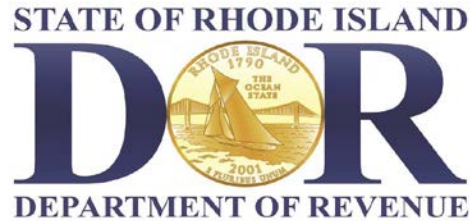


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report
FY 2017 State 5.0 Percent Hotel Tax Allocation April 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. These hotel tax collections were distributed monthly for July 2016 through September 2016 and April 2017. In

March 2017, the Division of Taxation distributed hotel tax collections from the state hotel tax base expansion components for taxable rental activity that occurred from October 2016 through January 2017. 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. Thus, hotel tax collections for March 2017 from all municipalities other than the City of Newport are likely overstated. The hotel tax collections from the state hotel tax base expansion components are included in the year-over-year and fiscal year-to-date over fiscal year-to-date figures for all municipalities for which the Division of Taxation administers the state hotel tax.

The City of Newport has been distributing hotel tax collections from the state hotel tax base expansion components 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 Fiscal Year-to-Date Collections by Components tables. The City of Newport did provide a breakdown of the state hotel tax expansion components for October 2016 through April 2017 on a monthly basis and those figures are included in the hosting platforms and room resellers columns for April 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 %

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>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 %
<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 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 2017	April 2016	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 472,170	\$ 398,433	18.5 %	\$ 73,737
Municipalities	290,891	260,450	11.7 %	30,442
Rhode Island Commerce Corporation	312,791	332,345	-5.9 %	(19,554)
Prov. Warwick Convention & Visitors Bureau	172,081	150,223	14.5 %	21,857
TOTAL STATE 5.0% HOTEL TAX	\$ 1,247,933	\$ 1,141,451	9.3 %	\$ 106,482

- Total revenues received from the state 5.0 percent hotel tax for April 2017 were \$1.25 million, an increase of \$106,482 or 9.3 percent from the \$1.14 million received for April

2016. The largest share of these revenues is distributed to the State's eight regional tourism districts.

- Regional tourism districts received \$472,170 of the total revenues collected from the state 5.0 percent hotel tax for April 2017, an increase of \$73,737 or 18.5 percent over the \$398,433 received for April 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 April 2017 vs 42 percent for April 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 April 2017 vs 28 percent for April 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 April 2017 and April 2016.
 - The tourism districts combined received \$11,209 in reported state hotel tax revenues for April 2017 compared to \$5,475 reported for April 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For April 2017, the State's cities and towns received \$290,891, an increase of \$30,442 or 11.7 percent over the \$260,450 received for April 2016.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both April 2017 and April 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 \$15,674 for April 2017 and \$3,259 for April 2016.
- For April 2017, the Rhode Island Commerce Corporation (RICC) received \$312,791 from state 5.0 percent hotel tax revenues, a decrease of \$19,554 or 5.9 percent from the \$332,345 received for April 2016.
 - For April 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 April 2016, the comparable share was 28 percent.
 - For April 2017 and April 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 \$30,988 for April 2017 and \$3,650 for April 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 April 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$172,081 in state hotel tax revenues, an increase of 14.5 percent or \$21,857 over the \$150,223 received for April 2016.

- For both April 2017 and April 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 April 2017 vs five percent in April 2016.
- PWCVB received \$4,824 in reported state hotel tax revenues for April 2017 compared to \$652 reported for 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 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	\$ 6,285,576	\$ 5,992,877	4.9 %	\$ 292,699
Municipalities	3,682,589	3,561,350	3.4 %	121,239
Rhode Island Commerce Corporation	3,658,046	3,556,533	2.9 %	101,513
Prov. Warwick Convention & Visitors Bureau	1,952,407	1,876,409	4.1 %	75,997
Rhode Island Convention Center Authority	0	165,897	-100.0 %	(165,897)
TOTAL STATE 5.0% HOTEL TAX	\$ 15,578,618	\$ 15,153,067	2.8 %	\$ 425,551

- Total revenues received from the state 5.0 percent hotel tax for FY 2017 through April were \$15.58 million, an increase of \$425,551 or 2.8 percent over the \$15.15 million received for FY 2016 through April. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$6.29 million of the total revenues collected from the state 5.0 percent hotel tax for FY 2017 through April, an increase of \$292,699 or 4.9 percent over the \$5.99 million received for FY 2016 through April.
 - 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 April 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 April 2016 of FY 2016. For July through November 2015 of FY 2016, the share was 31 percent.
 - The tourism districts combined received \$84,628 for FY 2017 through April and \$80,003 for FY 2016 through April 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 April, the State's cities and towns received \$3.68 million, an increase of \$121,239 or 3.4 percent over the \$3.56 million received for FY 2016 through April.
 - 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 \$79,580 for FY 2017 through April and \$48,088 for FY 2016 through April 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 April 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 April, RICCA's share of the state 5.0 percent hotel tax revenues decreased 100 percent from the \$165,897 received for FY 2016 through April.
- For FY 2017 through April, the Rhode Island Commerce Corporation (RICC) received \$3.66 million from state 5.0 percent hotel tax revenues, an increase of \$101,513 or 2.9 percent over the \$3.56 million received for FY 2016 through April.
 - 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 April 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 April 2016 of FY 2016, the comparable figure was 24 percent.
 - For year-to-date FY 2017 and December 2015 through April 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 \$122,523 for FY 2017 through April and \$43,062 for FY 2016 through April 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 April, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.95 million in state hotel tax revenues, an increase of 4.1 percent or \$75,997 over the \$1.88 million received for FY 2016 through April.
 - 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 April 2016 of FY 2016, the comparable figure was 5 percent.

- PWCVB received \$31,525 in year-to-date FY 2017 and \$21,199 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 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.

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

Tourism District	April 2017	April 2016	Difference
Aquidneck Island *	\$ 188,187	\$ 163,578	\$ 24,609
Convention Authority of Providence †	\$ 123,522	\$ 113,880	\$ 9,642
Warwick Department of Economic Development ‡	\$ 60,559	\$ 48,072	\$ 12,487
* Includes \$3,863 for April 2017 and \$5,475 for April 2016 that was received from the expansion of the state hotel tax base.			
† Includes \$3,202 for April 2017 that was received from the expansion of the state hotel tax base.			
‡ Includes \$2,118 for April 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 April 2017 versus April 2016 were:

- Aquidneck Island: \$24,609
- Warwick Department of Economic Development: \$12,487
- South County: \$11,486

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

There were no regional tourism districts with nominal decreases in revenues generated from the state 5.0 percent hotel tax for April 2017 versus April 2016.

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

- Northern Rhode Island: 80.3 percent
- East Providence: 57.7 percent
- Block Island: 43.3 percent

There were no regional tourism districts with percentage decreases in revenues generated from the state 5.0 percent hotel tax for April 2017 versus April 2016.

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 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	April 2017	April 2016	Difference	Percent Change
Providence *	\$ 85,861	\$ 76,766	\$ 9,095	11.8 %
Newport †	\$ 76,499	\$ 69,445	\$ 7,054	10.2 %
Warwick ‡	\$ 49,358	\$ 42,922	\$ 6,436	15.0 %
* Includes \$7,880 for April 2017 received from the expansion of the state hotel tax base.				
† Includes \$3,359 for April 2017 and \$3,259 for April 2016 received from the expansion of the state hotel tax base.				
‡ Includes \$2,228 for April 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 April 2017 versus April 2016 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Smithfield	920.2 %	Charlestown	-86.8 %
Foster	191.6 %	Narragansett	-59.8 %
Little Compton	139.3 %	Portsmouth	-57.3 %
East Greenwich	75.3 %	Hopkinton	-41.0 %
Jamestown	69.8 %	North Smithfield	-37.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 9,095	Middletown	\$ (2,858)
Newport	\$ 7,054	Narragansett	\$ (1,451)
Warwick	\$ 6,436	Woonsocket	\$ (727)
Smithfield	\$ 5,812	Coventry	\$ (363)
Westerly	\$ 3,528	Charlestown	\$ (273)

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 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 April, 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 *	\$ 2,673,836	\$ 2,527,057	\$ 146,780
Convention Authority of Providence ^	\$ 1,194,301	\$ 1,159,321	\$ 34,980
South County †	\$ 1,038,549	\$ 936,735	\$ 101,814

* Includes \$28,608 for FY 2017 YTD and \$52,445 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$28,608 figure does not include hotel tax data from the City of Newport for July through September 2016.

^ Includes \$19,919 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 April 2016.

† Includes \$14,218 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 April 2016.

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 April versus FY 2016 through April were:

- Aquidneck Island: \$146,780
- South County: \$101,814
- Convention Authority of Providence: \$34,980

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

- Northern Rhode Island: \$(50,377)

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 April versus FY 2016 through April were:

- South County: 10.9 percent
- Block Island: 9.5 percent
- East Providence: 7.6 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 April versus FY 2016 through April was:

- Northern Rhode Island: -16.2 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 April, 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 *	\$ 1,013,784	\$ 988,231	\$ 25,553	2.6 %
Providence ^	\$ 783,850	\$ 745,886	\$ 37,964	5.1 %
Warwick †	\$ 520,987	\$ 521,594	\$ (607)	-0.1 %

* Includes \$11,844 for FY 2017 YTD and \$22,270 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$11,844 figure includes only receipts for October through April 2017.

^ Includes \$28,326 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 April 2016.

† Includes \$10,512 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 April 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 April versus FY 2016 through April were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Hopkinton	12,505.7 %	Exeter	-100.0 %
Little Compton	2,247.1 %	North Providence	-100.0 %
Warren	336.7 %	Pawtucket	-92.7 %
Portsmouth	101.6 %	East Greenwich	-37.4 %
Foster	72.7 %	Jamestown	-27.2 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 37,964	Pawtucket	\$ (21,046)
Westerly	\$ 25,769	South Kingstown	\$ (8,651)
Newport	\$ 25,553	Smithfield	\$ (8,125)
Middletown	\$ 16,326	Woonsocket	\$ (4,236)
North Kingstown	\$ 13,798	Jamestown	\$ (1,271)

Robert S. Hull, Director
Rhode Island Department of Revenue
July 27, 2017

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

Year-over-Year Collections

Allocation	Share †	Year-over-Year			
		April 2017 ‡	April 2016	Percent Change	Difference
<u>PROVIDENCE HOTELS</u>					
Convention Authority of Providence	31% / 28%	\$ 99,899	\$ 85,978	16.2%	\$ 13,921
City of Providence	25% / 25%	85,861	76,766	11.8%	9,095
Rhode Island Commerce Corporation	21% / 24%	83,565	73,695	13.4%	9,870
Prov. Warwick Convention & Visitors Bureau	23% / 23%	74,119	70,625	4.9%	3,494
Subtotal - Providence Hotels	100%	\$ 343,444	\$ 307,064	11.8%	\$ 36,380
<u>OMNI PROVIDENCE HOTEL ^</u>					
Convention Authority of Providence	31% / 28%	\$ 23,623	\$ 27,902	-15.3%	\$ (4,280)
Rhode Island Commerce Corporation	27% / 60%	50,620	59,791	-15.3%	(9,171)
Prov. Warwick Convention & Visitors Bureau	12% / 12%	10,124	11,958	-15.3%	(1,834)
Subtotal - Omni Providence Hotel	100%	\$ 84,367	\$ 99,652	-15.3%	\$ (15,284)
<u>WARWICK HOTELS</u>					
Warwick Dept. of Economic Development	31% / 28%	\$ 60,559	\$ 48,072	26.0%	\$ 12,487
City of Warwick	25% / 25%	49,358	42,922	15.0%	6,436
Rhode Island Commerce Corporation	21% / 24%	42,584	41,205	3.3%	1,379
Prov. Warwick Convention & Visitors Bureau	23% / 23%	44,931	39,488	13.8%	5,443
Subtotal - Warwick Hotels	100%	\$ 197,432	\$ 171,687	15.0%	\$ 25,745
<u>ALL OTHER HOTELS</u>					
<u>Regional Tourism Districts</u>					
<i>South County</i>	47% / 42%	\$ 56,779	\$ 45,293	25.4%	\$ 11,486
<i>Northern RI</i>	47% / 42%	24,878	13,799	80.3%	11,079
<i>Aquidneck Island *</i>	47% / 42%	188,187	163,578	15.0%	24,609
<i>Block Island</i>	47% / 42%	4,407	3,074	43.3%	1,333
<i>East Providence</i>	47% / 42%	1,382	876	57.7%	505
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	12,456	9,860	26.3%	2,596
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 288,088	\$ 236,480	21.8%	\$ 51,608
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 155,672	\$ 140,762	10.6%	\$ 14,910
Rhode Island Commerce Corporation *	21% / 28%	136,022	157,654	-13.7%	(21,631)
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	42,907	28,152	52.4%	14,754
Subtotal - All Other Hotels	100%	\$ 622,689	\$ 563,048	10.6%	\$ 59,641
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,247,933	\$ 1,141,451	9.3%	\$ 106,482

^ 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: April 2017 Collections by Component* table for breakdown of April 2017 rental activity from the state hotel base expansion.

* Based on data that was provided after the state hotel tax report for April 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 April 2016, Aquidneck Island received \$5,475, Newport received \$3,259, RICC received \$3,650, and PWCVB received \$652.

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

Allocation	Share †	April 2017		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31% / 28%	\$ 96,697	\$ 3,202	\$ 99,899
City of Providence	25% / 25%	77,981	7,880	85,861
Rhode Island Commerce Corporation	21% / 24%	65,504	18,061	83,565
Prov. Warwick Convention & Visitors Bureau	23% / 23%	71,743	2,376	74,119
Subtotal - Providence Hotels	100%	\$ 311,925	\$ 31,519	\$ 343,444
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	31% / 28%	\$ 23,623	\$ -	\$ 23,623
Rhode Island Commerce Corporation	27% / 60%	50,620	-	50,620
Prov. Warwick Convention & Visitors Bureau	12% / 12%	10,124	-	10,124
Subtotal - Omni Providence Hotel	100%	\$ 84,367	\$ -	\$ 84,367
WARWICK HOTELS				
Warwick Dept. of Economic Development	31% / 28%	\$ 58,441	\$ 2,118	\$ 60,559
City of Warwick	25% / 25%	47,130	2,228	49,358
Rhode Island Commerce Corporation	21% / 24%	39,589	2,994	42,584
Prov. Warwick Convention & Visitors Bureau	23% / 23%	43,360	1,572	44,931
Subtotal - Warwick Hotels	0%	\$ 188,520	\$ 8,913	\$ 197,432
ALL OTHER HOTELS				
Regional Tourism Districts				
<i>South County</i>	47% / 42%	\$ 55,737	\$ 1,042	\$ 56,779
<i>Northern RI</i>	47% / 42%	24,334	544	24,878
<i>Aquidneck Island</i>	47% / 42%	184,323	3,863	188,187
<i>Block Island</i>	47% / 42%	4,407	-	4,407
<i>East Providence</i>	47% / 42%	1,291	90	1,382
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	12,107	349	12,456
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 282,200	\$ 5,888	\$ 288,088
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 150,107	\$ 5,566	\$ 155,672
Rhode Island Commerce Corporation	21% / 28%	126,089	9,933	136,022
Prov. Warwick Convention & Visitors Bureau	7% / 5%	42,030	877	42,907
Subtotal - All Other Hotels	100%	\$ 600,426	\$ 22,263	\$ 622,689
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,185,238	\$ 62,694	\$ 1,247,933

^ 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.

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

MUNICIPALITY	Year-over-Year			
	April 2017 ^	April 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	1,845	1,343	37.4%	502
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	2	-	n/a	2
CHARLESTOWN	42	314	-86.8%	(273)
COVENTRY	2,994	3,357	-10.8%	(363)
CRANSTON	727	705	3.1%	22
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	38	22	75.3%	16
EAST PROVIDENCE	881	521	69.0%	360
EXETER	-	-	n/a	-
FOSTER	117	40	191.6%	77
GLOCESTER	85	85	-0.1%	(0)
HOPKINTON	25	42	-41.0%	(17)
JAMESTOWN	242	142	69.8%	99
JOHNSTON	303	356	-15.0%	(53)
LINCOLN	5,162	5,149	0.2%	13
LITTLE COMPTON	39	16	139.3%	23
MIDDLETOWN	23,466	26,324	-10.9%	(2,858)
NARRAGANSETT	976	2,427	-59.8%	(1,451)
NEWPORT *	76,499	69,445	10.2%	7,054
NEW SHOREHAM	2,344	1,830	28.1%	514
NORTH KINGSTOWN	3,437	3,157	8.9%	281
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	125	200	-37.5%	(75)
PAWTUCKET	170	-	n/a	170
PORTSMOUTH	42	98	-57.3%	(56)
PROVIDENCE	85,861	76,766	11.8%	9,095
RICHMOND	149	172	-13.1%	(23)
SCITUATE	294	296	-0.7%	(2)
SMITHFIELD	6,444	632	920.2%	5,812
SOUTH KINGSTOWN	7,231	5,526	30.8%	1,705
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	49,358	42,922	15.0%	6,436
WESTERLY	10,787	7,258	48.6%	3,528
WEST GREENWICH	4,523	4,684	-3.5%	(162)
WEST WARWICK	5,265	4,472	17.7%	793
WOONSOCKET	1,421	2,148	-33.8%	(727)
TOTAL	\$ 290,891	\$ 260,450	11.7%	\$ 30,442

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

* Based on data that was provided after the state hotel tax report for April 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 April 2016, the City of Newport received \$3,259.

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

MUNICIPALITY	April 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,829	16	1,845
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	2	2
CHARLESTOWN	41	0	42
COVENTRY	2,889	105	2,994
CRANSTON	644	83	727
CUMBERLAND	-	-	-
EAST GREENWICH	26	13	38
EAST PROVIDENCE	687	194	881
EXETER	-	-	-
FOSTER	117	-	117
GLOCESTER	85	-	85
HOPKINTON	25	-	25
JAMESTOWN	222	20	242
JOHNSTON	300	3	303
LINCOLN	5,062	100	5,162
LITTLE COMPTON	39	-	39
MIDDLETOWN	22,773	694	23,466
NARRAGANSETT	844	133	976
NEWPORT	73,140	3,359	76,499
NEW SHOREHAM	2,344	-	2,344
NORTH KINGSTOWN	3,360	77	3,437
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	125	-	125
PAWTUCKET	-	170	170
PORTSMOUTH	42	-	42
PROVIDENCE	77,981	7,880	85,861
RICHMOND	148	0	149
SCITUATE	283	12	294
SMITHFIELD	6,304	140	6,444
SOUTH KINGSTOWN	7,090	141	7,231
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	47,130	2,228	49,358
WESTERLY	10,780	7	10,787
WEST GREENWICH	4,445	78	4,523
WEST WARWICK	5,097	168	5,265
WOONSOCKET	1,368	54	1,421
TOTAL	\$ 275,218	\$ 15,674	\$ 290,891

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%	\$ 956,769	\$ 888,584	7.7%	\$ 68,185	
City of Providence	25% / 25%	783,850	745,886	5.1%	37,964	
Rhode Island Commerce Corporation	21% / 24%	684,920	662,858	3.3%	22,062	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	709,861	686,215	3.4%	23,646	
Subtotal - Providence Hotels	100%	\$ 3,135,401	\$ 2,983,543	5.1%	\$ 151,858	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 237,532	\$ 270,736	-12.3%	\$ (33,205)	
RI Convention Center Authority	30% / 0%	-	165,897	-100.0%	(165,897)	
Rhode Island Commerce Corporation	27% / 60%	508,996	362,113	40.6%	146,884	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	101,799	108,920	-6.5%	(7,121)	
Subtotal - Omni Providence Hotel	100%	\$ 848,327	\$ 907,666	-6.5%	\$ (59,339)	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 644,977	\$ 623,269	3.5%	\$ 21,708	
City of Warwick	25% / 25%	520,987	521,594	-0.1%	(607)	
Rhode Island Commerce Corporation	21% / 24%	439,452	461,647	-4.8%	(22,195)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	478,531	479,866	-0.3%	(1,335)	
Subtotal - Warwick Hotels	0%	\$ 2,083,948	\$ 2,086,376	-0.1%	\$ (2,428)	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>South County</i>	47% / 42%	\$ 1,038,549	\$ 936,735	10.9%	\$ 101,814	
<i>Northern RI</i>	47% / 42%	261,483	311,860	-16.2%	(50,377)	
<i>Aquidneck Island *</i>	47% / 42%	2,673,836	2,527,057	5.8%	146,780	
<i>Block Island</i>	47% / 42%	292,378	266,989	9.5%	25,389	
<i>East Providence</i>	47% / 42%	40,527	37,647	7.6%	2,879	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	139,525	129,999	7.3%	9,526	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 4,446,298</i>	<i>\$ 4,210,287</i>	<i>5.6%</i>	<i>\$ 236,011</i>	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,377,752	\$ 2,293,870	3.7%	\$ 83,881	
Rhode Island Commerce Corporation *	21% / 28%	2,024,678	2,069,916	-2.2%	(45,238)	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	662,215	601,408	10.1%	60,807	
Subtotal - All Other Hotels	100%	\$ 9,510,943	\$ 9,175,482	3.7%	\$ 335,461	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,578,618	\$ 15,153,067	2.8%	\$ 425,551	

^ 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 April 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%	\$ 936,850	\$ 19,919	\$ 956,769
City of Providence	25% / 25%	755,524	28,326	783,850
Rhode Island Commerce Corporation	21% / 24%	634,641	50,280	684,920
Prov. Warwick Convention & Visitors Bureau	23% / 23%	695,083	14,779	709,861
Subtotal - Providence Hotels	100%	\$ 3,022,098	\$ 113,303	\$ 3,135,401
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	31% / 28%	\$ 237,532	\$ -	\$ 237,532
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	508,996	-	508,996
Prov. Warwick Convention & Visitors Bureau	12% / 12%	101,799	-	101,799
Subtotal - Omni Providence Hotel	100%	\$ 848,327	\$ -	\$ 848,327
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31% / 28%	\$ 632,989	\$ 11,988	\$ 644,977
City of Warwick	25% / 25%	510,475	10,512	520,987
Rhode Island Commerce Corporation	21% / 24%	428,799	10,653	439,452
Prov. Warwick Convention & Visitors Bureau	23% / 23%	469,637	8,895	478,531
Subtotal - Warwick Hotels	0%	\$ 2,041,900	\$ 42,048	\$ 2,083,948
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>South County</i>	47% / 42%	\$ 1,024,331	\$ 14,218	\$ 1,038,549
<i>Northern RI</i>	47% / 42%	258,369	3,114	261,483
<i>Aquidneck Island *</i>	47% / 42%	2,645,229	28,608	2,673,836
<i>Block Island</i>	47% / 42%	290,186	2,191	292,378
<i>East Providence</i>	47% / 42%	39,026	1,500	40,527
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	136,437	3,089	139,525
Subtotal - Tourism Districts	47% / 42%	\$ 4,393,578	\$ 52,721	\$ 4,446,298
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,337,009	\$ 40,743	\$ 2,377,752
Rhode Island Commerce Corporation *	21% / 28%	1,963,088	61,590	2,024,678
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	654,363	7,852	662,215
Subtotal - All Other Hotels	100%	\$ 9,348,037	\$ 162,905	\$ 9,510,943
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,260,362	\$ 318,256	\$ 15,578,618

^ 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 April 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%	\$ 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>				
Regional Tourism Districts				
<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%	2,474,612	52,445	2,527,057
<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>\$ 4,146,747</i>	<i>\$ 63,541</i>	<i>\$ 4,210,287</i>
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,259,059	\$ 34,812	\$ 2,293,870
Rhode Island Commerce Corporation *	21% / 28%	2,038,006	31,909	2,069,916
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	592,423	8,985	601,408
Subtotal - All Other Hotels	100%	\$ 9,036,235	\$ 139,247	\$ 9,175,482
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,960,715	\$ 192,352	\$ 15,153,067

^ 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	21,567	17,084	26.2%	4,483
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	6	-	n/a	6
CHARLESTOWN	8,887	9,374	-5.2%	(487)
COVENTRY	42,410	42,627	-0.5%	(217)
CRANSTON	8,596	6,840	25.7%	1,755
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	247	394	-37.4%	(147)
EAST PROVIDENCE	22,064	20,821	6.0%	1,243
EXETER	-	9	-100.0%	(9)
FOSTER	146	84	72.7%	61
GLOCESTER	1,143	961	19.0%	183
HOPKINTON	5,285	42	12505.7%	5,243
JAMESTOWN	3,405	4,675	-27.2%	(1,271)
JOHNSTON	3,694	3,914	-5.6%	(220)
LINCOLN	48,199	47,956	0.5%	243
LITTLE COMPTON	3,678	157	2247.1%	3,522
MIDDLETOWN	376,047	359,720	4.5%	16,326
NARRAGANSETT	58,038	49,147	18.1%	8,891
NEWPORT *	1,013,784	988,231	2.6%	25,553
NEW SHOREHAM	155,520	143,073	8.7%	12,447
NORTH KINGSTOWN	50,094	36,296	38.0%	13,798
NORTH PROVIDENCE	-	4	-100.0%	(4)
NORTH SMITHFIELD	1,305	1,460	-10.6%	(155)
PAWTUCKET	1,650	22,695	-92.7%	(21,046)
PORTSMOUTH	13,715	6,804	101.6%	6,911
PROVIDENCE	783,850	745,886	5.1%	37,964
RICHMOND	1,767	1,869	-5.5%	(103)
SCITUATE	3,214	2,971	8.2%	243
SMITHFIELD	65,042	73,167	-11.1%	(8,125)
SOUTH KINGSTOWN	62,811	71,462	-12.1%	(8,651)
TIVERTON	95	-	n/a	95
WARREN	1,335	306	336.7%	1,029
WARWICK	520,987	521,594	-0.1%	(607)
WESTERLY	275,720	249,951	10.3%	25,769
WEST GREENWICH	47,161	47,159	0.0%	2
WEST WARWICK	58,785	58,038	1.3%	747
WOONSOCKET	22,342	26,578	-15.9%	(4,236)
TOTAL	\$ 3,682,589	\$ 3,561,350	3.4%	\$ 121,239

† 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 April 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	21,374	193	21,567
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	7,970	918	8,887
COVENTRY	41,710	700	42,410
CRANSTON	8,047	549	8,596
CUMBERLAND	-	-	-
EAST GREENWICH	234	13	247
EAST PROVIDENCE	20,759	1,305	22,064
EXETER	-	-	-
FOSTER	146	-	146
GLOCESTER	1,143	-	1,143
HOPKINTON	5,285	-	5,285
JAMESTOWN	3,167	237	3,405
JOHNSTON	3,677	17	3,694
LINCOLN	47,960	239	48,199
LITTLE COMPTON	3,305	374	3,678
MIDDLETOWN	369,715	6,332	376,047
NARRAGANSETT	55,453	2,585	58,038
NEWPORT *	1,001,940	11,844	1,013,784
NEW SHOREHAM	154,354	1,166	155,520
NORTH KINGSTOWN	49,525	569	50,094
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,140	165	1,305
PAWTUCKET	895	754	1,650
PORTSMOUTH	7,536	6,179	13,715
PROVIDENCE	755,524	28,326	783,850
RICHMOND	1,747	20	1,767
SCITUATE	2,998	216	3,214
SMITHFIELD	64,287	755	65,042
SOUTH KINGSTOWN	61,795	1,017	62,811
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	510,475	10,512	520,987
WESTERLY	274,521	1,199	275,720
WEST GREENWICH	46,617	543	47,161
WEST WARWICK	57,704	1,080	58,785
WOONSOCKET	22,005	337	22,342
TOTAL	\$ 3,603,009	\$ 79,580	\$ 3,682,589

* 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	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	965,961	22,270	988,231
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	\$ 3,513,262	\$ 48,088	\$ 3,561,350

* 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.