

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



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2019 State 5.0 Percent Hotel Tax Allocation November 2018**

In June 2012, the Rhode Island Department of Revenue began issuing a report on the allocation of the state 5.0 percent hotel tax as required by Rhode Island General Laws §§ 42-63.1-3 and 42-63.1-12. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5.0 percent hotel tax. The report provides information on the year-over-year and fiscal year-to-date over fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax. The state 5.0 percent hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms.

State hotel tax collections are received by the Division of Taxation and the City of Newport in the month following the rental activity and distributed the subsequent month. For example, state hotel tax collected from a room rental in July is received in August and distributed in September. It should be noted that early payments, late payments, and adjustments may be included in this report.

How State Hotel Tax Revenues are Distributed

It is important to note that the distribution of the state hotel tax revenues was changed effective July 1, 2018.

- For returns and payments received after June 30, 2017 and prior to July 1, 2018, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(b).
- For returns and payments received after June 30, 2018, the distribution of the state hotel tax is made in accordance with the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f).

The state hotel tax allocation percentages for the periods covered by this report are as follows:

| State Hotel Tax Allocation Percentages | | |
|---|---|---|
| Hotel Tax Recipient | Received after June 30, 2017 and Prior to July 1, 2018 | Received after June 30, 2018 |
| <u>Regional Tourism Districts</u> | | |
| Convention Authority of the City of Providence and Warwick Department of Economic Development | 28 % | 30 % |
| All Other Tourism Districts ^ | 42 % | 45 % |
| Municipalities * | 25 % | 25 % |
| <u>Rhode Island Commerce Corporation *</u> | | |
| Providence and Warwick Hotels | 24 % | 21 % |
| Omni Providence Hotel | 60 % | 50 % |
| Statewide Tourism District Hotels | 70 % | 70 % |
| All Other Hotels in the State | 28 % | 25 % |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | |
| Providence and Warwick Hotels | 23 % | 24 % |
| Omni Providence Hotel | 12 % | 20 % |
| All Other Hotels in the State † | 5 % | 5 % |
| ^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County | | |
| * State hotel tax revenues generated from the rental of rooms via hosting platforms is distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation. | | |
| † Includes hotels in the Statewide Tourism District | | |

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, Rhode Island is divided into eight regional tourism districts, which are administered by either a regional council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation. The tourism districts and member municipalities are as follows:

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- East Providence: Unaffiliated. If the city joins a tourism district, all accrued and future revenues generated from the state 5.0 percent hotel tax will be paid to that tourism district.
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket
- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick

Summary of the State 5.0 Percent Hotel Tax Allocation

Year over Year Allocation for November:

The following table is a summary of the year over year allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of year-over-year percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

| State Hotel Tax Recipient | November 2018 | November 2017 | Percent Change | Nominal Difference |
|---|--------------------------|--------------------------|---------------------------|-------------------------------|
| <i><u>Regional Tourism Districts</u></i> | | | | |
| Traditional Hotels | \$ 400,620 | \$ 421,270 | -4.9 % | \$ (20,650) |
| Hosting Platforms and Room Resellers | 5,821 | 5,594 | 4.1 % | 227 |
| <i>Subtotal: Regional Tourism Districts</i> | \$ 406,441 | \$ 426,864 | -4.8 % | \$ (20,423) |
| <i><u>Municipalities</u></i> | | | | |
| Traditional Hotels | \$ 258,035 | \$ 284,493 | -9.3 % | \$ (26,458) |
| Hosting Platforms and Room Resellers | 4,781 | 7,411 | -35.5 % | (2,630) |
| <i>Subtotal: Municipalities</i> | \$ 262,816 | \$ 291,905 | -10.0 % | \$ (29,089) |
| <i><u>Rhode Island Commerce Corporation</u></i> | | | | |
| Traditional Hotels | \$ 291,324 | \$ 370,493 | -21.4 % | \$ (79,169) |
| Hosting Platforms and Room Resellers | 5,700 | 14,024 | -59.4 % | (8,324) |
| <i>Subtotal: RI Commerce Corporation</i> | \$ 297,024 | \$ 384,517 | -22.8 % | \$ (87,493) |
| <i><u>Providence Warwick Convention & Visitors Bureau</u></i> | | | | |
| Traditional Hotels | \$ 167,421 | \$ 162,043 | 3.3 % | \$ 5,378 |
| Hosting Platforms and Room Resellers | 2,821 | 2,484 | 13.6 % | 337 |
| <i>Subtotal: PWCVB</i> | \$ 170,242 | \$ 164,527 | 3.6 % | \$ 5,715 |
| TOTAL STATE 5.0% HOTEL TAX | \$ 1,136,523 | \$ 1,267,812 | -10.4 % | \$ (131,290) |

Fiscal Year-to-Date over Fiscal Year-to-Date through November:

The following table is a summary of the fiscal year-to-date over fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of fiscal year-to-date over fiscal year-to-date percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

| State Hotel Tax Recipient | FY 2019 | FY 2018 | Percent Change | Nominal Difference |
|--|---------------------|---------------------|---------------------------|-------------------------------|
| <i><u>Regional Tourism Districts</u></i> | | | | |
| Traditional Hotels | \$ 4,539,814 | \$ 4,270,095 | 6.3 % | \$ 269,720 |
| Hosting Platforms and Room Resellers | 65,092 | 64,538 | 0.9 % | 553 |
| <i>Subtotal: Regional Tourism Districts</i> | \$ 4,604,906 | \$ 4,334,633 | 6.2 % | \$ 270,273 |
| <i><u>Municipalities</u></i> | | | | |
| Traditional Hotels | \$ 2,755,878 | \$ 2,773,991 | -0.7 % | \$ (18,113) |
| Hosting Platforms and Room Resellers | 86,425 | 81,107 | 6.6 % | 5,318 |
| <i>Subtotal: Municipalities</i> | \$ 2,842,303 | \$ 2,855,098 | -0.4 % | \$ (12,795) |

| State Hotel Tax Recipient | FY 2019 | FY 2018 | Percent Change | Nominal Difference |
|---|----------------------|----------------------|-----------------------|---------------------------|
| <i>Rhode Island Commerce Corporation</i> | | | | |
| Traditional Hotels | \$ 2,982,800 | \$ 3,429,735 | -13.0 % | \$ (446,936) |
| Hosting Platforms and Room Resellers | 171,555 | 156,740 | 9.5 % | 14,814 |
| <i>Subtotal: RI Commerce Corporation</i> | \$ 3,154,354 | \$ 3,586,476 | -12.0 % | \$ (432,121) |
| <i>Providence Warwick Convention & Visitors Bureau</i> | | | | |
| Traditional Hotels | \$ 1,285,601 | \$ 1,238,243 | 3.8 % | \$ 47,358 |
| Hosting Platforms and Room Resellers | 22,628 | 21,756 | 4.0 % | 873 |
| <i>Subtotal: PWCVB</i> | \$ 1,308,230 | \$ 1,259,999 | 3.8 % | \$ 48,231 |
| TOTAL STATE 5.0% HOTEL TAX | \$ 11,909,793 | \$ 12,036,205 | -1.1 % | \$ (126,412) |

Detail of the State 5.0 Percent Hotel Tax Allocation

The tables *Detail of Rhode Island State 5.0% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes both year over year and fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.

Municipalities

The tables *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities* provides data by municipality on the year over year, and fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. 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. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.



Mark A. Furcolo, Director
Rhode Island Department of Revenue
February 26, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2019.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.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 5

Year-over-Year Collections

| Allocation | Share † | Year-over-Year ‡ | | | |
|--|-----------|---------------------|---------------------|----------------|---------------------|
| | | November 2018 | November 2017 | Percent Change | Difference |
| <u>Regional Tourism Districts</u> | | | | | |
| Aquidneck Island | 45% / 42% | \$ 135,126 | \$ 156,412 | -13.6% | \$ (21,286) |
| Block Island | 45% / 42% | 3,248 | 1,597 | 103.4% | 1,651 |
| Convention Authority of Providence | 30% / 28% | 134,430 | 117,513 | 14.4% | 16,917 |
| East Providence | 45% / 42% | 3,627 | 3,503 | 3.5% | 124 |
| Northern Rhode Island | 45% / 42% | 34,190 | 29,220 | 17.0% | 4,970 |
| South County | 45% / 42% | 45,584 | 60,659 | -24.9% | (15,076) |
| Warwick Dept. of Economic Development | 30% / 28% | 50,236 | 57,960 | -13.3% | (7,724) |
| Subtotal - Tourism Districts | | \$ 406,441 | \$ 426,864 | -4.8% | \$ (20,423) |
| <u>Municipalities</u> | | | | | |
| All Municipalities ^ | 25% / 25% | \$ 262,816 | \$ 291,905 | -10.0% | \$ (29,089) |
| Subtotal - Municipalities | | \$ 262,816 | \$ 291,905 | -10.0% | \$ (29,089) |
| <u>Rhode Island Commerce Corporation</u> | | | | | |
| Providence and Warwick Hotels | 21% / 24% | \$ 111,362 | \$ 129,978 | -14.3% | \$ (18,616) |
| Omni Providence Hotel | 50% / 60% | 42,629 | 60,195 | -29.2% | (17,566) |
| Statewide Tourism District | 70% / 70% | 17,885 | 21,240 | -15.8% | (3,354) |
| All Other Hotels in the State | 25% / 28% | 125,147 | 173,103 | -27.7% | (47,956) |
| Subtotal - CommerceRI | | \$ 297,024 | \$ 384,517 | -22.8% | \$ (87,493) |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | | |
| Providence and Warwick Hotels | 24% / 23% | \$ 127,271 | \$ 121,064 | 5.1% | \$ 6,207 |
| Omni Providence Hotel | 20% / 12% | 17,052 | 12,039 | 41.6% | 5,013 |
| All Other Hotels in the State | 5% / 5% | 25,919 | 31,424 | -17.5% | (5,505) |
| Subtotal - PWCVB | | \$ 170,242 | \$ 164,527 | 3.5% | \$ 5,715 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 1,136,523 | \$ 1,267,812 | -10.4% | \$ (131,290) |
| ^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † The first number reflects the allocation of revenues for November 2018 and the second number reflects the allocation of revenues for November 2017. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: November 2018 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: November 2017 Collections by Component</i> table for the breakdown of rental activity from the state hotel base expansion for the respective periods. | | | | | |

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
November 2018 Collections by Component

| Allocation | Share | November 2018 | | |
|--|------------|---------------------|--|---------------------|
| | | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 45% | \$ 133,155 | \$ 1,971 | \$ 135,126 |
| Block Island | 45% | 3,248 | - | 3,248 |
| Convention Authority of Providence | 30% | 132,555 | 1,875 | 134,430 |
| East Providence | 45% | 3,477 | 149 | 3,627 |
| Northern Rhode Island | 45% | 33,969 | 221 | 34,190 |
| South County | 45% | 45,252 | 331 | 45,584 |
| Warwick Dept. of Economic Development | 30% | 48,962 | 1,274 | 50,236 |
| Subtotal - Tourism Districts | | \$ 400,620 | \$ 5,821 | \$ 406,441 |
| <u>Municipalities</u> | | | | |
| All Municipalities | 25% | \$ 258,035 | \$ 4,781 | \$ 262,816 |
| Subtotal - Municipalities | | \$ 258,035 | \$ 4,781 | \$ 262,816 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 21% | \$ 109,158 | \$ 2,204 | \$ 111,362 |
| Omni Providence Hotel | 50% | 42,629 | - | 42,629 |
| Statewide Tourism District | 70% | 17,813 | 72 | 17,885 |
| All other Hotels | 25% | 121,723 | 3,424 | 125,147 |
| Subtotal - CommerceRI | | \$ 291,324 | \$ 5,700 | \$ 297,024 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 124,752 | \$ 2,519 | \$ 127,271 |
| Omni Providence Hotel | 20% | 17,052 | - | 17,052 |
| All other Hotels | 5% | 25,617 | 302 | 25,919 |
| Subtotal - PWCVB | 45% | \$ 167,421 | \$ 2,821 | \$ 170,242 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 1,117,400 | \$ 19,123 | \$ 1,136,523 |
| <p>^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.</p> <p>* 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, \$(107.40) was carried forward to December 2018.</p> | | | | |

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
November 2017 Collections by Component

| Allocation | Share | November 2017 | | |
|---|-------|---------------------|--|---------------------|
| | | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 42% | \$ 154,251 | \$ 2,161 | \$ 156,412 |
| Block Island | 42% | 1,597 | - | 1,597 |
| Convention Authority of Providence | 28% | 115,894 | 1,620 | 117,513 |
| East Providence | 42% | 3,352 | 152 | 3,503 |
| Northern Rhode Island | 42% | 28,925 | 296 | 29,220 |
| South County | 42% | 60,225 | 434 | 60,659 |
| Warwick Dept. of Economic Development | 28% | 57,028 | 932 | 57,960 |
| Subtotal - Tourism Districts | | \$ 421,270 | \$ 5,594 | \$ 426,864 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 284,493 | \$ 7,411 | \$ 291,905 |
| Subtotal - Municipalities | | \$ 284,493 | \$ 7,411 | \$ 291,905 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 124,140 | \$ 5,838 | \$ 129,978 |
| Omni Providence Hotel | 60% | 60,195 | - | 60,195 |
| Statewide Tourism District | 70% | 20,592 | 648 | 21,240 |
| All Other Hotels in the State | 28% | 165,566 | 7,537 | 173,103 |
| Subtotal - CommerceRI | | \$ 370,493 | \$ 14,024 | \$ 384,517 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 23% | \$ 118,968 | \$ 2,096 | \$ 121,064 |
| Omni Providence Hotel | 12% | 12,039 | - | 12,039 |
| All Other Hotels in the State | 5% | 31,036 | 388 | 31,424 |
| Subtotal - PWCVB | | \$ 162,043 | \$ 2,484 | \$ 164,527 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 1,238,300 | \$ 29,513 | \$ 1,267,812 |

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
* 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, \$(1,548.34) was carried forward to December 2017.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 8
Year-over-Year Collections

| MUNICIPALITY | Year-over-Year * | | | |
|-------------------------|-------------------|-------------------|------------------|--------------------|
| | November 2018 | November 2017 | Percent Change ^ | Difference ^ |
| BARRINGTON | \$ - | \$ 11 | n/a | \$ (11) |
| BRISTOL | 2,014 | 1,621 | 24.2% | 393 |
| BURRILLVILLE | - | 3 | -100.0% | (3) |
| CENTRAL FALLS | - | 5 | -100.0% | (5) |
| CHARLESTOWN | 91 | 186 | -51.4% | (96) |
| COVENTRY | 2,729 | 4,152 | -34.3% | (1,423) |
| CRANSTON | 873 | 932 | -6.3% | (59) |
| CUMBERLAND | - | 7 | -100.0% | (7) |
| EAST GREENWICH | 16 | 67 | -75.8% | (50) |
| EAST PROVIDENCE | 2,015 | 2,120 | -5.0% | (105) |
| EXETER | - | - | n/a | - |
| FOSTER | 72 | 30 | 139.7% | 42 |
| GLOCESTER | 139 | 119 | 16.3% | 19 |
| HOPKINTON | - | 10 | -100.0% | (10) |
| JAMESTOWN | 438 | 183 | 139.1% | 255 |
| JOHNSTON | 319 | 284 | 12.3% | 35 |
| LINCOLN | 6,111 | 4,552 | 34.3% | 1,560 |
| LITTLE COMPTON | - | 61 | -100.0% | (61) |
| MIDDLETOWN | 21,990 | 22,540 | -2.4% | (549) |
| NARRAGANSETT | 1,139 | 9,405 | -87.9% | (8,266) |
| NEWPORT | 50,644 | 69,548 | -27.2% | (18,904) |
| NEW SHOREHAM | 1,805 | 1,098 | 64.4% | 707 |
| NORTH KINGSTOWN | 3,249 | 3,702 | -12.2% | (453) |
| NORTH PROVIDENCE | - | 14 | -100.0% | (14) |
| NORTH SMITHFIELD | 140 | 146 | -4.2% | (6) |
| PAWTUCKET | 4,436 | 4,446 | -0.2% | (10) |
| PORTSMOUTH | 190 | 280 | -32.1% | (90) |
| PROVIDENCE | 90,710 | 80,971 | 12.0% | 9,739 |
| RICHMOND | 492 | 131 | 274.9% | 360 |
| SCITUATE | 288 | 308 | -6.3% | (19) |
| SMITHFIELD | 5,930 | 6,700 | -11.5% | (769) |
| SOUTH KINGSTOWN | 3,876 | 4,938 | -21.5% | (1,062) |
| TIVERTON | 439 | 13 | 3,167.8% | 425 |
| WARREN | - | 12 | -100.0% | (12) |
| WARWICK | 41,864 | 51,837 | -19.2% | (9,973) |
| WESTERLY | 9,489 | 9,230 | 2.8% | 259 |
| WEST GREENWICH | 4,243 | 4,651 | -8.8% | (408) |
| WEST WARWICK | 4,835 | 6,011 | -19.6% | (1,176) |
| WOONSOCKET | 2,238 | 1,579 | 41.7% | 658 |
| TOTAL | \$ 262,816 | \$ 291,905 | -10.0% | \$ (29,089) |

* See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: November 2018 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: November 2017 Collections by Component* tables for breakdown of rental activity from the state hotel tax base expansion for the respective periods.

^ Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year and fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage nominal decreases year-over-year and fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

November 2018 Collections by Component

| MUNICIPALITY | November 2018 | | |
|------------------|-------------------|---|-------------------|
| | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ - | \$ - |
| BRISTOL | 2,014 | 1 | 2,014 |
| BURRILLVILLE | - | - | - |
| CENTRAL FALLS | - | - | - |
| CHARLESTOWN | 91 | - | 91 |
| COVENTRY | 2,723 | 7 | 2,729 |
| CRANSTON | 868 | 5 | 873 |
| CUMBERLAND | - | - | - |
| EAST GREENWICH | 16 | - | 16 |
| EAST PROVIDENCE | 1,932 | 83 | 2,015 |
| EXETER | - | - | - |
| FOSTER | 72 | - | 72 |
| GLOCESTER | 139 | - | 139 |
| HOPKINTON | - | - | - |
| JAMESTOWN | 183 | 255 | 438 |
| JOHNSTON | 319 | - | 319 |
| LINCOLN | 6,108 | 3 | 6,111 |
| LITTLE COMPTON | - | - | - |
| MIDDLETOWN | 21,949 | 42 | 21,990 |
| NARRAGANSETT | 1,139 | - | 1,139 |
| NEWPORT | 49,200 | 1,444 | 50,644 |
| NEW SHOREHAM | 1,805 | - | 1,805 |
| NORTH KINGSTOWN | 3,249 | 0 | 3,249 |
| NORTH PROVIDENCE | - | - | - |
| NORTH SMITHFIELD | 140 | - | 140 |
| PAWTUCKET | 4,352 | 84 | 4,436 |
| PORTSMOUTH | 190 | - | 190 |
| PROVIDENCE | 89,148 | 1,562 | 90,710 |
| RICHMOND | 331 | 161 | 492 |
| SCITUATE | 288 | - | 288 |
| SMITHFIELD | 5,924 | 7 | 5,930 |
| SOUTH KINGSTOWN | 3,874 | 3 | 3,876 |
| TIVERTON | 439 | - | 439 |
| WARREN | - | - | - |
| WARWICK | 40,802 | 1,062 | 41,864 |
| WESTERLY | 9,489 | - | 9,489 |
| WEST GREENWICH | 4,230 | 13 | 4,243 |
| WEST WARWICK | 4,814 | 21 | 4,835 |
| WOONSOCKET | 2,209 | 29 | 2,238 |
| TOTAL | \$ 258,035 | \$ 4,781 | \$ 262,816 |

* 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, \$(107.40) was carried forward to December 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

November 2017 Collections by Component

| MUNICIPALITY | November 2017 | | |
|------------------|-------------------|---|-------------------|
| | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 11 | \$ 11 |
| BRISTOL | 1,560 | 62 | 1,621 |
| BURRILLVILLE | - | 3 | 3 |
| CENTRAL FALLS | - | 5 | 5 |
| CHARLESTOWN | 152 | 34 | 186 |
| COVENTRY | 4,046 | 106 | 4,152 |
| CRANSTON | 863 | 69 | 932 |
| CUMBERLAND | - | 7 | 7 |
| EAST GREENWICH | 57 | 9 | 67 |
| EAST PROVIDENCE | 1,995 | 125 | 2,120 |
| EXETER | - | - | - |
| FOSTER | 19 | 11 | 30 |
| GLOCESTER | 110 | 10 | 119 |
| HOPKINTON | - | 10 | 10 |
| JAMESTOWN | 108 | 75 | 183 |
| JOHNSTON | 276 | 7 | 284 |
| LINCOLN | 4,494 | 58 | 4,552 |
| LITTLE COMPTON | - | 61 | 61 |
| MIDDLETOWN | 21,986 | 553 | 22,540 |
| NARRAGANSETT | 9,256 | 149 | 9,405 |
| NEWPORT | 67,995 | 1,553 | 69,548 |
| NEW SHOREHAM | 951 | 147 | 1,098 |
| NORTH KINGSTOWN | 3,652 | 50 | 3,702 |
| NORTH PROVIDENCE | - | 14 | 14 |
| NORTH SMITHFIELD | 146 | - | 146 |
| PAWTUCKET | 4,299 | 147 | 4,446 |
| PORTSMOUTH | 167 | 113 | 280 |
| PROVIDENCE | 78,395 | 2,576 | 80,971 |
| RICHMOND | 129 | 2 | 131 |
| SCITUATE | 296 | 12 | 308 |
| SMITHFIELD | 6,628 | 72 | 6,700 |
| SOUTH KINGSTOWN | 4,752 | 186 | 4,938 |
| TIVERTON | - | 13 | 13 |
| WARREN | - | 12 | 12 |
| WARWICK | 50,918 | 919 | 51,837 |
| WESTERLY | 9,199 | 31 | 9,230 |
| WEST GREENWICH | 4,604 | 47 | 4,651 |
| WEST WARWICK | 5,900 | 111 | 6,011 |
| WOONSOCKET | 1,541 | 39 | 1,579 |
| TOTAL | \$ 284,493 | \$ 7,411 | \$ 291,905 |

* 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, \$(1,548.34) was carried forward to December 2017.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

Fiscal Year-to-Date Collections

| Allocation | Share † | Fiscal Year-to-Date over Fiscal Year-to-Date ‡ | | | |
|--|-----------|--|----------------------|----------------|---------------------|
| | | November 2018 | November 2017 | Percent Change | Difference |
| <u>Regional Tourism Districts</u> | | | | | |
| Aquidneck Island | 45% / 42% | \$ 2,157,785 | \$ 2,012,304 | 7.2% | \$ 145,481 |
| Block Island | 45% / 42% | 221,040 | 208,007 | 6.3% | 13,034 |
| Convention Authority of Providence | 30% / 28% | 760,944 | 751,301 | 1.3% | 9,643 |
| East Providence | 45% / 42% | 29,120 | 10,274 | 183.4% | 18,846 |
| Northern Rhode Island | 45% / 42% | 208,311 | 177,337 | 17.5% | 30,974 |
| South County | 45% / 42% | 815,291 | 786,458 | 3.7% | 28,832 |
| Warwick Dept. of Economic Development | 30% / 28% | 412,415 | 388,952 | 6.0% | 23,463 |
| Subtotal - Tourism Districts | | \$ 4,604,906 | \$ 4,334,633 | 6.2% | \$ 270,273 |
| <u>Municipalities</u> | | | | | |
| All Municipalities ^ | 25% / 25% | \$ 2,842,303 | \$ 2,855,098 | -0.4% | \$ (12,795) |
| Subtotal - Municipalities | | \$ 2,842,303 | \$ 2,855,098 | -0.4% | \$ (12,795) |
| <u>Rhode Island Commerce Corporation</u> | | | | | |
| Providence and Warwick Hotels | 21% / 24% | \$ 748,487 | \$ 881,864 | -15.1% | \$ (133,377) |
| Omni Providence Hotel | 50% / 60% | 270,290 | 369,660 | -26.9% | (99,370) |
| Statewide Tourism District | 70% / 70% | 141,762 | 153,752 | -7.8% | (11,991) |
| All Other Hotels in the State | 25% / 28% | 1,993,816 | 2,181,199 | -8.6% | (187,383) |
| Subtotal - CommerceRI | | \$ 3,154,354 | \$ 3,586,476 | -12.0% | \$ (432,121) |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | | |
| Providence and Warwick Hotels | 24% / 23% | \$ 808,948 | \$ 795,048 | 1.7% | \$ 13,900 |
| Omni Providence Hotel | 20% / 12% | 108,116 | 73,932 | 46.2% | 34,184 |
| All Other Hotels in the State | 5% / 5% | 391,165 | 391,018 | 0.0% | 147 |
| Subtotal - PWCVB | | \$ 1,308,230 | \$ 1,259,999 | 3.8% | \$ 48,231 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 11,909,793 | \$ 12,036,205 | -1.1% | \$ (126,412) |
| ^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † The first number reflects the allocation of revenues for FY 2019 year-to-date and the second number reflects the allocation of revenues for FY 2018 year-to-date. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2019 Year-to-Date Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-Date Collections by Component</i> table for the breakdown of rental activity from the state hotel base expansion for the respective periods. | | | | | |

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2019 Year-to-Date Collections by Component**

| Allocation | Share | FY 2019 Year-to-Date | | |
|---|------------|----------------------|--|----------------------|
| | | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 45% | \$ 2,123,189 | \$ 34,596 | \$ 2,157,785 |
| Block Island | 45% | 221,040 | - | 221,040 |
| Convention Authority of Providence | 30% | 747,999 | 12,945 | 760,944 |
| East Providence | 45% | 28,024 | 1,096 | 29,120 |
| Northern Rhode Island | 45% | 206,993 | 1,318 | 208,311 |
| South County | 45% | 809,484 | 5,807 | 815,291 |
| Warwick Dept. of Economic Development | 30% | 403,084 | 9,331 | 412,415 |
| Subtotal - Tourism Districts | | \$ 4,539,814 | \$ 65,092 | \$ 4,604,906 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 2,755,878 | \$ 86,425 | \$ 2,842,303 |
| Subtotal - Municipalities | | \$ 2,755,878 | \$ 86,425 | \$ 2,842,303 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 21% | \$ 692,237 | \$ 56,250 | \$ 748,487 |
| Omni Providence Hotel | 50% | 270,290 | - | 270,290 |
| Statewide Tourism District | 70% | 137,645 | 4,117 | 141,762 |
| All other Hotels | 25% | 1,882,628 | 111,188 | 1,993,816 |
| Subtotal - CommerceRI | | \$ 2,982,800 | \$ 171,555 | \$ 3,154,354 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 791,128 | \$ 17,820 | \$ 808,948 |
| Omni Providence Hotel | 20% | 108,116 | - | 108,116 |
| All other Hotels | 5% | 386,357 | 4,808 | 391,165 |
| Subtotal - PWCVB | 45% | \$ 1,285,601 | \$ 22,628 | \$ 1,308,230 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 11,564,094 | \$ 345,699 | \$ 11,909,793 |
| ^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. * 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, \$(107.40) was carried forward to December 2018. | | | | |

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2018 Year-to-Date Collections by Component**

| Allocation | Share | FY 2018 Year-to-Date | | |
|--|-------|----------------------|--|----------------------|
| | | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 42% | \$ 1,976,740 | \$ 35,564 | \$ 2,012,304 |
| Block Island | 42% | 207,957 | 50 | 208,007 |
| Convention Authority of Providence | 28% | 739,875 | 11,425 | 751,301 |
| East Providence | 42% | 9,969 | 305 | 10,274 |
| Northern Rhode Island | 42% | 175,199 | 2,138 | 177,337 |
| South County | 42% | 779,591 | 6,868 | 786,458 |
| Warwick Dept. of Economic Development | 28% | 380,763 | 8,189 | 388,952 |
| Subtotal - Tourism Districts | | \$ 4,270,095 | \$ 64,538 | \$ 4,334,633 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 2,773,991 | \$ 81,107 | \$ 2,855,098 |
| Subtotal - Municipalities | | \$ 2,773,991 | \$ 81,107 | \$ 2,855,098 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 812,683 | \$ 69,180 | \$ 881,864 |
| Omni Providence Hotel | 60% | 369,660 | - | 369,660 |
| Statewide Tourism District | 70% | 147,755 | 5,998 | 153,752 |
| All Other Hotels in the State | 28% | 2,099,637 | 81,562 | 2,181,199 |
| Subtotal - CommerceRI | | \$ 3,429,735 | \$ 156,740 | \$ 3,586,476 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 23% | \$ 778,822 | \$ 16,227 | \$ 795,048 |
| Omni Providence Hotel | 12% | 73,932 | - | 73,932 |
| All Other Hotels in the State | 5% | 385,489 | 5,529 | 391,018 |
| Subtotal - PWCVB | | \$ 1,238,243 | \$ 21,756 | \$ 1,259,999 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 11,712,064 | \$ 324,142 | \$ 12,036,205 |
| ^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. | | | | |
| * 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, \$(1,548.34) was carried forward to December 2017. | | | | |

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

Fiscal Year-to-Date Collections

| MUNICIPALITY | Fiscal Year-to-Date * | | | |
|-------------------------|-----------------------|---------------------|------------------|--------------------|
| | FY 2019 | FY 2018 | Percent Change | Difference |
| BARRINGTON | \$ 235 | \$ 11 | n/a | \$ 224 |
| BRISTOL | 21,717 | 18,666 | 16.3% | 3,050 |
| BURRILLVILLE | 61 | 3 | 1,667.8% | 58 |
| CENTRAL FALLS | 42 | 37 | 12.5% | 5 |
| CHARLESTOWN | 6,176 | 8,239 | -25.0% | (2,063) |
| COVENTRY | 25,282 | 31,284 | -19.2% | (6,002) |
| CRANSTON | 5,847 | 6,592 | -11.3% | (745) |
| CUMBERLAND | 74 | 7 | 949.6% | 67 |
| EAST GREENWICH | 284 | 206 | 38.0% | 78 |
| EAST PROVIDENCE | 16,620 | 6,722 | 147.2% | 9,898 |
| EXETER | - | - | n/a | - |
| FOSTER | 242 | 30 | 706.9% | 212 |
| GLOCESTER | 934 | 838 | 11.4% | 96 |
| HOPKINTON | 396 | 312 | 26.9% | 84 |
| JAMESTOWN | 8,139 | 2,783 | 192.5% | 5,356 |
| JOHNSTON | 2,328 | 1,987 | 17.2% | 341 |
| LINCOLN | 30,148 | 28,371 | 6.3% | 1,777 |
| LITTLE COMPTON | 3,329 | 2,728 | 22.0% | 601 |
| MIDDLETOWN | 354,857 | 351,292 | 1.0% | 3,565 |
| NARRAGANSETT | 46,149 | 54,822 | -15.8% | (8,673) |
| NEWPORT | 820,544 | 833,873 | -1.6% | (13,329) |
| NEW SHOREHAM | 125,408 | 123,962 | 1.2% | 1,446 |
| NORTH KINGSTOWN | 29,779 | 29,990 | -0.7% | (212) |
| NORTH PROVIDENCE | 340 | 14 | 2,290.1% | 326 |
| NORTH SMITHFIELD | 865 | 771 | 12.2% | 94 |
| PAWTUCKET | 28,501 | 19,980 | 42.7% | 8,522 |
| PORTSMOUTH | 3,913 | 3,732 | 4.9% | 182 |
| PROVIDENCE | 511,436 | 532,628 | -4.0% | (21,192) |
| RICHMOND | 4,135 | 1,157 | 257.3% | 2,978 |
| SCITUATE | 1,846 | 1,860 | -0.8% | (15) |
| SMITHFIELD | 41,063 | 44,069 | -6.8% | (3,006) |
| SOUTH KINGSTOWN | 53,591 | 54,877 | -2.3% | (1,286) |
| TIVERTON | 1,832 | 13 | 13,540.7% | 1,819 |
| WARREN | 288 | (61) | -574.6% | 349 |
| WARWICK | 344,771 | 348,971 | -1.2% | (4,200) |
| WESTERLY | 260,578 | 253,550 | 2.8% | 7,027 |
| WEST GREENWICH | 34,891 | 34,073 | 2.4% | 818 |
| WEST WARWICK | 39,944 | 44,358 | -9.9% | (4,413) |
| WOONSOCKET | 15,715 | 12,307 | 27.7% | 3,408 |
| TOTAL | \$ 2,842,303 | \$ 2,855,098 | -0.4% | \$ (12,795) |

* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2019 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component tables for breakdown by municipality.

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RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2019 Year-to-Date Collections by Component

| MUNICIPALITY | FY 2019 | | |
|------------------|---------------------|---|---------------------|
| | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 235 | \$ 235 |
| BRISTOL | 20,730 | 987 | 21,717 |
| BURRILLVILLE | - | 61 | 61 |
| CENTRAL FALLS | - | 42 | 42 |
| CHARLESTOWN | 5,785 | 392 | 6,176 |
| COVENTRY | 24,913 | 369 | 25,282 |
| CRANSTON | 5,279 | 569 | 5,847 |
| CUMBERLAND | - | 74 | 74 |
| EAST GREENWICH | 122 | 162 | 284 |
| EAST PROVIDENCE | 15,569 | 1,051 | 16,620 |
| EXETER | - | - | - |
| FOSTER | 196 | 46 | 242 |
| GLOCESTER | 739 | 195 | 934 |
| HOPKINTON | 314 | 83 | 396 |
| JAMESTOWN | 2,255 | 5,884 | 8,139 |
| JOHNSTON | 2,268 | 60 | 2,328 |
| LINCOLN | 30,019 | 129 | 30,148 |
| LITTLE COMPTON | 2,796 | 533 | 3,329 |
| MIDDLETOWN | 350,435 | 4,422 | 354,857 |
| NARRAGANSETT | 42,521 | 3,628 | 46,149 |
| NEWPORT | 799,422 | 21,122 | 820,544 |
| NEW SHOREHAM | 122,800 | 2,608 | 125,408 |
| NORTH KINGSTOWN | 28,845 | 934 | 29,779 |
| NORTH PROVIDENCE | - | 340 | 340 |
| NORTH SMITHFIELD | 781 | 84 | 865 |
| PAWTUCKET | 27,265 | 1,237 | 28,501 |
| PORTSMOUTH | 2,807 | 1,106 | 3,913 |
| PROVIDENCE | 488,188 | 23,248 | 511,436 |
| RICHMOND | 1,104 | 3,031 | 4,135 |
| SCITUATE | 1,788 | 58 | 1,846 |
| SMITHFIELD | 40,944 | 119 | 41,063 |
| SOUTH KINGSTOWN | 51,654 | 1,937 | 53,591 |
| TIVERTON | 1,104 | 728 | 1,832 |
| WARREN | - | 288 | 288 |
| WARWICK | 335,904 | 8,867 | 344,771 |
| WESTERLY | 259,715 | 863 | 260,578 |
| WEST GREENWICH | 34,739 | 151 | 34,891 |
| WEST WARWICK | 39,628 | 317 | 39,944 |
| WOONSOCKET | 15,248 | 467 | 15,715 |
| TOTAL | \$ 2,755,878 | \$ 86,425 | \$ 2,842,303 |

* 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, \$(107.40) was carried forward to December 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16
FY 2018 Year-to-Date Collections by Component

| MUNICIPALITY | FY 2018 | | |
|------------------|---------------------|---|---------------------|
| | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 11 | \$ 11 |
| BRISTOL | 18,215 | 451 | 18,666 |
| BURRILLVILLE | - | 3 | 3 |
| CENTRAL FALLS | - | 37 | 37 |
| CHARLESTOWN | 8,126 | 114 | 8,239 |
| COVENTRY | 30,671 | 613 | 31,284 |
| CRANSTON | 5,509 | 1,083 | 6,592 |
| CUMBERLAND | - | 7 | 7 |
| EAST GREENWICH | 197 | 9 | 206 |
| EAST PROVIDENCE | 5,934 | 788 | 6,722 |
| EXETER | - | - | - |
| FOSTER | 19 | 11 | 30 |
| GLOCESTER | 829 | 10 | 838 |
| HOPKINTON | 290 | 23 | 312 |
| JAMESTOWN | 2,653 | 130 | 2,783 |
| JOHNSTON | 1,957 | 30 | 1,987 |
| LINCOLN | 28,210 | 160 | 28,371 |
| LITTLE COMPTON | 2,667 | 61 | 2,728 |
| MIDDLETOWN | 345,909 | 5,384 | 351,292 |
| NARRAGANSETT | 53,673 | 1,149 | 54,822 |
| NEWPORT | 803,569 | 30,304 | 833,873 |
| NEW SHOREHAM | 123,784 | 179 | 123,962 |
| NORTH KINGSTOWN | 29,659 | 332 | 29,990 |
| NORTH PROVIDENCE | - | 14 | 14 |
| NORTH SMITHFIELD | 784 | (13) | 771 |
| PAWTUCKET | 19,099 | 880 | 19,980 |
| PORTSMOUTH | 3,619 | 113 | 3,732 |
| PROVIDENCE | 506,578 | 26,050 | 532,628 |
| RICHMOND | 1,153 | 4 | 1,157 |
| SCITUATE | 1,785 | 75 | 1,860 |
| SMITHFIELD | 43,388 | 682 | 44,069 |
| SOUTH KINGSTOWN | 53,802 | 1,076 | 54,877 |
| TIVERTON | - | 13 | 13 |
| WARREN | - | (61) | (61) |
| WARWICK | 339,967 | 9,004 | 348,971 |
| WESTERLY | 252,836 | 714 | 253,550 |
| WEST GREENWICH | 33,635 | 438 | 34,073 |
| WEST WARWICK | 43,499 | 859 | 44,358 |
| WOONSOCKET | 11,975 | 331 | 12,307 |
| TOTAL | \$ 2,773,991 | \$ 81,107 | \$ 2,855,098 |

* 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, \$(1,548.34) was carried forward to December 2017.