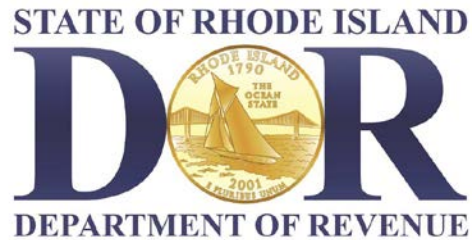


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2018 Local 1.0 Percent Collections July 2017

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. The Office of Revenue Analysis (ORA) has provided a breakdown of the local hotel tax base expansion components in the local hotel tax monthly and year-to-date collections by component tables. The City of Newport did not provide a breakdown of the local hotel tax base expansion components for July through September 2016. Thus, ORA was unable to include this information in the tables, and all collections from the City of Newport that were generated by the local 1.0 percent hotel tax during that period are listed under traditional hotels.

Analysis of Month-to-Month Collections

On a statewide basis, July 2017 local 1.0 percent hotel tax collections totaled \$752,723, 49.6 percent or \$249,492 more than the \$503,230 collected for June 2017. July 2017 local 1.0 percent hotel tax collections include \$163,250 of reported collections from the expansion of the local 1.0 percent hotel tax base. This compares to \$68,727 reported for June 2017. The five communities

with the largest percentage increases and 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>
East Providence	1,487.2 %	East Greenwich	-27.0 %
Charlestown	210.2 %	North Smithfield	-20.1 %
Pawtucket	155.6 %	Warren	-19.4 %
Richmond	108.7 %	Portsmouth	-9.5 %
Little Compton	97.5 %	Scituate	-7.1 %

The five communities with the largest nominal increases and decreases in local 1.0 percent hotel tax collections between July 2017 and June 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 100,859	Providence	\$ (2,200)
Westerly	\$ 37,372	Portsmouth	\$ (156)
Middletown	\$ 33,065	Scituate	\$ (27)
New Shoreham	\$ 28,919	North Smithfield	\$ (25)
Narragansett	\$ 17,178	Johnston	\$ (17)

Analysis of Year-over-Year Collections by Month

On a statewide basis, July 2017 local 1.0 percent hotel tax collections totaled \$752,723, \$66,931 or 9.8 percent more than the \$685,792 collected in July 2016. July 2017 local 1.0 percent hotel tax collections include \$163,250 from the expansion of the local 1.0 percent hotel tax base. This compares to \$112,374 reported in July 2016. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for July 2017 versus July 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
North Smithfield	458.5 %	Hopkinton	-95.2 %
Newport	37.1 %	Central Falls	-84.9 %
Glocester	29.2 %	Portsmouth	-64.4 %
Smithfield	23.0 %	Tiverton	-57.5 %
West Greenwich	16.3 %	East Greenwich	-57.0 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections for July 2017 versus July 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 58,296	Narragansett	\$ (4,115)
Providence	\$ 10,401	Portsmouth	\$ (2,706)
Middletown	\$ 6,428	Woonsocket	\$ (2,403)
Smithfield	\$ 1,449	Hopkinton	\$ (2,005)
West Greenwich	\$ 1,087	East Providence	\$ (1,510)

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

In the first month of the fiscal year, the analysis of fiscal year-to-date collections through July is the same as the analysis of year-over-year collections by month. Thus, no additional analysis on the local 1.0 percent hotel tax is possible at this time.

A handwritten signature in purple ink that reads "Mark A. Furcolo". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

Mark A. Furcolo, Director
Department of Revenue
November 20, 2017

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	Month-to-Month *			
	July 2017	June 2017	Percent Change	Difference
BARRINGTON	\$ 201	\$ 206	-2.3%	\$ (5)
BRISTOL	3,866	3,377	14.5%	489
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	7	-	n/a	7
CHARLESTOWN	16,708	5,387	210.2%	11,321
COVENTRY	6,037	5,258	14.8%	779
CRANSTON	1,164	745	56.3%	419
CUMBERLAND	357	-	n/a	357
EAST GREENWICH	20	28	-27.0%	(8)
EAST PROVIDENCE	1,249	79	1,487.2%	1,170
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	145	135	6.9%	9
HOPKINTON	101	66	53.3%	35
JAMESTOWN	4,968	4,343	14.4%	624
JOHNSTON	345	362	-4.6%	(17)
LINCOLN	4,638	4,653	-0.3%	(16)
LITTLE COMPTON	5,126	2,596	97.5%	2,530
MIDDLETOWN	80,745	47,680	69.3%	33,065
NARRAGANSETT	46,017	28,839	59.6%	17,178
NEWPORT	215,387	114,529	88.1%	100,859
NEW SHOREHAM	65,805	36,886	78.4%	28,919
NORTH KINGSTOWN	6,367	4,839	31.6%	1,528
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	98	123	-20.1%	(25)
PAWTUCKET	217	85	155.6%	132
PORTSMOUTH	1,493	1,649	-9.5%	(156)
PROVIDENCE	111,260	113,461	-1.9%	(2,200)
RICHMOND	374	179	108.7%	195
SCITUATE	347	373	-7.1%	(27)
SMITHFIELD	7,754	7,623	1.7%	131
SOUTH KINGSTOWN	17,002	10,713	58.7%	6,288
TIVERTON	176	117	50.5%	59
WARREN	40	50	-19.4%	(10)
WARWICK	60,219	55,930	7.7%	4,288
WESTERLY	76,264	38,892	96.1%	37,372
WEST GREENWICH	7,744	6,020	28.6%	1,724
WEST WARWICK	8,220	6,484	26.8%	1,736
WOONSOCKET	2,265	1,524	48.6%	741
Total	\$ 752,723	\$ 503,230	49.6%	\$ 249,492

* See *Rhode Island Local 1.0% Hotel Tax Report: July 2017 Collections by Component* and *Rhode Island Local 1.0% Hotel Tax Report: June 2017 Collections by Component* tables for the breakdown of July 2017 and June 2017 rental activity from the local hotel base expansion.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
July 2017 and FY 2018 Year-to-Date Collections by Component

MUNICIPALITY	July 2017 and FY 2018 Year-to-Date			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ 201	\$ 201
BRISTOL	3,536	57	273	3,866
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	7	-	7
CHARLESTOWN	1,921	35	14,752	16,708
COVENTRY	5,868	170	-	6,037
CRANSTON	894	213	57	1,164
CUMBERLAND	-	-	357	357
EAST GREENWICH	20	-	-	20
EAST PROVIDENCE	1,140	109	-	1,249
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	145	-	-	145
HOPKINTON	91	10	-	101
JAMESTOWN	692	15	4,260	4,968
JOHNSTON	340	5	-	345
LINCOLN	4,623	*	15	4,638
LITTLE COMPTON	834	-	4,292	5,126
MIDDLETOWN	75,301	1,636	3,807	80,745
NARRAGANSETT	12,221	377	33,419	46,017
NEWPORT	175,992	10,872	28,524	215,387
NEW SHOREHAM	30,785	26	34,993	65,805
NORTH KINGSTOWN	5,645	77	645	6,367
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	98	-	-	98
PAWTUCKET	87	130	-	217
PORTSMOUTH	697	-	796	1,493
PROVIDENCE	105,498	5,356	406	111,260
RICHMOND	240	*	134	374
SCITUATE	326	21	-	347
SMITHFIELD	7,531	223	-	7,754
SOUTH KINGSTOWN	12,267	365	4,370	17,002
TIVERTON	-	-	176	176
WARREN	-	-	40	40
WARWICK	57,819	2,399	-	60,219
WESTERLY	68,726	228	7,310	76,264
WEST GREENWICH	6,040	113	1,591	7,744
WEST WARWICK	7,920	300	-	8,220
WOONSOCKET	2,176	89	-	2,265
Total	\$ 589,473	\$ 22,832	\$ 140,418	\$ 752,723

* Represents local hotel tax collections, including refunds, carried-forward to the subsequent month. Beginning with the August 2017 distribution of state hotel tax collections generated by June 2017 rental activity and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

June 2017 Collections by Component

MUNICIPALITY	June 2017			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ 206	\$ 206
BRISTOL	3,101	*	276	3,377
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	824	*	4,562	5,387
COVENTRY	5,222	25	12	5,258
CRANSTON	637	100	8	745
CUMBERLAND	-	-	-	-
EAST GREENWICH	28	-	-	28
EAST PROVIDENCE	-	79	-	79
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	135	-	-	135
HOPKINTON	55	-	11	66
JAMESTOWN	423	*	3,921	4,343
JOHNSTON	362	-	-	362
LINCOLN	4,653	*	-	4,653
LITTLE COMPTON	598	-	1,998	2,596
MIDDLETOWN	43,951	159	3,570	47,680
NARRAGANSETT	6,427	*	22,411	28,839
NEWPORT	113,712	-	816	114,529
NEW SHOREHAM	18,313	*	18,572	36,886
NORTH KINGSTOWN	4,168	6	665	4,839
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	123	-	-	123
PAWTUCKET	-	85	-	85
PORTSMOUTH	1,085	-	564	1,649
PROVIDENCE	110,208	3,112	140	113,461
RICHMOND	179	-	-	179
SCITUATE	373	*	-	373
SMITHFIELD	7,599	24	-	7,623
SOUTH KINGSTOWN	8,278	39	2,396	10,713
TIVERTON	-	-	117	117
WARREN	-	-	50	50
WARWICK	55,033	819	78	55,930
WESTERLY	35,086	17	3,790	38,892
WEST GREENWICH	5,987	33	-	6,020
WEST WARWICK	6,424	59	-	6,484
WOONSOCKET	1,517	7	-	1,524
Total	\$ 434,503	\$ 4,563	\$ 64,164	\$ 503,230

* Represents local hotel tax collections, including refunds, carried-forward to the subsequent month. Beginning with the August 2017 distribution of state hotel tax collections generated by June 2017 rental activity and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.

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

MUNICIPALITY	Year-over-Year and Fiscal Year-to-Date			
	July 2017 *	July 2016	Percent Change	Difference
BARRINGTON	\$ 201	\$ 415	-51.5%	\$ (214)
BRISTOL	3,866	3,625	6.6%	240
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	7	45	-84.9%	(38)
CHARLESTOWN	16,708	15,855	5.4%	853
COVENTRY	6,037	6,503	-7.2%	(466)
CRANSTON	1,164	1,365	-14.7%	(201)
CUMBERLAND	357	382	-6.4%	(25)
EAST GREENWICH	20	47	-57.0%	(27)
EAST PROVIDENCE	1,249	2,759	-54.7%	(1,510)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	145	112	29.2%	33
HOPKINTON	101	2,106	-95.2%	(2,005)
JAMESTOWN	4,968	4,808	3.3%	159
JOHNSTON	345	425	-18.7%	(79)
LINCOLN	4,638	4,296	7.9%	341
LITTLE COMPTON	5,126	5,191	-1.2%	(65)
MIDDLETOWN	80,745	74,317	8.6%	6,428
NARRAGANSETT	46,017	50,132	-8.2%	(4,115)
NEWPORT	215,387	157,092	37.1%	58,296
NEW SHOREHAM	65,805	65,067	1.1%	738
NORTH KINGSTOWN	6,367	6,336	0.5%	31
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	98	18	458.5%	80
PAWTUCKET	217	222	-1.9%	(4)
PORTSMOUTH	1,493	4,199	-64.4%	(2,706)
PROVIDENCE	111,260	100,859	10.3%	10,401
RICHMOND	374	328	14.0%	46
SCITUATE	347	378	-8.3%	(31)
SMITHFIELD	7,754	6,305	23.0%	1,449
SOUTH KINGSTOWN	17,002	16,606	2.4%	395
TIVERTON	176	413	-57.5%	(238)
WARREN	40	-	n/a	40
WARWICK	60,219	60,736	-0.9%	(517)
WESTERLY	76,264	75,762	0.7%	502
WEST GREENWICH	7,744	6,657	16.3%	1,087
WEST WARWICK	8,220	7,764	5.9%	455
WOONSOCKET	2,265	4,668	-51.5%	(2,403)
Total	\$ 752,723	\$ 685,792	9.8%	\$ 66,931

* See *Rhode Island Local 1.0% Hotel Tax Report: July 2017 and FY 2018 Year-to-Date Collections by Component* and *Rhode Island Local 1.0% Hotel Tax Report: July 2016 and FY 2017 Fiscal Year-to-Date Collections by Component* table for breakdown of July 2017 and July 2016 rental activity from the local hotel base expansion.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
July 2016 and FY 2017 Year-to-Date Collections by Component

MUNICIPALITY	July 2016 and FY 2017 Year-to-Date			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ 415	\$ 415
BRISTOL	3,085	32	509	3,625
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	45	45
CHARLESTOWN	2,223	331	13,301	15,855
COVENTRY	6,413	89	-	6,503
CRANSTON	1,086	57	222	1,365
CUMBERLAND	-	-	382	382
EAST GREENWICH	47	-	-	47
EAST PROVIDENCE	2,454	118	187	2,759
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	112	-	-	112
HOPKINTON	2,053	-	53	2,106
JAMESTOWN	570	13	4,226	4,808
JOHNSTON	425	-	-	425
LINCOLN	4,285	12	-	4,296
LITTLE COMPTON	737	120	4,334	5,191
MIDDLETOWN	67,596	1,188	5,532	74,317
NARRAGANSETT	12,319	914	36,898	50,132
NEWPORT ^	157,092	Not Reported	Not Reported	157,092
NEW SHOREHAM	46,179	793	18,095	65,067
NORTH KINGSTOWN	5,745	44	547	6,336
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	18	-	-	18
PAWTUCKET	-	95	127	222
PORTSMOUTH	2,461	329	1,408	4,199
PROVIDENCE	94,377	2,770	3,712	100,859
RICHMOND	257	-	71	328
SCITUATE	342	15	21	378
SMITHFIELD	6,202	103	-	6,305
SOUTH KINGSTOWN	12,024	223	4,359	16,606
TIVERTON	-	51	362	413
WARREN	-	-	-	-
WARWICK	59,264	1,417	55	60,736
WESTERLY	67,882	267	7,614	75,762
WEST GREENWICH	6,000	56	601	6,657
WEST WARWICK	7,564	186	15	7,764
WOONSOCKET	4,608	56	4	4,668
Total	\$ 573,418	\$ 9,280	\$ 103,094	\$ 685,792

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