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 April 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 April 2022 Local 1% Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	April 2022	March 2022 ^	\$ Difference	% Difference
Hotels	\$ 335,697	\$ 222,948	\$ 112,749	50.6 %
Room Resellers and Hosting Platforms	25,747	20,255	5,492	27.1 %
Realtors and Homeowners	43,996	39,418	4,577	11.6 %
Total	\$ 405,439	\$ 282,621	\$ 122,818	43.5 %
Year-over-Year	April 2022	April 2021	\$ Difference	% Difference
Hotels	\$ 335,697	\$ 186,860	\$ 148,836	79.7 %
Room Resellers and Hosting Platforms	25,747	20,505	5,242	25.6 %
Realtors and Homeowners	43,996	51,780	(7,784)	-15.0 %
Total	\$ 405,439	\$ 259,145	\$ 146,294	56.5 %
Year to Date-over-Year to Date	FY 2022	FY 2021	\$ Difference	% Difference
Hotels	\$ 3,781,590	\$ 1,978,921	\$ 1,802,669	91.1 %
Room Resellers and Hosting Platforms	246,328	154,175	92,153	59.8 %
Realtors and Homeowners	567,226	552,441	14,785	2.7 %
Total	\$ 4,595,144	\$ 2,685,537	\$ 1,909,607	71.1 %

Guillermo L. Tello, Director Rhode Island Department of Revenue July 6, 2022

Coulleuro Tello!

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

			Percent	
MUNICIPALITY	April 2022	March 2022	Change *	Difference *
BARRINGTON	\$ 112	\$ 80	40.5%	\$ 32
BRISTOL	2,559	1,806	41.7%	753
BURRILLVILLE	-	3	-100.0%	(3)
CENTRAL FALLS	3	4	-25.5%	(1)
CHARLESTOWN	2,306	1,848	24.8%	458
COVENTRY	3,584	2,536	41.3%	1,048
CRANSTON	1,017	931	9.3%	86
CUMBERLAND	57	22	165.8%	36
EAST GREENWICH	178	104	70.0%	73
EAST PROVIDENCE	1,694	1,561	8.5%	133
EXETER	27	42	-35.6%	(15)
FOSTER	-	-	n/a	-
GLOCESTER	101	85	18.6%	16
HOPKINTON	247	42	490.1%	205
JAMESTOWN	3,570	635	462.7%	2,936
JOHNSTON	583	555	5.0%	28
LINCOLN	7,292	7,321	-0.4%	(29)
LITTLE COMPTON	412	363	13.6%	49
MIDDLETOWN	47,912	17,787	169.4%	30,126
NARRAGANSETT	5,482	3,879	41.3%	1,603
NEWPORT	116,268	68,483	69.8%	47,784
NEW SHOREHAM	15,358	18,636	-17.6%	(3,278)
NORTH KINGSTOWN	4,903	4,857	0.9%	46
NORTH PROVIDENCE	136	104	29.8%	31
NORTH SMITHFIELD	208	184	12.6%	23
PAWTUCKET	3,232	2,721	18.8%	511
PORTSMOUTH	1,349	1,001	34.8%	348
PROVIDENCE	88,683	69,752	27.1%	18,931
RICHMOND	1,540	713	116.0%	827
SCITUATE	155	4	3,588.3%	150
SMITHFIELD	7,548	3,620	108.5%	3,928
SOUTH KINGSTOWN	12,264	2,550	381.0%	9,714
TIVERTON	359	492	-27.1%	(133)
WARREN	191	145	31.5%	46
WARWICK	45,904	34,999	31.2%	10,906
WESTERLY	20,309	24,926	-18.5%	(4,617)
WEST GREENWICH	3,602	4,506	-20.1%	(904)
WEST WARWICK	4,726	3,862	22.4%	864
WOONSOCKET	1,570	1,463	7.3%	107
Total	\$ 405,439	\$ 282,621	43.5%	\$ 122,818

^{*} 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 April 2022 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 96	\$ 16	\$ 112
BRISTOL	2,058	501	-	2,559
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	-	454	1,853	2,306
COVENTRY	3,469	107	8	3,584
CRANSTON	640	376	1	1,017
CUMBERLAND	-	57	-	57
EAST GREENWICH	20	108	50	178
EAST PROVIDENCE	1,494	182	19	1,694
EXETER	-	27	-	27
FOSTER	-	-	-	-
GLOCESTER	96	5	-	101
HOPKINTON	173	74	-	247
JAMESTOWN	54	1,411	2,106	3,570
JOHNSTON	572	11	-	583
LINCOLN	7,269	23	-	7,292
LITTLE COMPTON	224	62	126	412
MIDDLETOWN	44,687	2,960	265	47,912
NARRAGANSETT	2,832	623	2,027	5,482
NEWPORT	93,960	4,072	18,235	116,268
NEW SHOREHAM	4,054	75	11,229	15,358
NORTH KINGSTOWN	2,840	2,070	(8)	4,903
NORTH PROVIDENCE	-	136	- ` ´	136
NORTH SMITHFIELD	184	24	-	208
PAWTUCKET	2,923	307	2	3,232
PORTSMOUTH	294	722	332	1,349
PROVIDENCE ^	82,140	6,080	463	88,683
RICHMOND	539	314	687	1,540
SCITUATE	146	8	-	155
SMITHFIELD	7,439	98	11	7,548
SOUTH KINGSTOWN	9,142	612	2,510	12,264
TIVERTON	-	349	9	359
WARREN	-	191	-	191
WARWICK	43,441	2,232	232	45,904
WESTERLY	15,390	1,126	3,794	20,309
WEST GREENWICH	3,538	54	9	3,602
WEST WARWICK	4,612	95	19	4,726
WOONSOCKET	1,467	101	2	1,570
Total	\$ 335,697	\$ 25,747	\$ 43,996	\$ 405,439

^{*} 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 May 2022.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT March 2022 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	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	_	21.63
EAST GREENWICH	8	97	_	104
EAST PROVIDENCE	1,378	178	5	1,561
EXETER	1,576	42	_	42
FOSTER	_	π <i>2</i>	_	T2
GLOCESTER	80	5	_	85
HOPKINTON	_	42	_	42
JAMESTOWN	24	669	(59)	635
JOHNSTON	541	15	(37)	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	2,333	104	<i>-</i>	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	21.33	3,620
SOUTH KINGSTOWN	1,629	676	245	2,550
TIVERTON	-	492	2 + 3	492
WARREN	_	145	- -	145
WARWICK	33,335	1,184	480	34,999
WESTERLY	23,238	1,092	596	24,926
WESTERET WEST GREENWICH	4,480	16	10	4,506
WEST GREENWICH WEST WARWICK	3,759	62	40.69	3,862
WOONSOCKET	1,418	32	12.54	1,463
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Total	\$ 222,948	\$ 20,255	\$ 39,418	\$ 282,62

^{*} 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 Year-over-Year Collections

			Percent	
MUNICIPALITY	April 2022	April 2021	Change *	Difference *
BARRINGTON	\$ 112	\$ 151	-26.3%	\$ (40)
BRISTOL	2,559	1,909	34.1%	650
BURRILLVILLE	-	13	-100.0%	(13)
CENTRAL FALLS	3	-	n/a	3
CHARLESTOWN	2,306	1,340	72.1%	966
COVENTRY	3,584	2,304	55.6%	1,281
CRANSTON	1,017	1,007	0.9%	9
CUMBERLAND	57	27	116.5%	31
EAST GREENWICH	178	138	28.3%	39
EAST PROVIDENCE	1,694	2,510	-32.5%	(816)
EXETER	27	8	224.1%	19
FOSTER	-	2	-100.0%	(2)
GLOCESTER	101	120	-15.9%	(19)
HOPKINTON	247	59	316.1%	187
JAMESTOWN	3,570	2,867	24.5%	703
JOHNSTON	583	406	43.8%	178
LINCOLN	7,292	3,379	115.8%	3,913
LITTLE COMPTON	412	666	-38.1%	(253)
MIDDLETOWN	47,912	24,887	92.5%	23,025
NARRAGANSETT	5,482	8,203	-33.2%	(2,721)
NEWPORT	116,268	86,260	34.8%	30,008
NEW SHOREHAM	15,358	18,877	-18.6%	(3,519)
NORTH KINGSTOWN	4,903	4,417	11.0%	486
NORTH PROVIDENCE	136	105	29.0%	30
NORTH SMITHFIELD	208	104	99.0%	103
PAWTUCKET	3,232	2,954	9.4%	278
PORTSMOUTH	1,349	1,079	25.0%	270
PROVIDENCE ^	88,683	35,697	148.4%	52,985
RICHMOND	1,540	869	77.3%	671
SCITUATE	155	324	-52.3%	(170)
SMITHFIELD	7,548	4,149	81.9%	3,399
SOUTH KINGSTOWN	12,264	4,689	161.6%	7,575
TIVERTON	359	295	21.6%	64
WARREN	191	74	157.3%	117
WARWICK	45,904	21,138	117.2%	24,766
WESTERLY	20,309	18,630	9.0%	1,679
WEST GREENWICH	3,602	3,705	-2.8%	(103)
WEST WARWICK	4,726	4,228	11.8%	498
WOONSOCKET	1,570	1,554	1.0%	16
Total	\$ 405,439	\$ 259,145	56.5%	\$ 146,294

^{*} 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 April 2021 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	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	-	27
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	1	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	5	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	4,228
WOONSOCKET	1,505	47	1	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 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% 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	\$ 660	\$ 1,239	-46.8%	\$ (579)
BRISTOL	30,605	13,217	131.5%	17,387
BURRILLVILLE	27	65	-58.1%	(38)
CENTRAL FALLS	84	71	19.4%	14
CHARLESTOWN	64,390	42,320	52.1%	22,069
COVENTRY	38,742	18,614	108.1%	20,128
CRANSTON	10,838	7,337	47.7%	3,501
CUMBERLAND	299	132	125.4%	166
EAST GREENWICH	1,071	993	7.9%	78
EAST PROVIDENCE	23,065	20,155	14.4%	2,911
EXETER	217	63	244.8%	154
FOSTER	119	1,416	-91.6%	(1,297)
GLOCESTER	1,252	931	34.5%	321
HOPKINTON	957	749	27.8%	208
JAMESTOWN	28,473	17,578	62.0%	10,896
JOHNSTON	4,649	4,198	10.7%	451
LINCOLN	61,192	19,186	218.9%	42,007
LITTLE COMPTON	16,495	15,909	3.7%	586
MIDDLETOWN	475,531	261,146	82.1%	214,385
NARRAGANSETT	162,342	138,985	16.8%	23,357
NEWPORT	1,367,842	810,436	68.8%	557,406
NEW SHOREHAM	332,938	296,656	12.2%	36,282
NORTH KINGSTOWN	41,836	37,009	13.0%	4,827
NORTH PROVIDENCE	1,218	721	69.0%	498
NORTH SMITHFIELD	1,354	1,134	19.4%	220
PAWTUCKET	31,903	19,588	62.9%	12,315
PORTSMOUTH	12,115	7,118	70.2%	4,997
PROVIDENCE	760,154	241,638	214.6%	518,517
RICHMOND	18,330	4,441	312.8%	13,889
SCITUATE	2,206	2,437	-9.4%	(230)
SMITHFIELD	68,155	35,704	90.9%	32,452
SOUTH KINGSTOWN	115,040	57,910	98.7%	57,131
TIVERTON	3,951	2,621	50.8%	1,330
WARREN	956	390	145.2%	566
WARWICK	389,823	187,744	107.6%	202,079
WESTERLY	419,807	341,447	22.9%	78,360
WEST GREENWICH	41,760	29,772	40.3%	11,987
WEST WARWICK	44,543	31,439	41.7%	13,104
WOONSOCKET	20,203	13,030	55.0%	7,173
Total	\$ 4,595,144	\$ 2,685,537	71.1%	\$ 1,909,607

^{*} 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

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 636	\$ 24	\$ 660
BRISTOL	26,889	3,681	34	30,605
BURRILLVILLE	-	27	-	27
CENTRAL FALLS	-	43	41.40	84
CHARLESTOWN	4,235	4,072	56,082	64,390
COVENTRY	37,793	534	415	38,742
CRANSTON	8,427	2,291	121	10,838
CUMBERLAND	-	299	-	299
EAST GREENWICH	174	783	113	1,071
EAST PROVIDENCE	21,612	1,361	92	23,065
EXETER	-	217	-	217
FOSTER	117	2	-	119
GLOCESTER	1,204	48	-	1,252
HOPKINTON	417	532	9	957
JAMESTOWN	1,470	10,044	16,960	28,473
JOHNSTON	4,595	54	-	4,649
LINCOLN	60,935	206	51	61,192
LITTLE COMPTON	5,210	1,940	9,345	16,495
MIDDLETOWN	434,789	29,968	10,774	475,531
NARRAGANSETT	53,942	17,420	90,979	162,342
NEWPORT	1,171,711	41,769	154,362	1,367,842
NEW SHOREHAM	182,271	2,905	147,763	332,938
NORTH KINGSTOWN	26,273	14,293	1,270	41,836
NORTH PROVIDENCE	-	1,218	-	1,218
NORTH SMITHFIELD	1,251	104	-	1,354
PAWTUCKET	30,074	1,730	99	31,903
PORTSMOUTH	4,411	5,550	2,154	12,115
PROVIDENCE	697,027	59,060	4,067	760,154
RICHMOND	11,208	4,050	3,071	18,330
SCITUATE	2,163	32	12	2,206
SMITHFIELD	67,396	652	107.44	68,155
SOUTH KINGSTOWN	87,850	8,942	18,249	115,040
TIVERTON	-	3,603	349	3,951
WARREN	-	932	25	956
WARWICK	373,478	12,902	3,443	389,823
WESTERLY	360,048	12,852	46,907	419,807
WEST GREENWICH	41,451	250	58	41,760
WEST WARWICK	43,729	672	141.46	44,543
WOONSOCKET	19,439	654	109.18	20,203
Total	\$ 3,781,590	\$ 246,328	\$ 567,226	\$ 4,595,144

^{*} 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 May 2022.

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

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 997	\$ 242	\$ 1,239
BRISTOL	10,945	2,758	(485)	13,217
BURRILLVILLE	-	24	41	65
CENTRAL FALLS	-	11	59	71
CHARLESTOWN	2,687	3,426	36,207	42,320
COVENTRY	18,010	316	288	18,614
CRANSTON	6,055	1,247	35	7,337
CUMBERLAND	-	132	-	132
EAST GREENWICH	160	538	295	993
EAST PROVIDENCE	18,527	1,349	278	20,155
EXETER	-	60	3	63
FOSTER	1,396	19	-	1,416
GLOCESTER	874	57	-	931
HOPKINTON	175	574	-	749
JAMESTOWN	1,939	5,800	9,839	17,578
JOHNSTON	3,878	320	· -	4,198
LINCOLN	19,089	82	15	19,186
LITTLE COMPTON	3,962	1,737	10,210	15,909
MIDDLETOWN	233,625	19,047	8,474	261,146
NARRAGANSETT	42,701	12,699	83,586	138,985
NEWPORT	625,893	28,460	156,084	810,436
NEW SHOREHAM	129,046	1,816	165,794	296,656
NORTH KINGSTOWN	25,180	10,752	1,077	37,009
NORTH PROVIDENCE	-	720	1	721
NORTH SMITHFIELD	1,123	10	1	1,134
PAWTUCKET	18,970	570	47	19,588
PORTSMOUTH	1,298	4,348	1,472	7,118
PROVIDENCE	218,920	21,122	1,596	241,638
RICHMOND	1,645	2,715	81	4,441
SCITUATE	2,395	38	4	2,437
SMITHFIELD	34,589	429	687	35,704
SOUTH KINGSTOWN	28,844	7,743	21,322	57,910
TIVERTON	76	2,264	281	2,621
WARREN	_	390	<u>-</u>	390
WARWICK	176,864	8,782	2,098	187,744
WESTERLY	276,970	11,925	52,552	341,447
WEST GREENWICH	29,547	197	29	29,772
WEST WARWICK	30,937	340	161	31,439
WOONSOCKET	12,602	359	69	13,030
Total	\$ 1,978,921	\$ 154,175	\$ 552,441	\$ 2,685,537

^{*} 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 \$5.00, the amount was carried forward to the next month. For all municipalities, \$(15,927.40) was carried forward to May 2021.