

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 2017 State 5.0 Percent Hotel Tax Allocation March 2017

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 selling of lodging by online travel companies and hosting platforms became subject to the state 5.0 percent hotel tax. 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.

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. In June 2016, the Division of Taxation distributed state hotel taxes that were generated from these rentals to all municipalities other than the City of Newport for taxable rental activity that occurred between January 1, 2016 and June 30, 2016 inclusive. These figures will be included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport in the June report.

For FY 2017, the hotel tax collections generated by these state hotel tax base expansion components are supposed to be distributed monthly by the Division of Taxation. In May 2017, the Division of Taxation distributed hotel tax collections from the state hotel tax base expansion

components for taxable rental activity that occurred in February 2017 and March 2017. These figures are included in the year-over-year and fiscal year-to-date over fiscal year-to-date figures for all municipalities other than the City of Newport. Thus, hotel tax collections for March 2017 from all municipalities other than the City of Newport are likely overstated.

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 year-over-year and fiscal year-to-date over fiscal year-to-date state 5.0 percent hotel tax collections figures. The City of Newport, however, did not report the breakdown of the hotel tax components data for FY 2017 through September. All hotel tax collections as reported by the City of Newport for that period are listed under hotels in the Monthly and Fiscal Year-to-Date Collections by Components tables. The City of Newport did provide a breakdown of the state hotel tax base expansion components for October 2016 through March 2017, and those figures are included in the hotels and hosting platforms and room resellers columns for March 2017 and FY 2017 year-to-date as appropriate.

New State Hotel Tax Distribution Effective for Tax Returns and Payments Received Prior to January 1, 2016, After December 31, 2015 and Prior to July 1, 2016, and After June 30, 2016

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 and before July 1, 2016, the distribution of state hotel tax revenues was changed from that which existed for payments and returns received prior to January 1, 2016. For returns and payments received after June 30, 2016 and before July 1, 2017, the distribution of the state hotel tax revenues reverts to the allocation percentages in effect prior to January 1, 2016, except for receipts from the Omni Providence Hotel. Revenues received from the Omni Providence Hotel continue to be distributed based on allocation percentages in effect after December 31, 2015. The distribution of state hotel tax revenues for the respective time periods is as follows:

Situs of Hotel	State Hotel Tax Allocation Percentage		
	Prior to Jan 1, 2016	After Dec 31, 2015 and Prior to Jul 1, 2016	After Jun 30, 2016
<u>All Providence Hotels except the Omni Providence</u>			
City of Providence	25 %	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %	31 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
<u>Omni Providence Hotel</u>			
Convention Authority of the City of Providence	31 %	28 %	28 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %	12 %
Rhode Island Commerce Corporation	27 %	60 %	60 %
Rhode Island Convention Center Authority	30 %	0 %	0 %

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

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, after December 31, 2015 and prior to July 1, 2016, and after June 30, 2016. The year-over-year dollar figures contained in the report will reflect the distribution of receipts for “Prior to Jan 1, 2016” for July 2015 through November 2015; for December through May of FY 2016, the year-over-year dollar figures will reflect the distribution of receipts for “After Dec 31, 2015 and Prior to Jul 1, 2016”; and for June 2016 of FY 2016 and for FY 2017, the year-over-year dollar figures will reflect the distribution of receipts for “After Jun 30, 2016”.

Summary of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for March:

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

Allocation	March 2017	March 2016	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 357,276	\$ 368,976	-3.2 %	\$ (11,700)
Municipalities	219,466	246,393	-10.9 %	(26,927)
Rhode Island Commerce Corporation	247,969	307,248	-19.3 %	(59,279)
Prov. Warwick Convention & Visitors Bureau	142,237	147,830	-3.8 %	(5,593)
TOTAL STATE 5.0% HOTEL TAX	\$ 966,948	\$ 1,070,447	-9.7 %	\$ (103,499)

- Total revenues received from the state 5.0 percent hotel tax for March 2017 were \$966,948, a decrease of \$103,499 or 9.7 percent from the \$1.07 million received for March 2016. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$357,276 of the total revenues collected from the state 5.0 percent hotel tax for March 2017, a decrease of \$11,700 or 3.2 percent from the \$368,976 received for March 2016.

- Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 47 percent of the state hotel taxes generated from hotels located in the district for March 2017 vs 42 percent for March 2016.
- The Convention Authority of Providence and the Warwick Department of Economic Development received 31 percent of the state hotel taxes generated from hotels located in Providence and Warwick for March 2017 vs 28 percent for March 2016, except from the Omni Providence Hotel. The Convention Authority of Providence received 28 percent of the state hotel taxes generated from the Omni Providence Hotel for March 2017 and March 2016.
- The tourism districts combined received \$9,276 in reported state hotel tax revenues for March 2017 compared to \$4,340 reported for March 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For March 2017, the State's cities and towns received \$219,466, a decrease of \$26,927 or 10.9 percent from the \$246,393 received for March 2016.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both March 2017 and March 2016. 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.
 - Reported state hotel tax revenues for municipalities from room resellers and hosting platforms as a result of the expansion of the state hotel tax base were \$10,545 for March 2017 and \$2,583 for March 2016.
- For March 2017, the Rhode Island Commerce Corporation (RICC) received \$247,969 from state 5.0 percent hotel tax revenues, a decrease of \$59,279 or 19.3 percent from the \$307,248 received for March 2016.
 - For March 2017, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from all hotels, except from the Omni Providence Hotel. For March 2016, the comparable share was 28 percent.
 - For March 2017 and March 2016, the RICC received 60 percent of the revenues from the state 5.0 percent hotel tax generated by the Omni Providence Hotel.
 - The RICC received \$18,986 for March 2017 and \$2,893 for March 2016 in reported state hotel tax revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For March 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$142,237 in state hotel tax revenues, a decrease of 3.8 percent or \$5,593 from the \$147,830 received for March 2016.
 - For both March 2017 and March 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel where it was 12 percent.
 - PWCVB's share of the state hotel tax revenues generated from all other hotels located in the state was seven percent in March 2017 vs five percent in March 2016.

- PWCVB received \$3,308 in reported state hotel tax revenues for March 2017 compared to \$517 reported for March 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 March:

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.

Allocation	FY 2017	FY 2016	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 5,813,407	\$ 5,594,444	3.9 %	\$ 218,963
Municipalities	3,391,698	3,300,900	2.8 %	90,797
Rhode Island Commerce Corporation	3,345,255	3,224,188	3.8 %	121,067
Prov. Warwick Convention & Visitors Bureau	1,780,326	1,726,186	3.1 %	54,140
Rhode Island Convention Center Authority	0	165,897	-100.0 %	(165,897)
TOTAL STATE 5.0% HOTEL TAX	\$ 14,330,685	\$ 14,011,616	2.3 %	\$ 319,069

- Total revenues received from the state 5.0 percent hotel tax for FY 2017 through March were \$14.33 million, an increase of \$319,069 or 2.3 percent over the \$14.01 million received for FY 2016 through March. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$5.81 million of the total revenues collected from the state 5.0 percent hotel tax for FY 2017 through March, an increase of \$218,963 or 3.9 percent over the \$5.59 million received for FY 2016 through March.
 - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 47 percent of the state hotel taxes generated from hotels located in the district for year-to-date FY 2017 and for July through November 2015 of FY 2016. In the case of the Convention Authority of Providence and the Warwick Department of Economic Development, the comparable figure for these periods is 31 percent for hotels located in Providence and Warwick, except from the Omni Providence Hotel.
 - For December 2015 through March 2016 of FY 2016, these shares were 42 and 28 percent, respectively.
 - The Convention Authority of Providence received 28 percent of the state hotel taxes generated from the Omni Providence Hotel for year-to-date FY 2017 and for December 2015 through March 2016 of FY 2016. For July through November 2015 of FY 2016, the share was 31 percent.
 - The tourism districts combined received \$73,419 for FY 2017 through March and \$74,528 for FY 2016 through March of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2017 through March, the State's cities and towns received \$3.39 million, an increase of \$90,797 or 2.8 percent over the \$3.30 million received for FY 2016 through March.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both year-to-date FY 2017 and year-to-date

FY 2016. 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 municipalities received \$63,907 for FY 2017 through March and \$44,829 for FY 2016 through March of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For year-to-date FY 2017 and for December 2015 through March 2016 of FY 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 received 30 percent of these revenues for July through November 2015 of FY 2016. As a result, for FY 2017 through March, RICCA's share of the state 5.0 percent hotel tax revenues decreased 100 percent from the \$165,897 received for FY 2016 through March.
- For FY 2017 through March, the Rhode Island Commerce Corporation (RICC) received \$3.35 million from state 5.0 percent hotel tax revenues, an increase of \$121,067 or 3.8 percent over the \$3.22 million received for FY 2016 through March.
 - For year-to-date FY 2017 and July through November 2015 of FY 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from all hotels in the state except from hotels located in Providence and Warwick. For December 2015 through March 2016 of FY 2016, the comparable figure was 28 percent.
 - For year-to-date FY 2017 and July through November 2015 of FY 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from hotels located in Providence and Warwick, except from the Omni Providence Hotel. For December 2015 through March 2016 of FY 2016, the comparable figure was 24 percent.
 - For year-to-date FY 2017 and December 2015 through March 2016 of FY 2016, RICC received 60 percent of the revenues from the state 5.0 hotel tax generated by the Omni Providence Hotel. For July through November 2015 of FY 2016, the comparable share was 27 percent.
 - The RICC received \$91,535 for FY 2017 through March and \$39,411 for FY 2016 through March of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2017 through March, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.78 million in state hotel tax revenues, an increase of 3.1 percent or \$54,140 over the \$1.73 million received for FY 2016 through March.
 - For both year-to-date FY 2017 and year-to-date FY 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel where it was 12 percent.
 - For year-to-date FY 2017 and July through November 2015 of FY 2016, PWCVB received seven percent of the state hotel tax revenues generated from all other hotels located in the state. For December 2015 through March 2016 of FY 2016, the comparable figure was 5 percent.

- PWCVB received \$26,701 in year-to-date FY 2017 and \$20,548 in year-to-date FY 2016 of reported revenues 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 March:

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.

For March 2017, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	March 2017	March 2016	Difference
Aquidneck Island *	\$ 117,528	\$ 112,410	\$ 5,118
Convention Authority of Providence †	\$ 109,295	\$ 102,826	\$ 6,469
Warwick Department of Economic Development ‡	\$ 54,024	\$ 58,398	\$ (4,374)
* Includes \$4,551 for March 2017 and \$4,340 for March 2016 that was received from the expansion of the state hotel tax base.			
† Includes \$1,843 for March 2017 that was received from the expansion of the state hotel tax base.			
‡ Includes \$1,406 for March 2017 that was received 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 March 2017 versus March 2016 were:

- Convention Authority of Providence: \$6,469
- Aquidneck Island: \$5,118
- South County: \$806

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

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for March 2017 versus March 2016 were:

- Northern Rhode Island: \$(8,990)
- Block Island: \$(8,492)
- Warwick Department of Economic Development: \$(4,374)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for March 2017 versus March 2016 were:

- Convention Authority of Providence: 6.3 percent
- Aquidneck Island: 4.6 percent
- South County: 2.3 percent

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for March 2017 versus March 2016 were:

- Block Island: -80.5 percent
- East Providence: -38.0 percent
- Northern Rhode Island: -26.7 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 March 2017, 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	March 2017	March 2016	Difference	Percent Change
Providence *	\$ 69,476	\$ 70,591	\$ (1,114)	-1.6 %
Newport †	\$ 46,006	\$ 49,245	\$ (3,239)	-6.6 %
Warwick ‡	\$ 43,691	\$ 52,141	\$ (8,450)	-16.2 %

* Includes \$2,952 for March 2017 received from the expansion of the state hotel tax base.

† Includes \$2,180 for March 2017 and \$2,893 for March 2016 received from the expansion of the state hotel tax base.

‡ Includes \$1,257 for March 2017 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 March 2017 versus March 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Portsmouth	6,640.8 %	New Shoreham	-82.6 %
East Greenwich	176.3 %	Smithfield	-48.5 %
Johnston	58.0 %	Richmond	-46.7 %
North Kingstown	39.2 %	East Providence	-41.9 %
Scituate	35.2 %	Jamestown	-41.2 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for March 2017 versus March 2016 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Portsmouth	\$ 2,184	Warwick	\$ (8,450)
North Kingstown	\$ 1,244	Smithfield	\$ (6,281)
West Greenwich	\$ 505	New Shoreham	\$ (5,185)
Warren	\$ 454	Newport	\$ (3,239)
Narragansett	\$ 235	Westerly	\$ (2,149)

Analysis of Fiscal Year-to-Date through March:

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 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 District⁶; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence⁷; (5) Northern Rhode Island Tourism District⁸; (6) South County Tourism District⁹; (7) the Statewide Tourism District¹⁰; 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.

For FY 2017 through March, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	FY 2017	FY 2016	Difference
Aquidneck Island *	\$ 2,485,650	\$ 2,363,479	\$ 122,171
Convention Authority of Providence ^	\$ 1,070,779	\$ 1,045,441	\$ 25,338
South County †	\$ 981,770	\$ 891,442	\$ 90,328
<p>* Includes \$24,744 for FY 2017 YTD and \$46,970 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$24,744 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>^ Includes \$16,717 for FY 2017 YTD and \$8,571 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$8,571 figure does not include hotel tax data from January through March 2016.</p> <p>† Includes \$13,176 for FY 2017 YTD and \$6,006 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$6,006 figure does not include hotel tax data from January through March 2016.</p>			

⁶ Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

⁷ 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.

⁸ Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

⁹ Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

¹⁰ Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through March versus FY 2016 through March were:

- Aquidneck Island: \$122,171
- South County: \$90,328
- Convention Authority of Providence: \$25,338

The one regional tourism district with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2017 through March versus FY 2016 through March was:

- Northern Rhode Island: \$(61,456)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through March versus FY 2016 through March were:

- South County: 10.1 percent
- Block Island: 9.1 percent
- East Providence: 6.5 percent

The one regional tourism district with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2017 through March versus FY 2016 through March was:

- Northern Rhode Island: -20.6 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 distributed to the cities and towns in Rhode Island. For FY 2017 through March, 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	FY 2017	FY 2016	Difference	Percent Change
Newport *	\$ 937,285	\$ 918,786	\$ 18,499	2.0 %
Providence ^	\$ 697,989	\$ 669,120	\$ 28,869	4.3 %
Warwick †	\$ 471,629	\$ 478,672	\$ (7,043)	-1.5 %

* Includes \$8,485 for FY 2017 YTD and \$19,011 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$8,485 figure includes only receipts for October 2016 through March 2017.

^ Includes \$20,446 for FY 2017 YTD and \$6,912 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$6,912 figure does not include hotel tax data from January through March 2016.

† Includes \$8,284 for FY 2017 YTD and \$6,364 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$6,364 figure does not include hotel tax data from January through March 2016.

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through March versus FY 2016 through March were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	2,493.1 %	Exeter	-100.0 %
Warren	336.7 %	North Providence	-100.0 %
Portsmouth	103.9 %	Pawtucket	-93.5 %
North Kingstown	40.8 %	East Greenwich	-44.0 %
Cranston	28.3 %	Foster	-34.4 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through March versus FY 2016 through March were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 28,869	Pawtucket	\$ (21,215)
Westerly	\$ 22,240	Smithfield	\$ (13,937)
Middletown	\$ 19,184	South Kingstown	\$ (10,356)
Newport	\$ 18,499	Warwick	\$ (7,043)
North Kingstown	\$ 13,518	Woonsocket	\$ (3,509)

Robert S. Hull, Director
Rhode Island Department of Revenue
July 21, 2017

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

Allocation	Share †	Year-over-Year			
		March 2017 ‡	March 2016	Percent Change	Difference
<u>PROVIDENCE HOTELS</u>					
Convention Authority of Providence	31% / 28%	\$ 84,333	\$ 79,061	6.7%	\$ 5,272
City of Providence	25% / 25%	69,476	70,591	-1.6%	(1,114)
Rhode Island Commerce Corporation	21% / 24%	61,526	67,767	-9.2%	(6,241)
Prov. Warwick Convention & Visitors Bureau	23% / 23%	62,570	64,943	-3.7%	(2,374)
Subtotal - Providence Hotels	100%	\$ 277,905	\$ 282,362	-1.6%	\$ (4,457)
<u>OMNI PROVIDENCE HOTEL ^</u>					
Convention Authority of Providence	31% / 28%	\$ 24,962	\$ 23,765	5.0%	\$ 1,197
Rhode Island Commerce Corporation	27% / 60%	53,490	50,924	5.0%	2,566
Prov. Warwick Convention & Visitors Bureau	12% / 12%	10,698	10,185	5.0%	513
Subtotal - Omni Providence Hotel	100%	\$ 89,150	\$ 84,874	5.0%	\$ 4,276
<u>WARWICK HOTELS</u>					
Warwick Dept. of Economic Development	31% / 28%	\$ 54,024	\$ 58,398	-7.5%	\$ (4,374)
City of Warwick	25% / 25%	43,691	52,141	-16.2%	(8,450)
Rhode Island Commerce Corporation	21% / 24%	36,968	50,055	-26.1%	(13,088)
Prov. Warwick Convention & Visitors Bureau	23% / 23%	40,082	47,970	-16.4%	(7,887)
Subtotal - Warwick Hotels	100%	\$ 174,765	\$ 208,564	-16.2%	\$ (33,798)
<u>ALL OTHER HOTELS</u>					
<u>Regional Tourism Districts</u>					
<i>South County</i>	47% / 42%	\$ 36,390	\$ 35,584	2.3%	\$ 806
<i>Northern RI</i>	47% / 42%	24,743	33,733	-26.7%	(8,990)
<i>Aquidneck Island *</i>	47% / 42%	117,528	112,410	4.6%	5,118
<i>Block Island</i>	47% / 42%	2,059	10,551	-80.5%	(8,492)
<i>East Providence</i>	47% / 42%	3,353	5,406	-38.0%	(2,053)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	9,885	10,068	-1.8%	(183)
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 193,957	\$ 207,752	-6.6%	\$ (13,795)
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 106,298	\$ 123,662	-14.0%	\$ (17,364)
Rhode Island Commerce Corporation *	21% / 28%	95,985	138,501	-30.7%	(42,516)
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	28,887	24,732	16.8%	4,155
Subtotal - All Other Hotels	100%	\$ 425,128	\$ 494,647	-14.1%	\$ (69,520)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 966,948	\$ 1,070,447	-9.7%	\$ (103,499)

^ 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 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: March 2017 Collections by Component* table for breakdown of March 2017 rental activity from the state hotel base expansion.

* Based on data that was provided after the state hotel tax report for March 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components. From hosting platforms and room resellers for March 2016, Aquidneck Island received \$4,340, Newport received \$2,583, RICC received \$2,893, and PWCVB received \$517.

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

Allocation	Share †	March 2017		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31% / 28%	\$ 82,490	\$ 1,843	\$ 84,333
City of Providence	25% / 25%	66,524	2,952	69,476
Rhode Island Commerce Corporation	21% / 24%	55,880	5,646	61,526
Prov. Warwick Convention & Visitors Bureau	23% / 23%	61,202	1,367	62,570
Subtotal - Providence Hotels	100%	\$ 266,098	\$ 11,808	\$ 277,905
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	31% / 28%	\$ 24,962	\$ -	\$ 24,962
Rhode Island Commerce Corporation	27% / 60%	53,490	-	53,490
Prov. Warwick Convention & Visitors Bureau	12% / 12%	10,698	-	10,698
Subtotal - Omni Providence Hotel	100%	\$ 89,150	\$ -	\$ 89,150
WARWICK HOTELS				
Warwick Dept. of Economic Development	31% / 28%	\$ 52,618	\$ 1,406	\$ 54,024
City of Warwick	25% / 25%	42,434	1,257	43,691
Rhode Island Commerce Corporation	21% / 24%	35,645	1,323	36,968
Prov. Warwick Convention & Visitors Bureau	23% / 23%	39,039	1,043	40,082
Subtotal - Warwick Hotels	0%	\$ 169,737	\$ 5,029	\$ 174,765
ALL OTHER HOTELS				
Regional Tourism Districts				
<i>South County</i>	47% / 42%	\$ 35,653	\$ 737	\$ 36,390
<i>Northern RI</i>	47% / 42%	24,473	270	24,743
<i>Aquidneck Island</i>	47% / 42%	112,977	4,551	117,528
<i>Block Island</i>	47% / 42%	2,013	45	2,059
<i>East Providence</i>	47% / 42%	3,180	173	3,353
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	9,633	252	9,885
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 187,929</i>	<i>\$ 6,028</i>	<i>\$ 193,957</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 99,962	\$ 6,336	\$ 106,298
Rhode Island Commerce Corporation	21% / 28%	83,968	12,017	95,985
Prov. Warwick Convention & Visitors Bureau	7% / 5%	27,989	898	28,887
Subtotal - All Other Hotels	100%	\$ 399,849	\$ 25,279	\$ 425,128
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 924,833	\$ 42,115	\$ 966,948

^ 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 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.
‡ March 2017 state hotel tax collections from all municipalities except the City of Newport include receipts from hosting platforms and room resellers that were generated by rental activity in February and March 2017.

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

MUNICIPALITY	Year-over-Year			
	March 2017 ^	March 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	1,124	1,094	2.7%	29
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	226	325	-30.4%	(99)
COVENTRY	2,688	2,482	8.3%	205
CRANSTON	755	588	28.5%	168
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	55	20	176.3%	35
EAST PROVIDENCE	1,869	3,218	-41.9%	(1,349)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	86	103	-16.6%	(17)
HOPKINTON	-	-	n/a	-
JAMESTOWN	107	182	-41.2%	(75)
JOHNSTON	356	225	58.0%	131
LINCOLN	4,806	4,620	4.0%	186
LITTLE COMPTON	38	-	n/a	38
MIDDLETOWN	15,451	16,356	-5.5%	(906)
NARRAGANSETT	1,447	1,212	19.4%	235
NEWPORT *	46,006	49,245	-6.6%	(3,239)
NEW SHOREHAM	1,095	6,280	-82.6%	(5,185)
NORTH KINGSTOWN	4,420	3,175	39.2%	1,244
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	192	168	14.2%	24
PAWTUCKET	39	-	n/a	39
PORTSMOUTH	2,217	33	6640.8%	2,184
PROVIDENCE	69,476	70,591	-1.6%	(1,114)
RICHMOND	58	109	-46.7%	(51)
SCITUATE	299	221	35.2%	78
SMITHFIELD	6,671	12,953	-48.5%	(6,281)
SOUTH KINGSTOWN	2,552	4,303	-40.7%	(1,751)
TIVERTON	-	-	n/a	-
WARREN	454	-	n/a	454
WARWICK	43,691	52,141	-16.2%	(8,450)
WESTERLY	3,708	5,857	-36.7%	(2,149)
WEST GREENWICH	4,202	3,697	13.7%	505
WEST WARWICK	3,887	4,959	-21.6%	(1,071)
WOONSOCKET	1,490	2,235	-33.4%	(746)
TOTAL	\$ 219,466	\$ 246,393	-10.9%	\$ (26,927)

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: March 2017 Collections by Component* table for breakdown of March 2017 rental activity from the state hotel tax base expansion.

* Based on data that was provided after the state hotel tax report for March 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components. From hosting platforms and room resellers for March 2016, the City of Newport received \$2,583.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
March 2017 Collections by Component

MUNICIPALITY	March 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,089	35	1,124
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	218	8	226
COVENTRY	2,602	86	2,688
CRANSTON	707	48	755
CUMBERLAND	-	-	-
EAST GREENWICH	55	-	55
EAST PROVIDENCE	1,692	177	1,869
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	86	-	86
HOPKINTON	-	-	-
JAMESTOWN	93	14	107
JOHNSTON	355	0	356
LINCOLN	4,773	33	4,806
LITTLE COMPTON	38	-	38
MIDDLETOWN	14,949	502	15,451
NARRAGANSETT	1,378	70	1,447
NEWPORT	43,826	2,180	46,006
NEW SHOREHAM	1,071	24	1,095
NORTH KINGSTOWN	4,387	33	4,420
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	131	61	192
PAWTUCKET	-	39	39
PORTSMOUTH	100	2,117	2,217
PROVIDENCE	66,524	2,952	69,476
RICHMOND	52	6	58
SCITUATE	250	50	299
SMITHFIELD	6,579	93	6,671
SOUTH KINGSTOWN	2,486	66	2,552
TIVERTON	-	-	-
WARREN	-	454	454
WARWICK	42,434	1,257	43,691
WESTERLY	3,684	25	3,708
WEST GREENWICH	4,103	99	4,202
WEST WARWICK	3,812	75	3,887
WOONSOCKET	1,449	40	1,490
TOTAL	\$ 208,921	\$ 10,545	\$ 219,466

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

Allocation	Share †	Fiscal Year-to-Date ‡				
		FY 2017	FY 2016	Percent Change	Difference	
PROVIDENCE HOTELS						
Convention Authority of Providence	31% / 28%	\$ 856,870	\$ 802,607	6.8%	\$ 54,264	
City of Providence	25% / 25%	697,989	669,120	4.3%	28,869	
Rhode Island Commerce Corporation	21% / 24%	601,355	589,163	2.1%	12,192	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	635,743	615,590	3.3%	20,152	
Subtotal - Providence Hotels	100%	\$ 2,791,957	\$ 2,676,480	4.3%	\$ 115,478	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 213,909	\$ 242,834	-11.9%	\$ (28,925)	
RI Convention Center Authority	30% / 0%	-	165,897	-100.0%	(165,897)	
Rhode Island Commerce Corporation	27% / 60%	458,376	302,322	51.6%	156,054	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	91,675	96,962	-5.5%	(5,287)	
Subtotal - Omni Providence Hotel	100%	\$ 763,960	\$ 808,015	-5.5%	\$ (44,055)	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 584,418	\$ 575,196	1.6%	\$ 9,221	
City of Warwick	25% / 25%	471,629	478,672	-1.5%	(7,043)	
Rhode Island Commerce Corporation	21% / 24%	396,868	420,442	-5.6%	(23,573)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	433,600	440,378	-1.5%	(6,778)	
Subtotal - Warwick Hotels	0%	\$ 1,886,515	\$ 1,914,689	-1.5%	\$ (28,174)	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>South County</i>	47% / 42%	\$ 981,770	\$ 891,442	10.1%	\$ 90,328	
<i>Northern RI</i>	47% / 42%	236,605	298,061	-20.6%	(61,456)	
<i>Aquidneck Island *</i>	47% / 42%	2,485,650	2,363,479	5.2%	122,171	
<i>Block Island</i>	47% / 42%	287,971	263,914	9.1%	24,056	
<i>East Providence</i>	47% / 42%	39,145	36,771	6.5%	2,374	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	127,069	120,139	5.8%	6,930	
Subtotal - Tourism Districts	47% / 42%	\$ 4,158,210	\$ 3,973,807	4.6%	\$ 184,403	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,222,080	\$ 2,153,108	3.2%	\$ 68,971	
Rhode Island Commerce Corporation *	21% / 28%	1,888,656	1,912,262	-1.2%	(23,606)	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	619,308	573,256	8.0%	46,052	
Subtotal - All Other Hotels	100%	\$ 8,888,253	\$ 8,612,433	3.2%	\$ 275,820	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,330,685	\$ 14,011,616	2.3%	\$ 319,069	

^ 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 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component* table and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2016 Year-to-date Collections by Component* table for breakdown of FY 2017 and FY 2016 rental activity from the state hotel base expansion.

* Based on data that was provided after the state hotel tax report for March 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2017 Year-to-Date Collections by Component**

Allocation	Share †	FY 2017		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	31% / 28%	\$ 840,154	\$ 16,717	\$ 856,870
City of Providence	25% / 25%	677,543	20,446	697,989
Rhode Island Commerce Corporation	21% / 24%	569,136	32,219	601,355
Prov. Warwick Convention & Visitors Bureau	23% / 23%	623,340	12,403	635,743
Subtotal - Providence Hotels	100%	\$ 2,710,173	\$ 81,784	\$ 2,791,957
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	31% / 28%	\$ 213,909	\$ -	\$ 213,909
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	458,376	-	458,376
Prov. Warwick Convention & Visitors Bureau	12% / 12%	91,675	-	91,675
Subtotal - Omni Providence Hotel	100%	\$ 763,960	\$ -	\$ 763,960
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 574,548	\$ 9,870	\$ 584,418
City of Warwick	25% / 25%	463,345	8,284	471,629
Rhode Island Commerce Corporation	21% / 24%	389,210	7,659	396,868
Prov. Warwick Convention & Visitors Bureau	23% / 23%	426,277	7,323	433,600
Subtotal - Warwick Hotels	0%	\$ 1,853,380	\$ 33,135	\$ 1,886,515
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>South County</i>	47% / 42%	\$ 968,594	\$ 13,176	\$ 981,770
<i>Northern RI</i>	47% / 42%	234,034	2,571	236,605
<i>Aquidneck Island *</i>	47% / 42%	2,460,905	24,744	2,485,650
<i>Block Island</i>	47% / 42%	285,779	2,191	287,971
<i>East Providence</i>	47% / 42%	37,735	1,410	39,145
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	124,329	2,740	127,069
Subtotal - Tourism Districts	47% / 42%	\$ 4,111,377	\$ 46,833	\$ 4,158,210
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,186,903	\$ 35,177	\$ 2,222,080
Rhode Island Commerce Corporation *	21% / 28%	1,836,998	51,658	1,888,656
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	612,333	6,975	619,308
Subtotal - All Other Hotels	100%	\$ 8,747,611	\$ 140,642	\$ 8,888,253
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,075,124	\$ 255,562	\$ 14,330,685

^ 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 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.
* The City of Newport did not report July through September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels. Year-to-date FY 2017 hotel tax revenues for room resellers and hosting platforms for the City of Newport include only revenues from October 2016 through March 2017.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2016 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%	\$ 794,036	\$ 8,571	\$ 802,607
City of Providence	25% / 25%	662,208	6,912	669,120
Rhode Island Commerce Corporation	21% / 24%	583,357	5,806	589,163
Prov. Warwick Convention & Visitors Bureau	23% / 23%	609,231	6,359	615,590
Subtotal - Providence Hotels	100%	\$ 2,648,831	\$ 27,648	\$ 2,676,480
<u>OMNI PROVIDENCE HOTEL</u>				
Convention Authority of Providence	31% / 28%	\$ 242,834	\$ -	\$ 242,834
RI Convention Center Authority	30% / 0%	165,897	-	165,897
Rhode Island Commerce Corporation	27% / 60%	302,322	-	302,322
Prov. Warwick Convention & Visitors Bureau	12% / 12%	96,962	-	96,962
Subtotal - Omni Providence Hotel	100%	\$ 808,015	\$ -	\$ 808,015
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 567,305	\$ 7,892	\$ 575,196
City of Warwick	25% / 25%	472,308	6,364	478,672
Rhode Island Commerce Corporation	21% / 24%	415,096	5,346	420,442
Prov. Warwick Convention & Visitors Bureau	23% / 23%	434,523	5,855	440,378
Subtotal - Warwick Hotels	0%	\$ 1,889,232	\$ 25,457	\$ 1,914,689
<u>ALL OTHER HOTELS</u>				
Regional Tourism Districts				
<i>South County</i>	47% / 42%	\$ 885,436	\$ 6,006	\$ 891,442
<i>Northern RI</i>	47% / 42%	295,370	2,691	298,061
<i>Aquidneck Island *</i>	47% / 42%	2,316,509	46,970	2,363,479
<i>Block Island</i>	47% / 42%	263,317	597	263,914
<i>East Providence</i>	47% / 42%	35,884	888	36,771
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	119,225	914	120,139
Subtotal - Tourism Districts	47% / 42%	\$ 3,915,742	\$ 58,065	\$ 3,973,807
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,121,556	\$ 31,553	\$ 2,153,108
Rhode Island Commerce Corporation *	21% / 28%	1,884,003	28,259	1,912,262
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	564,922	8,333	573,256
Subtotal - All Other Hotels	100%	\$ 8,486,223	\$ 126,211	\$ 8,612,433
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,832,300	\$ 179,316	\$ 14,011,616

^ 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 received prior to January 1, 2016 and after June 30, 2016. The second number reflects the allocation of revenues received after December 31, 2015 and prior to July 1, 2016.

* 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 March 31, 2016, inclusive.

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

MUNICIPALITY	Fiscal Year-to-Date †			
	FY 2017	FY 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	19,722	15,742	25.3%	3,981
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	5	-	n/a	5
CHARLESTOWN	8,846	9,059	-2.4%	(214)
COVENTRY	39,416	39,270	0.4%	147
CRANSTON	7,869	6,135	28.3%	1,734
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	208	372	-44.0%	(164)
EAST PROVIDENCE	21,183	20,300	4.4%	883
EXETER	-	9	-100.0%	(9)
FOSTER	29	44	-34.4%	(15)
GLOCESTER	1,059	876	20.9%	183
HOPKINTON	5,260	-	n/a	5,260
JAMESTOWN	3,163	4,533	-30.2%	(1,370)
JOHNSTON	3,392	3,558	-4.7%	(166)
LINCOLN	43,037	42,807	0.5%	230
LITTLE COMPTON	3,639	140	2493.1%	3,499
MIDDLETOWN	352,581	333,397	5.8%	19,184
NARRAGANSETT	57,062	46,720	22.1%	10,341
NEWPORT *	937,285	918,786	2.0%	18,499
NEW SHOREHAM	153,176	141,243	8.4%	11,933
NORTH KINGSTOWN	46,657	33,139	40.8%	13,518
NORTH PROVIDENCE	-	4	-100.0%	(4)
NORTH SMITHFIELD	1,180	1,260	-6.4%	(80)
PAWTUCKET	1,480	22,695	-93.5%	(21,215)
PORTSMOUTH	13,673	6,706	103.9%	6,967
PROVIDENCE	697,989	669,120	4.3%	28,869
RICHMOND	1,618	1,698	-4.7%	(80)
SCITUATE	2,920	2,675	9.2%	245
SMITHFIELD	58,598	72,536	-19.2%	(13,937)
SOUTH KINGSTOWN	55,580	65,936	-15.7%	(10,356)
TIVERTON	95	-	n/a	95
WARREN	1,335	306	336.7%	1,029
WARWICK	471,629	478,672	-1.5%	(7,043)
WESTERLY	264,933	242,692	9.2%	22,240
WEST GREENWICH	42,638	42,474	0.4%	164
WEST WARWICK	53,520	53,566	-0.1%	(46)
WOONSOCKET	20,921	24,430	-14.4%	(3,509)
TOTAL	\$ 3,391,698	\$ 3,300,900	2.8%	\$ 90,797

† See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2017 Year-to-Date Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2016 Year-to-Date Collections by Component* tables for breakdown by municipality.

* Based on data that was provided after the state hotel tax report for March 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	19,545	178	19,722
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	5	5
CHARLESTOWN	7,928	918	8,846
COVENTRY	38,822	594	39,416
CRANSTON	7,403	466	7,869
CUMBERLAND	-	-	-
EAST GREENWICH	208	-	208
EAST PROVIDENCE	20,072	1,111	21,183
EXETER	-	-	-
FOSTER	29	-	29
GLOCESTER	1,059	-	1,059
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,945	218	3,163
JOHNSTON	3,377	15	3,392
LINCOLN	42,897	139	43,037
LITTLE COMPTON	3,265	374	3,639
MIDDLETOWN	346,942	5,639	352,581
NARRAGANSETT	54,610	2,452	57,062
NEWPORT *	928,801	8,485	937,285
NEW SHOREHAM	152,010	1,166	153,176
NORTH KINGSTOWN	46,165	492	46,657
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,015	165	1,180
PAWTUCKET	895	585	1,480
PORTSMOUTH	7,494	6,179	13,673
PROVIDENCE	677,543	20,446	697,989
RICHMOND	1,598	20	1,618
SCITUATE	2,715	205	2,920
SMITHFIELD	57,983	616	58,598
SOUTH KINGSTOWN	54,705	876	55,580
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	463,345	8,284	471,629
WESTERLY	263,741	1,192	264,933
WEST GREENWICH	42,173	465	42,638
WEST WARWICK	52,608	912	53,520
WOONSOCKET	20,637	284	20,921
TOTAL	\$ 3,327,791	\$ 63,907	\$ 3,391,698

* The City of Newport did not report July through September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels. The City of Newport did report a breakdown of the hotel base expansion components for October 2016 through March 2017. These revenues are included in the table for FY 2017 YTD.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2016 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	15,566	176	15,742
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	9,056	3	9,059
COVENTRY	38,925	344	39,270
CRANSTON	6,061	74	6,135
CUMBERLAND	-	-	-
EAST GREENWICH	243	129	372
EAST PROVIDENCE	19,827	472	20,300
EXETER	-	9	9
FOSTER	44	-	44
GLOCESTER	876	-	876
HOPKINTON	-	-	-
JAMESTOWN	4,403	130	4,533
JOHNSTON	3,556	2	3,558
LINCOLN	42,732	74	42,807
LITTLE COMPTON	140	-	140
MIDDLETOWN	327,389	6,007	333,397
NARRAGANSETT	45,972	748	46,720
NEWPORT	899,776	19,011	918,786
NEW SHOREHAM	140,925	318	141,243
NORTH KINGSTOWN	32,929	210	33,139
NORTH PROVIDENCE	-	4	4
NORTH SMITHFIELD	1,260	-	1,260
PAWTUCKET	22,126	569	22,695
PORTSMOUTH	6,685	21	6,706
PROVIDENCE	662,208	6,912	669,120
RICHMOND	1,698	-	1,698
SCITUATE	2,622	53	2,675
SMITHFIELD	71,976	559	72,536
SOUTH KINGSTOWN	65,271	665	65,936
TIVERTON	-	-	-
WARREN	-	306	306
WARWICK	472,308	6,364	478,672
WESTERLY	241,923	769	242,692
WEST GREENWICH	42,157	317	42,474
WEST WARWICK	53,213	354	53,566
WOONSOCKET	24,201	229	24,430
TOTAL	\$ 3,256,071	\$ 44,829	\$ 3,300,900

* 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 March 31, 2016, inclusive.