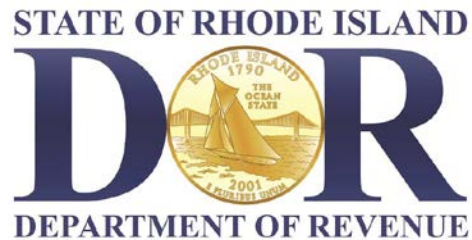


STATE OF RHODE ISLAND
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections November 2020**

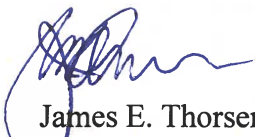
The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the 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 November 2020 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	November 2020	October 2020	\$ Difference	% Difference
Hotels	\$ 95,397	\$ 173,425	\$ (78,027)	-45.0 %
Room Resellers and Hosting Platforms	4,865	9,413	(4,548)	-48.3 %
Realtors and Homeowners	1,687	(9,747)	11,434	-117.3 %
Total	\$ 101,950	\$ 173,090	\$ (71,141)	-41.1 %
Year-over-Year	November 2020	November 2019	\$ Difference	% Difference
Hotels	\$ 95,397	\$ 240,819	\$ (145,422)	-60.4 %
Room Resellers and Hosting Platforms	4,865	7,895	(3,030)	-38.4 %
Realtors and Homeowners	1,687	12,296	(10,609)	-86.3 %
Total	\$ 101,950	\$ 261,010	\$ (159,060)	-60.9 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 1,397,927	\$ 2,443,180	\$ (1,045,254)	-42.8 %
Room Resellers and Hosting Platforms	90,145	93,066	(2,921)	-3.1 %
Realtors and Homeowners	354,097	468,183	(114,086)	-24.4 %
Total	\$ 1,842,169	\$ 3,004,429	\$ (1,162,261)	-38.7 %


 James E. Thorsen, Director
 Rhode Island Department of Revenue
 February 1, 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	November 2020	October 2020	Percent Change *	Difference *
BARRINGTON	\$ 25	\$ 73	-65.2%	\$ (48)
BRISTOL	768	1,350	-43.1%	(582)
BURRILLVILLE	-	1	-100.0%	(1)
CENTRAL FALLS	-	7	-100.0%	(7)
CHARLESTOWN	277	830	-66.6%	(553)
COVENTRY	1,120	1,837	-39.0%	(717)
CRANSTON	527	594	-11.2%	(67)
CUMBERLAND	16	13	21.9%	3
EAST GREENWICH	54	80	-32.9%	(26)
EAST PROVIDENCE	2,237	1,632	37.1%	605
EXETER	3	-	n/a	3
FOSTER	4	2	87.0%	2
GLOCESTER	108	108	-0.2%	(0)
HOPKINTON	6	47	-86.6%	(41)
JAMESTOWN	459	584	-21.3%	(125)
JOHNSTON	358	436	-18.0%	(79)
LINCOLN	1,638	1,504	9.0%	135
LITTLE COMPTON	269	618	-56.5%	(349)
MIDDLETOWN	9,111	23,692	-61.5%	(14,582)
NARRAGANSETT	(33)	(26,942)	-99.9%	26,910
NEWPORT	27,498	66,305	-58.5%	(38,806)
NEW SHOREHAM	6,915	10,360	-33.2%	(3,444)
NORTH KINGSTOWN	2,025	3,474	-41.7%	(1,449)
NORTH PROVIDENCE	79	74	6.0%	4
NORTH SMITHFIELD	94	119	-21.6%	(26)
PAWTUCKET	1,276	1,789	-28.7%	(513)
PORTSMOUTH	374	397	-5.7%	(23)
PROVIDENCE	13,029	24,983	-47.8%	(11,954)
RICHMOND	56	5	1,140.1%	51
SCITUATE	174	293	-40.7%	(119)
SMITHFIELD	1,871	4,187	-55.3%	(2,316)
SOUTH KINGSTOWN	622	3,253	-80.9%	(2,631)
TIVERTON	65	184	-64.9%	(120)
WARREN	15	22	-32.3%	(7)
WARWICK	16,413	19,287	-14.9%	(2,875)
WESTERLY	8,630	24,556	-64.9%	(15,926)
WEST GREENWICH	2,051	2,978	-31.1%	(927)
WEST WARWICK	2,420	3,158	-23.4%	(739)
WOONSOCKET	1,394	1,200	16.2%	194
Total	\$ 101,950	\$ 173,090	-41.1%	\$ (71,141)

* 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

November 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and 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 \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(33,545.12) was carried forward to December 2020.

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

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 73	\$ -	\$ 73
BRISTOL	1,212	99	39	1,350
BURRILLVILLE	-	1	-	1
CENTRAL FALLS	-	-	7	7
CHARLESTOWN	52	137	641	830
COVENTRY	1,561	17	259	1,837
CRANSTON	523	71	-	594
CUMBERLAND	-	13	-	13.36
EAST GREENWICH	24	56	-	80
EAST PROVIDENCE	1,491	90	50	1,632
EXETER	-	-	-	-
FOSTER	2	-	-	2
GLOCESTER	105	3	-	108
HOPKINTON	11	36	-	47
JAMESTOWN	473	100	11	584
JOHNSTON	436	-	-	436
LINCOLN	1,496	6	2	1,504
LITTLE COMPTON	350	130	138	618
MIDDLETOWN	21,651	942	1,100	23,692
NARRAGANSETT	5,045	357	(32,344)	(26,942)
NEWPORT	56,880	2,207	7,218	66,305
NEW SHOREHAM	5,613	77	4,669	10,360
NORTH KINGSTOWN	3,026	395	52	3,474
NORTH PROVIDENCE	-	74	-	74
NORTH SMITHFIELD	119	-	-	119
PAWTUCKET	1,754	35	1	1,789
PORTSMOUTH	89	268	40	397
PROVIDENCE	22,416	2,556	11	24,983
RICHMOND	-	5	-	5
SCITUATE	293	-	-	293
SMITHFIELD	4,163	20	4.33	4,187
SOUTH KINGSTOWN	1,421	198	1,635	3,253
TIVERTON	-	179	6	184
WARREN	-	22	-	22
WARWICK	18,374	729	184	19,287
WESTERLY	17,607	422	6,527	24,556
WEST GREENWICH	2,957	19	2	2,978
WEST WARWICK	3,137	21	-	3,158
WOONSOCKET	1,142	56	3.05	1,200
Total	\$ 173,425	\$ 9,413	\$ (9,747)	\$ 173,090

* 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, \$(31,531.05) was carried forward to November 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Year-over-Year Collections

MUNICIPALITY	November 2020	November 2019	Percent Change *	Difference *
BARRINGTON	\$ 25	\$ 17	47.0%	\$ 8
BRISTOL	768	1,771	-56.6%	(1,003)
BURRILLVILLE	-	3	-100.0%	(3)
CENTRAL FALLS	-	2	-100.0%	(2)
CHARLESTOWN	277	373	-25.6%	(96)
COVENTRY	1,120	1,679	-33.3%	(558)
CRANSTON	527	2,679	-80.3%	(2,152)
CUMBERLAND	16	4	312.4%	12
EAST GREENWICH	54	71	-23.7%	(17)
EAST PROVIDENCE	2,237	1,647	35.9%	590
EXETER	3	7	-49.2%	(3)
FOSTER	4	-	n/a	4
GLOCESTER	108	110	-1.5%	(2)
HOPKINTON	6	3	150.8%	4
JAMESTOWN	459	628	-26.9%	(169)
JOHNSTON	358	269	32.8%	88
LINCOLN	1,638	5,461	-70.0%	(3,823)
LITTLE COMPTON	269	2,580	-89.6%	(2,311)
MIDDLETOWN	9,111	20,946	-56.5%	(11,835)
NARRAGANSETT	(33)	1,930	-101.7%	(1,963)
NEWPORT	27,498	53,379	-48.5%	(25,881)
NEW SHOREHAM	6,915	1,667	314.9%	5,248
NORTH KINGSTOWN	2,025	2,934	-31.0%	(909)
NORTH PROVIDENCE	79	90	-13.0%	(12)
NORTH SMITHFIELD	94	216	-56.7%	(123)
PAWTUCKET	1,276	3,318	-61.5%	(2,042)
PORTSMOUTH	374	398	-6.1%	(24)
PROVIDENCE	13,029	89,196	-85.4%	(76,167)
RICHMOND	56	120	-53.2%	(64)
SCITUATE	174	200	-13.0%	(26)
SMITHFIELD	1,871	6,747	-72.3%	(4,876)
SOUTH KINGSTOWN	622	3,298	-81.1%	(2,675)
TIVERTON	65	901	-92.8%	(836)
WARREN	15	35	-57.7%	(20)
WARWICK	16,413	39,142	-58.1%	(22,729)
WESTERLY	8,630	8,577	0.6%	53
WEST GREENWICH	2,051	4,214	-51.3%	(2,163)
WEST WARWICK	2,420	4,310	-43.9%	(1,890)
WOONSOCKET	1,394	2,088	-33.2%	(694)
Total	\$ 101,950	\$ 261,010	-60.9%	\$ (159,060)

* 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
November 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 17	\$ -	\$ 17
BRISTOL	1,528	89	153	1,771
BURRILLVILLE	-	3	-	3
CENTRAL FALLS	-	2	-	2
CHARLESTOWN	29	40	303	373
COVENTRY	1,646	12	21	1,679
CRANSTON	2,576	103	-	2,679
CUMBERLAND	-	4	-	4
EAST GREENWICH	2	28	40	71
EAST PROVIDENCE	1,486	145	16	1,647
EXETER	-	7	-	7
FOSTER	-	-	-	-
GLOCESTER	108	2	-	110
HOPKINTON	-	3	-	3
JAMESTOWN	191	35	402	628
JOHNSTON	249	20	-	269
LINCOLN	5,449	5	7	5,461
LITTLE COMPTON	93	-	2,487	2,580
MIDDLETOWN	18,186	588	2,171	20,946
NARRAGANSETT	2,300	76	(445)	1,930
NEWPORT	44,450	1,278	7,651	53,379
NEW SHOREHAM	1,344	-	322	1,667
NORTH KINGSTOWN	2,662	273	-	2,934
NORTH PROVIDENCE	-	90	-	90
NORTH SMITHFIELD	209	7	-	216
PAWTUCKET	3,230	86	2	3,318
PORTSMOUTH	117	99	183	398
PROVIDENCE	85,452	3,417	326	89,196
RICHMOND	120	-	-	120
SCITUATE	186	13	1	200
SMITHFIELD	6,703	42	2	6,747
SOUTH KINGSTOWN	3,069	61	168	3,298
TIVERTON	757	73	71	901
WARREN	-	35	-	35
WARWICK	37,995	922	225	39,142
WESTERLY	10,219	177	(1,819)	8,577
WEST GREENWICH	4,199	12	3	4,214
WEST WARWICK	4,254	56	-	4,310
WOONSOCKET	2,010	74	4	2,088
Total	\$ 240,819	\$ 7,895	\$ 12,296	\$ 261,010

* 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, \$(1,689.88) was carried forward to December 2019.

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	\$ 770	\$ 1,282	-40.0%	\$ (512)
BRISTOL	9,324	20,007	-53.4%	(10,683)
BURRILLVILLE	42	36	18.1%	6
CENTRAL FALLS	33	541	-93.9%	(508)
CHARLESTOWN	36,730	41,619	-11.7%	(4,890)
COVENTRY	9,327	20,967	-55.5%	(11,640)
CRANSTON	3,937	23,063	-82.9%	(19,126)
CUMBERLAND	44	115	-61.7%	(71)
EAST GREENWICH	480	701	-31.6%	(221)
EAST PROVIDENCE	11,215	13,556	-17.3%	(2,341)
EXETER	21	43	-52.3%	(23)
FOSTER	1,396	16	8,565.2%	1,380
GLOCESTER	479	598	-19.9%	(119)
HOPKINTON	483	408	18.5%	75
JAMESTOWN	11,538	13,212	-12.7%	(1,674)
JOHNSTON	2,375	1,874	26.7%	501
LINCOLN	7,048	31,536	-77.7%	(24,489)
LITTLE COMPTON	14,353	14,126	1.6%	227
MIDDLETOWN	184,271	310,765	-40.7%	(126,494)
NARRAGANSETT	117,221	141,958	-17.4%	(24,736)
NEWPORT	556,872	746,505	-25.4%	(189,633)
NEW SHOREHAM	204,384	274,541	-25.6%	(70,157)
NORTH KINGSTOWN	18,931	25,433	-25.6%	(6,501)
NORTH PROVIDENCE	461	783	-41.2%	(322)
NORTH SMITHFIELD	594	719	-17.4%	(125)
PAWTUCKET	9,959	21,079	-52.8%	(11,120)
PORTSMOUTH	4,216	7,287	-42.1%	(3,071)
PROVIDENCE	134,749	563,507	-76.1%	(428,758)
RICHMOND	2,413	2,751	-12.3%	(338)
SCITUATE	1,251	1,587	-21.2%	(336)
SMITHFIELD	18,990	42,054	-54.8%	(23,065)
SOUTH KINGSTOWN	42,433	59,412	-28.6%	(16,979)
TIVERTON	1,489	8,198	-81.8%	(6,709)
WARREN	144	332	-56.6%	(188)
WARWICK	106,824	270,792	-60.6%	(163,968)
WESTERLY	287,776	266,733	7.9%	21,043
WEST GREENWICH	16,797	28,313	-40.7%	(11,516)
WEST WARWICK	16,040	33,608	-52.3%	(17,567)
WOONSOCKET	6,758	14,372	-53.0%	(7,614)
Total	\$ 1,842,169	\$ 3,004,429	-38.7%	\$ (1,162,261)

* 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	\$ -	\$ 527	\$ 242	\$ 770
BRISTOL	7,726	1,345	253	9,324
BURRILLVILLE	-	1	41	42
CENTRAL FALLS	-	3	30.32	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	168.81	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	58.46	6,758
Total	\$ 1,397,927	\$ 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 is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$(33,545.12) was carried forward to December 2020.

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	\$ -	\$ 245	\$ 1,037	\$ 1,282
BRISTOL	17,251	1,260	1,495	20,007
BURRILLVILLE	-	36	-	36
CENTRAL FALLS	-	98	443	541
CHARLESTOWN	3,534	773	37,313	41,619
COVENTRY	20,479	317	171	20,967
CRANSTON	22,093	873	97	23,063
CUMBERLAND	-	74	41	115
EAST GREENWICH	155	351	196	701
EAST PROVIDENCE	11,716	1,662	178	13,556
EXETER	-	43	-	43
FOSTER	-	16	-	16
GLOCESTER	537	61	-	598
HOPKINTON	239	169	-	408
JAMESTOWN	1,839	2,805	8,568	13,212
JOHNSTON	1,828	46	-	1,874
LINCOLN	31,318	117	101	31,536
LITTLE COMPTON	2,368	366	11,391	14,126
MIDDLETOWN	282,841	7,580	20,344	310,765
NARRAGANSETT	36,480	3,232	102,246	141,958
NEWPORT	670,849	17,874	57,781	746,505
NEW SHOREHAM	108,867	1,413	164,261	274,541
NORTH KINGSTOWN	21,950	2,795	688	25,433
NORTH PROVIDENCE	-	783	-	783
NORTH SMITHFIELD	643	76	-	719
PAWTUCKET	19,984	987	109	21,079
PORTSMOUTH	3,161	1,205	2,921	7,287
PROVIDENCE	529,463	30,696	3,347	563,507
RICHMOND	947	1,804	-	2,751
SCITUATE	1,451	77	59	1,587
SMITHFIELD	41,242	176	636	42,054
SOUTH KINGSTOWN	40,909	2,331	16,172	59,412
TIVERTON	6,060	827	1,311	8,198
WARREN	-	280	51	332
WARWICK	260,530	7,878	2,384	270,792
WESTERLY	229,647	2,482	34,604	266,733
WEST GREENWICH	27,967	138	207	28,313
WEST WARWICK	33,203	405	-	33,608
WOONSOCKET	13,629	715	29	14,372
Total	\$ 2,443,180	\$ 93,066	\$ 468,183	\$ 3,004,429

* 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, \$(1,689.88) was carried forward to December 2019.