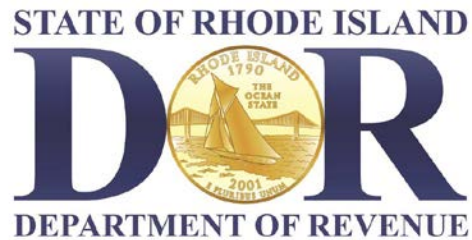


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2017 Local 1.0 Percent Collections September 2016

In June 2010, the Rhode Island Department of Revenue began issuing a monthly report on the collection and distribution of the local 1.0 percent hotel tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent hotel tax. 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 discussion of the municipalities with the largest and smallest percentage and nominal changes in these three measures will be included in the body of the report. It should be noted that late payments and adjustments generated by hotel activity in prior months may be included in this report.

Expansion of the Local Hotel Tax Base to Vacation Rentals and Hosting Platforms

Effective July 1, 2015, the reselling of lodging by online travel companies, the unlicensed rental of accommodations via internet platforms and other media, and vacation home rentals became subject to the local 1.0 percent hotel tax. For FY 2017, the hotel tax collections generated by these local hotel tax base expansion components are distributed monthly by the Department of Revenue's Division of Taxation and the City of Newport. These figures are included in the month-to-month, year-over-year, and fiscal year-to-date over fiscal year-to-date collections for all municipalities.

For FY 2016, the Division of Taxation made two distributions of the local hotel tax revenues that were generated by the expansion of the local hotel tax base. These distributions were made to all municipalities except the City of Newport. The first distribution for FY 2016 was for taxable rental activity that occurred between July 1, 2015 and December 31, 2015, inclusive. These figures will be included in the analysis of fiscal year-to-date over fiscal year-to-date collections for FY 2016 for all municipalities other than the City of Newport beginning in the December 2016 local hotel tax report. The second distribution was for taxable rental activity that occurred between January 1, 2016 and June 30, 2016, inclusive. These figures will be included in the analysis of fiscal year-to-date over fiscal year-to-date collections for FY 2016 for all municipalities other than the City

of Newport in the June 2017 local hotel tax report. The City of Newport began distributing the local hotel tax revenues from the base expansion on a monthly basis on July 1, 2015. These figures are included in the month-to-month, year-over-year, and fiscal year-to-date over fiscal year-to-date collections for FY 2017 and FY 2016.

The Office of Revenue Analysis (ORA) has provided a breakdown of the local hotel tax base expansion components in the “Rhode Island 1.0% Local Hotel Tax Report: September 2016 Collections by Component” and “Rhode Island 1.0% Local Hotel Tax Report: August 2016 Collections by Component” tables. The City of Newport did not provide a breakdown of the local hotel tax base expansion components for FY 2017 through September as requested. Thus, ORA was unable to include this information in the tables, and all hotel tax collections from the City of Newport that were generated by the local 1.0 percent are listed under hotels.

Delay in the Reporting of Data by the Division of Taxation

The Division of Taxation was unable to enter all of the data from the local 1.0 percent hotel tax returns received in September for August room rental activity. In particular, the data from returns submitted by room resellers and hosting platforms for the rental of single rooms and realtors and homeowners for the rental of entire housing units were not fully entered prior to the close of September. As a result, the revenue from the rental of lodging for September 2016 will be overstated and may result in distortions in the month-to-month and year-over-year comparisons.

Analysis of Month-to-Month Collections

On a statewide basis, September 2016 local 1.0 percent hotel tax collections totaled \$552,405, 7.9 percent or \$47,635 less than the \$600,040 collected for August 2016. September 2016 local 1.0 percent hotel tax collections include \$98,539 from the expansion of the local 1.0 percent hotel tax base for September 2016. This compares to \$15,042 reported for August 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections on a month-to-month basis were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Tiverton	1,009.8 %	Hopkinton	-90.3 %
Woonsocket	724.2 %	North Smithfield	-86.0 %
Jamestown	402.6 %	Pawtucket	-63.7 %
Charlestown	202.4 %	East Greenwich	-57.7 %
Little Compton	197.7 %	New Shoreham	-54.8 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections between September 2016 and August 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Narragansett	\$22,873	Westerly	\$(31,092)
Charlestown	\$ 7,319	New Shoreham	\$(30,445)
Providence	\$ 6,189	Newport	\$(16,080)
Little Compton	\$ 2,525	Middletown	\$(9,412)
Jamestown	\$ 2,316	Warwick	\$(5,972)

Analysis of Year-over-Year Collections by Month

On a statewide basis, September 2016 local 1.0 percent hotel tax collections totaled \$552,405, \$122,462 or 28.5 percent more than the \$429,943 collected in September 2015. September 2016 local 1.0 percent hotel tax collections include \$98,539 from the expansion of the local 1.0 percent hotel tax base in September 2016. This compares to \$2,510 reported in September 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for September 2016 versus September 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	68,176.8 %	Pawtucket	-90.6 %
Charlestown	728.7 %	North Smithfield	-68.4 %
Narragansett	439.0 %	East Greenwich	-34.6 %
Jamestown	346.5 %	Glocester	-9.7 %
Portsmouth	213.5 %	Woonsocket	-8.3 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections for September 2016 versus September 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Narragansett	\$32,908	Pawtucket	\$(2,506)
Newport	\$26,638	Smithfield	\$(258)
Middletown	\$10,279	Woonsocket	\$(224)
Charlestown	\$ 9,617	Lincoln	\$(184)
Providence	\$ 9,417	North Smithfield	\$(64)

Analysis of Fiscal Year-to-Date over Fiscal Year-to-Date Collections

On a statewide basis, fiscal year-to-date September 2016 local 1.0 percent hotel tax collections totaled \$1.84 million, \$278,782 or 17.9 percent more than the \$1.56 million collected for fiscal year-to-date September 2016. Fiscal year-to-date September 2016 local 1.0 percent hotel tax collections include \$225,955 from the expansion of the local 1.0 percent hotel tax base. This compares to \$9,694 reported for fiscal year-to-date September 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for fiscal year-to-date September 2016 versus fiscal year-to-date September 2015 are listed below:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	14,202.1 %	Pawtucket	-86.4 %
Charlestown	376.6 %	North Smithfield	-33.3 %
Narragansett	275.3 %	Smithfield	-21.1 %
Jamestown	253.9 %	Johnston	-12.2 %
Portsmouth	93.7 %	Woonsocket	-10.7 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections for September 2016 versus September 2015 are listed below:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Narragansett	\$79,274	Pawtucket	\$(7,603)
New Shoreham	\$45,562	Smithfield	\$(4,738)
Westerly	\$28,624	Woonsocket	\$(888)
Charlestown	\$24,029	Lincoln	\$(796)
Middletown	\$21,431	Johnston	\$(158)

Robert S. Hull
 Director, Department of Revenue
 January 27, 2016

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Month-to-Month Collections

MUNICIPALITY	Month-to-Month *			
	September 2016	August 2016	Percent Change	Difference
BARRINGTON	\$ 579	\$ 282	n/a	297
BRISTOL	3,287	3,475	-5.4%	(188)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	237	-	n/a	237
CHARLESTOWN	10,936	3,617	202.4%	7,319
COVENTRY	4,973	5,627	-11.6%	(654)
CRANSTON	1,174	885	32.7%	289
CUMBERLAND	328	-	n/a	328
EAST GREENWICH	23	54	-57.7%	(31)
EAST PROVIDENCE	3,025	2,473	22.3%	552
EXETER	41	-	n/a	41
FOSTER	-	-	n/a	-
GLOCESTER	113	131	-14.0%	(18)
HOPKINTON	201	2,066	-90.3%	(1,866)
JAMESTOWN	2,891	575	402.6%	2,316
JOHNSTON	367	348	5.4%	19
LINCOLN	4,472	4,466	0.1%	6
LITTLE COMPTON	3,803	1,278	197.7%	2,525
MIDDLETOWN	56,608	66,021	-14.3%	(9,412)
NARRAGANSETT	40,404	17,530	130.5%	22,873
NEWPORT	152,159	168,239	-9.6%	(16,080)
NEW SHOREHAM	25,126	55,570	-54.8%	(30,445)
NORTH KINGSTOWN	5,079	5,221	-2.7%	(141)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	29	211	-86.0%	(181)
PAWTUCKET	260	716	-63.7%	(457)
PORTSMOUTH	1,492	2,878	-48.2%	(1,386)
PROVIDENCE	105,521	99,332	6.2%	6,189
RICHMOND	297	231	28.5%	66
SCITUATE	311	363	-14.3%	(52)
SMITHFIELD	6,815	4,608	47.9%	2,207
SOUTH KINGSTOWN	13,473	11,759	14.6%	1,714
TIVERTON	337	30	1009.8%	307
WARREN	-	-	n/a	-
WARWICK	52,382	58,355	-10.2%	(5,972)
WESTERLY	39,223	70,315	-44.2%	(31,092)
WEST GREENWICH	7,073	5,655	25.1%	1,418
WEST WARWICK	6,900	7,430	-7.1%	(530)
WOONSOCKET	2,468	299	724.2%	2,169
Total	\$ 552,405	\$ 600,040	-7.9%	\$ (47,635)

* See *Rhode Island Local 1.0% Hotel Tax Report: September 2016 Collections by Component* and *Rhode Island Local 1.0% Hotel Tax Report: August 2016 Collections by Component* tables for the breakdown of September and August 2016 rental activity from the local hotel base expansion.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

September 2016 Collections by Component

MUNICIPALITY	September 2016			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ 579	\$ 579
BRISTOL	2,750	53	485	3,287
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	237	237
CHARLESTOWN	380	387	10,170	10,936
COVENTRY	4,806	166	-	4,973
CRANSTON	806	178	190	1,174
CUMBERLAND	-	-	328	328
EAST GREENWICH	23	-	-	23
EAST PROVIDENCE	2,338	192	495	3,025
EXETER	-	-	41	41
FOSTER	-	-	-	-
GLOCESTER	101	-	12	113
HOPKINTON	72	-	129	201
JAMESTOWN	517	130	2,245	2,891
JOHNSTON	363	4	-	367
LINCOLN	4,328	33	111	4,472
LITTLE COMPTON	540	179	3,084	3,803
MIDDLETOWN	49,764	1,847	4,996	56,608
NARRAGANSETT	8,224	647	31,532	40,404
NEWPORT ^	152,159	Not Reported	Not Reported	152,159
NEW SHOREHAM	15,726	101	9,298	25,126
NORTH KINGSTOWN	4,126	292	661	5,079
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	29	-	-	29
PAWTUCKET	-	159	100	260
PORTSMOUTH	518	171	803	1,492
PROVIDENCE	93,910	5,068	6,543	105,521
RICHMOND	216	2	79	297
SCITUATE	288	23	-	311
SMITHFIELD	6,663	152	-	6,815
SOUTH KINGSTOWN	8,271	316	4,886	13,473
TIVERTON	-	13	324	337
WARREN	-	-	-	-
WARWICK	49,376	2,541	466	52,382
WESTERLY	34,171	479	4,573	39,223
WEST GREENWICH	4,409	120	2,544	7,073
WEST WARWICK	6,612	288	-	6,900
WOONSOCKET	2,382	87	-	2,468
Total	\$ 453,866	\$ 13,628	\$ 84,912	\$ 552,405

^ City of Newport did not provide hotel component data for September 2016. All hotel tax revenues generated by the local 1.0 percent hotel tax in the City of Newport for September 2016 are listed under hotels.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
August 2016 Collections by Component

MUNICIPALITY	August 2016			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ 282	\$ 282
BRISTOL	3,339	15	120	3,475
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	2,820	-	797	3,617
COVENTRY	5,627	-	-	5,627
CRANSTON	836	-	49	885
CUMBERLAND	-	-	-	-
EAST GREENWICH	20	-	34	54
EAST PROVIDENCE	2,473	-	-	2,473
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	131	-	-	131
HOPKINTON	2,066	-	-	2,066
JAMESTOWN	474	-	101	575
JOHNSTON	348	-	-	348
LINCOLN	4,466	-	-	4,466
LITTLE COMPTON	667	-	610	1,278
MIDDLETOWN	65,671	-	349	66,021
NARRAGANSETT	13,831	196	3,503	17,530
NEWPORT ^	168,239	Not Reported	Not Reported	168,239
NEW SHOREHAM	50,018	-	5,553	55,570
NORTH KINGSTOWN	4,919	-	302	5,221
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	211	-	-	211
PAWTUCKET	716	-	-	716
PORTSMOUTH	1,835	-	1,043	2,878
PROVIDENCE	99,300	-	32	99,332
RICHMOND	231	-	-	231
SCITUATE	341	-	22	363
SMITHFIELD	4,608	-	-	4,608
SOUTH KINGSTOWN	10,939	30	791	11,759
TIVERTON	-	12	19	30
WARREN	-	-	-	-
WARWICK	58,355	-	-	58,355
WESTERLY	69,132	117	1,066	70,315
WEST GREENWICH	5,655	-	-	5,655
WEST WARWICK	7,430	-	-	7,430
WOONSOCKET	299	-	-	299
Total	\$ 584,998	\$ 370	\$ 14,672	\$ 600,040

^ City of Newport did not provide hotel component data for August 2016. All hotel tax revenues generated by the local 1.0 percent hotel tax in the City of Newport for August 2016 are listed under hotels.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	Year-over-Year *			
	September 2016	September 2015	Percent Change	Difference
BARRINGTON	\$ 579	\$ -	n/a	579
BRISTOL	3,287	1,513	117.2%	1,774
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	237	-	n/a	237
CHARLESTOWN	10,936	1,320	728.7%	9,617
COVENTRY	4,973	4,720	5.4%	253
CRANSTON	1,174	666	76.2%	508
CUMBERLAND	328	-	n/a	328
EAST GREENWICH	23	35	-34.6%	(12)
EAST PROVIDENCE	3,025	2,069	46.2%	957
EXETER	41	-	n/a	41
FOSTER	-	-	n/a	-
GLOCESTER	113	125	-9.7%	(12)
HOPKINTON	201	-	n/a	201
JAMESTOWN	2,891	647	346.5%	2,244
JOHNSTON	367	383	-4.4%	(17)
LINCOLN	4,472	4,655	-3.9%	(184)
LITTLE COMPTON	3,803	6	68176.8%	3,797
MIDDLETOWN	56,608	46,329	22.2%	10,279
NARRAGANSETT	40,404	7,496	439.0%	32,908
NEWPORT ^	152,159	125,521	21.2%	26,638
NEW SHOREHAM	25,126	20,684	21.5%	4,442
NORTH KINGSTOWN	5,079	4,093	24.1%	986
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	29	93	-68.4%	(64)
PAWTUCKET	260	2,766	-90.6%	(2,506)
PORTSMOUTH	1,492	476	213.5%	1,016
PROVIDENCE	105,521	96,104	9.8%	9,417
RICHMOND	297	180	64.6%	116
SCITUATE	311	264	17.5%	46
SMITHFIELD	6,815	7,073	-3.6%	(258)
SOUTH KINGSTOWN	13,473	7,491	79.8%	5,982
TIVERTON	337	-	n/a	337
WARREN	-	-	n/a	-
WARWICK	52,382	51,182	2.3%	1,200
WESTERLY	39,223	30,368	29.2%	8,855
WEST GREENWICH	7,073	4,779	48.0%	2,294
WEST WARWICK	6,900	6,212	11.1%	688
WOONSOCKET	2,468	2,692	-8.3%	(224)
Total	\$ 552,405	\$ 429,943	28.5%	\$ 122,462

* See Rhode Island Local 1.0% Hotel Tax Report: September 2016 Collections by Component table for breakdown of September 2016 rental activity from the local hotel base expansion. For September 2015, only the City of Newport reported rental activity from the expansion of the local hotel tax base. September 2015 rental activity for the City of Newport includes \$1,524 from hosting platforms and room resellers and \$986 from vacation rentals by homeowners and realtors.

^ Based on data that was provided after the local hotel tax report for September 2015 was issued, the figure for the local 1.0 percent hotel tax collections from the City of Newport has been adjusted.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	September 2016	September 2015	Percent Change	Difference
BARRINGTON	\$ 1,276	\$ -	n/a	1,276
BRISTOL	10,387	6,898	50.6%	3,489
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	282	-	n/a	282
CHARLESTOWN	30,408	6,380	376.6%	24,029
COVENTRY	17,102	16,805	1.8%	296
CRANSTON	3,424	2,391	43.2%	1,033
CUMBERLAND	709	-	n/a	709
EAST GREENWICH	124	69	79.6%	55
EAST PROVIDENCE	8,258	6,812	21.2%	1,446
EXETER	41	-	n/a	41
FOSTER	-	-	n/a	-
GLOCESTER	356	290	22.7%	66
HOPKINTON	4,373	-	n/a	4,373
JAMESTOWN	8,275	2,338	253.9%	5,936
JOHNSTON	1,139	1,297	-12.2%	(158)
LINCOLN	13,234	14,030	-5.7%	(796)
LITTLE COMPTON	10,272	72	14202.1%	10,200
MIDDLETOWN	196,945	175,514	12.2%	21,431
NARRAGANSETT	108,066	28,792	275.3%	79,274
NEWPORT ^	477,489	462,875	3.2%	14,615
NEW SHOREHAM	145,763	100,202	45.5%	45,562
NORTH KINGSTOWN	16,636	14,297	16.4%	2,339
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	258	386	-33.3%	(128)
PAWTUCKET	1,198	8,801	-86.4%	(7,603)
PORTSMOUTH	8,569	4,423	93.7%	4,146
PROVIDENCE	305,711	284,761	7.4%	20,951
RICHMOND	855	679	25.9%	176
SCITUATE	1,051	880	19.4%	171
SMITHFIELD	17,728	22,466	-21.1%	(4,738)
SOUTH KINGSTOWN	41,839	29,905	39.9%	11,933
TIVERTON	781	-	n/a	781
WARREN	-	-	n/a	-
WARWICK	171,472	166,519	3.0%	4,954
WESTERLY	185,301	156,676	18.3%	28,624
WEST GREENWICH	19,385	15,768	22.9%	3,617
WEST WARWICK	22,095	20,804	6.2%	1,291
WOONSOCKET	7,436	8,324	-10.7%	(888)
Total	\$ 1,838,237	\$ 1,559,454	17.9%	\$ 278,782

* See Rhode Island Local 1.0% Hotel Tax Report: Fiscal Year-to-Date Collections by Component table for breakdown of year-to-date FY 2017 rental activity from the local hotel base expansion. For FY 2016 through September, only the City of Newport reported rental activity from the expansion of the local hotel tax base. Year-to-date FY 2016 rental activity for the City of Newport includes \$8,627 from hosting platforms and room resellers and \$1,067 from vacation rentals by homeowners and realtors.

^ Based on data that was provided after the local hotel tax report for August 2015 was issued, the figure for the local 1.0 percent hotel tax collections from the City of Newport has been adjusted.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2017 Year-to-Date Collections by Component

MUNICIPALITY	FY 2017 Year-to-Date			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ 1,276	\$ 1,276
BRISTOL	9,174	100	1,114	10,387
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	282	282
CHARLESTOWN	5,422	718	24,268	30,408
COVENTRY	16,846	255	-	17,102
CRANSTON	2,728	235	461	3,424
CUMBERLAND	-	-	709	709
EAST GREENWICH	90	-	34	124
EAST PROVIDENCE	7,265	310	682	8,258
EXETER	-	-	41	41
FOSTER	-	-	-	-
GLOCESTER	344	-	12	356
HOPKINTON	4,192	-	181	4,373
JAMESTOWN	1,560	142	6,572	8,275
JOHNSTON	1,135	4	-	1,139
LINCOLN	13,078	45	111	13,234
LITTLE COMPTON	1,945	299	8,028	10,272
MIDDLETOWN	183,032	3,035	10,878	196,945
NARRAGANSETT	34,375	1,757	71,934	108,066
NEWPORT ^	477,489	Not Reported	Not Reported	477,489
NEW SHOREHAM	111,923	894	32,947	145,763
NORTH KINGSTOWN	14,790	336	1,510	16,636
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	258	-	-	258
PAWTUCKET	716	254	227	1,198
PORTSMOUTH	4,814	500	3,254	8,569
PROVIDENCE	287,586	7,838	10,287	305,711
RICHMOND	704	2	150	855
SCITUATE	970	38	43	1,051
SMITHFIELD	17,473	255	-	17,728
SOUTH KINGSTOWN	31,234	569	10,036	41,839
TIVERTON	-	76	705	781
WARREN	-	-	-	-
WARWICK	166,995	3,957	521	171,472
WESTERLY	171,185	863	13,253	185,301
WEST GREENWICH	16,064	176	3,145	19,385
WEST WARWICK	21,606	474	15	22,095
WOONSOCKET	7,289	143	4	7,436
Total	\$ 1,612,282	\$ 23,277	\$ 202,678	\$ 1,838,237

^ City of Newport did not provide hotel component data for year-to-date FY 2017. All hotel tax revenues generated by the local 1.0 percent hotel tax in the City of Newport for year-to-date FY 2017 are listed under hotels.