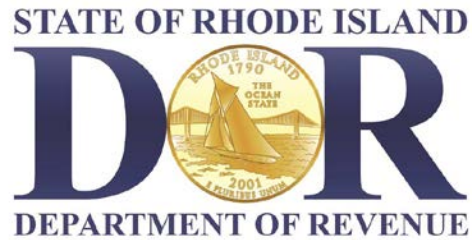


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections May 2021

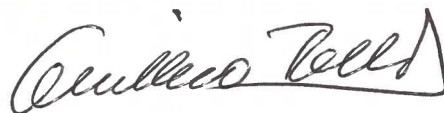
The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. 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.

The findings of the May 2021 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	May 2021	April 2021	\$ Difference	% Difference
Hotels	\$ 322,502	\$ 186,860	\$ 135,641	72.6 %
Room Resellers and Hosting Platforms	25,179	20,505	4,674	22.8 %
Realtors and Homeowners	92,317	51,780	40,538	78.3 %
Total	\$ 439,998	\$ 259,145	\$ 180,853	69.8%
Year-over-Year	May 2021	May 2020	\$ Difference	% Difference
Hotels	\$ 322,502	\$ 52,889	\$ 269,612	509.8 %
Room Resellers and Hosting Platforms	25,179	1,907	23,272	1,220.2 %
Realtors and Homeowners	92,317	11,340	80,977	714.1 %
Total	\$ 439,998	\$ 66,136	\$ 373,862	565.3 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 2,301,422	\$ 3,203,489	\$ (902,066)	-28.2 %
Room Resellers and Hosting Platforms	179,354	134,616	44,738	33.2 %
Realtors and Homeowners	644,759	697,614	(52,855)	-7.6 %
Total	\$ 3,125,535	\$ 4,035,718	\$ (910,184)	-22.6 %



Guillermo L. Tello, Director
Rhode Island Department of Revenue
July 27, 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 Local 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) 378-1080.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	May 2021	April 2021	Percent Change *	Difference *
BARRINGTON	\$ 116	\$ 151	-23.3%	\$ (35)
BRISTOL	3,357	1,909	75.9%	1,448
BURRILLVILLE	2	13	-82.9%	(11)
CENTRAL FALLS	4	-	n/a	4
CHARLESTOWN	6,253	1,340	366.5%	4,913
COVENTRY	2,781	2,304	20.7%	477
CRANSTON	1,183	1,007	17.4%	176
CUMBERLAND	21	27	-21.5%	(6)
EAST GREENWICH	97	138	-29.6%	(41)
EAST PROVIDENCE	2,388	2,510	-4.9%	(123)
EXETER	35	8	308.8%	26
FOSTER	157	2	9,648.4%	155
GLOCESTER	139	120	15.8%	19
HOPKINTON	245	59	313.8%	186
JAMESTOWN	5,707	2,867	99.0%	2,839
JOHNSTON	455	406	12.3%	50
LINCOLN	4,923	3,379	45.7%	1,545
LITTLE COMPTON	2,027	666	204.4%	1,362
MIDDLETOWN	41,238	24,887	65.7%	16,351
NARRAGANSETT	18,088	8,203	120.5%	9,885
NEWPORT	128,821	86,260	49.3%	42,561
NEW SHOREHAM	37,398	18,877	98.1%	18,521
NORTH KINGSTOWN	4,023	4,417	-8.9%	(394)
NORTH PROVIDENCE	120	105	14.7%	15
NORTH SMITHFIELD	90	104	-14.2%	(15)
PAWTUCKET	3,129	2,954	5.9%	175
PORTSMOUTH	1,183	1,079	9.7%	104
PROVIDENCE	55,484	35,697	55.4%	19,787
RICHMOND	984	869	13.3%	116
SCITUATE	291	324	-10.3%	(33)
SMITHFIELD	6,378	4,149	53.7%	2,229
SOUTH KINGSTOWN	11,480	4,689	144.9%	6,792
TIVERTON	384	295	30.3%	89
WARREN	64	74	-14.1%	(10)
WARWICK	40,243	21,138	90.4%	19,105
WESTERLY	50,052	18,630	168.7%	31,422
WEST GREENWICH	3,988	3,705	7.6%	283
WEST WARWICK	4,797	4,228	13.4%	569
WOONSOCKET	1,872	1,554	20.5%	318
Total	\$ 439,998	\$ 259,145	69.8%	\$ 180,853

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
May 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 116	\$ -	\$ 116
BRISTOL	2,930	410	16	3,357
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	4	-	4
CHARLESTOWN	105	393	5,755	6,253
COVENTRY	2,701	72	8	2,781
CRANSTON	932	246	5	1,183
CUMBERLAND	-	21	-	21
EAST GREENWICH	6	68	23	97
EAST PROVIDENCE	2,224	157	7	2,388
EXETER	-	35	-	35
FOSTER	156	1	-	157
GLOCESTER	138	1	-	139
HOPKINTON	199	46	-	245
JAMESTOWN	200	370	5,137	5,707
JOHNSTON	454	1	-	455
LINCOLN	4,888	27	8	4,923
LITTLE COMPTON	563	201	1,264	2,027
MIDDLETOWN	36,879	3,231	1,127	41,238
NARRAGANSETT	5,816	1,180	11,092	18,088
NEWPORT	101,145	5,780	21,896	128,821
NEW SHOREHAM	10,007	168	27,222	37,398
NORTH KINGSTOWN	2,273	1,733	17	4,023
NORTH PROVIDENCE	-	120	-	120
NORTH SMITHFIELD	86	4	-	90
PAWTUCKET	2,992	127	10	3,129
PORTSMOUTH	348	698	138	1,183
PROVIDENCE	49,646	5,669	169	55,484
RICHMOND	984	-	-	984
SCITUATE	278	12	1	291
SMITHFIELD	6,262	102	15	6,378
SOUTH KINGSTOWN	6,463	768	4,249	11,480
TIVERTON	-	381	4	384
WARREN	-	64	-	64
WARWICK	38,911	1,203	129	40,243
WESTERLY	34,558	1,631	13,863	50,052
WEST GREENWICH	3,960	19	9	3,988
WEST WARWICK	4,722	66	9	4,797
WOONSOCKET	1,676	52	144	1,872
Total	\$ 322,502	\$ 25,179	\$ 92,317	\$ 439,998

* 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, \$(2,168.99) was carried forward to June 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

April 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 151	\$ -	\$ 151
BRISTOL	1,359	550	-	1,909
BURRILLVILLE	-	13	-	13
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	1	433	907	1,340
COVENTRY	2,267	35	2	2,304
CRANSTON	734	273	-	1,007
CUMBERLAND	-	27	-	26.56
EAST GREENWICH	16	87	36	138
EAST PROVIDENCE	2,277	213	21	2,510
EXETER	-	8	-	8
FOSTER	-	2	-	2
GLOCESTER	117	3	-	120
HOPKINTON	-	59	-	59
JAMESTOWN	21	714	2,132	2,867
JOHNSTON	406	-	-	406
LINCOLN	3,349	26	3	3,379
LITTLE COMPTON	362	76	229	666
MIDDLETOWN	21,851	2,714	322	24,887
NARRAGANSETT	3,320	855	4,028	8,203
NEWPORT	57,736	3,657	24,866	86,260
NEW SHOREHAM	3,713	31	15,133	18,877
NORTH KINGSTOWN	2,119	2,297	1	4,417
NORTH PROVIDENCE	-	104	1	105
NORTH SMITHFIELD	102	1	0.66	104
PAWTUCKET	2,844	99	10	2,954
PORTSMOUTH	107	644	328	1,079
PROVIDENCE	32,600	2,916	181	35,697
RICHMOND	694	174	-	869
SCITUATE	306	18	-	324
SMITHFIELD	4,065	79	4.85	4,149
SOUTH KINGSTOWN	1,712	944	2,033	4,689
TIVERTON	-	295	-	295
WARREN	-	74	-	74
WARWICK	20,027	976	135	21,138
WESTERLY	15,417	1,856	1,357	18,630
WEST GREENWICH	3,687	16	2	3,705
WEST WARWICK	4,144	36	48.33	4,228
WOONSOCKET	1,505	47	1.03	1,554
Total	\$ 186,860	\$ 20,505	\$ 51,780	\$ 259,145

* 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, \$(15,927.40) was carried forward to May 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	May 2021	May 2020	Percent Change *	Difference *
BARRINGTON	\$ 116	\$ 13	771.1%	\$ 103
BRISTOL	3,357	1,289	160.5%	2,068
BURRILLVILLE	2	-	n/a	2
CENTRAL FALLS	4	-	n/a	4
CHARLESTOWN	6,253	1,105	466.1%	5,149
COVENTRY	2,781	558	397.9%	2,222
CRANSTON	1,183	405	192.0%	778
CUMBERLAND	21	-	n/a	21
EAST GREENWICH	97	46	112.3%	52
EAST PROVIDENCE	2,388	2,403	-0.6%	(15)
EXETER	35	-	n/a	35
FOSTER	157	46	243.8%	111
GLOCESTER	139	84	65.8%	55
HOPKINTON	245	25	876.0%	220
JAMESTOWN	5,707	345	1,555.8%	5,362
JOHNSTON	455	126	260.8%	329
LINCOLN	4,923	461	969.1%	4,463
LITTLE COMPTON	2,027	798	154.1%	1,230
MIDDLETOWN	41,238	9,089	353.7%	32,149
NARRAGANSETT	18,088	3,807	375.1%	14,281
NEWPORT	128,821	10,076	1,178.5%	118,745
NEW SHOREHAM	37,398	1,423	2,528.4%	35,975
NORTH KINGSTOWN	4,023	1,092	268.4%	2,931
NORTH PROVIDENCE	120	-	n/a	120
NORTH SMITHFIELD	90	108	-16.9%	(18)
PAWTUCKET	3,129	1,958	59.8%	1,171
PORTSMOUTH	1,183	274	331.1%	909
PROVIDENCE	55,484	7,504	639.4%	47,981
RICHMOND	984	-	n/a	984
SCITUATE	291	196	48.7%	95
SMITHFIELD	6,378	2,141	198.0%	4,238
SOUTH KINGSTOWN	11,480	1,878	511.4%	9,603
TIVERTON	384	44	774.2%	340
WARREN	64	2	2,996.6%	62
WARWICK	40,243	13,210	204.6%	27,034
WESTERLY	50,052	881	5,579.8%	49,171
WEST GREENWICH	3,988	2,520	58.2%	1,468
WEST WARWICK	4,797	1,336	259.1%	3,461
WOONSOCKET	1,872	896	109.0%	976
Total	\$ 439,998	\$ 66,136	565.3%	\$ 373,862

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
May 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 13	\$ -	\$ 13
BRISTOL	212	10	1,067	1,289
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	46	47	1,012	1,105
COVENTRY	555	4	-	558
CRANSTON	387	19	-	405
CUMBERLAND	-	-	-	-
EAST GREENWICH	18	1	27	46
EAST PROVIDENCE	2,363	40	-	2,403
EXETER	-	-	-	-
FOSTER	46	-	-	46
GLOCESTER	82	1	-	84
HOPKINTON	-	25	-	25
JAMESTOWN	-	35	309	345
JOHNSTON	126	-	-	126
LINCOLN	461	-	-	461
LITTLE COMPTON	17	39	742	798
MIDDLETOWN	6,857	141	2,090	9,089
NARRAGANSETT	1,315	142	2,351	3,807
NEWPORT	8,373	229	1,475	10,076
NEW SHOREHAM	142	16	1,265	1,423
NORTH KINGSTOWN	1,071	16	4	1,092
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	108	-	-	108
PAWTUCKET	1,943	15	-	1,958
PORTSMOUTH	126	43	105	274
PROVIDENCE	7,037	422	45	7,504
RICHMOND	-	-	-	-
SCITUATE	196	-	-	196
SMITHFIELD	2,137	4	-	2,141
SOUTH KINGSTOWN	1,202	49	627	1,878
TIVERTON	-	18	26	44
WARREN	-	2	-	2
WARWICK	12,699	511	-	13,210
WESTERLY	640	44	197	881
WEST GREENWICH	2,518	2	-	2,520
WEST WARWICK	1,333	3	-	1,336
WOONSOCKET	880	16	-	896
Total	\$ 52,889	\$ 1,907	\$ 11,340	\$ 66,136

* 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, \$(1,584.75) was carried forward to June 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 1,355	\$ 1,721	-21.3%	\$ (366)
BRISTOL	16,574	25,824	-35.8%	(9,250)
BURRILLVILLE	67	50	34.8%	17
CENTRAL FALLS	74	545	-86.4%	(471)
CHARLESTOWN	48,573	52,764	-7.9%	(4,190)
COVENTRY	21,395	30,638	-30.2%	(9,243)
CRANSTON	8,520	30,511	-72.1%	(21,991)
CUMBERLAND	153	153	0.4%	1
EAST GREENWICH	1,090	1,004	8.6%	86
EAST PROVIDENCE	22,542	26,555	-15.1%	(4,013)
EXETER	97	84	15.7%	13
FOSTER	1,573	130	1,114.2%	1,443
GLOCESTER	1,070	1,211	-11.6%	(141)
HOPKINTON	995	(83)	-1,304.2%	1,077
JAMESTOWN	23,284	15,985	45.7%	7,299
JOHNSTON	4,654	2,693	72.8%	1,961
LINCOLN	24,109	48,892	-50.7%	(24,783)
LITTLE COMPTON	17,937	14,886	20.5%	3,051
MIDDLETOWN	302,384	387,273	-21.9%	(84,890)
NARRAGANSETT	157,073	162,695	-3.5%	(5,622)
NEWPORT	939,257	923,181	1.7%	16,076
NEW SHOREHAM	334,054	359,395	-7.1%	(25,341)
NORTH KINGSTOWN	41,032	36,802	11.5%	4,230
NORTH PROVIDENCE	841	1,056	-20.4%	(215)
NORTH SMITHFIELD	1,224	1,442	-15.2%	(219)
PAWTUCKET	22,717	34,160	-33.5%	(11,443)
PORTSMOUTH	8,301	9,956	-16.6%	(1,655)
PROVIDENCE	297,122	799,365	-62.8%	(502,242)
RICHMOND	5,425	3,143	72.6%	2,282
SCITUATE	2,727	3,189	-14.5%	(462)
SMITHFIELD	42,082	66,502	-36.7%	(24,420)
SOUTH KINGSTOWN	69,390	100,884	-31.2%	(31,494)
TIVERTON	3,005	11,564	-74.0%	(8,559)
WARREN	454	(748)	-160.7%	1,201
WARWICK	227,987	404,640	-43.7%	(176,654)
WESTERLY	391,499	361,541	8.3%	29,958
WEST GREENWICH	33,760	45,636	-26.0%	(11,876)
WEST WARWICK	36,236	48,090	-24.7%	(11,855)
WOONSOCKET	14,902	22,387	-33.4%	(7,484)
Total	\$ 3,125,535	\$ 4,035,718	-22.6%	\$ (910,184)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2021 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 1,113	\$ 242	\$ 1,355
BRISTOL	13,875	3,168	(469)	16,574
BURRILLVILLE	-	27	41	67
CENTRAL FALLS	-	15	59.11	74
CHARLESTOWN	2,792	3,819	41,962	48,573
COVENTRY	20,711	388	296	21,395
CRANSTON	6,987	1,494	39	8,520
CUMBERLAND	-	153	-	153
EAST GREENWICH	166	606	318	1,090
EAST PROVIDENCE	20,751	1,506	285	22,542
EXETER	-	94	3	97
FOSTER	1,552	20	-	1,573
GLOCESTER	1,013	57	-	1,070
HOPKINTON	374	620	-	995
JAMESTOWN	2,139	6,170	14,976	23,284
JOHNSTON	4,332	322	-	4,654
LINCOLN	23,977	110	23	24,109
LITTLE COMPTON	4,525	1,938	11,474	17,937
MIDDLETOWN	270,504	22,278	9,601	302,384
NARRAGANSETT	48,517	13,878	94,678	157,073
NEWPORT	727,037	34,240	177,980	939,257
NEW SHOREHAM	139,053	1,984	193,017	334,054
NORTH KINGSTOWN	27,453	12,485	1,094	41,032
NORTH PROVIDENCE	-	841	1	841
NORTH SMITHFIELD	1,209	14	0.66	1,224
PAWTUCKET	21,962	697	57	22,717
PORTSMOUTH	1,646	5,045	1,610	8,301
PROVIDENCE	268,566	26,791	1,765	297,122
RICHMOND	2,629	2,715	81	5,425
SCITUATE	2,673	50	5	2,727
SMITHFIELD	40,850	531	701.36	42,082
SOUTH KINGSTOWN	35,308	8,511	25,572	69,390
TIVERTON	76	2,644	285	3,005
WARREN	-	454	-	454
WARWICK	215,775	9,985	2,227	227,987
WESTERLY	311,528	13,557	66,415	391,499
WEST GREENWICH	33,507	216	37	33,760
WEST WARWICK	35,659	407	169.92	36,236
WOONSOCKET	14,278	411	212.66	14,902
Total	\$ 2,301,422	\$ 179,354	\$ 644,759	\$ 3,125,535

* 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, \$(2,168.99) was carried forward to June 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 384	\$ 1,337	\$ 1,721
BRISTOL	21,046	1,915	2,863	25,824
BURRILLVILLE	-	50	-	50
CENTRAL FALLS	-	102	443	545
CHARLESTOWN	7,073	1,152	44,539	52,764
COVENTRY	30,037	423	177	30,638
CRANSTON	29,128	1,260	123	30,511
CUMBERLAND	-	112	41	153
EAST GREENWICH	283	465	256	1,004
EAST PROVIDENCE	23,946	2,382	227	26,555
EXETER	-	54	30	84
FOSTER	111	18	-	130
GLOCESTER	1,133	78	-	1,211
HOPKINTON	239	231	(552)	(83)
JAMESTOWN	2,746	3,709	9,529	15,985
JOHNSTON	2,637	56	-	2,693
LINCOLN	48,668	122	102	48,892
LITTLE COMPTON	2,597	479	11,810	14,886
MIDDLETOWN	348,418	11,745	27,111	387,273
NARRAGANSETT	43,089	4,217	115,389	162,695
NEWPORT	803,710	22,565	96,906	923,181
NEW SHOREHAM	113,577	1,520	244,298	359,395
NORTH KINGSTOWN	31,005	5,072	724	36,802
NORTH PROVIDENCE	-	1,056	-	1,056
NORTH SMITHFIELD	1,338	105	-	1,442
PAWTUCKET	32,774	1,263	123	34,160
PORTSMOUTH	3,700	1,873	4,384	9,956
PROVIDENCE	751,494	43,953	3,918	799,365
RICHMOND	1,133	2,010	-	3,143
SCITUATE	2,576	120	493	3,189
SMITHFIELD	65,451	412	639	66,502
SOUTH KINGSTOWN	75,271	3,319	22,294	100,884
TIVERTON	8,926	1,296	1,343	11,564
WARREN	-	364	(1,112)	(748)
WARWICK	387,805	13,798	3,037	404,640
WESTERLY	249,671	5,086	106,784	361,541
WEST GREENWICH	45,203	214	219	45,636
WEST WARWICK	47,454	637	-	48,090
WOONSOCKET	21,249	1,001	137	22,387
Total	\$ 3,203,489	\$ 134,616	\$ 697,614	\$ 4,035,718

* 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, \$(1,584.75) was carried forward to June 2020.