# STATE OF RHODE ISLAND Governor Daniel J. McKee



# Office of Revenue Analysis

# State of Rhode Island Monthly Local Hotel Tax Report FY 2022 Local 1% Collections November 2021

The data contained in the *Local 1% 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% 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 yearto-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 November 2021 Local 1% Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	November 2021	October 2021 ^	<b>\$ Difference</b>	% Difference
Hotels	\$ 240,294	\$ 462,108	\$ (221,814)	-48.0 %
Room Resellers and Hosting Platforms ^	11,880	39,041	(27,161)	-69.6 %
Realtors and Homeowners	28,198	18,655	9,543	51.2 %
Total	\$ 280,372	\$ 519,805	\$ (239,433)	-46.1 %
Year-over-Year	November 2021	November 2020	<b>\$ Difference</b>	% Difference
Hotels	\$ 240,294	\$ 95,397	\$ 144,897	151.9 %
Room Resellers and Hosting Platforms ^	11,880	4,865	7,015	144.2 %
Realtors and Homeowners	28,198	1,687	26,511	1,571.4 %
Total	\$ 280,372	\$ 101,950	\$ 178,423	175.0 %
Year to Date-over-Year to Date	FY 2022 ^	FY 2021	<b>\$ Difference</b>	% Difference
Hotels	\$ 2,742,636	\$ 1,397,927	\$ 1,344,709	96.2 %
Room Resellers and Hosting Platforms ^	158,574	90,145	68,429	75.9 %
Realtors and Homeowners	350,360	354,097	(3,738)	-1.1 %
Total	\$ 3,251,569	\$ 1,842,169	\$ 1,409,400	76.5 %

^ There was an overpayment to the City of Providence in October 2021. Distribution amounts that would be due to the City of Providence from the Room Resellers/Vacation Rentals/Hosting Platforms Distribution will be withheld until the overpaid amount has been recouped.

Coulleuro Tello!

Guillermo L. Tello, Director Rhode Island Department of Revenue February 1, 2022

The report can be found on the Department of Revenue's web site at <u>https://dor.ri.gov/fiscal-year-</u>2022

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at <u>paul.grimaldi@revenue.ri.gov</u> or by phone at (401) 378-1080.

			Percent	
MUNICIPALITY	November 2021	October 2021 ^	Change *	Difference *
BARRINGTON	\$ 24	\$ 63	-62.9%	\$ (40)
BRISTOL	1,981	4,006	-50.6%	(2,025)
BURRILLVILLE	2	-	n/a	2
CENTRAL FALLS	3	4	-19.1%	(1)
CHARLESTOWN	903	1,425	-36.6%	(522)
COVENTRY	2,868	8,421	-65.9%	(5,553)
CRANSTON	891	1,346	-33.8%	(455)
CUMBERLAND	7	38	-80.4%	(31)
EAST GREENWICH	126	80	57.1%	46
EAST PROVIDENCE	2,251	3,024	-25.6%	(773)
EXETER	4	12	-65.4%	(8)
FOSTER	-	2	-100.0%	(2)
GLOCESTER	124	155	-19.8%	(31)
HOPKINTON	23	66	-65.2%	(43)
JAMESTOWN	2,475	1,398	77.1%	1,078
JOHNSTON	331	443	-25.4%	(113)
LINCOLN	4,586	8,999	-49.0%	(4,413)
LITTLE COMPTON	2,449	1,091	124.5%	1,358
MIDDLETOWN	24,640	56,237	-56.2%	(31,597)
NARRAGANSETT	3,130	7,106	-56.0%	(3,976)
NEWPORT	81,579	158,335	-48.5%	(76,756)
NEW SHOREHAM	17,017	11,572	47.1%	5,445
NORTH KINGSTOWN	2,912	3,427	-15.0%	(514)
NORTH PROVIDENCE	148	144	2.9%	4
NORTH SMITHFIELD	110	110	0.0%	0
PAWTUCKET	2,889	4,068	-29.0%	(1,179)
PORTSMOUTH	546	950	-42.5%	(404)
PROVIDENCE ^	59,221	120,683	-50.9%	(61,463)
RICHMOND	681	2,274	-70.0%	(1,593)
SCITUATE	651	6	10,028.5%	645
SMITHFIELD	6,104	8,812	-30.7%	(2,708)
SOUTH KINGSTOWN	5,865	10,332	-43.2%	(4,468)
TIVERTON	230	322	-28.6%	(92)
WARREN	49	86	-43.1%	(37)
WARWICK	31,685	55,694	-43.1%	(24,010)
WESTERLY	16,177	33,321	-51.4%	(17,143)
WEST GREENWICH	3,732	5,164	-27.7%	(1,432)
WEST WARWICK	2,118	7,772	-72.7%	(5,654)
WOONSOCKET	1,842	2,817	-34.6%	(976)
Total	\$ 280,372	\$ 519,805	-46.1%	\$ (239,433)

### RHODE ISLAND 1% LOCAL HOTEL TAX REPORT Month-to-Month Collections

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

## RHODE ISLAND 1% LOCAL HOTEL TAX REPORT November 2021 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 24	\$ -	\$ 24
BRISTOL	1,840	141	-	1,981
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	11	115	776	903
COVENTRY	2,829	32	8	2,868
CRANSTON	766	125	-	891
CUMBERLAND	-	7	-	7
EAST GREENWICH	14	102	10	126
EAST PROVIDENCE	2,147	104	-	2,251
EXETER	-	4	-	4
FOSTER	-	-	-	-
GLOCESTER	118	7	-	124
HOPKINTON	-	23	-	23
JAMESTOWN	25	430	2,021	2,475
JOHNSTON	329	1	-	331
LINCOLN	4,577	5	4	4,586
LITTLE COMPTON	193	65	2,191	2,449
MIDDLETOWN	22,580	1,754	305	24,640
NARRAGANSETT	1,569	412	1,150	3,130
NEWPORT	71,955	1,956	7,668	81,579
NEW SHOREHAM	4,558	38	12,421	17,017
NORTH KINGSTOWN	2,228	685	-	2,912
NORTH PROVIDENCE	-	148	-	148
NORTH SMITHFIELD	105	5	-	110
PAWTUCKET	2,693	120	76	2,889
PORTSMOUTH	202	245	100	546
PROVIDENCE ^	55,870	2,858	492	59,221
RICHMOND	515	166	-	681
SCITUATE	646	(0)	5	651
SMITHFIELD	6,076	22	6	6,104
SOUTH KINGSTOWN	4,926	403	535	5,865
TIVERTON	-	206	24	230
WARREN	-	49	-	49
WARWICK	30,639	903	143	31,685
WESTERLY	15,390	556	232	16,177
WEST GREENWICH	3,706	25	-	3,732
WEST WARWICK	2,049	46	24	2,118
WOONSOCKET	1,740	93	8	1,842
Total	\$ 240,294	\$ 11,880	\$ 28,198	\$ 280,372

\* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(14,072.25) was carried forward to December 2021.

#### RHODE ISLAND 1% LOCAL HOTEL TAX REPORT October 2021 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 63	\$ -	\$ 63
BRISTOL	3,753	238	15	4,006
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	4	-	4
CHARLESTOWN	136	243	1,045	1,425
COVENTRY	8,313	81	28	8,421
CRANSTON	1,148	195	3	1,346
CUMBERLAND	-	38	-	38.04
EAST GREENWICH	9	71	-	80
EAST PROVIDENCE	2,848	164	11	3,024
EXETER	-	12	-	12
FOSTER	2	-	-	2
GLOCESTER	152	3	-	155
HOPKINTON	32	34	-	66
JAMESTOWN	81	510	807	1,398
JOHNSTON	443	-	-	443
LINCOLN	8,961	33	5	8,999
LITTLE COMPTON	539	126	426	1,091
MIDDLETOWN	52,694	2,377	1,166	56,237
NARRAGANSETT	4,893	683	1,530	7,106
NEWPORT	144,747	3,472	10,115	158,335
NEW SHOREHAM	9,466	132	1,974	11,572
NORTH KINGSTOWN	2,683	744	-	3,427
NORTH PROVIDENCE	-	144	-	144
NORTH SMITHFIELD	103	7	-	110
PAWTUCKET	3,907	153	8	4,068
PORTSMOUTH	596	324	30	950
PROVIDENCE ^	94,324	26,045	315	120,683
RICHMOND	2,169	105	-	2,274
SCITUATE	-	4	3	6
SMITHFIELD	8,728	75	9.36	8,812
SOUTH KINGSTOWN	9,486	492	355	10,332
TIVERTON	-	311	12	322
WARREN	-	86	-	86
WARWICK	54,535	952	208	55,694
WESTERLY	31,878	906	537	33,321
WEST GREENWICH	5,106	53	6	5,164
WEST WARWICK	7,646	90	35.70	7,772
WOONSOCKET	2,732	72	13.80	2,817
Total	\$ 462,108	\$ 39,041	\$ 18,655	\$ 519,805

\* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$3.07 was carried forward to November 2021.

## RHODE ISLAND 1% LOCAL HOTEL TAX REPORT Year-over-Year Collections

			Percent	
MUNICIPALITY	November 2021	November 2020	Change *	<b>Difference</b> *
BARRINGTON	\$ 24	\$ 25	-7.5%	\$ (2)
BRISTOL	1,981	768	157.9%	1,213
BURRILLVILLE	2	-	n/a	2
CENTRAL FALLS	3	-	n/a	3
CHARLESTOWN	903	277	225.5%	625
COVENTRY	2,868	1,120	156.0%	1,748
CRANSTON	891	527	68.9%	363
CUMBERLAND	7	16	-54.3%	(9)
EAST GREENWICH	126	54	133.2%	72
EAST PROVIDENCE	2,251	2,237	0.6%	13
EXETER	4	3	19.5%	1
FOSTER	-	4	-100.0%	(4)
GLOCESTER	124	108	14.8%	16
HOPKINTON	23	6	266.5%	17
JAMESTOWN	2,475	459	439.1%	2,016
JOHNSTON	331	358	-7.6%	(27)
LINCOLN	4,586	1,638	179.9%	2,947
LITTLE COMPTON	2,449	269	810.9%	2,180
MIDDLETOWN	24,640	9,111	170.4%	15,529
NARRAGANSETT	3,130	(33)	-9,684.4%	3,163
NEWPORT	81,579	27,498	196.7%	54,081
NEW SHOREHAM	17,017	6,915	146.1%	10,102
NORTH KINGSTOWN	2,912	2,025	43.8%	887
NORTH PROVIDENCE	148	79	87.8%	69
NORTH SMITHFIELD	110	94	17.7%	17
PAWTUCKET	2,889	1,276	126.4%	1,613
PORTSMOUTH	546	374	46.0%	172
PROVIDENCE ^	59,221	13,029	354.5%	46,192
RICHMOND	681	56	1,117.9%	625
SCITUATE	651	174	274.4%	477
SMITHFIELD	6,104	1,871	226.3%	4,233
SOUTH KINGSTOWN	5,865	622	842.6%	5,242
TIVERTON	230	65	255.0%	165
WARREN	49	15	231.1%	34
WARWICK	31,685	16,413	93.0%	15,272
WESTERLY	16,177	8,630	87.4%	7,547
WEST GREENWICH	3,732	2,051	82.0%	1,681
WEST WARWICK	2,118	2,420	-12.5%	(301)
WOONSOCKET	1,842	1,394	32.1%	447
Total	\$ 280,372	\$ 101,950	175.0%	\$ 178,423

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

## RHODE ISLAND 1% LOCAL HOTEL TAX REPORT November 2020 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 25	\$-	\$ 25
BRISTOL	651	117	-	768
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	44	65	168	277
COVENTRY	1,116	3	1	1,120
CRANSTON	460	63	4	527
CUMBERLAND	-	16	-	16
EAST GREENWICH	17	9	28	54
EAST PROVIDENCE	2,126	80	32	2,237
EXETER	-	3	-	3
FOSTER	4	-	-	4
GLOCESTER	104	4	-	108
HOPKINTON	-	6	-	6
JAMESTOWN	135	324	-	459
JOHNSTON	356	1	-	358
LINCOLN	1,637	-	1	1,638
LITTLE COMPTON	118	35	116	269
MIDDLETOWN	9,377	513	(779)	9,111
NARRAGANSETT	1,090	104	(1,227)	(33)
NEWPORT	22,716	854	3,928	27,498
NEW SHOREHAM	7,982	62	(1,128)	6,915
NORTH KINGSTOWN	1,804	207	14	2,025
NORTH PROVIDENCE	-	79	-	79
NORTH SMITHFIELD	93	1	-	94
PAWTUCKET	1,246	30	-	1,276
PORTSMOUTH	48	99	227	374
PROVIDENCE	11,867	1,153	8	13,029
RICHMOND	-	56	-	56
SCITUATE	174	-	-	174
SMITHFIELD	1,854	13	4	1,871
SOUTH KINGSTOWN	851	153	(382)	622
TIVERTON	-	65	-	65
WARREN	-	15	-	15
WARWICK	16,034	248	131	16,413
WESTERLY	7,676	414	540	8,630
WEST GREENWICH	2,047	3	1	2,051
WEST WARWICK	2,414	6	-	2,420
WOONSOCKET	1,355	38	2	1,394
Total	\$ 95,397	\$ 4,865	\$ 1,687	\$ 101,950

\* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(33,545.12) was carried forward to December 2020.

## **RHODE ISLAND 1% LOCAL HOTEL TAX REPORT Fiscal Year-to-Date Over Fiscal Year-to-Date Collections**

			Percent	
MUNICIPALITY	FY 2022 YTD^	FY 2021 YTD	Change *	Difference *
BARRINGTON	<b>\$</b> 279	\$ 770	-63.7%	\$ (491)
BRISTOL	22,100	9,324	137.0%	12,776
BURRILLVILLE	10	42	-76.0%	(32)
CENTRAL FALLS	77	33	131.8%	44
CHARLESTOWN	38,842	36,730	5.8%	2,112
COVENTRY	25,154	9,327	169.7%	15,827
CRANSTON	6,590	3,937	67.4%	2,653
CUMBERLAND	160	44	263.3%	116
EAST GREENWICH	444	480	-7.6%	(36)
EAST PROVIDENCE	14,575	11,215	30.0%	3,359
EXETER	121	21	490.2%	101
FOSTER	12	1,396	-99.1%	(1,384)
GLOCESTER	724	479	51.2%	245
HOPKINTON	529	483	9.5%	46
JAMESTOWN	21,032	11,538	82.3%	9,494
JOHNSTON	2,282	2,375	-3.9%	(92)
LINCOLN	32,255	7,048	357.7%	25,207
LITTLE COMPTON	14,830	14,353	3.3%	478
MIDDLETOWN	361,979	184,271	96.4%	177,708
NARRAGANSETT	144,127	117,221	23.0%	26,905
NEWPORT	1,012,706	556,872	81.9%	455,834
NEW SHOREHAM	249,768	204,384	22.2%	45,384
NORTH KINGSTOWN	21,813	18,931	15.2%	2,882
NORTH PROVIDENCE	689	461	49.7%	229
NORTH SMITHFIELD	591	594	-0.6%	(4)
PAWTUCKET	19,506	9,959	95.9%	9,548
PORTSMOUTH	7,149	4,216	69.6%	2,933
PROVIDENCE ^	452,196	134,749	235.6%	317,447
RICHMOND	12,350	2,413	411.8%	9,936
SCITUATE	1,789	1,251	43.0%	538
SMITHFIELD	43,245	18,990	127.7%	24,255
SOUTH KINGSTOWN	86,453	42,433	103.7%	44,020
TIVERTON	1,984	1,489	33.2%	494
WARREN	390	144	171.1%	246
WARWICK	244,905	106,824	129.3%	138,081
WESTERLY	342,907	287,776	19.2%	55,131
WEST GREENWICH	26,839	16,797	59.8%	10,042
WEST WARWICK	27,435	16,040	71.0%	11,395
WOONSOCKET	12,731	6,758	88.4%	5,973
Total	\$ 3,251,569	\$ 1,842,169	76.5%	\$ 1,409,400

\* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-todate 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% LOCAL HOTEL TAX REPORT FY 2022 Year-to-Date Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 279	\$ -	\$ 279
BRISTOL	20,279	1,797	23	22,100
BURRILLVILLE	-	10	-	10
CENTRAL FALLS	-	35	41.40	77
CHARLESTOWN	4,216	2,284	32,342	38,842
COVENTRY	24,504	263	388	25,154
CRANSTON	5,419	1,074	97	6,590
CUMBERLAND	-	160	-	160
EAST GREENWICH	93	341	10	444
EAST PROVIDENCE	13,812	736	27	14,575
EXETER	-	121	-	121
FOSTER	10	2	-	12
GLOCESTER	706	18	-	724
HOPKINTON	244	277	9	529
JAMESTOWN	1,360	6,558	13,114	21,032
JOHNSTON	2,269	13	-	2,282
LINCOLN	32,070	142	43	32,255
LITTLE COMPTON	4,632	1,772	8,426	14,830
MIDDLETOWN	336,911	17,026	8,042	361,979
NARRAGANSETT	44,556	15,155	84,416	144,127
NEWPORT	909,551	30,007	73,148	1,012,706
NEW SHOREHAM	173,907	2,744	73,117	249,768
NORTH KINGSTOWN	15,731	5,259	824	21,813
NORTH PROVIDENCE	-	689	-	689
NORTH SMITHFIELD	548	42	-	591
PAWTUCKET	18,557	864	85	19,506
PORTSMOUTH	3,504	3,112	534	7,149
PROVIDENCE ^	407,745	42,243	2,208	452,196
RICHMOND	9,252	3,097	-	12,350
SCITUATE	1,760	20	9	1,789
SMITHFIELD	42,850	330	64.96	43,245
SOUTH KINGSTOWN	68,119	5,360	12,974	86,453
TIVERTON	-	1,644	339	1,984
WARREN	-	365	25	390
WARWICK	236,180	6,731	1,994	244,905
WESTERLY	297,886	7,052	37,968	342,907
WEST GREENWICH	26,696	138	6	26,839
WEST WARWICK	26,961	413	61.18	27,435
WOONSOCKET	12,308	400	23.00	12,731
Total	\$ 2,742,636	\$ 158,574	\$ 350,360	\$ 3,251,569

\* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(14,072.25) was carried forward to December 2021.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT	
FY 2021 Year-to-Date Collections by Component	

		Hosting Platforms and	<b>Realtors and</b>	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	<b>Grand Total</b>
BARRINGTON	\$ -	\$ 527	\$ 242	\$ 770
BRISTOL	7,726	1,345	253	9,324
BURRILLVILLE	-	1	41	42
CENTRAL FALLS	-	3	30	33
CHARLESTOWN	2,642	2,140	31,947	36,730
COVENTRY	8,904	151	272	9,327
CRANSTON	3,428	505	5	3,937
CUMBERLAND	-	44	-	44
EAST GREENWICH	80	229	171	480
EAST PROVIDENCE	10,260	775	181	11,215
EXETER	-	17	3	21
FOSTER	1,378	18	-	1,396
GLOCESTER	461	18	-	479
HOPKINTON	175	308	-	483
JAMESTOWN	1,602	3,658	6,278	11,538
JOHNSTON	2,056	319	-	2,375
LINCOLN	7,006	37	4	7,048
LITTLE COMPTON	3,372	1,436	9,545	14,353
MIDDLETOWN	167,704	10,328	6,238	184,271
NARRAGANSETT	34,304	10,108	72,809	117,221
NEWPORT	460,224	18,659	77,989	556,872
NEW SHOREHAM	121,000	1,741	81,643	204,384
NORTH KINGSTOWN	14,655	3,302	974	18,931
NORTH PROVIDENCE	-	461	-	461
NORTH SMITHFIELD	594	1	-	594
PAWTUCKET	9,636	298	24	9,959
PORTSMOUTH	901	2,447	868	4,216
PROVIDENCE	121,924	11,868	956	134,749
RICHMOND	-	2,332	81	2,413
SCITUATE	1,233	15	3	1,251
SMITHFIELD	18,668	153	169	18,990
SOUTH KINGSTOWN	23,389	4,043	15,001	42,433
TIVERTON	-	1,208	281	1,489
WARREN	-	144	-	144
WARWICK	101,157	4,665	1,002	106,824
WESTERLY	234,364	6,400	47,012	287,776
WEST GREENWICH	16,678	103	16	16,797
WEST WARWICK	15,914	126	-	16,040
WOONSOCKET	6,488	212	58	6,758
Total	\$ 1,397,927	<b>\$</b> 90,145	\$ 354,097	\$ 1,842,169

\* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(33,545.12) was carried forward to December 2020.