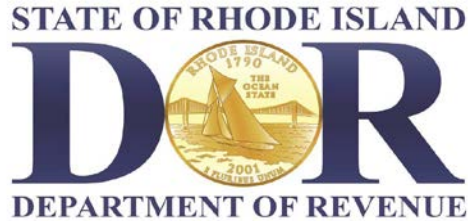


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report
FY 2016 State 5.0 Percent Hotel Tax Allocation April 2016

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 allocation of the revenues collected for the state 5.0 percent hotel tax. It should be noted that early payments, late payments and adjustments may be included in this report.

Expansion of the State 5.0 Percent Hotel Tax Base

Effective July 1, 2015, the reselling of lodging by online travel companies and the unlicensed rental of accommodations via internet platforms and other media became subject to the state 5.0 percent hotel tax. In April 2016, the Division of Taxation distributed state hotel taxes that were generated from these rentals to all municipalities other than the City of Newport. The revenues received and distributed were for taxable rental activity that occurred between July 1, 2015 and December 31, 2015 inclusive. These figures are included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport.

The City of Newport has been distributing state hotel tax revenues from these rentals monthly since August 2015. The revenues distributed by the City of Newport for these rentals are included in the month-to-month, year-over-year, and fiscal year-to-date figures.

The Office of Revenue Analysis has included additional tables in this report that break out by municipality the revenues received from room resellers and hosting platforms that were subsequently distributed by the Division of Taxation and the City of Newport.

New State Hotel Tax Distribution Effective for Tax Returns and Payments Received After December 31, 2015

According to Rhode Island General Law Section 42-63.1-3(b) titled “Tourism and Development – Distribution of tax” for returns and payments received after December 31, 2015, the distribution of state hotel tax revenues is changed. The new distribution of state hotel tax revenues is as follows:

Situs of Hotel	State Hotel Tax Allocation Percentage	
	Prior to Jan 1, 2016	After Dec 31, 2015
<u>All Providence Hotels except the Omni Providence</u>		
City of Providence	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	31 %	28 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
Rhode Island Commerce Corporation	27 %	60 %
Rhode Island Convention Center Authority	30 %	0 %
<u>All Warwick Hotels</u>		
City of Warwick	25 %	25 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %
Warwick Department of Economic Development	31 %	28 %
<u>All Other Hotels in the State</u>		
Municipality Hotel is Located In	25 %	25 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %
Rhode Island Commerce Corporation	21 %	28 %
Tourism District Hotel is Located In	47 %	42 %

The fiscal year-to-date dollar figures contained in this report on a going forward basis will reflect a combination of the state hotel tax distribution percentages that were in effect prior to January 1, 2016 and after December 31, 2015. The year-over-year dollar figures contained in the report will reflect the distribution for “after Dec 31, 2015” for the December through June period in FY 2016 and will reflect the distribution for “prior to Jan 1, 2016” for the same period in FY 2015.

Summary of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for April:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax.

Allocation	April 2016	April 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 398,433	\$ 421,349	-5.4 %	\$(22,916)
Municipalities	260,450	255,207	2.1 %	5,243
State of Rhode Island	0	238,135	-100.0 %	(238,135)
Rhode Island Commerce Corporation	332,345	0	n/a	332,345
Prov. Warwick Convention & Visitors Bureau	150,223	167,740	-10.4 %	(17,517)
Rhode Island Convention Center Authority	0	26,401	-100.0 %	(26,401)
TOTAL STATE 5.0% HOTEL TAX	\$ 1,141,451	\$ 1,108,832	2.9 %	\$ 32,619

- Total revenues received from the state 5.0 percent hotel tax for April 2016 were \$1.14 million, an increase of \$32,619 or 2.9 percent from the \$1.11 million received for April 2015. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$398,433 of the total revenues collected from the state 5.0 percent hotel tax for April 2016, a decrease of \$22,916 or -5.4 percent from the \$421,349 received for April 2015.
 - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 42 percent of the state hotel taxes generated from hotels located in the district for April 2016 versus 47 percent for April 2015.
 - The Convention Authority of Providence and the Warwick Department of Economic Development received 28 percent of the state hotel taxes generated from hotels located in Providence and Warwick for April 2016 versus 31 percent for April 2015.
 - The Aquidneck Island tourism district received \$5,475 in April 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For April 2016, the State's cities and towns received \$260,450, an increase of \$5,243 or 2.1 percent over the \$255,207 received for April 2015.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both April 2016 and April 2015. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
 - The City of Newport received \$3,259 in April 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For April 2016, the Rhode Island Convention Center Authority (RICCA) received none of the state 5.0 percent hotel tax revenues generated by the Omni Providence Hotel. RICCA was allocated 30 percent of these revenues received for April 2015. As a result, RICCA's share of state 5.0 percent hotel tax revenues received for April 2016 was \$26,401 or 100 percent less than for April 2015.
- For April 2016, RICC received \$332,345 from state 5.0 percent hotel tax revenues, an increase of \$94,210 or 39.6 percent over the \$238,135 received for April 2015 that was deposited as general revenues. Effective July 1, 2015, the Rhode Island Commerce

Corporation (RICC) began to receive a share of the revenues generated from the state 5.0 percent hotel tax. Before July 1, 2015, RICC's share of state hotel tax revenues was deposited as general revenues.

- For April 2016, RICC's share of the revenues from the state 5.0 percent hotel tax is 28 percent from all hotels not located in Providence or Warwick and 24 percent for all hotels located in Providence and Warwick, except from the Omni Providence Hotel where it is 60 percent.
- For April 2015, the portion of state hotel tax revenues deposited as general revenues was 21 percent from all hotels located in the state, except from the Omni Providence Hotel where it was 27 percent.
- RICC received \$3,605 in April 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For April 2016, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$150,233 in state hotel tax revenues, a decrease of \$17,517 or -10.4 percent from the \$167,740 received for April 2015.
 - For April 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel, and five percent of the state hotel tax revenues generated from all other hotels located in the state.
 - For April 2015, PWCVB received the same percentage of state hotel tax revenues from hotels located in Providence and Warwick and the Omni Providence Hotel as for April 2016 but received seven percent of state hotel tax revenues generated from all other hotels located in the state.
 - PWCVB received \$652 in April 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Analysis of Fiscal Year-to-Date through April:

The following table is a summary of the fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax.

Allocation	FY 2016	FY 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 5,993,783	\$ 5,472,935	9.5 %	\$ 520,848
Municipalities	3,561,621	3,167,713	12.4 %	393,907
State of Rhode Island	0	2,887,659	-100.0 %	(2,887,659)
Rhode Island Commerce Corporation	3,556,204	0	n/a	3,556,204
Prov. Warwick Convention & Visitors Bureau	1,876,644	1,730,494	8.4 %	146,150
Rhode Island Convention Center Authority	165,897	251,978	-34.2 %	(86,080)
TOTAL STATE 5.0% HOTEL TAX	\$15,154,148	\$13,510,779	12.2 %	\$ 1,643,370

- Total revenues received from the state 5.0 percent hotel tax for FY 2016 through April were \$15.15 million, an increase of \$1.64 million or 12.2 percent over the \$13.51 million received for FY 2015 through April. The largest share of these revenues is distributed to the State's eight regional tourism districts.

- For FY 2016 through April, the regional tourism districts received \$5.99 million of the total revenues generated from the state 5.0 percent hotel tax, an increase of \$520,848 or 9.5 percent over the \$5.47 million received in the same period last fiscal year.
 - For December through April of FY 2016, the regional tourism districts received 42 percent of the state hotel tax revenues generated in the tourism district. In the case of the Convention Authority of Providence and the Warwick Department of Economic Development, the comparable figure is 28 percent for hotels located in Providence and Warwick.
 - For July through November 2015 of FY 2016 and July 2014 through April 2015 of FY 2015, these shares were 47 percent and 31 percent, respectively.
 - The regional tourism districts received \$80,412 in year-to-date FY 2016 through April from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2016 through April, the State's cities and towns were distributed \$3.56 million, an increase of \$393,907 or 12.4 percent over the \$3.17 million received for FY 2015 through April.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both FY 2016 through April and FY 2015 through April. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
 - Municipalities received \$48,088 in year-to-date FY 2016 through April from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2016 through April, the Rhode Island Convention Center Authority (RICCA) received \$165,897, a decrease of \$86,080 or -34.2 percent from the \$251,978 received for FY 2015 through April.
 - For December through April of FY 2016, RICCA received no share of the state 5.0 percent hotel tax revenues generated at the Omni Providence Hotel.
 - For July through November of FY 2016 and July 2014 through April 2015 of FY 2015, RICCA's share of state hotel tax revenues produced by the Omni Providence Hotel was 30 percent.
- For FY 2016 through April, the Rhode Island Commerce Corporation (RICC) received \$3.56 million of state 5.0 percent hotel tax revenues, an increase of \$668,545 or 23.2 percent over the \$2.89 million received for FY 2015 through April that was deposited as general revenues.
 - For December through April of FY 2016, RICC's share of the revenues generated by the state hotel tax was 28 percent from hotels located outside of Providence and Warwick, 24 percent from hotels located in Providence and Warwick, except the Omni Providence Hotel where RICC's share was 60 percent.
 - From July through November of FY 2016, RICC's share of the revenues generated from the state 5.0 percent hotel tax was 21 percent from all hotels located in the state except from the Omni Providence Hotel where it was 27 percent. For July

2014 through April 2015 of FY 2015, the same percentages applied except that state hotel tax revenues were deposited in the general fund.

- RICC received \$31,388 in year-to-date FY 2016 through April from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2016 through April, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.88 million, an increase of \$146,150 or 8.4 percent over the \$1.73 million received for FY 2015 through April.
 - For December through April of FY 2016, PWCVB received 23 percent of the state hotel tax revenues produced by hotels located in Providence and Warwick other than the Omni Providence Hotel, 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel and five percent of the state hotel tax revenues produced by all other hotels located in the state.
 - For both July through November of FY 2016 and July 2014 through April 2015 of FY 2015, PWCVB received the same percentage of state hotel tax revenues from hotels located in Providence and Warwick and the Omni Providence Hotel as above but received seven percent of the state hotel tax revenues produced by all other hotels located in the state.
 - PWCVB received \$9,148 in year-to-date FY 2016 through April from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for April:

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Year-over-Year Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District¹; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence²; (5) Northern Rhode Island Tourism District³; (6) South County Tourism District⁴; (7) the Statewide Tourism District⁵; and (8) the Warwick Department of Economic Development. The regional tourism districts 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.

¹ Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

² East Providence is not a member of any tourism district at this time. At such time that the City elects to join an established tourism district, all accrued and future revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in East Providence will be allocated to the selected tourism district.

³ Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

⁴ Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

⁵ Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

For April 2016, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	April 2016	April 2015	Difference
Aquidneck Island *	\$ 163,578	\$ 132,422	\$ 31,157
Convention Authority of Providence	\$ 113,880	\$ 137,921	\$ (24,040)
Warwick Department of Economic Development	\$ 48,072	\$ 55,446	\$ (7,373)
* Includes \$5,475 in April 2016 received from the expansion of the state hotel tax base.			

The two regional tourism districts with nominal increases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

- Aquidneck Island: \$31,157
- Block Island: \$1,738

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were

- Convention Authority of Providence: \$(24,040)
- Northern Rhode Island: \$(17,545)
- Warwick Department of Economic Development: \$(7,373)

The two regional tourism districts with percentage increases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

- Block Island: 130.0 percent
- Aquidneck Island: 23.5 percent

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

- East Providence: -74.0 percent
- Northern Rhode Island: -56.0 percent
- Convention Authority of Providence: -17.4 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of state 5.0 percent hotel tax revenues distributed to the cities and towns in Rhode Island. For April 2016, the three municipalities who received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

Municipality	April 2016	April 2015	Difference	Percent Change
Providence	\$ 76,766	\$ 89,225	\$ (12,460)	-14.0 %
Newport *	\$ 69,445	\$ 49,423	\$ 20,021	40.5 %
Warwick	\$ 42,922	\$ 44,714	\$ (1,792)	-4.0 %
* Includes \$3,259 in April 2016 received from the expansion of the state hotel tax base.				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	336.7 %	Pawtucket	-100.0 %
Narragansett	163.4 %	Smithfield	-90.8 %
New Shoreham	157.4 %	East Greenwich	-75.7 %
Cranston	100.8 %	East Providence	-70.9 %
Newport	40.5 %	Portsmouth	-46.1 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 20,021	Providence	\$ (12,460)
Middletown	\$ 6,856	Smithfield	\$ (6,241)
Narragansett	\$ 1,506	Pawtucket	\$ (2,131)
New Shoreham	\$ 1,119	Warwick	\$ (1,792)
Cranston	\$ 354	East Providence	\$ (1,271)

Analysis of Fiscal Year-to-Date through April:

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues received from the state 5.0 percent hotel tax on a fiscal year-to-date basis. For FY 2016 through April, the tourism districts that received the largest portion of the tourism districts' share of the state 5.0 percent hotel tax were:

Tourism District	FY 2016 YTD April	FY 2015 YTD April	Difference
Aquidneck Island *	\$ 2,527,962	\$ 2,256,401	\$ 271,561
Convention Authority of Providence †	\$ 1,159,321	\$ 1,114,641	\$ 44,680
South County ^	\$ 936,735	\$ 837,487	\$ 99,248
* Includes \$52,853 in FY 2016 YTD April collections from the expansion of the state hotel tax base.			
† Includes \$8,571 in FY 2016 YTD April collections from the expansion of the state hotel tax base.			
^ Includes \$6,006 in FY 2016 YTD April collections from the expansion of the state hotel tax base.			

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through April versus FY 2015 through April were:

- Aquidneck Island: \$271,561
- South County: \$99,248
- The Convention Authority of Providence: \$44,680

The one regional tourism district with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through April versus FY 2015 through April was:

- East Providence: \$(1,400)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through April versus FY 2015 through April were:

- Block Island: 18.3 percent
- Statewide: 15.0 percent
- Aquidneck Island: 12.0 percent

The one regional tourism district with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through April versus FY 2015 through April was:

- East Providence: -3.6 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of state 5.0 percent hotel tax revenues received year-to-date and distributed to the cities and towns in Rhode Island. For FY 2016 through April, the three municipalities that received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

Municipality	FY 2016 YTD April	FY 2015 YTD April	Difference	Percent Change
Newport *	\$ 988,501	\$ 859,918	\$ 128,583	15.0 %
Providence †	\$ 745,886	\$ 688,923	\$ 56,963	8.3 %
Warwick ^	\$ 521,594	\$ 471,614	\$ 49,980	10.6 %
* Includes \$22,270 in FY 2016 YTD April collections from the expansion of the state hotel tax base.				
† Includes \$6,912 in FY 2016 YTD April collections from the expansion of the state hotel tax base.				
^ Includes \$6,364 in FY 2016 YTD April collections from the expansion of the state hotel tax base.				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Cranston	74.0 %	Little Compton	-20.8 %
Narragansett	35.9 %	Foster	-16.9 %
East Greenwich	31.1 %	Johnston	-7.6 %
Portsmouth	25.9 %	Jamestown	-2.0 %
North Smithfield	20.2 %	North Kingstown	-0.7 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for April 2016 versus April 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 128,583	Johnston	\$ (324)
Providence	\$ 56,963	North Kingstown	\$ (247)
Warwick	\$ 49,980	Jamestown	\$ (94)
Middletown	\$ 45,894	Little Compton	\$ (41)
Westerly	\$ 28,922	Pawtucket	\$ (21)



Robert S. Hull
Director, Department of Revenue

September 1, 2016

Restatement of Prior Report Revenues for the July to November 2015 Period

The Office of Revenue Analysis (ORA) became aware of an error that staff had made in interpreting state 5.0 percent hotel tax data provided by the City of Newport on hotel taxes paid by hotels located in Newport. Specifically, ORA staff had used data reported by the City for a specific month as reflecting that month's hotel room rental activity when in fact that data reflected the prior month's hotel room rental activity. For example, hotel tax collection data that was recorded by the City of Newport in November 2015 was reported by ORA staff as being for November 2015 hotel room rental activity when in fact it was for October 2015 hotel room rental activity. Beginning with the December 2015 state 5.0 percent hotel tax collection report, this error has been corrected by ORA.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
Year-over-Year Collections

Allocation	Share †	Year-over-Year				
		April 2016	April 2015	Percent Change	Difference	
<u>PROVIDENCE HOTELS ^</u>						
Convention Authority of Providence	31% / 28%	\$ 85,978	\$ 110,640	-22.3%	\$ (24,662)	
City of Providence	25% / 25%	76,766	89,225	-14.0%	(12,460)	
State of Rhode Island General Revenues *	0% / 0%	-	74,949	-100.0%	(74,949)	
Rhode Island Commerce Corporation *	21% / 24%	73,695	-	n/a	73,695	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	70,625	82,087	-14.0%	(11,463)	
Subtotal - Providence Hotels	100%	\$ 307,064	\$ 356,902	-14.0%	\$ (49,838)	
<u>OMNI PROVIDENCE HOTEL</u>						
Convention Authority of Providence	31% / 28%	\$ 27,902	\$ 27,281	2.3%	\$ 621	
RI Convention Center Authority	30% / 0%	-	26,401	-100.0%	(26,401)	
State of Rhode Island General Revenues *	0% / 0%	-	23,761	-100.0%	(23,761)	
Rhode Island Commerce Corporation *	27% / 60%	59,791	-	n/a	59,791	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	11,958	10,560	13.2%	1,398	
Subtotal - Omni Providence Hotel	100%	\$ 99,652	\$ 88,004	13.2%	\$ 11,648	
<u>WARWICK HOTELS</u>						
Warwick Dept. of Economic Development	31% / 28%	\$ 48,072	\$ 55,446	-13.3%	\$ (7,373)	
City of Warwick	25% / 25%	42,922	44,714	-4.0%	(1,792)	
State of Rhode Island General Revenues *	0% / 0%	-	37,560	-100.0%	(37,560)	
Rhode Island Commerce Corporation *	21% / 24%	41,205	-	n/a	41,205	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	39,488	41,137	-4.0%	(1,649)	
Subtotal - Warwick Hotels	100%	\$ 171,687	\$ 178,857	-4.0%	\$ (7,170)	
<u>ALL OTHER HOTELS</u>						
<u>Regional Tourism Districts</u>						
<i>South County</i>	47% / 42%	\$ 45,293	\$ 49,112	-7.8%	\$ (3,820)	
<i>Northern RI</i>	47% / 42%	13,799	31,344	-56.0%	(17,545)	
<i>Aquidneck Island ^a</i>	47% / 42%	163,578	132,422	23.5%	31,157	
<i>Block Island</i>	47% / 42%	3,074	1,337	130.0%	1,738	
<i>East Providence</i>	47% / 42%	876	3,370	-74.0%	(2,494)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	9,860	10,398	-5.2%	(538)	
Subtotal - Tourism Districts	47% / 42%	\$ 236,480	\$ 227,983	3.7%	\$ 8,498	
Municipalities (excluding Providence & Warwick) ^a	25% / 25%	\$ 140,762	\$ 121,267	16.1%	\$ 19,495	
State of Rhode Island General Revenues *	0% / 0%	-	101,865	-100.0%	(101,865)	
Rhode Island Commerce Corporation * ^a	21% / 28%	157,654	-	n/a	157,654	
Prov. Warwick Convention & Visitors Bureau ^a	7% / 5%	28,152	33,955	-17.1%	(5,802)	
Subtotal - All Other Hotels	100%	\$ 563,048	\$ 485,069	16.1%	\$ 77,979	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,141,451	\$ 1,108,832	2.9%	\$ 32,619	

[^] The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

^a See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Monthly Collections by Component* table for breakdown of April 2016 rental activity from the state hotel base expansion.

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

Allocation	Share †	April 2016 *			
		Hotels	Hosting Platforms and Room Resellers	Grand Total	
<u>PROVIDENCE HOTELS ^</u>					
Convention Authority of Providence	31% / 28%	\$ 85,978	\$ -	\$ -	\$ 85,978
City of Providence	25% / 25%	76,766	-	-	76,766
Rhode Island Commerce Corporation	21% / 24%	73,695	-	-	73,695
Prov. Warwick Convention & Visitors Bureau	23% / 23%	70,625	-	-	70,625
Subtotal - Providence Hotels	100%	\$ 307,064	\$ -	\$ -	\$ 307,064
<u>OMNI PROVIDENCE HOTEL</u>					
Convention Authority of Providence	31% / 28%	\$ 27,902	\$ -	\$ -	\$ 27,902
RI Convention Center Authority	30% / 0%	-	-	\$ -	-
Rhode Island Commerce Corporation	27% / 60%	59,791	-	\$ -	59,791
Prov. Warwick Convention & Visitors Bureau	12% / 12%	11,958	-	\$ -	11,958
Subtotal - Omni Providence Hotel	100%	\$ 99,652	\$ -	\$ -	\$ 99,652
<u>WARWICK HOTELS</u>					
Warwick Dept. of Economic Development	31% / 28%	\$ 48,072	\$ -	\$ -	\$ 48,072
City of Warwick	25% / 25%	42,922	\$ -	\$ -	42,922
Rhode Island Commerce Corporation	21% / 24%	41,205	\$ -	\$ -	41,205
Prov. Warwick Convention & Visitors Bureau	23% / 23%	39,488	\$ -	\$ -	39,488
Subtotal - Warwick Hotels	0%	\$ 171,687	\$ -	\$ -	\$ 171,687
<u>ALL OTHER HOTELS</u>					
Regional Tourism Districts					
<i>South County</i>	47% / 42%	\$ 45,293	\$ -	\$ -	\$ 45,293
<i>Northern RI</i>	47% / 42%	13,799	-	\$ -	13,799
<i>Aquidneck Island</i>	47% / 42%	158,103	5,475	\$ -	163,578
<i>Block Island</i>	47% / 42%	3,074	-	\$ -	3,074
<i>East Providence</i>	47% / 42%	876	-	\$ -	876
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	9,860	-	\$ -	9,860
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	\$ 231,005	\$ 5,475	\$ -	\$ 236,480
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 137,503	\$ 3,259	\$ -	\$ 140,762
Rhode Island Commerce Corporation	21% / 28%	154,003	3,650	\$ -	157,654
Prov. Warwick Convention & Visitors Bureau	7% / 5%	27,501	652	\$ -	28,152
Subtotal - All Other Hotels	100%	\$ 550,012	\$ 13,036	\$ -	\$ 563,048
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,128,414	\$ 13,036	\$ -	\$ 1,141,451

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

* Only City of Newport data is reported in April 2016 for the state 5.0 percent hotel tax base expansion.

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

MUNICIPALITY	Year-over-Year			
	April 2016	April 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	1,343	1,126	19.2%	216
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	314	226	39.1%	88
COVENTRY	3,357	3,767	-10.9%	(410)
CRANSTON	705	351	100.8%	354
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	22	90	-75.7%	(68)
EAST PROVIDENCE	521	1,793	-70.9%	(1,271)
EXETER	-	-	n/a	-
FOSTER	40	-	n/a	40
GLOCESTER	85	122	-30.6%	(37)
HOPKINTON	42	-	n/a	42
JAMESTOWN	142	234	-39.2%	(92)
JOHNSTON	356	379	-6.0%	(23)
LINCOLN	5,149	4,959	3.8%	190
LITTLE COMPTON	16	4	336.7%	13
MIDDLETOWN	26,324	19,468	35.2%	6,856
NARRAGANSETT	2,427	921	163.4%	1,506
NEWPORT ^b	69,445	49,423	40.5%	20,021
NEW SHOREHAM	1,830	711	157.4%	1,119
NORTH KINGSTOWN	3,157	3,006	5.0%	151
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	200	148	35.1%	52
PAWTUCKET	-	2,131	-100.0%	(2,131)
PORTSMOUTH	98	182	-46.1%	(84)
PROVIDENCE	76,766	89,225	-14.0%	(12,460)
RICHMOND	172	148	15.9%	24
SCITUATE	296	305	-2.8%	(9)
SMITHFIELD	632	6,873	-90.8%	(6,241)
SOUTH KINGSTOWN	5,526	5,267	4.9%	260
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	42,922	44,714	-4.0%	(1,792)
WESTERLY	7,258	7,733	-6.1%	(475)
WEST GREENWICH	4,684	4,965	-5.6%	(280)
WEST WARWICK	4,472	4,496	-0.6%	(25)
WOONSOCKET	2,148	2,439	-11.9%	(290)
TOTAL	\$ 260,450	\$ 255,207	2.1%	\$ 5,243

^b See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Monthly Collections by Component* table for breakdown of April 2016 rental activity from the local hotel tax base expansion.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Monthly Collections by Component

MUNICIPALITY	April 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,343	-	1,343
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	314	-	314
COVENTRY	3,357	-	3,357
CRANSTON	705	-	705
CUMBERLAND	-	-	-
EAST GREENWICH	22	-	22
EAST PROVIDENCE	521	-	521
EXETER	-	-	-
FOSTER	40	-	40
GLOCESTER	85	-	85
HOPKINTON	42	-	42
JAMESTOWN	142	-	142
JOHNSTON	356	-	356
LINCOLN	5,149	-	5,149
LITTLE COMPTON	16	-	16
MIDDLETOWN	26,324	-	26,324
NARRAGANSETT	2,427	-	2,427
NEWPORT *	66,186	3,259	69,445
NEW SHOREHAM	1,830	-	1,830
NORTH KINGSTOWN	3,157	-	3,157
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	200	-	200
PAWTUCKET	-	-	-
PORTSMOUTH	98	-	98
PROVIDENCE	76,766	-	76,766
RICHMOND	172	-	172
SCITUATE	296	-	296
SMITHFIELD	632	-	632
SOUTH KINGSTOWN	5,526	-	5,526
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	42,922	-	42,922
WESTERLY	7,258	-	7,258
WEST GREENWICH	4,684	-	4,684
WEST WARWICK	4,472	-	4,472
WOONSOCKET	2,148	-	2,148
TOTAL	\$ 257,191	\$ 3,259	\$ 260,450

* City of Newport data reflects revenues generated by hosting platforms and room resellers for rental activity between July 1, 2015 and April 30, 2016, inclusive.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
Fiscal Year-to-Date Collections

Allocation	Share †	Fiscal Year-to-Date *				
		FY 2016 ‡	FY 2015	Percent Change	Difference	
PROVIDENCE HOTELS ^						
Convention Authority of Providence	31% / 28%	\$ 888,584	\$ 854,264	4.0%	\$ 34,320	
City of Providence	25% / 25%	745,886	688,923	8.3%	56,963	
State of Rhode Island General Revenues *	0% / 0%	-	578,695	-100.0%	(578,695)	
Rhode Island Commerce Corporation *	21% / 24%	662,858	-	n/a	662,858	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	686,215	633,809	8.3%	52,406	
Subtotal - Providence Hotels	100%	\$ 2,983,543	\$ 2,755,690	8.3%	\$ 227,853	
OMNI PROVIDENCE HOTEL						
Convention Authority of Providence	31% / 28%	\$ 270,736	\$ 260,377	4.0%	\$ 10,359	
RI Convention Center Authority	30% / 0%	165,897	251,978	-34.2%	(86,080)	
State of Rhode Island General Revenues *	0% / 0%	-	226,780	-100.0%	(226,780)	
Rhode Island Commerce Corporation *	27% / 60%	362,113	-	n/a	362,113	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	108,920	100,791	8.1%	8,129	
Subtotal - Omni Providence Hotel	100%	\$ 907,666	\$ 839,926	8.1%	\$ 67,740	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 623,269	\$ 584,801	6.6%	\$ 38,468	
City of Warwick	25% / 25%	521,594	471,614	10.6%	49,980	
State of Rhode Island General Revenues *	0% / 0%	-	396,156	-100.0%	(396,156)	
Rhode Island Commerce Corporation *	21% / 24%	461,647	-	n/a	461,647	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	479,866	433,885	10.6%	45,982	
Subtotal - Warwick Hotels	0%	\$ 2,086,376	\$ 1,886,455	10.6%	\$ 199,921	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>South County</i>	47% / 42%	\$ 936,735	\$ 837,487	11.9%	\$ 99,248	
<i>Northern RI</i>	47% / 42%	311,860	301,815	3.3%	10,046	
<i>Aquidneck Island</i>	47% / 42%	2,527,962	2,256,401	12.0%	271,561	
<i>Block Island</i>	47% / 42%	266,989	225,685	18.3%	41,304	
<i>East Providence</i>	47% / 42%	37,647	39,048	-3.6%	(1,400)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	129,999	113,057	15.0%	16,942	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 4,211,193</i>	<i>\$ 3,773,493</i>	<i>11.6%</i>	<i>\$ 437,700</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,294,141	\$ 2,007,177	14.3%	\$ 286,964	
State of Rhode Island General Revenues *	0% / 0%	-	1,686,029	-100.0%	(1,686,029)	
Rhode Island Commerce Corporation *	21% / 28%	2,069,587	-	n/a	2,069,587	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	601,643	562,010	7.1%	39,633	
Subtotal - All Other Hotels	100%	\$ 9,176,563	\$ 8,028,708	14.3%	\$ 1,147,855	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,154,148	\$ 13,510,779	12.2%	\$ 1,643,370	

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

‡ Includes revenues generated by room resellers and hosting platforms for rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities except the City of Newport. City of Newport data reflects revenues generated by room resellers and hosting platforms for rental activity between July 1, 2015 and April 30, 2016, inclusive. See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-date Collections by Component* table for breakdown by municipality.

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

Allocation	Share †	Fiscal Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>PROVIDENCE HOTELS ^</u>				
Convention Authority of Providence	31% / 28%	\$ 880,013	\$ 8,571	\$ 888,584
City of Providence	25% / 25%	738,974	6,912	745,886
Rhode Island Commerce Corporation	21% / 24%	657,052	5,806	662,858
Prov. Warwick Convention & Visitors Bureau	23% / 23%	679,856	6,359	686,215
Subtotal - Providence Hotels	100%	\$ 2,955,895	\$ 27,648	\$ 2,983,543
<u>OMNI PROVIDENCE HOTEL</u>				
Convention Authority of Providence	31% / 28%	\$ 270,736	\$ -	\$ 270,736
RI Convention Center Authority	30% / 0%	165,897	-	165,897
Rhode Island Commerce Corporation	27% / 60%	362,113	-	362,113
Prov. Warwick Convention & Visitors Bureau	12% / 12%	108,920	-	108,920
Subtotal - Omni Providence Hotel	100%	\$ 907,666	\$ -	\$ 907,666
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 615,377	\$ 7,892	\$ 623,269
City of Warwick	25% / 25%	515,230	6,364	521,594
Rhode Island Commerce Corporation	21% / 24%	456,301	5,346	461,647
Prov. Warwick Convention & Visitors Bureau	23% / 23%	474,011	5,855	479,866
Subtotal - Warwick Hotels	0%	\$ 2,060,919	\$ 25,457	\$ 2,086,376
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>South County</i>	47% / 42%	\$ 930,729	\$ 6,006	\$ 936,735
<i>Northern RI</i>	47% / 42%	309,169	2,691	311,860
<i>Aquidneck Island</i>	47% / 42%	2,475,109	52,853	2,527,962
<i>Block Island</i>	47% / 42%	266,392	597	266,989
<i>East Providence</i>	47% / 42%	36,760	888	37,647
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	129,085	914	129,999
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 4,147,244</i>	<i>\$ 63,949</i>	<i>\$ 4,211,193</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,259,329	\$ 34,812	\$ 2,294,141
Rhode Island Commerce Corporation	21% / 28%	2,038,249	31,338	2,069,587
Prov. Warwick Convention & Visitors Bureau	7% / 5%	592,494	9,148	601,643
Subtotal - All Other Hotels	100%	\$ 9,037,316	\$ 139,247	\$ 9,176,563
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,961,796	\$ 192,352	\$ 15,154,148

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

* Year-to-date state hotel tax collections generated by rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities other than the City of Newport. City of Newport data covers the period between July 1, 2015 and April 30, 2016, inclusive.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date			
	FY 2016 *	FY 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	17,084	16,098	6.1%	986
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	9,374	8,361	12.1%	1,013
COVENTRY	42,627	39,360	8.3%	3,267
CRANSTON	6,840	3,931	74.0%	2,909
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	394	301	31.1%	93
EAST PROVIDENCE	20,821	20,770	0.2%	51
EXETER	9	-	n/a	9
FOSTER	84	101	-16.9%	(17)
GLOCESTER	961	899	6.9%	62
HOPKINTON	42	-	n/a	42
JAMESTOWN	4,675	4,769	-2.0%	(94)
JOHNSTON	3,914	4,238	-7.6%	(324)
LINCOLN	47,956	47,370	1.2%	586
LITTLE COMPTON	157	198	-20.8%	(41)
MIDDLETOWN	359,720	313,826	14.6%	45,894
NARRAGANSETT	49,147	36,171	35.9%	12,976
NEWPORT	988,501	859,918	15.0%	128,583
NEW SHOREHAM	143,073	120,045	19.2%	23,028
NORTH KINGSTOWN	36,296	36,543	-0.7%	(247)
NORTH PROVIDENCE	4	-	n/a	4
NORTH SMITHFIELD	1,460	1,215	20.2%	245
PAWTUCKET	22,695	22,716	-0.1%	(21)
PORTSMOUTH	6,804	5,404	25.9%	1,401
PROVIDENCE	745,886	688,923	8.3%	56,963
RICHMOND	1,869	1,692	10.5%	177
SCITUATE	2,971	2,857	4.0%	114
SMITHFIELD	73,167	65,074	12.4%	8,093
SOUTH KINGSTOWN	71,462	61,661	15.9%	9,802
TIVERTON	-	-	n/a	-
WARREN	306	-	n/a	306
WARWICK	521,594	471,614	10.6%	49,980
WESTERLY	249,951	221,028	13.1%	28,922
WEST GREENWICH	47,159	40,355	16.9%	6,804
WEST WARWICK	58,038	49,010	18.4%	9,028
WOONSOCKET	26,578	23,267	14.2%	3,311
TOTAL	\$ 3,561,621	\$ 3,167,713	12.4%	\$ 393,907

* Includes revenues generated by hosting platforms and room resellers for rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities except the City of Newport. City of Newport data reflects revenues generated by room resellers and hosting platforms for rental activity between July 1, 2015 and April 30, 2016, inclusive. See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections by Component* table for breakdown by municipality.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

Fiscal Year-to-Date Collections by Component

MUNICIPALITY	Fiscal Year-to-Date		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	16,908	176	17,084
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	9,371	3	9,374
COVENTRY	42,282	344	42,627
CRANSTON	6,766	74	6,840
CUMBERLAND	-	-	-
EAST GREENWICH	265	129	394
EAST PROVIDENCE	20,349	472	20,821
EXETER	-	9	9
FOSTER	84	-	84
GLOCESTER	961	-	961
HOPKINTON	42	-	42
JAMESTOWN	4,546	130	4,675
JOHNSTON	3,912	2	3,914
LINCOLN	47,882	74	47,956
LITTLE COMPTON	157	-	157
MIDDLETOWN	353,713	6,007	359,720
NARRAGANSETT	48,399	748	49,147
NEWPORT	966,231	22,270	988,501
NEW SHOREHAM	142,755	318	143,073
NORTH KINGSTOWN	36,086	210	36,296
NORTH PROVIDENCE	-	4	4
NORTH SMITHFIELD	1,460	-	1,460
PAWTUCKET	22,126	569	22,695
PORTSMOUTH	6,783	21	6,804
PROVIDENCE	738,974	6,912	745,886
RICHMOND	1,869	-	1,869
SCITUATE	2,918	53	2,971
SMITHFIELD	72,608	559	73,167
SOUTH KINGSTOWN	70,798	665	71,462
TIVERTON	-	-	-
WARREN	-	306	306
WARWICK	515,230	6,364	521,594
WESTERLY	249,182	769	249,951
WEST GREENWICH	46,842	317	47,159
WEST WARWICK	57,684	354	58,038
WOONSOCKET	26,349	229	26,578
TOTAL	\$ 3,513,532	\$ 48,088	\$ 3,561,621

* Year-to-date state hotel tax collections generated by rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities other than the City of Newport. City of Newport data covers the period between July 1, 2015 and April 30, 2016, inclusive.