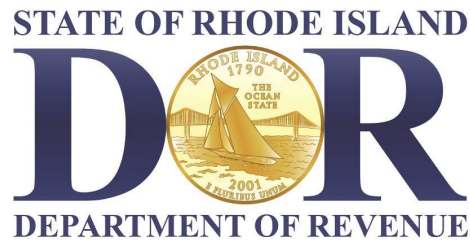


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2022 Local 1% Collections March 2022

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.

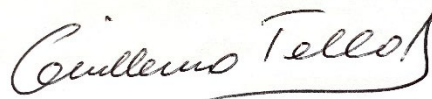
Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an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

The report provides data by municipality on the month-to-month, year-over-year, and fiscal 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 March 2022 Local 1% Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	March 2022	February 2022 ^	\$ Difference	% Difference
Hotels	\$ 222,948	\$ 168,786	\$ 54,161	32.1 %
Room Resellers and Hosting Platforms ^	20,255	14,683	5,572	38.0 %
Realtors and Homeowners	39,418	43,962	(4,543)	-10.3 %
Total	\$ 282,621	\$ 227,431	\$ 55,190	24.3 %
Year-over-Year	March 2022	March 2021	\$ Difference	% Difference
Hotels	\$ 222,948	\$ 138,090	\$ 84,858	61.5 %
Room Resellers and Hosting Platforms ^	20,255	18,122	2,133	11.8 %
Realtors and Homeowners	39,418	60,306	(20,887)	-34.6 %
Total	\$ 282,621	\$ 216,518	\$ 66,104	30.5 %
Year to Date-over-Year to Date	FY 2022	FY 2021	\$ Difference	% Difference
Hotels	\$ 3,445,893	\$ 1,792,060	\$ 1,653,833	92.3 %
Room Resellers and Hosting Platforms ^	220,581	133,670	86,911	65.0 %
Realtors and Homeowners	523,230	500,662	22,569	4.5 %
Total	\$ 4,189,705	\$ 2,426,392	\$ 1,763,313	72.7 %

^ There was an overpayment to the City of Providence in October 2021. February 2022 was the last month that a portion of the Room Resellers/Vacation Rentals/Hosting Platforms Distribution to the City of Providence was withheld to recoup the overpayment.



Guillermo L. Tello, Director
Rhode Island Department of Revenue
June 7, 2022

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

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% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	March 2022	February 2022	Percent Change *	Difference *
BARRINGTON	\$ 80	\$ 120	-33.5%	\$ (40)
BRISTOL	1,806	1,424	26.8%	382
BURRILLVILLE	3	2	61.5%	1
CENTRAL FALLS	4	-	n/a	4
CHARLESTOWN	1,848	19,238	-90.4%	(17,390)
COVENTRY	2,536	2,642	-4.0%	(106)
CRANSTON	931	709	31.2%	221
CUMBERLAND	22	24	-11.1%	(3)
EAST GREENWICH	104	102	2.4%	2
EAST PROVIDENCE	1,561	1,302	19.9%	259
EXETER	42	13	216.0%	29
FOSTER	-	34	-100.0%	(34)
GLOCESTER	85	128	-33.7%	(43)
HOPKINTON	42	46	-10.0%	(5)
JAMESTOWN	635	1,127	-43.7%	(492)
JOHNSTON	555	480	15.8%	76
LINCOLN	7,321	7,428	-1.4%	(107)
LITTLE COMPTON	363	82	342.4%	281
MIDDLETOWN	17,787	18,577	-4.3%	(791)
NARRAGANSETT	3,879	2,125	82.5%	1,754
NEWPORT	68,483	60,402	13.4%	8,082
NEW SHOREHAM	18,636	4,197	344.0%	14,439
NORTH KINGSTOWN	4,857	3,754	29.4%	1,103
NORTH PROVIDENCE	104	98	6.5%	6
NORTH SMITHFIELD	184	179	3.1%	6
PAWTUCKET	2,721	2,100	29.6%	621
PORTSMOUTH	1,001	603	66.0%	398
PROVIDENCE	69,752	51,741	34.8%	18,011
RICHMOND	713	397	79.6%	316
SCITUATE	4	256	-98.4%	(252)
SMITHFIELD	3,620	4,676	-22.6%	(1,055)
SOUTH KINGSTOWN	2,550	4,507	-43.4%	(1,957)
TIVERTON	492	389	26.5%	103
WARREN	145	132	9.8%	13
WARWICK	34,999	22,642	54.6%	12,357
WESTERLY	24,926	11,240	121.8%	13,686
WEST GREENWICH	4,506	922	388.9%	3,584
WEST WARWICK	3,862	2,422	59.4%	1,440
WOONSOCKET	1,463	1,172	24.8%	291
Total	\$ 282,621	\$ 227,431	24.3%	\$ 55,190

* 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% LOCAL HOTEL TAX REPORT

March 2022 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 72	\$ 8	\$ 80
BRISTOL	1,368	438	-	1,806
BURRILLVILLE	-	3	-	3
CENTRAL FALLS	-	4	-	4
CHARLESTOWN	-	432	1,417	1,848
COVENTRY	2,487	36	13	2,536
CRANSTON	630	300	1	931
CUMBERLAND	-	22	-	22
EAST GREENWICH	8	97	-	104
EAST PROVIDENCE	1,378	178	5	1,561
EXETER	-	42	-	42
FOSTER	-	-	-	-
GLOCESTER	80	5	-	85
HOPKINTON	-	42	-	42
JAMESTOWN	24	669	(59)	635
JOHNSTON	541	15	-	555
LINCOLN	7,304	11	6	7,321
LITTLE COMPTON	118	15	230	363
MIDDLETOWN	14,108	3,244	434	17,787
NARRAGANSETT	2,375	406	1,098	3,879
NEWPORT	47,938	2,806	17,740	68,483
NEW SHOREHAM	2,648	73	15,915	18,636
NORTH KINGSTOWN	2,555	2,297	5	4,857
NORTH PROVIDENCE	-	104	-	104
NORTH SMITHFIELD	171	13	-	184
PAWTUCKET	2,536	181	4	2,721
PORTSMOUTH	226	685	89	1,001
PROVIDENCE ^	64,780	4,159	813	69,752
RICHMOND	318	104	291	713
SCITUATE	-	2	2	4
SMITHFIELD	3,498	101	21	3,620
SOUTH KINGSTOWN	1,629	676	245	2,550
TIVERTON	-	492	-	492
WARREN	-	145	-	145
WARWICK	33,335	1,184	480	34,999
WESTERLY	23,238	1,092	596	24,926
WEST GREENWICH	4,480	16	10	4,506
WEST WARWICK	3,759	62	41	3,862
WOONSOCKET	1,418	32	13	1,463
Total	\$ 222,948	\$ 20,255	\$ 39,418	\$ 282,621

* 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. No amount was carried forward to April 2022.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

February 2022 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 120	\$ -	\$ 120
BRISTOL	1,060	364	-	1,424
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	-	360	18,878	19,238
COVENTRY	2,618	24	-	2,642
CRANSTON	494	212	3	709
CUMBERLAND	-	24	-	24.33
EAST GREENWICH	7	93	2	102
EAST PROVIDENCE	1,222	80	-	1,302
EXETER	-	13	-	13
FOSTER	34	-	-	34
GLOCESTER	124	5	-	128
HOPKINTON	-	46	-	46
JAMESTOWN	19	191	916	1,127
JOHNSTON	480	-	-	480
LINCOLN	7,427	1	-	7,428
LITTLE COMPTON	63	8	11	82
MIDDLETOWN	15,941	2,513	123	18,577
NARRAGANSETT	1,182	387	557	2,125
NEWPORT	42,076	1,866	16,460	60,402
NEW SHOREHAM	359	-	3,838	4,197
NORTH KINGSTOWN	1,683	1,972	99	3,754
NORTH PROVIDENCE	-	98	-	98
NORTH SMITHFIELD	164	14	-	179
PAWTUCKET	1,996	104	-	2,100
PORTSMOUTH	109	470	23	603
PROVIDENCE ^	48,882	2,704	155	51,741
RICHMOND	210	13	175	397
SCITUATE	256	-	-	256
SMITHFIELD	4,640	35	-	4,676
SOUTH KINGSTOWN	3,242	747	518	4,507
TIVERTON	-	389	-	389
WARREN	-	132	-	132
WARWICK	22,207	427	8	22,642
WESTERLY	7,826	1,217	2,197	11,240
WEST GREENWICH	913	8	-	922
WEST WARWICK	2,399	23	-	2,422
WOONSOCKET	1,153	19	-	1,172
Total	\$ 168,786	\$ 14,683	\$ 43,962	\$ 227,431

* 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, \$(0.02) was carried forward to March 2022.

^ There was an overpayment to the City of Providence in October 2021. February 2022 was the last month that a portion of the Room Resellers/Vacation Rentals/Hosting Platforms Distribution to the City of Providence was withheld to recoup the overpayment.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	March 2022	March 2021	Percent Change *	Difference *
BARRINGTON	\$ 80	\$ 181	-56.1%	\$ (101)
BRISTOL	1,806	1,123	60.9%	684
BURRILLVILLE	3	2	36.7%	1
CENTRAL FALLS	4	6	-28.1%	(2)
CHARLESTOWN	1,848	1,528	21.0%	321
COVENTRY	2,536	2,325	9.1%	212
CRANSTON	931	813	14.5%	118
CUMBERLAND	22	23	-7.4%	(2)
EAST GREENWICH	104	(109)	-196.2%	213
EAST PROVIDENCE	1,561	1,674	-6.8%	(113)
EXETER	42	21	104.5%	22
FOSTER	-	-	n/a	-
GLOCESTER	85	94	-9.7%	(9)
HOPKINTON	42	49	-14.6%	(7)
JAMESTOWN	635	1,567	-59.5%	(933)
JOHNSTON	555	377	47.3%	178
LINCOLN	7,321	2,734	167.8%	4,587
LITTLE COMPTON	363	619	-41.3%	(256)
MIDDLETOWN	17,787	20,762	-14.3%	(2,975)
NARRAGANSETT	3,879	6,048	-35.9%	(2,169)
NEWPORT	68,483	73,831	-7.2%	(5,348)
NEW SHOREHAM	18,636	24,310	-23.3%	(5,674)
NORTH KINGSTOWN	4,857	4,582	6.0%	275
NORTH PROVIDENCE	104	48	118.9%	57
NORTH SMITHFIELD	184	117	57.6%	67
PAWTUCKET	2,721	2,469	10.2%	251
PORTSMOUTH	1,001	785	27.6%	216
PROVIDENCE ^	69,752	25,636	172.1%	44,116
RICHMOND	713	446	59.8%	267
SCITUATE	4	248	-98.3%	(244)
SMITHFIELD	3,620	3,892	-7.0%	(271)
SOUTH KINGSTOWN	2,550	4,707	-45.8%	(2,157)
TIVERTON	492	383	28.5%	109
WARREN	145	102	41.8%	43
WARWICK	34,999	16,892	107.2%	18,107
WESTERLY	24,926	10,837	130.0%	14,089
WEST GREENWICH	4,506	3,015	49.4%	1,490
WEST WARWICK	3,862	3,148	22.7%	714
WOONSOCKET	1,463	1,233	18.6%	230
Total	\$ 282,621	\$ 216,518	30.5%	\$ 66,104

* 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% LOCAL HOTEL TAX REPORT

March 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 181	\$ -	\$ 181
BRISTOL	782	315	26	1,123
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	6	-	6
CHARLESTOWN	11	394	1,123	1,528
COVENTRY	2,287	34	4	2,325
CRANSTON	587	201	24	813
CUMBERLAND	-	23	-	23
EAST GREENWICH	11	78	(197)	(109)
EAST PROVIDENCE	1,526	130	18	1,674
EXETER	-	21	-	21
FOSTER	-	-	-	-
GLOCESTER	88	6	-	94
HOPKINTON	-	49	-	49
JAMESTOWN	5	611	952	1,567
JOHNSTON	377	-	-	377
LINCOLN	2,727	6	1	2,734
LITTLE COMPTON	172	160	287	619
MIDDLETOWN	17,805	2,755	202	20,762
NARRAGANSETT	2,196	724	3,128	6,048
NEWPORT	44,154	2,561	27,117	73,831
NEW SHOREHAM	1,612	14	22,684	24,310
NORTH KINGSTOWN	2,154	2,428	-	4,582
NORTH PROVIDENCE	-	48	-	48
NORTH SMITHFIELD	117	-	-	117
PAWTUCKET	2,397	69	3	2,469
PORTSMOUTH	97	634	53	785
PROVIDENCE	23,174	2,264	198	25,636
RICHMOND	363	82	-	446
SCITUATE	245	3	1	248
SMITHFIELD	3,309	89	493	3,892
SOUTH KINGSTOWN	1,270	1,183	2,254	4,707
TIVERTON	-	383	-	383
WARREN	-	102	-	102
WARWICK	15,152	1,065	675	16,892
WESTERLY	8,237	1,389	1,212	10,837
WEST GREENWICH	2,977	32	6	3,015
WEST WARWICK	3,068	40	40	3,148
WOONSOCKET	1,191	39	3	1,233
Total	\$ 138,090	\$ 18,122	\$ 60,306	\$ 216,518

* 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, \$(21,895.53) was carried forward to April 2021.

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

MUNICIPALITY	FY 2022 YTD^	FY 2021 YTD	Percent Change *	Difference *
BARRINGTON	\$ 548	\$ 1,087	-49.6%	\$ (540)
BRISTOL	28,046	11,308	148.0%	16,737
BURRILLVILLE	27	52	-47.9%	(25)
CENTRAL FALLS	81	71	14.9%	11
CHARLESTOWN	62,083	40,980	51.5%	21,103
COVENTRY	35,158	16,311	115.6%	18,847
CRANSTON	9,821	6,330	55.2%	3,492
CUMBERLAND	241	106	127.7%	135
EAST GREENWICH	893	854	4.6%	39
EAST PROVIDENCE	21,371	17,644	21.1%	3,727
EXETER	189	54	248.0%	135
FOSTER	119	1,414	-91.6%	(1,295)
GLOCESTER	1,151	811	41.9%	340
HOPKINTON	711	690	3.0%	21
JAMESTOWN	24,903	14,711	69.3%	10,193
JOHNSTON	4,066	3,793	7.2%	273
LINCOLN	53,900	15,807	241.0%	38,093
LITTLE COMPTON	16,082	15,243	5.5%	839
MIDDLETOWN	427,619	236,259	81.0%	191,360
NARRAGANSETT	156,859	130,782	19.9%	26,078
NEWPORT	1,251,575	724,177	72.8%	527,398
NEW SHOREHAM	317,580	277,779	14.3%	39,801
NORTH KINGSTOWN	36,934	32,593	13.3%	4,341
NORTH PROVIDENCE	1,083	616	75.8%	467
NORTH SMITHFIELD	1,147	1,030	11.4%	117
PAWTUCKET	28,671	16,634	72.4%	12,037
PORTSMOUTH	10,766	6,039	78.3%	4,727
PROVIDENCE	671,472	205,940	226.1%	465,531
RICHMOND	16,790	3,572	370.0%	13,218
SCITUATE	2,052	2,112	-2.9%	(60)
SMITHFIELD	60,608	31,554	92.1%	29,053
SOUTH KINGSTOWN	102,777	53,221	93.1%	49,555
TIVERTON	3,593	2,326	54.5%	1,267
WARREN	765	316	142.4%	450
WARWICK	343,919	166,606	106.4%	177,313
WESTERLY	399,497	322,817	23.8%	76,681
WEST GREENWICH	38,158	26,068	46.4%	12,090
WEST WARWICK	39,817	27,210	46.3%	12,607
WOONSOCKET	18,633	11,476	62.4%	7,157
Total	\$ 4,189,705	\$ 2,426,392	72.7%	\$ 1,763,313

* 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% LOCAL HOTEL TAX REPORT
FY 2022 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 540	\$ 8	\$ 548
BRISTOL	24,831	3,180	34	28,046
BURRILLVILLE	-	27	-	27
CENTRAL FALLS	-	40	41.40	81
CHARLESTOWN	4,235	3,618	54,230	62,083
COVENTRY	34,324	427	407	35,158
CRANSTON	7,787	1,915	120	9,821
CUMBERLAND	-	241	-	241
EAST GREENWICH	154	675	64	893
EAST PROVIDENCE	20,118	1,180	73	21,371
EXETER	-	189	-	189
FOSTER	117	2	-	119
GLOCESTER	1,109	42	-	1,151
HOPKINTON	244	458	9	711
JAMESTOWN	1,416	8,633	14,854	24,903
JOHNSTON	4,023	43	-	4,066
LINCOLN	53,666	184	51	53,900
LITTLE COMPTON	4,986	1,878	9,218	16,082
MIDDLETOWN	390,102	27,008	10,509	427,619
NARRAGANSETT	51,110	16,797	88,952	156,859
NEWPORT	1,077,751	37,697	136,127	1,251,575
NEW SHOREHAM	178,217	2,830	136,534	317,580
NORTH KINGSTOWN	23,432	12,223	1,278	36,934
NORTH PROVIDENCE	-	1,083	-	1,083
NORTH SMITHFIELD	1,067	80	-	1,147
PAWTUCKET	27,151	1,423	97	28,671
PORTSMOUTH	4,117	4,828	1,822	10,766
PROVIDENCE	614,887	52,980	3,604	671,472
RICHMOND	10,669	3,737	2,384	16,790
SCITUATE	2,016	23	12	2,052
SMITHFIELD	59,957	554	96.79	60,608
SOUTH KINGSTOWN	78,708	8,330	15,739	102,777
TIVERTON	-	3,253	339	3,593
WARREN	-	741	25	765
WARWICK	330,038	10,670	3,211	343,919
WESTERLY	344,658	11,726	43,113	399,497
WEST GREENWICH	37,913	196	49	38,158
WEST WARWICK	39,117	577	122.48	39,817
WOONSOCKET	17,973	553	106.99	18,633
Total	\$ 3,445,893	\$ 220,581	\$ 523,230	\$ 4,189,705

* 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. No amount was carried forward to April 2022.

RHODE ISLAND 1% 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	\$ -	\$ 845	\$ 242	\$ 1,087
BRISTOL	9,586	2,208	(485)	11,308
BURRILLVILLE	-	12	41	52
CENTRAL FALLS	-	11	59	71
CHARLESTOWN	2,686	2,993	35,301	40,980
COVENTRY	15,743	281	286	16,311
CRANSTON	5,321	974	35	6,330
CUMBERLAND	-	106	-	106
EAST GREENWICH	144	452	259	854
EAST PROVIDENCE	16,251	1,136	258	17,644
EXETER	-	51	3	54
FOSTER	1,396	18	-	1,414
GLOCESTER	757	54	-	811
HOPKINTON	175	515	-	690
JAMESTOWN	1,917	5,086	7,707	14,711
JOHNSTON	3,472	320	-	3,793
LINCOLN	15,740	56	11	15,807
LITTLE COMPTON	3,600	1,662	9,981	15,243
MIDDLETOWN	211,774	16,333	8,152	236,259
NARRAGANSETT	39,381	11,844	79,558	130,782
NEWPORT	568,156	24,803	131,217	724,177
NEW SHOREHAM	125,333	1,785	150,661	277,779
NORTH KINGSTOWN	23,061	8,455	1,077	32,593
NORTH PROVIDENCE	-	616	-	616
NORTH SMITHFIELD	1,021	9	-	1,030
PAWTUCKET	16,126	471	37	16,634
PORTSMOUTH	1,191	3,704	1,144	6,039
PROVIDENCE	186,320	18,206	1,415	205,940
RICHMOND	951	2,540	81	3,572
SCITUATE	2,089	20	4	2,112
SMITHFIELD	30,523	349	682	31,554
SOUTH KINGSTOWN	27,132	6,800	19,290	53,221
TIVERTON	76	1,969	281	2,326
WARREN	-	316	-	316
WARWICK	156,837	7,806	1,963	166,606
WESTERLY	261,553	10,070	51,195	322,817
WEST GREENWICH	25,860	181	27	26,068
WEST WARWICK	26,794	304	113	27,210
WOONSOCKET	11,097	312	68	11,476
Total	\$ 1,792,060	\$ 133,670	\$ 500,662	\$ 2,426,392

* 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, \$(21,895.53) was carried forward to April 2021.