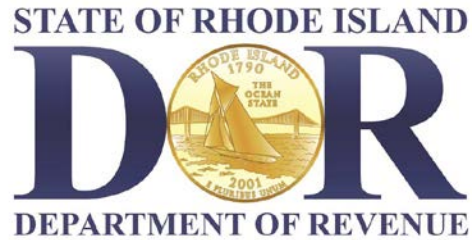


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2020 Local 1.0 Percent Collections September 2019**

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 September 2019 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	September 2019	August 2019	\$ Difference	% Difference
Hotels	\$ 477,750	\$ 672,029	\$ (194,279)	-28.9 %
Room Resellers and Hosting Platforms	22,426	14,626	7,800	53.3 %
Realtors and Homeowners	49,009	157,083	(108,074)	-68.8 %
Total	\$ 549,186	\$ 843,739	\$ (294,553)	-34.9 %
Year-over-Year	September 2019	September 2018	\$ Difference	% Difference
Hotels	\$ 477,750	\$ 468,782	\$ 8,969	1.9 %
Room Resellers and Hosting Platforms	22,426	19,471	2,956	15.2 %
Realtors and Homeowners	49,009	139,323	(90,313)	-64.8 %
Total	\$ 549,186	\$ 627,575	\$ (78,389)	-12.5 %
Year to Date-over-Year to Date	FY 2020	FY 2019	\$ Difference	% Difference
Hotels	\$ 1,787,097	\$ 1,694,391	\$ 92,705	5.5 %
Room Resellers and Hosting Platforms	73,111	55,970	17,141	30.6 %
Realtors and Homeowners	395,008	348,996	46,012	13.2 %
Total	\$ 2,255,216	\$ 2,099,357	\$ 155,859	7.4 %

Mark A. Furcolo, Director
Rhode Island Department of Revenue
November 22, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.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) 574-8766.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	September 2019	August 2019	Percent Change *	Difference *
BARRINGTON	\$ 341	\$ 405	-15.8%	\$ (64)
BRISTOL	4,020	4,977	-19.2%	(957)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	73	443	-83.5%	(370)
CHARLESTOWN	4,872	14,579	-66.6%	(9,707)
COVENTRY	4,527	5,143	-12.0%	(616)
CRANSTON	4,226	7,107	-40.5%	(2,881)
CUMBERLAND	26	41	-37.0%	(15)
EAST GREENWICH	212	154	38.1%	59
EAST PROVIDENCE	2,788	3,035	-8.1%	(246)
EXETER	6	2	244.9%	5
FOSTER	3	-	n/a	3
GLOCESTER	62	121	-49.0%	(59)
HOPKINTON	108	95	14.5%	14
JAMESTOWN	1,603	3,373	-52.5%	(1,769)
JOHNSTON	371	459	-19.1%	(87)
LINCOLN	6,345	6,533	-2.9%	(188)
LITTLE COMPTON	680	5,796	-88.3%	(5,116)
MIDDLETOWN	61,329	93,973	-34.7%	(32,644)
NARRAGANSETT	15,624	51,594	-69.7%	(35,970)
NEWPORT	167,215	210,345	-20.5%	(43,129)
NEW SHOREHAM	25,558	94,588	-73.0%	(69,030)
NORTH KINGSTOWN	4,947	4,966	-0.4%	(19)
NORTH PROVIDENCE	321	-	n/a	321
NORTH SMITHFIELD	145	131	11.3%	15
PAWTUCKET	4,149	4,676	-11.3%	(527)
PORTSMOUTH	965	1,680	-42.6%	(715)
PROVIDENCE	105,688	112,740	-6.3%	(7,052)
RICHMOND	188	1,386	-86.4%	(1,197)
SCITUATE	348	383	-9.1%	(35)
SMITHFIELD	9,203	8,904	3.4%	299
SOUTH KINGSTOWN	11,256	17,555	-35.9%	(6,299)
TIVERTON	1,166	2,087	-44.1%	(921)
WARREN	86	2	4,032.7%	84
WARWICK	52,926	64,247	-17.6%	(11,322)
WESTERLY	42,829	105,457	-59.4%	(62,628)
WEST GREENWICH	5,553	6,624	-16.2%	(1,071)
WEST WARWICK	6,461	7,267	-11.1%	(806)
WOONSOCKET	2,962	2,874	3.1%	88
Total	\$ 549,186	\$ 843,739	-34.9%	\$ (294,553)

* 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

September 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 80	\$ 261	\$ 341
BRISTOL	3,316	460	244	4,020
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	73	-	73
CHARLESTOWN	340	256	4,277	4,872
COVENTRY	4,395	120	13	4,527
CRANSTON	3,956	271	-	4,226
CUMBERLAND	-	26	-	26
EAST GREENWICH	27	142	44	212
EAST PROVIDENCE	2,322	419	47	2,788
EXETER	-	6	-	6
FOSTER	-	3	-	3
GLOCESTER	58	4	-	62
HOPKINTON	37	71	-	108
JAMESTOWN	313	375	915	1,603
JOHNSTON	370	1	-	371
LINCOLN	6,308	37	-	6,345
LITTLE COMPTON	395	62	224	680
MIDDLETOWN	56,284	2,403	2,641	61,329
NARRAGANSETT	6,706	637	8,281	15,624
NEWPORT	144,778	2,942	19,495	167,215
NEW SHOREHAM	20,008	73	5,477	25,558
NORTH KINGSTOWN	3,503	1,424	20	4,947
NORTH PROVIDENCE	-	321	-	321
NORTH SMITHFIELD	117	29	-	145
PAWTUCKET	3,882	279	(12)	4,149
PORTSMOUTH	318	343	304	965
PROVIDENCE	97,435	7,863	390	105,688
RICHMOND	187	2	-	188
SCITUATE	336	10	2	348
SMITHFIELD	9,152	32	19	9,203
SOUTH KINGSTOWN	9,449	423	1,384	11,256
TIVERTON	843	311	12	1,166
WARREN	-	113	(27)	86
WARWICK	51,073	1,356	497	52,926
WESTERLY	37,137	1,205	4,487	42,829
WEST GREENWICH	5,527	20	6	5,553
WEST WARWICK	6,390	71	-	6,461
WOONSOCKET	2,791	165	7	2,962
Total	\$ 477,750	\$ 22,426	\$ 49,009	\$ 549,186

* 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, \$(12.83) was carried forward to October 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

August 2019 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 11	\$ 394	\$ 405
BRISTOL	4,446	174	357	4,977
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	443	443
CHARLESTOWN	1,612	95	12,872	14,579
COVENTRY	5,084	17	42.25	5,143
CRANSTON	7,017	16	74	7,107
CUMBERLAND	-	-	40.88	40.88
EAST GREENWICH	41	2	111	154
EAST PROVIDENCE	2,861	148	26	3,035
EXETER	-	2	-	2
FOSTER	-	-	-	-
GLOCESTER	120	1	-	121
HOPKINTON	90	5	-	95
JAMESTOWN	817	1,124	1,432	3,373
JOHNSTON	459	-	-	459
LINCOLN	6,437	4	93	6,533
LITTLE COMPTON	887	57	4,852	5,796
MIDDLETOWN	84,611	534	8,828	93,973
NARRAGANSETT	12,638	640	38,316	51,594
NEWPORT	193,142	5,943	11,260	210,345
NEW SHOREHAM	43,179	88	51,321	94,588
NORTH KINGSTOWN	4,655	43	268	4,966
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	131	-	-	131
PAWTUCKET	4,552	98	26	4,676
PORTSMOUTH	727	136	817	1,680
PROVIDENCE	109,655	2,299	785	112,740
RICHMOND	293	1,093	-	1,386
SCITUATE	351	1	31	383
SMITHFIELD	8,876	19	9.43	8,904
SOUTH KINGSTOWN	12,031	196	5,328	17,555
TIVERTON	1,471	58	558	2,087
WARREN	-	2	-	2
WARWICK	61,760	1,453	1,035	64,247
WESTERLY	87,674	214	17,568	105,457
WEST GREENWICH	6,422	12	190	6,624
WEST WARWICK	7,226	41	-	7,267
WOONSOCKET	2,766	104	4.22	2,874
Total	\$ 672,029	\$ 14,626	\$ 157,083	\$ 843,739

* 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, \$(92.25) was carried forward to September 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	September 2019	September 2018	Percent Change *	Difference *
BARRINGTON	\$ 341	\$ 355	-3.8%	\$ (14)
BRISTOL	4,020	5,316	-24.4%	(1,296)
BURRILLVILLE	-	17	-100.0%	(17)
CENTRAL FALLS	73	10	613.7%	63
CHARLESTOWN	4,872	5,224	-6.7%	(351)
COVENTRY	4,527	4,100	10.4%	428
CRANSTON	4,226	1,003	321.4%	3,223
CUMBERLAND	26	82	-68.4%	(56)
EAST GREENWICH	212	543	-60.9%	(330)
EAST PROVIDENCE	2,788	2,634	5.9%	155
EXETER	6	-	n/a	6
FOSTER	3	14	-74.3%	(10)
GLOCESTER	62	181	-65.9%	(119)
HOPKINTON	108	73	49.3%	36
JAMESTOWN	1,603	2,533	-36.7%	(929)
JOHNSTON	371	343	8.2%	28
LINCOLN	6,345	4,603	37.9%	1,742
LITTLE COMPTON	680	1,536	-55.7%	(856)
MIDDLETOWN	61,329	59,285	3.4%	2,044
NARRAGANSETT	15,624	14,639	6.7%	985
NEWPORT	167,215	155,437	7.6%	11,778
NEW SHOREHAM	25,558	126,101	-79.7%	(100,543)
NORTH KINGSTOWN	4,947	5,585	-11.4%	(638)
NORTH PROVIDENCE	321	126	154.1%	195
NORTH SMITHFIELD	145	141	3.1%	4
PAWTUCKET	4,149	2,369	75.1%	1,780
PORTSMOUTH	965	1,619	-40.4%	(654)
PROVIDENCE	105,688	105,929	-0.2%	(242)
RICHMOND	188	603	-68.7%	(414)
SCITUATE	348	275	26.5%	73
SMITHFIELD	9,203	6,584	39.8%	2,619
SOUTH KINGSTOWN	11,256	10,980	2.5%	276
TIVERTON	1,166	599	94.8%	568
WARREN	86	123	-30.0%	(37)
WARWICK	52,926	57,644	-8.2%	(4,718)
WESTERLY	42,829	36,363	17.8%	6,466
WEST GREENWICH	5,553	5,351	3.8%	202
WEST WARWICK	6,461	6,605	-2.2%	(144)
WOONSOCKET	2,962	2,653	11.7%	309
Total	\$ 549,186	\$ 627,575	-12.5%	\$ (78,389)

* 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

September 2018 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 73	\$ 282	\$ 355
BRISTOL	3,022	208	2,085	5,316
BURRILLVILLE	-	17	-	17
CENTRAL FALLS	-	10	-	10
CHARLESTOWN	798	96	4,329	5,224
COVENTRY	3,992	107	-	4,100
CRANSTON	845	149	9	1,003
CUMBERLAND	-	29	53	82
EAST GREENWICH	11	47	485	543
EAST PROVIDENCE	2,346	287	-	2,634
EXETER	-	-	-	-
FOSTER	-	14	-	14
GLOCESTER	109	72	-	181
HOPKINTON	43	29	-	73
JAMESTOWN	300	1,077	1,156	2,533
JOHNSTON	330	13	-	343
LINCOLN	4,516	48	39	4,603
LITTLE COMPTON	354	142	1,040	1,536
MIDDLETOWN	55,259	1,306	2,720	59,285
NARRAGANSETT	7,129	831	6,680	14,639
NEWPORT	144,914	3,218	7,306	155,437
NEW SHOREHAM	19,172	631	106,297	126,101
NORTH KINGSTOWN	4,677	265	643	5,585
NORTH PROVIDENCE	-	126	-	126
NORTH SMITHFIELD	119	22	-	141
PAWTUCKET	2,019	348	2	2,369
PORTSMOUTH	238	344	1,036	1,619
PROVIDENCE	98,957	6,257	715	105,929
RICHMOND	183	419	-	603
SCITUATE	255	6	14	275
SMITHFIELD	6,489	42	54	6,584
SOUTH KINGSTOWN	8,135	497	2,349	10,980
TIVERTON	245	279	75	599
WARREN	-	81	42	123
WARWICK	55,669	1,852	122	57,644
WESTERLY	34,344	229	1,789	36,363
WEST GREENWICH	5,309	43	-	5,351
WEST WARWICK	6,474	130	-	6,605
WOONSOCKET	2,527	125	1	2,653
Total	\$ 468,782	\$ 19,471	\$ 139,323	\$ 627,575

* 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, \$(1.10) was carried forward to October 2018.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2020 YTD	FY 2019 YTD	Percent Change *	Difference *
BARRINGTON	\$ 1,115	\$ 1,379	-19.2%	\$ (265)
BRISTOL	14,791	16,185	-8.6%	(1,395)
BURRILLVILLE	32	46	-29.9%	(14)
CENTRAL FALLS	536	133	301.3%	402
CHARLESTOWN	40,088	30,634	30.9%	9,454
COVENTRY	15,114	14,029	7.7%	1,085
CRANSTON	16,658	3,291	406.1%	13,367
CUMBERLAND	105	110	-4.4%	(5)
EAST GREENWICH	582	751	-22.5%	(169)
EAST PROVIDENCE	9,545	9,070	5.2%	475
EXETER	33	-	n/a	33
FOSTER	11	132	-91.9%	(121)
GLOCESTER	375	502	-25.2%	(126)
HOPKINTON	369	390	-5.3%	(21)
JAMESTOWN	11,729	11,894	-1.4%	(165)
JOHNSTON	1,291	1,310	-1.4%	(19)
LINCOLN	19,059	13,787	38.2%	5,272
LITTLE COMPTON	11,029	11,221	-1.7%	(192)
MIDDLETOWN	245,870	223,539	10.0%	22,331
NARRAGANSETT	132,541	103,360	28.2%	29,180
NEWPORT	581,611	543,884	6.9%	37,727
NEW SHOREHAM	225,009	236,265	-4.8%	(11,255)
NORTH KINGSTOWN	18,781	18,989	-1.1%	(208)
NORTH PROVIDENCE	579	208	178.3%	371
NORTH SMITHFIELD	428	453	-5.6%	(25)
PAWTUCKET	13,367	14,255	-6.2%	(888)
PORTSMOUTH	6,303	5,656	11.4%	647
PROVIDENCE	337,659	325,221	3.8%	12,438
RICHMOND	2,482	2,685	-7.6%	(203)
SCITUATE	1,086	1,083	0.3%	3
SMITHFIELD	27,254	21,538	26.5%	5,717
SOUTH KINGSTOWN	48,942	46,684	4.8%	2,257
TIVERTON	5,408	1,845	193.1%	3,563
WARREN	241	342	-29.5%	(101)
WARWICK	179,315	186,898	-4.1%	(7,583)
WESTERLY	236,509	202,133	17.0%	34,376
WEST GREENWICH	18,832	19,186	-1.8%	(354)
WEST WARWICK	21,329	22,146	-3.7%	(817)
WOONSOCKET	9,209	8,121	13.4%	1,088
Total	\$ 2,255,216	\$ 2,099,357	7.4%	\$ 155,859

^ 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 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 204	\$ 910	\$ 1,115
BRISTOL	12,682	1,020	1,089	14,791
BURRILLVILLE	-	32	-	32
CENTRAL FALLS	-	93	443.01	536
CHARLESTOWN	3,392	663	36,034	40,088
COVENTRY	14,749	251	113	15,114
CRANSTON	15,941	623	94	16,658
CUMBERLAND	-	64	41	105
EAST GREENWICH	135	293	155	582
EAST PROVIDENCE	8,164	1,245	136	9,545
EXETER	-	33	-	33
FOSTER	-	11	-	11
GLOCESTER	317	59	-	375
HOPKINTON	217	152	-	369
JAMESTOWN	1,521	2,621	7,587	11,729
JOHNSTON	1,266	25	-	1,291
LINCOLN	18,872	94	93	19,059
LITTLE COMPTON	2,037	330	8,662	11,029
MIDDLETOWN	222,223	6,021	17,625	245,870
NARRAGANSETT	31,442	2,972	98,127	132,541
NEWPORT	523,020	14,267	44,323	581,611
NEW SHOREHAM	103,680	1,372	119,958	225,009
NORTH KINGSTOWN	15,958	2,135	687	18,781
NORTH PROVIDENCE	-	579	-	579
NORTH SMITHFIELD	367	61	-	428
PAWTUCKET	12,556	713	99	13,367
PORTSMOUTH	2,800	977	2,526	6,303
PROVIDENCE	312,919	22,614	2,127	337,659
RICHMOND	684	1,798	-	2,482
SCITUATE	980	52	54	1,086
SMITHFIELD	26,514	110	630.15	27,254
SOUTH KINGSTOWN	32,307	2,075	14,560	48,942
TIVERTON	3,543	644	1,221	5,408
WARREN	-	190	51	241
WARWICK	171,634	5,799	1,883	179,315
WESTERLY	198,929	2,012	35,568	236,509
WEST GREENWICH	18,533	99	200	18,832
WEST WARWICK	21,035	294	-	21,329
WOONSOCKET	8,681	515	12.51	9,209
Total	\$ 1,787,097	\$ 73,111	\$ 395,008	\$ 2,255,216

* 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, \$(12.83) was carried forward to October 2019.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 174	\$ 1,205	\$ 1,379
BRISTOL	12,024	704	3,457	16,185
BURRILLVILLE	-	46	-	46
CENTRAL FALLS	-	24	110	133
CHARLESTOWN	4,193	300	26,140	30,634
COVENTRY	13,768	258	3	14,029
CRANSTON	2,719	421	151	3,291
CUMBERLAND	-	57	53	110
EAST GREENWICH	68	109	574	751
EAST PROVIDENCE	8,472	599	-	9,070
EXETER	-	-	-	-
FOSTER	100	32	-	132
GLOCESTER	362	140	-	502
HOPKINTON	232	58	100	390
JAMESTOWN	1,469	4,012	6,413	11,894
JOHNSTON	1,267	43	-	1,310
LINCOLN	13,669	79	39	13,787
LITTLE COMPTON	2,020	392	8,810	11,221
MIDDLETOWN	205,056	3,066	15,417	223,539
NARRAGANSETT	30,360	2,692	70,308	103,360
NEWPORT	497,867	13,781	32,236	543,884
NEW SHOREHAM	92,415	2,012	141,838	236,265
NORTH KINGSTOWN	16,444	683	1,863	18,989
NORTH PROVIDENCE	-	208	-	208
NORTH SMITHFIELD	393	60	-	453
PAWTUCKET	13,416	734	105	14,255
PORTSMOUTH	1,866	808	2,983	5,656
PROVIDENCE	309,134	14,040	2,047	325,221
RICHMOND	619	2,066	-	2,685
SCITUATE	916	38	128	1,083
SMITHFIELD	21,172	75	291	21,538
SOUTH KINGSTOWN	32,109	1,413	13,162	46,684
TIVERTON	245	510	1,090	1,845
WARREN	-	201	141	342
WARWICK	181,154	4,924	820	186,898
WESTERLY	182,190	633	19,310	202,133
WEST GREENWICH	18,899	85	201	19,186
WEST WARWICK	21,944	203	-	22,146
WOONSOCKET	7,830	290	1	8,121
Total	\$ 1,694,391	\$ 55,970	\$ 348,996	\$ 2,099,357

* 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, \$(1.10) was carried forward to October 2018.