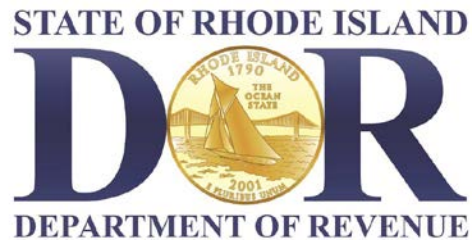


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

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

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 February 2021 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	February 2021	January 2021	\$ Difference	% Difference
Hotels	\$ 93,810	\$ 85,456	\$ 8,354	9.8 %
Room Resellers and Hosting Platforms	10,550	9,149	1,401	15.3 %
Realtors and Homeowners	34,884	44,144	(9,261)	-21.0 %
Total	\$ 139,243	\$ 138,750	\$ 494	0.4 %
Year-over-Year	February 2021	February 2020	\$ Difference	% Difference
Hotels	\$ 93,810	\$ 178,095	\$ (84,286)	-47.3 %
Room Resellers and Hosting Platforms	10,550	11,482	(933)	-8.1 %
Realtors and Homeowners	34,884	30,950	3,933	12.7 %
Total	\$ 139,243	\$ 220,528	\$ (81,285)	-36.9 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 1,653,970	\$ 2,965,419	\$ (1,311,449)	-44.2 %
Room Resellers and Hosting Platforms	115,548	123,553	(8,005)	-6.5 %
Realtors and Homeowners	440,356	649,461	(209,105)	-32.2 %
Total	\$ 2,209,874	\$ 3,738,433	\$ (1,528,558)	-40.9 %

Marilyn Shannon McConaghy

Marilyn S. McConaghy, Esq., Acting Director of Revenue
Rhode Island Department of Revenue
April 30, 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	February 2021	January 2021	Percent Change *	Difference *
BARRINGTON	\$ 91	\$ 26	250.4%	\$ 65
BRISTOL	(111)	649	-117.1%	(760)
BURRILLVILLE	2	6	-62.6%	(4)
CENTRAL FALLS	3	-	n/a	3
CHARLESTOWN	1,222	1,239	-1.4%	(17)
COVENTRY	2,134	1,403	52.1%	731
CRANSTON	551	580	-5.1%	(29)
CUMBERLAND	6	9	-24.9%	(2)
EAST GREENWICH	69	373	-81.4%	(304)
EAST PROVIDENCE	2,050	1,248	64.2%	801
EXETER	3	10	-69.7%	(7)
FOSTER	8	10	-20.0%	(2)
GLOCESTER	57	86	-34.0%	(29)
HOPKINTON	128	18	615.3%	110
JAMESTOWN	801	516	55.2%	285
JOHNSTON	317	376	-15.5%	(58)
LINCOLN	2,346	1,961	19.6%	385
LITTLE COMPTON	130	26	403.8%	105
MIDDLETOWN	13,351	11,544	15.6%	1,806
NARRAGANSETT	2,571	3,360	-23.5%	(789)
NEWPORT	35,903	33,185	8.2%	2,719
NEW SHOREHAM	18,756	27,912	-32.8%	(9,155)
NORTH KINGSTOWN	3,816	3,314	15.1%	502
NORTH PROVIDENCE	29	51	-42.2%	(21)
NORTH SMITHFIELD	112	99	13.5%	13
PAWTUCKET	1,404	1,839	-23.7%	(435)
PORTSMOUTH	326	513	-36.6%	(188)
PROVIDENCE	16,905	15,668	7.9%	1,237
RICHMOND	222	455	-51.1%	(232)
SCITUATE	197	210	-5.8%	(12)
SMITHFIELD	2,881	2,611	10.4%	271
SOUTH KINGSTOWN	2,355	2,510	-6.2%	(156)
TIVERTON	255	137	86.1%	118
WARREN	42	25	70.6%	17
WARWICK	14,915	14,035	6.3%	880
WESTERLY	9,544	6,791	40.5%	2,754
WEST GREENWICH	1,978	2,297	-13.9%	(320)
WEST WARWICK	2,750	2,791	-1.5%	(42)
WOONSOCKET	1,124	867	29.6%	257
Total	\$ 139,243	\$ 138,750	0.4%	\$ 494

* 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

February 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 91	\$ -	\$ 91
BRISTOL	479	177	(767)	(111)
BURRILLVILLE	-	2	-	2
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	11	163	1,047	1,222
COVENTRY	2,101	27	6	2,134
CRANSTON	450	97	4	551
CUMBERLAND	-	6	-	6
EAST GREENWICH	5	42	23	69
EAST PROVIDENCE	1,942	65	43	2,050
EXETER	-	3	-	3
FOSTER	8	-	-	8
GLOCESTER	48	9	-	57
HOPKINTON	-	128	-	128
JAMESTOWN	182	394	225	801
JOHNSTON	315	2	-	317
LINCOLN	2,339	3	4	2,346
LITTLE COMPTON	-	5	125	130
MIDDLETOWN	11,418	1,310	623	13,351
NARRAGANSETT	869	446	1,256	2,571
NEWPORT	22,411	1,662	11,830	35,903
NEW SHOREHAM	1,008	8	17,740	18,756
NORTH KINGSTOWN	2,391	1,322	103	3,816
NORTH PROVIDENCE	-	29	-	29
NORTH SMITHFIELD	112	-	-	112
PAWTUCKET	1,351	44	9	1,404
PORTSMOUTH	67	259	-	326
PROVIDENCE	15,285	1,555	65	16,905
RICHMOND	169	53	-	222
SCITUATE	197	-	-	197
SMITHFIELD	2,834	39	9	2,881
SOUTH KINGSTOWN	964	695	696	2,355
TIVERTON	76	180	-	255
WARREN	-	42	-	42
WARWICK	14,012	720	183	14,915
WESTERLY	7,066	894	1,585	9,544
WEST GREENWICH	1,961	13	4	1,978
WEST WARWICK	2,633	44	72	2,750
WOONSOCKET	1,105	18	1	1,124
Total	\$ 93,810	\$ 10,550	\$ 34,884	\$ 139,243

* 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, \$(26,992.38) was carried forward to March 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
January 2021 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 26	\$ -	\$ 26
BRISTOL	317	331	-	649
BURRILLVILLE	-	6	-	6
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	11	218	1,010	1,239
COVENTRY	1,369	35	-	1,403
CRANSTON	485	96	-	580
CUMBERLAND	-	9	-	8.62
EAST GREENWICH	26	90	258	373
EAST PROVIDENCE	1,188	61	-	1,248
EXETER	-	10	-	10
FOSTER	10	-	-	10
GLOCESTER	70	16	-	86
HOPKINTON	-	18	-	18
JAMESTOWN	62	269	184	516
JOHNSTON	376	-	-	376
LINCOLN	1,956	5	-	1,961
LITTLE COMPTON	-	2	24	26
MIDDLETOWN	9,438	1,313	793	11,544
NARRAGANSETT	1,256	289	1,815	3,360
NEWPORT	22,451	1,146	9,588	33,185
NEW SHOREHAM	-	4	27,908	27,912
NORTH KINGSTOWN	2,310	1,004	-	3,314
NORTH PROVIDENCE	-	51	-	51
NORTH SMITHFIELD	97	2	-	99
PAWTUCKET	1,804	35	-	1,839
PORTSMOUTH	61	229	223	513
PROVIDENCE	14,221	1,278	170	15,668
RICHMOND	418	36	-	455
SCITUATE	208	1	1	210
SMITHFIELD	2,580	30	-	2,611
SOUTH KINGSTOWN	885	567	1,058	2,510
TIVERTON	-	137	-	137
WARREN	-	25	-	25
WARWICK	13,256	780	-	14,035
WESTERLY	4,733	946	1,112	6,791
WEST GREENWICH	2,284	14	-	2,297
WEST WARWICK	2,741	51	-	2,791
WOONSOCKET	845	22	-	867
Total	\$ 85,456	\$ 9,149	\$ 44,144	\$ 138,750

* 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, \$(28,885.63) was carried forward to February 2021.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	February 2021	February 2020	Percent Change *	Difference *
BARRINGTON	\$ 91	\$ 46	97.4%	\$ 45
BRISTOL	(111)	1,176	-109.5%	(1,287)
BURRILLVILLE	2	4	-44.9%	(2)
CENTRAL FALLS	3	2	30.1%	1
CHARLESTOWN	1,222	1,598	-23.6%	(377)
COVENTRY	2,134	2,403	-11.2%	(269)
CRANSTON	551	2,223	-75.2%	(1,672)
CUMBERLAND	6	20	-66.8%	(13)
EAST GREENWICH	69	105	-33.6%	(35)
EAST PROVIDENCE	2,050	1,985	3.2%	64
EXETER	3	3	-11.1%	(0)
FOSTER	8	31	-73.8%	(23)
GLOCESTER	57	133	-57.3%	(76)
HOPKINTON	128	12	962.5%	116
JAMESTOWN	801	623	28.5%	178
JOHNSTON	317	143	122.0%	174
LINCOLN	2,346	5,528	-57.6%	(3,182)
LITTLE COMPTON	130	(22)	-687.0%	153
MIDDLETOWN	13,351	12,768	4.6%	583
NARRAGANSETT	2,571	4,060	-36.7%	(1,489)
NEWPORT	35,903	42,642	-15.8%	(6,739)
NEW SHOREHAM	18,756	14,590	28.6%	4,166
NORTH KINGSTOWN	3,816	2,855	33.7%	961
NORTH PROVIDENCE	29	91	-67.6%	(61)
NORTH SMITHFIELD	112	115	-2.6%	(3)
PAWTUCKET	1,404	3,217	-56.4%	(1,814)
PORTSMOUTH	326	326	-0.1%	(0)
PROVIDENCE	16,905	70,198	-75.9%	(53,294)
RICHMOND	222	67	229.5%	155
SCITUATE	197	677	-70.8%	(480)
SMITHFIELD	2,881	5,509	-47.7%	(2,627)
SOUTH KINGSTOWN	2,355	3,706	-36.5%	(1,351)
TIVERTON	255	1,438	-82.2%	(1,182)
WARREN	42	30	41.6%	12
WARWICK	14,915	27,210	-45.2%	(12,295)
WESTERLY	9,544	7,419	28.7%	2,126
WEST GREENWICH	1,978	3,733	-47.0%	(1,755)
WEST WARWICK	2,750	2,385	15.3%	365
WOONSOCKET	1,124	1,479	-24.0%	(355)
Total	\$ 139,243	\$ 220,528	-36.9%	\$ (81,285)

* 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
February 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 46	\$ -	\$ 46
BRISTOL	953	197	26	1,176
BURRILLVILLE	-	4	-	4
CENTRAL FALLS	-	2	-	2
CHARLESTOWN	56	114	1,429	1,598
COVENTRY	2,353	44	6	2,403
CRANSTON	2,088	135	-	2,223
CUMBERLAND	-	20	-	20
EAST GREENWICH	52	46	6	105
EAST PROVIDENCE	1,706	244	35	1,985
EXETER	-	3	-	3
FOSTER	29	2	-	31
GLOCESTER	127	6	-	133
HOPKINTON	-	12	-	12
JAMESTOWN	92	228	303	623
JOHNSTON	142	1	-	143
LINCOLN	5,526	1	1	5,528
LITTLE COMPTON	122	1	(145)	(22)
MIDDLETOWN	11,526	1,091	150	12,768
NARRAGANSETT	1,344	260	2,456	4,060
NEWPORT	30,311	1,681	10,650	42,642
NEW SHOREHAM	726	10	13,854	14,590
NORTH KINGSTOWN	2,023	832	-	2,855
NORTH PROVIDENCE	-	91	-	91
NORTH SMITHFIELD	102	13	-	115
PAWTUCKET	3,135	75	7	3,217
PORTSMOUTH	128	224	(27)	326
PROVIDENCE	66,077	3,846	276	70,198
RICHMOND	67	-	-	67
SCITUATE	242	1	434	677
SMITHFIELD	5,484	23	2	5,509
SOUTH KINGSTOWN	2,800	345	561	3,706
TIVERTON	1,306	132	-	1,438
WARREN	-	30	-	30
WARWICK	25,929	949	332	27,210
WESTERLY	6,180	645	593	7,419
WEST GREENWICH	3,730	18	(15)	3,733
WEST WARWICK	2,337	48	-	2,385
WOONSOCKET	1,399	64	16	1,479
Total	\$ 178,095	\$ 11,482	\$ 30,950	\$ 220,528

* 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, \$(1,213.08) was carried forward to March 2020.

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	\$ 906	\$ 1,681	-46.1%	\$ (775)
BRISTOL	10,186	23,897	-57.4%	(13,711)
BURRILLVILLE	50	50	0.5%	0
CENTRAL FALLS	65	545	-88.1%	(480)
CHARLESTOWN	39,452	45,417	-13.1%	(5,965)
COVENTRY	13,986	28,018	-50.1%	(14,032)
CRANSTON	5,517	29,056	-81.0%	(23,539)
CUMBERLAND	83	153	-45.9%	(70)
EAST GREENWICH	963	933	3.1%	29
EAST PROVIDENCE	15,970	18,307	-12.8%	(2,337)
EXETER	34	84	-60.1%	(51)
FOSTER	1,414	47	2,930.3%	1,367
GLOCESTER	717	981	-26.9%	(264)
HOPKINTON	641	(108)	-695.2%	749
JAMESTOWN	13,144	14,751	-10.9%	(1,607)
JOHNSTON	3,416	2,352	45.2%	1,064
LINCOLN	13,073	46,624	-72.0%	(33,550)
LITTLE COMPTON	14,624	13,595	7.6%	1,029
MIDDLETOWN	215,497	351,363	-38.7%	(135,866)
NARRAGANSETT	124,734	146,547	-14.9%	(21,813)
NEWPORT	650,345	889,708	-26.9%	(239,363)
NEW SHOREHAM	253,469	348,225	-27.2%	(94,756)
NORTH KINGSTOWN	28,011	32,977	-15.1%	(4,966)
NORTH PROVIDENCE	568	1,026	-44.6%	(458)
NORTH SMITHFIELD	913	1,039	-12.2%	(127)
PAWTUCKET	14,164	29,320	-51.7%	(15,156)
PORTSMOUTH	5,254	8,225	-36.1%	(2,971)
PROVIDENCE	180,304	746,892	-75.9%	(566,587)
RICHMOND	3,127	3,102	0.8%	24
SCITUATE	1,864	2,651	-29.7%	(787)
SMITHFIELD	27,663	58,925	-53.1%	(31,262)
SOUTH KINGSTOWN	48,514	67,998	-28.7%	(19,483)
TIVERTON	1,943	10,617	-81.7%	(8,674)
WARREN	213	411	-48.1%	(198)
WARWICK	149,714	359,416	-58.3%	(209,702)
WESTERLY	311,980	353,408	-11.7%	(41,428)
WEST GREENWICH	23,052	38,569	-40.2%	(15,517)
WEST WARWICK	24,062	42,228	-43.0%	(18,165)
WOONSOCKET	10,243	19,404	-47.2%	(9,161)
Total	\$ 2,209,874	\$ 3,738,433	-40.9%	\$ (1,528,558)

* 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	\$ -	\$ 664	\$ 242	\$ 906
BRISTOL	8,804	1,893	(511)	10,186
BURRILLVILLE	-	9	41	50
CENTRAL FALLS	-	6	59.11	65
CHARLESTOWN	2,675	2,599	34,178	39,452
COVENTRY	13,456	247	283	13,986
CRANSTON	4,734	773	10	5,517
CUMBERLAND	-	83	-	83
EAST GREENWICH	133	373	456	963
EAST PROVIDENCE	14,725	1,005	240	15,970
EXETER	-	30	3	34
FOSTER	1,396	18	-	1,414
GLOCESTER	669	48	-	717
HOPKINTON	175	466	-	641
JAMESTOWN	1,913	4,475	6,756	13,144
JOHNSTON	3,095	320	-	3,416
LINCOLN	13,012	51	11	13,073
LITTLE COMPTON	3,429	1,502	9,694	14,624
MIDDLETOWN	193,969	13,578	7,950	215,497
NARRAGANSETT	37,184	11,120	76,430	124,734
NEWPORT	524,003	22,242	104,101	650,345
NEW SHOREHAM	123,720	1,771	127,978	253,469
NORTH KINGSTOWN	20,907	6,026	1,077	28,011
NORTH PROVIDENCE	-	568	-	568
NORTH SMITHFIELD	904	9	-	913
PAWTUCKET	13,729	402	34	14,164
PORTSMOUTH	1,094	3,070	1,091	5,254
PROVIDENCE	163,146	15,942	1,216	180,304
RICHMOND	587	2,458	81	3,127
SCITUATE	1,844	16	3	1,864
SMITHFIELD	27,214	260	188.53	27,663
SOUTH KINGSTOWN	25,862	5,617	17,035	48,514
TIVERTON	76	1,586	281	1,943
WARREN	-	213	-	213
WARWICK	141,685	6,741	1,288	149,714
WESTERLY	253,316	8,681	49,983	311,980
WEST GREENWICH	22,883	148	21	23,052
WEST WARWICK	23,726	264	72.06	24,062
WOONSOCKET	9,905	273	64.52	10,243
Total	\$ 1,653,970	\$ 115,548	\$ 440,356	\$ 2,209,874

* 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, \$(26,992.38) was carried forward to March 2021.

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	\$ -	\$ 364	\$ 1,317	\$ 1,681
BRISTOL	20,327	1,802	1,768	23,897
BURRILLVILLE	-	50	-	50
CENTRAL FALLS	-	102	443	545
CHARLESTOWN	3,636	1,089	40,692	45,417
COVENTRY	27,433	408	177	28,018
CRANSTON	27,710	1,234	112	29,056
CUMBERLAND	-	112	41	153
EAST GREENWICH	244	460	229	933
EAST PROVIDENCE	15,826	2,254	227	18,307
EXETER	-	54	30	84
FOSTER	29	18	-	47
GLOCESTER	908	74	-	981
HOPKINTON	239	206	(552)	(108)
JAMESTOWN	2,093	3,530	9,128	14,751
JOHNSTON	2,301	51	-	2,352
LINCOLN	46,401	120	102	46,624
LITTLE COMPTON	2,560	428	10,607	13,595
MIDDLETOWN	319,530	10,674	21,159	351,363
NARRAGANSETT	41,063	4,012	101,472	146,547
NEWPORT	774,401	21,919	93,389	889,708
NEW SHOREHAM	110,820	1,456	235,949	348,225
NORTH KINGSTOWN	27,386	4,870	720	32,977
NORTH PROVIDENCE	-	1,026	-	1,026
NORTH SMITHFIELD	935	105	-	1,039
PAWTUCKET	27,977	1,220	123	29,320
PORTSMOUTH	3,395	1,811	3,019	8,225
PROVIDENCE	703,026	40,004	3,861	746,892
RICHMOND	1,122	1,981	-	3,102
SCITUATE	2,057	100	493	2,651
SMITHFIELD	58,018	268	639	58,925
SOUTH KINGSTOWN	47,748	3,192	17,058	67,998
TIVERTON	8,069	1,237	1,311	10,617
WARREN	-	360	51	411
WARWICK	345,773	10,621	3,022	359,416
WESTERLY	246,125	4,679	102,604	353,408
WEST GREENWICH	38,171	179	219	38,569
WEST WARWICK	41,671	557	-	42,228
WOONSOCKET	18,425	929	50	19,404
Total	\$ 2,965,419	\$ 123,553	\$ 649,461	\$ 3,738,433

* 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, \$(1,213.08) was carried forward to March 2020.