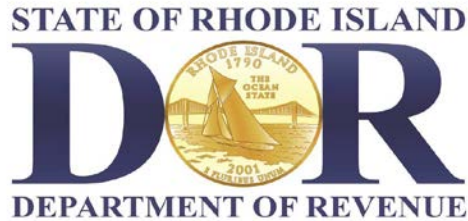


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2022 State 5.0 Percent Hotel Tax Allocation July 2021**

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. Changes in state law that affect the distribution of state hotel tax revenues typically specify a date after which the state hotel tax collections are allocated based on the newly mandated legislative formula. It should be noted that early payments, late payments, and adjustments may be included in this report.

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, Rhode Island is divided into seven regional tourism districts, which are administered by (i) a regional council, (ii) a municipal government entity, or, (iii) 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

- Northern Rhode Island: Burrillville, Central Falls, Cumberland, East Providence¹, Gloucester, 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 2021	July 2020	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i> †				
Traditional Hotels	\$ 1,588,748	\$ 846,113	87.8 %	\$ 742,635
Hosting Platforms and Room Resellers	95,265	67,914	40.3 %	27,351
<i>Subtotal: Regional Tourism Districts</i>	\$ 1,684,013	\$ 914,028	84.2 %	\$ 769,986
<i>Municipalities</i>				
Traditional Hotels	\$ 931,432	\$ 493,757	88.6 %	\$ 437,674
Hosting Platforms and Room Resellers	56,268	40,261	39.8 %	16,007
<i>Subtotal: Municipalities</i>	\$ 987,700	\$ 534,018	85.0 %	\$ 453,682
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 964,139	\$ 496,168	94.3 %	\$ 467,970
Hosting Platforms and Room Resellers	56,127	40,875	37.3 %	15,252
<i>Subtotal: RI Commerce Corporation</i>	\$ 1,020,266	\$ 537,043	90.0 %	\$ 483,222
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 318,104	\$ 138,990	128.9 %	\$ 179,113
Hosting Platforms and Room Resellers	17,412	11,994	45.2 %	5,419
<i>Subtotal: PWCVB</i>	\$ 335,516	\$ 150,984	122.2 %	\$ 184,532
TOTAL STATE 5.0% HOTEL TAX	\$ 4,027,495	\$ 2,136,073	88.5 %	\$ 1,891,422
† Does not include \$522,473 in state hotel tax revenues allocable to a regional tourism district that were accrued from room rental activity in East Providence during the period from November 2009 to May 2021. These revenues were transferred to the Northern Rhode Island tourism district after East Providence joined the tourism district effective July 3, 2021.				

¹ East Providence did not belong to a regional tourism district between November 2009 and May 2021. East Providence joined the Northern Rhode Island tourism district effective July 3, 2021. Accrued state hotel tax revenues attributable to East Providence and allocable to a tourism district of \$522,473, generated between the November 2009 and May 2021 period and held in trust by the Department of Revenue, Division of Taxation, were transferred to the Northern Rhode Island tourism district after the implementation date. The first distribution of state hotel tax revenue to the Northern Rhode Island tourism district that was generated in East Providence was made in August 2021 (June 2021 rental activity) and will be reflected in the August 2021 through June 2022 reports and thereafter.

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

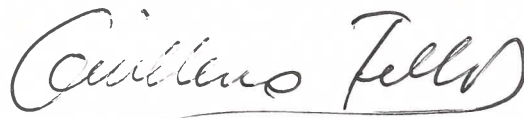
Given that July is the first month of the fiscal year there are no differences between monthly and fiscal year-to-date state hotel tax collections.

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.



Guillermo L. Tello, Director
Rhode Island Department of Revenue
October 5, 2021

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2022.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) 378-1080.

4

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

Allocation	Share	July 2021	July 2020	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 876,799	\$ 430,882	103.5%	\$ 445,917
Block Island	45%	144,225	95,847	50.5%	48,378
Convention Authority of Providence	30%	133,583	35,228	279.2%	98,355
East Providence †	45%	-	6,279	-100.0%	(6,279)
Northern Rhode Island †	45%	58,202	23,181	151.1%	35,021
South County	45%	388,142	288,080	34.7%	100,062
Warwick Dept. of Economic Development	30%	83,063	34,531	140.5%	48,532
Subtotal - Tourism Districts		\$ 1,684,013	\$ 914,028	84.2%	\$ 769,986
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 987,700	\$ 534,018	85.0%	\$ 453,682
Subtotal - Municipalities		\$ 987,700	\$ 534,018	85.0%	\$ 453,682
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 135,546	\$ 48,831	177.6%	\$ 86,715
Omni Providence Hotel	50%	38,348	-	n/a	38,348
Statewide Tourism District	70%	31,168	19,174	62.6%	11,994
All Other Hotels in the State	25%	815,204	469,038	73.8%	346,166
Subtotal - CommerceRI		\$ 1,020,266	\$ 537,043	90.0%	\$ 483,222
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 154,910	\$ 55,807	177.6%	\$ 99,103
Omni Providence Hotel	20%	15,339	-	n/a	15,339
All Other Hotels in the State	5%	165,267	95,177	73.6%	70,090
Subtotal - PWCVB		\$ 335,516	\$ 150,984	122.2%	\$ 184,532
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 4,027,495	\$ 2,136,073	88.5%	\$ 1,891,422
† East Providence joined the Northern Rhode Island tourism district effective July 3, 2021, and accrued revenues of \$522,473 were transferred to the Northern Rhode Island tourism district after the implementation date. The \$522,473 is not included in the figures in the above table. East Providence was unaffiliated in FY 2021 through May. ^ 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 2021 and FY 2022 Year-to-Date Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 828,931	\$ 47,868	\$ 876,799
Block Island	45%	141,793	2,432	144,225
Convention Authority of Providence	30%	126,461	7,122	133,583
Northern Rhode Island †	45%	56,851	1,351	58,202
South County	45%	354,252	33,890	388,142
Warwick Dept. of Economic Development	30%	80,460	2,602	83,063
Subtotal - Tourism Districts		\$ 1,588,748	\$ 95,265	\$ 1,684,013
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 931,432	\$ 56,268	\$ 987,700
Subtotal - Municipalities		\$ 931,432	\$ 56,268	\$ 987,700
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 128,739	\$ 6,807	\$ 135,546
Omni Providence Hotel	50%	38,348	-	38,348
Statewide Tourism District	70%	29,370	1,797	31,168
All other Hotels	25%	767,681	47,523	815,204
Subtotal - CommerceRI		\$ 964,139	\$ 56,127	\$ 1,020,266
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 147,130	\$ 7,780	\$ 154,910
Omni Providence Hotel	20%	15,339	-	15,339
All other Hotels	5%	155,634	9,633	165,267
Subtotal - PWCVB	45%	\$ 318,104	\$ 17,412	\$ 335,516
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 3,802,422	\$ 225,073	\$ 4,027,495
† East Providence joined the Northern Rhode Island tourism district effective July 3, 2021, and accrued revenues of \$522,473 were transferred to the Northern Rhode Island tourism district after the implementation date. The \$522,473 is not included in the figures in the above table. East Providence was unaffiliated in FY 2021 through May.				
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				

6

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 in the State	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 in the State	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
* 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.				
† East Providence joined the Northern Rhode Island tourism district effective July 3, 2021, and accrued revenues of \$522,473 were transferred to the Northern Rhode Island tourism district after the implementation date. The \$522,473 is not included in the figures in the above table. East Providence was unaffiliated in FY 2021 through May.				
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				

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

Municipality	July 2021	July 2020	Percent Change [^]	Difference [^]
BARRINGTON	\$ 106	\$ 229	-53.7%	\$ (123)
BRISTOL	7,992	2,881	177.4%	5,111
BURRILLVILLE	5	-	n/a	5
CENTRAL FALLS	19	4	428.5%	15
CHARLESTOWN	3,505	2,656	32.0%	849
COVENTRY	7,725	2,568	200.8%	5,157
CRANSTON	1,746	1,301	34.2%	445
CUMBERLAND	36	12	193.9%	24
EAST GREENWICH	85	121	-30.0%	(36)
EAST PROVIDENCE	2,828	3,488	-18.9%	(660)
EXETER	33	6	424.4%	27
FOSTER	12	21	-43.3%	(9)
GLOCESTER	224	105	114.1%	119
HOPKINTON	132	282	-53.3%	(150)
JAMESTOWN	3,310	2,364	40.0%	946
JOHNSTON	653	846	-22.8%	(193)
LINCOLN	8,181	1,417	477.6%	6,765
LITTLE COMPTON	2,879	1,801	59.8%	1,078
MIDDLETOWN	132,790	65,618	102.4%	67,172
NARRAGANSETT	28,322	20,750	36.5%	7,572
NEWPORT	336,632	164,524	104.6%	172,108
NEW SHOREHAM	80,125	53,249	50.5%	26,877
NORTH KINGSTOWN	6,482	5,872	10.4%	611
NORTH PROVIDENCE	183	155	17.6%	27
NORTH SMITHFIELD	167	144	16.0%	23
PAWTUCKET	5,257	3,601	46.0%	1,656
PORTSMOUTH	2,830	1,485	90.6%	1,345
PROVIDENCE	92,146	29,357	213.9%	62,789
RICHMOND	6,837	1,371	398.8%	5,466
SCITUATE	9	290	-97.0%	(281)
SMITHFIELD	12,066	5,682	112.4%	6,384
SOUTH KINGSTOWN	26,906	15,150	77.6%	11,755
TIVERTON	475	436	8.8%	38
WARREN	97	41	138.6%	56
WARWICK	69,219	28,775	140.5%	40,444
WESTERLY	127,892	105,736	21.0%	22,157
WEST GREENWICH	7,716	5,533	39.5%	2,184
WEST WARWICK	8,529	4,235	101.4%	4,294
WOONSOCKET	3,552	1,914	85.5%	1,637
TOTAL	\$ 987,700	\$ 534,018	85.0%	\$ 453,682

[^] 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 2021 and FY 2022 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ 106	\$ 106
BRISTOL	7,188	805	7,992
BURRILLVILLE	-	5	5
CENTRAL FALLS	-	19	19
CHARLESTOWN	2,361	1,144	3,505
COVENTRY	7,646	79	7,725
CRANSTON	1,449	296	1,746
CUMBERLAND	-	36	36
EAST GREENWICH	26	59	85
EAST PROVIDENCE	2,616	212	2,828
EXETER	-	33	33
FOSTER	9	3	12
GLOCESTER	219	4	224
HOPKINTON	-	132	132
JAMESTOWN	644	2,666	3,310
JOHNSTON	645	8	653
LINCOLN	8,139	42	8,181
LITTLE COMPTON	1,937	941	2,879
MIDDLETOWN	125,927	6,863	132,790
NARRAGANSETT	19,461	8,861	28,322
NEWPORT	323,575	13,057	336,632
NEW SHOREHAM	78,774	1,351	80,125
NORTH KINGSTOWN	4,617	1,865	6,482
NORTH PROVIDENCE	-	183	183
NORTH SMITHFIELD	158	10	167
PAWTUCKET	5,039	217	5,257
PORTSMOUTH	1,246	1,584	2,830
PROVIDENCE	86,210	5,935	92,146
RICHMOND	5,608	1,229	6,837
SCITUATE	-	9	9
SMITHFIELD	11,957	108	12,066
SOUTH KINGSTOWN	24,478	2,428	26,906
TIVERTON	-	475	475
WARREN	-	97	97
WARWICK	67,050	2,169	69,219
WESTERLY	124,924	2,969	127,892
WEST GREENWICH	7,687	29	7,716
WEST WARWICK	8,386	143	8,529
WOONSOCKET	3,455	96	3,552
TOTAL	\$ 931,432	\$ 56,268	\$ 987,700

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 9

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.