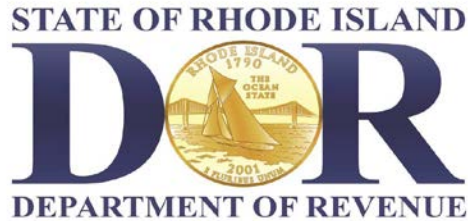


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report  
FY 2018 State 5.0 Percent Hotel Tax Allocation October 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.

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

**State 5.0 Percent Hotel Tax Base Expansion Component Data**

Effective July 1, 2015, the selling of transient lodging by online travel companies (room resellers) and hosting platforms became subject to the state 5.0 percent hotel tax. According to Rhode Island General Law Section 44-18-36.1, a house, condominium, or other residential dwelling shall be exempt from the state 5.0 percent hotel tax if the dwelling is rented in its entirety. For clarity, the Office of Revenue Analysis refers to the rental of these dwellings as vacation rentals.<sup>1</sup>

*The City of Newport 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.*

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<sup>1</sup> As they are exempt from the state hotel tax, collections from vacation rentals are not included in this report. Please see the *State of Rhode Island Monthly Local Hotel Tax Report* for more information on these collections.

### **State Hotel Tax Distribution Percentages**

For returns and payments received after June 30, 2016 and prior to July 1, 2017, the distribution of the state hotel tax was made in accordance with the allocation percentages provided in Rhode Island General Law Section 42-63.1-3(a). For returns and payments received after July 1, 2017, state hotel tax collections are distributed based on the allocation percentages provided in Rhode Island General Law Section 42-63.1-3(b). Please see the appendix for a more detailed explanation on the changes to the distribution of the state hotel tax. The state hotel tax allocation percentages for the periods covered by this report are as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
Convention Authority of the City of Providence	31 %	28 %
City of Providence	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<b><u>All Warwick Hotels</u></b>		
Warwick Department of Economic Development	31 %	28 %
City of Warwick	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>All Other Hotels in the State</u></b>		
Tourism District in which Hotel is Located	47 %	42 %
Municipality in which Hotel is Located	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %

### **Summary of the State 5.0 Percent Hotel Tax Allocation**

#### ***Analysis of Year-over-Year Allocation for October:***

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

<b>State Hotel Tax Recipient</b>	<b>October 2017</b>	<b>October 2016</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 710,195	\$ 694,210	2.3 %	\$ 15,985
Hosting Platforms and Room Resellers	8,570	0	n/a	8,570
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 718,765</b>	<b>\$ 694,210</b>	<b>3.5 %</b>	<b>\$ 24,555</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 459,989	\$ 408,088	12.7 %	\$ 51,901
Hosting Platforms and Room Resellers	14,955	1,622	821.9 %	13,333
<b>Subtotal: Municipalities</b>	<b>\$ 474,944</b>	<b>\$ 409,710</b>	<b>15.9 %</b>	<b>\$ 65,234</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 567,067	\$ 414,140	36.9 %	\$ 152,927
Hosting Platforms and Room Resellers	32,909	4,866	576.2 %	28,042
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 599,976</b>	<b>\$ 419,006</b>	<b>43.2 %</b>	<b>\$ 180,969</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 236,861	\$ 234,824	0.9 %	\$ 2,038
Hosting Platforms and Room Resellers	3,386	0	n/a	3,386
<b>Subtotal: PWCVB</b>	<b>\$ 240,247</b>	<b>\$ 234,824</b>	<b>2.3 %</b>	<b>\$ 5,424</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 2,033,931</b>	<b>\$ 1,757,749</b>	<b>15.7 %</b>	<b>\$ 276,182</b>

***Analysis of Fiscal Year-to-Date through October:***

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

<b>State Hotel Tax Recipient</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 3,925,122	\$ 4,110,508	-4.5 %	\$ (185,385)
Hosting Platforms and Room Resellers	60,413	45,265	33.5 %	15,148
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 3,985,535</b>	<b>\$ 4,155,772</b>	<b>-4.1 %</b>	<b>\$ (170,237)</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 2,489,498	\$ 2,349,269	6.0 %	\$ 140,228
Hosting Platforms and Room Resellers	73,696	30,718	139.9 %	42,978
<b>Subtotal: Municipalities</b>	<b>\$ 2,563,194</b>	<b>\$ 2,379,988</b>	<b>7.7 %</b>	<b>\$ 183,206</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 2,982,945	\$ 2,222,743	34.2 %	\$ 760,202
Hosting Platforms and Room Resellers	141,248	29,307	382.0 %	111,941
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 3,124,193</b>	<b>\$ 2,252,050</b>	<b>38.7 %</b>	<b>\$ 872,143</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 1,076,200	\$ 1,130,151	-4.8 %	\$ (53,952)
Hosting Platforms and Room Resellers	19,272	17,583	9.6 %	1,689
<b>Subtotal: PWCVB</b>	<b>\$ 1,095,472</b>	<b>\$ 1,147,735</b>	<b>-4.6 %</b>	<b>\$ (52,263)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 10,768,393</b>	<b>\$ 9,935,545</b>	<b>8.4 %</b>	<b>\$ 832,848</b>

## Detail of the State 5.0 Percent Hotel Tax Allocation

### *Analysis of Year-over-Year Allocation for October:*

Total revenues received from the state 5.0 percent hotel tax for October 2017 were \$2.03 million, an increase of \$276,182, or 15.7 percent, over the \$1.76 million received for October 2016. 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.

### Tourism Districts<sup>2</sup>

The State's regional tourism districts received \$718,765 of the total revenues collected from the state 5.0 percent hotel tax for October 2017, an increase of \$24,555, or 3.5 percent, over the \$694,210 received for October 2016. The tourism districts combined received \$8,570 in reported state hotel tax revenues for October 2017 compared to no revenues reported for October 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

<b>Tourism District</b>	<b>October 2017</b>	<b>October 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 312,919	\$ 302,578	3.4 %	\$ 10,341
Convention Authority of Providence †	162,428	159,935	1.6 %	2,493
South County ‡	92,757	90,343	2.7 %	2,414
* Includes \$3,776 for October 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$2,037 for October 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$728 for October 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 October 2017 versus October 2016 were:

- Aquidneck Island: \$10,341
- Block Island: \$7,192
- Northern Rhode Island: \$4,355

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

- East Providence: \$(2,240)
- Warwick Department of Economic Development: \$(492)

<sup>2</sup> Please see the appendix for a more detailed explanation of the tourism districts.

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

- Block Island: 118.1 percent
- Northern Rhode Island: 12.5 percent
- Aquidneck Island: 3.4 percent

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

- East Providence: -51.5 percent
- Warwick Department of Economic Development: -0.6 percent

### Municipalities

For October 2017, the State's cities and towns received \$474,944, an increase of \$65,234, or 15.9 percent, over the \$409,710 received for October 2016.<sup>3</sup> The municipalities combined received \$14,955 in reported state hotel tax revenues for October 2017 compared to \$1,622 reported for October 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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 October 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:

<b>Municipality</b>	<b>October 2017</b>	<b>October 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Newport *	\$ 130,608	\$ 114,662	13.9 %	\$ 15,946
Providence †	116,343	102,129	13.9 %	14,214
Warwick ‡	70,763	63,949	10.7 %	6,814
* Includes \$4,642 for October 2017 and \$1,622 for October 2016 received from the expansion of the state hotel tax base.				
† Includes \$6,676 for October 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,590 for October 2017 received from the expansion of the state hotel tax base.				

<sup>3</sup> For October 2017 and going forward, the Division of Taxation will distribute each month to municipalities local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the subsequent month. For all municipalities, \$1,767.73 was carried forward to November 2017.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
New Shoreham	144.1 %	Little Compton	-83.0 %
South Kingstown	118.2 %	Charlestown	-62.8 %
Glocester	87.1 %	Portsmouth	-51.6 %
Cranston	50.4 %	East Providence	-37.2 %
West Greenwich	37.3 %	North Kingstown	-26.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 15,946	North Kingstown	\$ (1,957)
Providence	14,214	East Providence	(861)
Middletown	10,788	Woonsocket	(709)
Warwick	6,814	Portsmouth	(537)
Pawtucket	5,503	Little Compton	(352)

#### Rhode Island Commerce Corporation

For October 2017, the Rhode Island Commerce Corporation (CommerceRI) received \$599,976 from state 5.0 percent hotel tax revenues, an increase of \$180,969, or 43.2 percent, over the \$419,006 received for October 2016. CommerceRI received \$32,909 for October 2017 and \$4,866 for October 2016 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For October 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$240,247 in state hotel tax revenues, an increase of 2.3 percent, or \$5,424, over the \$234,824 received for October 2016. The PWCVB received \$3,386 for October 2017 compared to no revenues reported for October 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 October:***

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$10.77 million, an increase of \$832,848, or 8.4 percent, over the \$9.94 million received for year-to-date FY 2017. 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 fiscal year-to-date over fiscal year-to-date basis.

### Tourism Districts <sup>4</sup>

The State's regional tourism districts received \$3.99 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$170,237, or 4.1 percent, from the \$4.16 million received for year-to-date FY 2017. The tourism districts combined received \$60,413 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$45,265 reported for year-to-date FY 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

For year-to-date FY 2018, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 1,855,893	\$ 1,905,672	-2.6 %	\$ (49,779)
South County †	725,799	794,352	-8.6 %	(68,553)
Convention Authority of Providence ‡	633,787	608,941	4.1 %	24,846
<p>* Includes \$33,403 for FY 2018 YTD and \$9,759 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$9,759 does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$6,433 for FY 2018 YTD and \$10,989 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$9,806 for FY 2018 YTD and \$12,149 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p>				

The two regional tourism districts with nominal increases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Convention Authority of Providence: \$24,846
- Northern Rhode Island: \$19,735

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- South County: \$(68,553)
- Block Island: \$(64,799)
- Aquidneck Island: \$(49,779)

The two regional tourism districts with percentage increases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Northern Rhode Island: 15.4 percent
- Convention Authority of Providence: 4.1 percent

<sup>4</sup> Please see the appendix for a more detailed explanation of the tourism districts.

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- East Providence: -69.4 percent
- Block Island: -23.9 percent
- South County: -8.6 percent

### Municipalities

For year-to-date FY 2018, the State's cities and towns received \$2.56 million, an increase of \$183,206, or 7.7 percent, over the \$2.38 million received for year-to-date FY 2017.<sup>5</sup> The municipalities combined received \$73,696 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$30,718 reported for year-to-date FY 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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 year-to-date FY 2018, 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:

<b>Municipality</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Newport *	\$ 764,325	\$ 711,524	7.4 %	\$ 52,801
Providence †	451,657	397,238	13.7 %	54,419
Middletown ‡	328,753	276,093	19.1 %	52,659
<p>* Includes \$28,751 for year-to-date FY 2018 and \$1,622 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$1,622 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$23,474 for year-to-date FY 2018 and \$9,798 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$4,830 for year-to-date FY 2018 and \$3,794 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p>				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Pawtucket	1,180.7 %	Tiverton	-100.0 %
Glocester	37.4 %	Hopkinton	-94.2 %
North Smithfield	37.2 %	East Providence	-61.0 %
Cranston	22.6 %	Portsmouth	-55.1 %
Bristol	20.4 %	Little Compton	-17.4 %

<sup>5</sup> Please see Footnote 3 for more information.



The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 54,419	New Shoreham	\$ (21,396)
Newport	52,801	East Providence	(7,183)
Middletown	52,659	Hopkinton	(4,958)
Warwick	19,495	Narragansett	(4,896)
Pawtucket	14,321	Portsmouth	(4,233)

#### Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$3.12 million from state 5.0 percent hotel tax revenues, an increase of \$872,143, or 38.7 percent, over the \$2.25 million received for year-to-date FY 2017. CommerceRI received \$141,248 for year-to-date FY 2018 and \$29,307 for year-to-date FY 2017 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For year-to-date FY 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.10 million in state hotel tax revenues, a decrease of 4.6 percent, or \$52,263, from the \$1.15 million received for year-to-date FY 2017. The PWCVB received \$19,272 for year-to-date FY 2018 and \$17,583 for year-to-date FY 2017 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.



Mark A. Furcolo, Director  
Rhode Island Department of Revenue  
March 8, 2018

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 10

**Year-over-Year Collections**

Allocation	Share †	Year-over-Year			
		October 2017 ‡	October 2016	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 124,864	\$ 126,640	-1.4%	\$ (1,776)
City of Providence	25% / 25%	116,343	102,129	13.9%	14,214
Rhode Island Commerce Corporation	21% / 24%	121,599	85,788	41.7%	35,810
Prov. Warwick Convention & Visitors Bureau	23% / 23%	102,567	93,959	9.2%	8,608
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 465,373</b>	<b>\$ 408,516</b>	<b>13.9%</b>	<b>\$ 56,858</b>
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 37,564	\$ 33,295	12.8%	\$ 4,269
Rhode Island Commerce Corporation	27% / 60%	80,494	71,346	12.8%	9,148
Prov. Warwick Convention & Visitors Bureau	12% / 12%	16,099	14,269	12.8%	1,830
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 134,156</b>	<b>\$ 118,910</b>	<b>12.8%</b>	<b>\$ 15,246</b>
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 78,805	\$ 79,297	-0.6%	\$ (492)
City of Warwick	25% / 25%	70,763	63,949	10.7%	6,814
Rhode Island Commerce Corporation	21% / 24%	68,751	53,717	28.0%	15,034
Prov. Warwick Convention & Visitors Bureau	23% / 23%	64,733	58,833	10.0%	5,899
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 283,052</b>	<b>\$ 255,797</b>	<b>10.7%</b>	<b>\$ 27,255</b>
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 312,919	\$ 302,578	3.4%	\$ 10,341
<i>Block Island</i>	47% / 42%	13,281	6,089	118.1%	7,192
<i>East Providence</i>	47% / 42%	2,113	4,353	-51.5%	(2,240)
<i>Northern RI</i>	47% / 42%	39,079	34,724	12.5%	4,355
<i>South County</i>	47% / 42%	92,757	90,343	2.7%	2,414
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	17,383	16,890	2.9%	493
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 477,532</i>	<i>\$ 454,978</i>	<i>5.0%</i>	<i>\$ 22,554</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 287,838	\$ 243,632	18.1%	\$ 44,206
Rhode Island Commerce Corporation	21% / 28%	329,132	208,154	58.1%	120,977
Prov. Warwick Convention & Visitors Bureau	7% / 5%	56,849	67,763	-16.1%	(10,914)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,151,350</b>	<b>\$ 974,527</b>	<b>18.1%</b>	<b>\$ 176,823</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,033,931</b>	<b>\$ 1,757,749</b>	<b>15.7%</b>	<b>\$ 276,182</b>

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.  
 † The first number reflects the allocation of revenues for October 2016 and the second number reflects the allocation of revenues for October 2017.  
 ‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: October 2017 Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: October 2016 Collections by Component* table for breakdown of October 2017 and October 2016 rental activity from the state hotel base expansion.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 11

**October 2017 Collections by Component**

Allocation	Share	October 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	28%	\$ 122,827	\$ 2,037	\$ 124,864
City of Providence	25%	109,667	6,676	116,343
Rhode Island Commerce Corporation	24%	105,280	16,318	121,599
Prov. Warwick Convention & Visitors Bureau	23%	100,894	1,673	102,567
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 438,668</b>	<b>\$ 26,706</b>	<b>\$ 465,373</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 37,564	\$ -	\$ 37,564
Rhode Island Commerce Corporation	60%	80,494	-	80,494
Prov. Warwick Convention & Visitors Bureau	12%	16,099	-	16,099
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 134,156</b>	<b>\$ -</b>	<b>\$ 134,156</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	28%	\$ 77,474	\$ 1,331	\$ 78,805
City of Warwick	25%	69,173	1,590	70,763
Rhode Island Commerce Corporation	24%	66,406	2,345	68,751
Prov. Warwick Convention & Visitors Bureau	23%	63,639	1,094	64,733
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 276,692</b>	<b>\$ 6,360</b>	<b>\$ 283,052</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	42%	\$ 309,143	\$ 3,776	\$ 312,919
<i>Block Island</i>	42%	13,281	-	13,281
<i>East Providence</i>	42%	2,002	112	2,113
<i>Northern RI</i>	42%	38,705	374	39,079
<i>South County</i>	42%	92,029	728	92,757
<i>Statewide (RI Commerce Corporation)</i>	42%	17,170	213	17,383
<i>Subtotal - Tourism Districts</i>	<i>42%</i>	<i>\$ 472,330</i>	<i>\$ 5,201</i>	<i>\$ 477,532</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 281,149	\$ 6,688	\$ 287,838
Rhode Island Commerce Corporation	28%	314,887	14,245	329,132
Prov. Warwick Convention & Visitors Bureau	5%	56,230	619	56,849
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,124,596</b>	<b>\$ 26,754</b>	<b>\$ 1,151,350</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,974,112</b>	<b>\$ 59,819</b>	<b>\$ 2,033,931</b>

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.  
 \* Includes refunds and adjustments to correct payments made in prior periods. For October 2017 and going forward, the Division of Taxation will distribute each month to municipalities local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$1,767.73 was carried forward to November 2017.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 12  
**October 2016 Collections by Component**

Allocation	Share	October 2016		
		Hotels	Hosting Platforms and Room Resellers †	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31%	\$ 126,640	\$ -	\$ 126,640
City of Providence	25%	102,129	-	102,129
Rhode Island Commerce Corporation	21%	85,788	-	85,788
Prov. Warwick Convention & Visitors Bureau	23%	93,959	-	93,959
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 408,516</b>	<b>\$ -</b>	<b>\$ 408,516</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 33,295	\$ -	\$ 33,295
Rhode Island Commerce Corporation	60%	71,346	-	71,346
Prov. Warwick Convention & Visitors Bureau	12%	14,269	-	14,269
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 118,910</b>	<b>\$ -</b>	<b>\$ 118,910</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31%	\$ 79,297	\$ -	\$ 79,297
City of Warwick	25%	63,949	-	63,949
Rhode Island Commerce Corporation	21%	53,717	-	53,717
Prov. Warwick Convention & Visitors Bureau	23%	58,833	-	58,833
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 255,797</b>	<b>\$ -</b>	<b>\$ 255,797</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	47%	\$ 302,578	\$ -	\$ 302,578
<i>Block Island</i>	47%	6,089	-	6,089
<i>East Providence</i>	47%	4,353	-	4,353
<i>Northern RI</i>	47%	34,724	-	34,724
<i>South County</i>	47%	90,343	-	90,343
<i>Statewide (RI Commerce Corporation)</i>	47%	16,890	-	16,890
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 454,978</i>	<i>\$ -</i>	<i>\$ 454,978</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 242,010	\$ 1,622	\$ 243,632
Rhode Island Commerce Corporation	21%	203,288	4,866	208,154
Prov. Warwick Convention & Visitors Bureau	7%	67,763	-	67,763
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 968,038</b>	<b>\$ 6,489</b>	<b>\$ 974,527</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,751,261</b>	<b>\$ 6,489</b>	<b>\$ 1,757,749</b>

^ 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 Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for October 2016. October 2016 figures for hosting platforms and room resellers include state hotel tax revenues from only the City of Newport.

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

MUNICIPALITY	Year-over-Year			
	October 2017 ^	October 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	3,389	2,567	32.0%	822
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	14	-	n/a	14
CHARLESTOWN	185	498	-62.8%	(313)
COVENTRY	6,102	5,618	8.6%	484
CRANSTON	1,375	914	50.4%	461
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	16	20	-23.6%	(5)
EAST PROVIDENCE	1,454	2,316	-37.2%	(861)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	176	94	87.1%	82
HOPKINTON	24	21	16.6%	3
JAMESTOWN	401	364	10.2%	37
JOHNSTON	387	392	-1.2%	(5)
LINCOLN	5,891	6,081	-3.1%	(190)
LITTLE COMPTON	72	424	-83.0%	(352)
MIDDLETOWN	54,297	43,509	24.8%	10,788
NARRAGANSETT	6,230	5,149	21.0%	1,081
NEWPORT	130,608	114,662	13.9%	15,946
NEW SHOREHAM	7,906	3,239	144.1%	4,666
NORTH KINGSTOWN	5,559	7,516	-26.0%	(1,957)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	161	134	20.4%	27
PAWTUCKET	5,503	-	n/a	5,503
PORTSMOUTH	504	1,041	-51.6%	(537)
PROVIDENCE	116,343	102,129	13.9%	14,214
RICHMOND	218	226	-3.4%	(8)
SCITUATE	338	313	8.3%	26
SMITHFIELD	9,157	8,908	2.8%	249
SOUTH KINGSTOWN	8,632	3,956	118.2%	4,677
TIVERTON	-	-	n/a	-
WARREN	(73)	-	n/a	(73)
WARWICK	70,763	63,949	10.7%	6,814
WESTERLY	21,276	19,973	6.5%	1,303
WEST GREENWICH	6,971	5,078	37.3%	1,893
WEST WARWICK	8,521	7,366	15.7%	1,155
WOONSOCKET	2,545	3,254	-21.8%	(709)
<b>TOTAL</b>	<b>\$ 474,944</b>	<b>\$ 409,710</b>	<b>15.9%</b>	<b>\$ 65,234</b>

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: October 2017 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: October 2016 Collections by Component* tables for breakdown of October 2017 and October 2016 rental activity from the state hotel tax base expansion.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 14

**October 2017 Collections by Component**

MUNICIPALITY	October 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	3,356	33	3,389
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	14	14
CHARLESTOWN	181	4	185
COVENTRY	5,993	109	6,102
CRANSTON	1,086	289	1,375
CUMBERLAND	-	-	-
EAST GREENWICH	16	-	16
EAST PROVIDENCE	1,191	263	1,454
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	176	-	176
HOPKINTON	24	-	24
JAMESTOWN	395	6	401
JOHNSTON	380	7	387
LINCOLN	5,866	25	5,891
LITTLE COMPTON	72	-	72
MIDDLETOWN	53,720	577	54,297
NARRAGANSETT	6,168	61	6,230
NEWPORT	125,967	4,642	130,608
NEW SHOREHAM	7,906	-	7,906
NORTH KINGSTOWN	5,510	49	5,559
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	173	(13)	161
PAWTUCKET	5,295	208	5,503
PORTSMOUTH	504	-	504
PROVIDENCE	109,667	6,676	116,343
RICHMOND	217	1	218
SCITUATE	323	16	338
SMITHFIELD	9,040	117	9,157
SOUTH KINGSTOWN	8,541	91	8,632
TIVERTON	-	-	-
WARREN	-	(73)	(73)
WARWICK	69,173	1,590	70,763
WESTERLY	21,228	48	21,276
WEST GREENWICH	6,902	69	6,971
WEST WARWICK	8,431	89	8,521
WOONSOCKET	2,489	56	2,545
<b>TOTAL</b>	<b>\$ 459,989</b>	<b>\$ 14,955</b>	<b>\$ 474,944</b>

\* Includes refunds and adjustments to correct payments made in prior periods. For October 2017 and going forward, the Division of Taxation will distribute each month to municipalities local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the subsequent month. For all municipalities, \$1,767.73 was carried forward to November 2017.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15**

**October 2016 Collections by Component**

MUNICIPALITY	October 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	Not Reported	\$ -
BRISTOL	2,567	Not Reported	2,567
BURRILLVILLE	-	Not Reported	-
CENTRAL FALLS	-	Not Reported	-
CHARLESTOWN	498	Not Reported	498
COVENTRY	5,618	Not Reported	5,618
CRANSTON	914	Not Reported	914
CUMBERLAND	-	Not Reported	-
EAST GREENWICH	20	Not Reported	20
EAST PROVIDENCE	2,316	Not Reported	2,316
EXETER	-	Not Reported	-
FOSTER	-	Not Reported	-
GLOCESTER	94	Not Reported	94
HOPKINTON	21	Not Reported	21
JAMESTOWN	364	Not Reported	364
JOHNSTON	392	Not Reported	392
LINCOLN	6,081	Not Reported	6,081
LITTLE COMPTON	424	Not Reported	424
MIDDLETOWN	43,509	Not Reported	43,509
NARRAGANSETT	5,149	Not Reported	5,149
NEWPORT	113,040	\$ 1,622	114,662
NEW SHOREHAM	3,239	Not Reported	3,239
NORTH KINGSTOWN	7,516	Not Reported	7,516
NORTH PROVIDENCE	-	Not Reported	-
NORTH SMITHFIELD	134	Not Reported	134
PAWTUCKET	-	Not Reported	-
PORTSMOUTH	1,041	Not Reported	1,041
PROVIDENCE	102,129	Not Reported	102,129
RICHMOND	226	Not Reported	226
SCITUATE	313	Not Reported	313
SMITHFIELD	8,908	Not Reported	8,908
SOUTH KINGSTOWN	3,956	Not Reported	3,956
TIVERTON	-	Not Reported	-
WARREN	-	Not Reported	-
WARWICK	63,949	Not Reported	63,949
WESTERLY	19,973	Not Reported	19,973
WEST GREENWICH	5,078	Not Reported	5,078
WEST WARWICK	7,366	Not Reported	7,366
WOONSOCKET	3,254	Not Reported	3,254
<b>TOTAL</b>	<b>\$ 408,088</b>	<b>\$ 1,622</b>	<b>\$ 409,710</b>

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

Allocation	Share †	Fiscal Year-to-Date ‡			
		FY 2018	FY 2017	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 489,371	\$ 492,575	-0.7%	\$ (3,204)
City of Providence	25% / 25%	451,657	397,238	13.7%	54,419
Rhode Island Commerce Corporation	21% / 24%	463,492	333,680	38.9%	129,812
Prov. Warwick Convention & Visitors Bureau	23% / 23%	402,039	365,459	10.0%	36,581
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,806,558</b>	<b>\$ 1,588,951</b>	<b>13.7%</b>	<b>\$ 217,608</b>
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 144,417	\$ 116,367	24.1%	\$ 28,050
Rhode Island Commerce Corporation	27% / 60%	309,465	249,357	24.1%	60,108
Prov. Warwick Convention & Visitors Bureau	12% / 12%	61,893	49,871	24.1%	12,022
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 515,774</b>	<b>\$ 415,595</b>	<b>24.1%</b>	<b>\$ 100,180</b>
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 330,992	\$ 344,273	-3.9%	\$ (13,280)
City of Warwick	25% / 25%	297,134	277,639	7.0%	19,495
Rhode Island Commerce Corporation	21% / 24%	288,394	233,217	23.7%	55,177
Prov. Warwick Convention & Visitors Bureau	23% / 23%	271,945	255,428	6.5%	16,517
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,188,466</b>	<b>\$ 1,110,557</b>	<b>7.0%</b>	<b>\$ 77,909</b>
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 1,855,893	\$ 1,905,672	-2.6%	\$ (49,779)
<i>Block Island</i>	47% / 42%	206,410	271,209	-23.9%	(64,799)
<i>East Providence</i>	47% / 42%	6,771	22,156	-69.4%	(15,385)
<i>Northern RI</i>	47% / 42%	148,117	128,382	15.4%	19,735
<i>South County</i>	47% / 42%	725,799	794,352	-8.6%	(68,553)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	77,766	80,788	-3.7%	(3,021)
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,020,755</i>	<i>\$ 3,202,558</i>	<i>-5.7%</i>	<i>\$ (181,803)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 1,814,402	\$ 1,705,111	6.4%	\$ 109,292
Rhode Island Commerce Corporation	21% / 28%	2,062,843	1,435,797	43.7%	627,046
Prov. Warwick Convention & Visitors Bureau	7% / 5%	359,595	476,977	-24.6%	(117,382)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,257,595</b>	<b>\$ 6,820,443</b>	<b>6.4%</b>	<b>\$ 437,153</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 10,768,393</b>	<b>\$ 9,935,545</b>	<b>8.4%</b>	<b>\$ 832,849</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † The first number reflects the allocation of revenues for July through October 2016 and the second number reflects the allocation of revenues for July through October 2017. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component</i> table and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component</i> tables for breakdown of FY 2018 and FY 2017 rental activity from the state hotel base expansion.					



**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 17  
**FY 2018 Year-to-Date Collections by Component**

Allocation	Share	FY 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	28%	\$ 479,565	\$ 9,806	\$ 489,371
City of Providence	25%	428,183	23,474	451,657
Rhode Island Commerce Corporation	24%	411,056	52,436	463,492
Prov. Warwick Convention & Visitors Bureau	23%	393,928	8,111	402,039
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,712,732</b>	<b>\$ 93,826</b>	<b>\$ 1,806,558</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 144,417	\$ -	\$ 144,417
Rhode Island Commerce Corporation	60%	309,465	-	309,465
Prov. Warwick Convention & Visitors Bureau	12%	61,893	-	61,893
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 515,774</b>	<b>\$ -</b>	<b>\$ 515,774</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	28%	\$ 323,735	\$ 7,257	\$ 330,992
City of Warwick	25%	289,050	8,085	297,134
Rhode Island Commerce Corporation	24%	277,488	10,906	288,394
Prov. Warwick Convention & Visitors Bureau	23%	265,926	6,020	271,945
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,156,198</b>	<b>\$ 32,267</b>	<b>\$ 1,188,466</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	42%	\$ 1,822,490	\$ 33,403	\$ 1,855,893
<i>Block Island</i>	42%	206,360	50	206,410
<i>East Providence</i>	42%	6,617	154	6,771
<i>Northern RI</i>	42%	146,275	1,842	148,117
<i>South County</i>	42%	719,366	6,433	725,799
<i>Statewide (RI Commerce Corporation)</i>	42%	76,298	1,468	77,766
<i>Subtotal - Tourism Districts</i>	42%	\$ 2,977,405	\$ 43,350	\$ 3,020,755
Municipalities (excluding Providence & Warwick)	25%	\$ 1,772,265	\$ 42,138	\$ 1,814,402
Rhode Island Commerce Corporation	28%	1,984,937	77,906	2,062,843
Prov. Warwick Convention & Visitors Bureau	5%	354,453	5,141	359,594
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,089,060</b>	<b>\$ 168,535</b>	<b>\$ 7,257,595</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 10,473,764</b>	<b>\$ 294,629</b>	<b>\$ 10,768,393</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* Includes refunds and adjustments to correct payments made in prior periods. For October 2017 and going forward, the Division of Taxation will distribute each month to municipalities local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$1,767.73 was carried forward to November 2017.				

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 18  
**FY 2017 Year-to-Date Collections by Component**

Allocation	Share	Fiscal Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers †	Grand Total
<b><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	31%	\$ 480,426	\$ 12,149	\$ 492,575
City of Providence	25%	387,440	9,798	397,238
Rhode Island Commerce Corporation	21%	325,450	8,230	333,680
Prov. Warwick Convention & Visitors Bureau	23%	356,445	9,014	365,459
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,549,760</b>	<b>\$ 39,191</b>	<b>\$ 1,588,951</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 116,367	\$ -	\$ 116,367
Rhode Island Commerce Corporation	60%	249,357	-	249,357
Prov. Warwick Convention & Visitors Bureau	12%	49,871	-	49,871
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 415,595</b>	<b>\$ -</b>	<b>\$ 415,595</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31%	\$ 338,139	\$ 6,134	\$ 344,273
City of Warwick	25%	272,692	4,947	277,639
Rhode Island Commerce Corporation	21%	229,062	4,155	233,217
Prov. Warwick Convention & Visitors Bureau	23%	250,877	4,551	255,428
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,090,770</b>	<b>\$ 19,787</b>	<b>\$ 1,110,557</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	47%	\$ 1,895,912	\$ 9,759	\$ 1,905,672
<i>Block Island</i>	47%	269,108	2,102	271,209
<i>East Providence</i>	47%	21,427	729	22,156
<i>Northern RI</i>	47%	126,745	1,637	128,382
<i>South County</i>	47%	783,362	10,989	794,352
<i>Statewide (RI Commerce Corporation)</i>	47%	79,023	1,765	80,788
<i>Subtotal - Tourism Districts</i>	47%	\$ 3,175,577	\$ 26,982	\$ 3,202,558
Municipalities (excluding Providence & Warwick)	25%	\$ 1,689,137	\$ 15,974	\$ 1,705,111
Rhode Island Commerce Corporation	21%	1,418,875	16,922	1,435,797
Prov. Warwick Convention & Visitors Bureau	7%	472,958	4,019	476,977
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 6,756,546</b>	<b>\$ 63,896</b>	<b>\$ 6,820,443</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 9,812,671</b>	<b>\$ 122,874</b>	<b>\$ 9,935,545</b>
^ 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 Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for October 2016. FY 2017 YTD figures for all municipalities except the City of Newport include hotel tax data for only July through September 2016.				

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

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2018 *	FY 2017	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	17,045	14,159	20.4%	2,886
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	32	-	n/a	32
CHARLESTOWN	8,053	8,173	-1.5%	(120)
COVENTRY	27,132	26,995	0.5%	137
CRANSTON	5,660	4,618	22.6%	1,042
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	139	133	5.2%	7
EAST PROVIDENCE	4,602	11,785	-61.0%	(7,183)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	719	524	37.4%	196
HOPKINTON	303	5,260	-94.2%	(4,958)
JAMESTOWN	2,599	2,492	4.3%	107
JOHNSTON	1,703	1,815	-6.2%	(112)
LINCOLN	23,819	22,485	5.9%	1,334
LITTLE COMPTON	2,667	3,229	-17.4%	(562)
MIDDLETOWN	328,753	276,093	19.1%	52,659
NARRAGANSETT	45,418	50,314	-9.7%	(4,896)
NEWPORT	764,325	711,524	7.4%	52,801
NEW SHOREHAM	122,864	144,260	-14.8%	(21,396)
NORTH KINGSTOWN	26,288	26,424	-0.5%	(135)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	625	456	37.2%	170
PAWTUCKET	15,533	1,213	1,180.7%	14,321
PORTSMOUTH	3,452	7,685	-55.1%	(4,233)
PROVIDENCE	451,657	397,238	13.7%	54,419
RICHMOND	1,026	1,108	-7.4%	(82)
SCITUATE	1,553	1,573	-1.3%	(20)
SMITHFIELD	37,370	31,068	20.3%	6,301
SOUTH KINGSTOWN	49,939	43,709	14.3%	6,230
TIVERTON	-	95	-100.0%	(95)
WARREN	(73)	-	n/a	(73)
WARWICK	297,134	277,639	7.0%	19,495
WESTERLY	244,320	235,033	4.0%	9,287
WEST GREENWICH	29,422	25,378	15.9%	4,044
WEST WARWICK	38,347	34,965	9.7%	3,382
WOONSOCKET	10,727	12,543	-14.5%	(1,816)
<b>TOTAL</b>	<b>\$ 2,563,194</b>	<b>\$ 2,379,987</b>	<b>7.7%</b>	<b>\$ 183,206</b>

\* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2017 Year-to-Date Collections by Component tables for breakdown by municipality.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 20  
**FY 2018 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	16,656	389	17,045
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	32	32
CHARLESTOWN	7,973	80	8,053
COVENTRY	26,625	507	27,132
CRANSTON	4,646	1,014	5,660
CUMBERLAND	-	-	-
EAST GREENWICH	139	-	139
EAST PROVIDENCE	3,939	663	4,602
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	719	-	719
HOPKINTON	290	13	303
JAMESTOWN	2,545	55	2,599
JOHNSTON	1,681	22	1,703
LINCOLN	23,717	102	23,819
LITTLE COMPTON	2,667	-	2,667
MIDDLETOWN	323,922	4,830	328,753
NARRAGANSETT	44,418	1,000	45,418
NEWPORT	735,574	28,751	764,325
NEW SHOREHAM	122,833	31	122,864
NORTH KINGSTOWN	26,006	282	26,288
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	638	(13)	625
PAWTUCKET	14,800	733	15,533
PORTSMOUTH	3,452	-	3,452
PROVIDENCE	428,183	23,474	451,657
RICHMOND	1,024	2	1,026
SCITUATE	1,489	63	1,553
SMITHFIELD	36,760	610	37,370
SOUTH KINGSTOWN	49,049	890	49,939
TIVERTON	-	-	-
WARREN	-	(73)	(73)
WARWICK	289,050	8,085	297,134
WESTERLY	243,637	683	244,320
WEST GREENWICH	29,031	391	29,422
WEST WARWICK	37,599	747	38,347
WOONSOCKET	10,435	292	10,727
<b>TOTAL</b>	<b>\$ 2,489,497</b>	<b>\$ 73,696</b>	<b>\$ 2,563,194</b>

\* Includes refunds and adjustments to correct payments made in prior periods. For October 2017 and going forward, the Division of Taxation will distribute each month to municipalities local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the subsequent month. For all municipalities, \$1,767.73 was carried forward to November 2017.

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**FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers †	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	14,034	125	14,159
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	7,276	897	8,173
COVENTRY	26,676	319	26,995
CRANSTON	4,325	294	4,618
CUMBERLAND	-	-	-
EAST GREENWICH	133	-	133
EAST PROVIDENCE	11,397	388	11,785
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	524	-	524
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,315	178	2,492
JOHNSTON	1,810	5	1,815
LINCOLN	22,429	56	22,485
LITTLE COMPTON	2,855	374	3,229
MIDDLETOWN	272,299	3,794	276,093
NARRAGANSETT	48,117	2,197	50,314
NEWPORT *	709,902	1,622	711,524
NEW SHOREHAM	143,142	1,118	144,260
NORTH KINGSTOWN	26,004	420	26,424
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	456	-	456
PAWTUCKET	895	317	1,213
PORTSMOUTH	7,060	625	7,685
PROVIDENCE	387,440	9,798	397,238
RICHMOND	1,106	2	1,108
SCITUATE	1,525	48	1,573
SMITHFIELD	30,749	319	31,068
SOUTH KINGSTOWN	42,998	711	43,709
TIVERTON	-	95	95
WARREN	-	-	-
WARWICK	272,692	4,947	277,639
WESTERLY	233,955	1,079	235,033
WEST GREENWICH	25,158	220	25,378
WEST WARWICK	34,373	592	34,965
WOONSOCKET	12,365	179	12,543
<b>TOTAL</b>	<b>\$ 2,349,269</b>	<b>\$ 30,718</b>	<b>\$ 2,379,987</b>

\* 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 Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for October 2016. Hotel tax collections from hosting platforms and room resellers for all municipalities other than the City of Newport for FY 2017 YTD include only receipts from July through September 2016.

## Appendix

### **Expansion of the State 5.0 Percent Hotel Tax Base: Definitions**

Hosting platform is defined by Rhode Island General Law Section 42-63.1-2(5) as “...any electronic or operating system in which a person or entity provides a means through which an owner may offer a residential unit for "tourist or transient" use.” The distribution of the state hotel tax revenues generated via hosting platforms is provided under § 42-63.1-3(c).

Room reseller is defined in Rhode Island General Law Section 44-18-7.3(4)(i) as “any person, except a tour operator as defined in § 42-63.1-2, having any right, permission, license, or other authority from or through a hotel as defined in § 42-63.1-2, to reserve, or arrange the transfer of occupancy of, accommodations the reservation or transfer of which is subject to this chapter, such that the occupant pays all or a portion of the rental and other fees to the room reseller or reseller, room reseller or reseller shall include, but not be limited to, sellers of travel packages as defined in this section. The distribution of the state hotel tax revenues generated by room resellers is provided under § 42-63.1-3.

### **Recent Law Changes to State Hotel Tax Distribution**

Revenues generated by the state 5.0 percent hotel tax are distributed, in general, to four recipients: the tourism district in which the hotel is located, the municipality in which the hotel is located, the Providence Warwick Convention and Visitors Bureau (PWCVB), and the Rhode Island Commerce Corporation. These allocation percentages are provided in Rhode Island General Law Subsection 42-63.1-3(e). In the 2016 Session, the General Assembly enacted a change to the state hotel tax distribution formula for all hotels other than the Omni Providence Hotel. For all other returns and tax payments received after June 30, 2016 and prior to July 1, 2017 (i.e. collections received in FY 2017), the distribution of state hotel tax revenues were allocated using the percentages provided in §42-63.1-3(a). For all returns and payments received after June 30, 2017 (i.e., collections received in FY 2018 and thereafter), the distribution of the state hotel tax revenues are allocated using the percentages provided in §42-63.1-3(b).

The distribution of state hotel tax revenues for the respective time periods is as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
Convention Authority of the City of Providence	31 %	28 %
City of Providence	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<b><u>All Warwick Hotels</u></b>		
Warwick Department of Economic Development	31 %	28 %
City of Warwick	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>All Other Hotels in the State</u></b>		
Tourism District in which Hotel is Located	47 %	42 %
Municipality in which Hotel is Located	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %

### **Tourism Districts**

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

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- East Providence 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.
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket
- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick