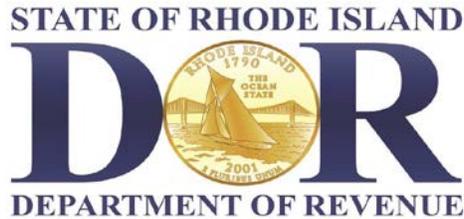


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report  
FY 2018 State 5.0 Percent Hotel Tax Allocation December 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 December:***

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>December 2017</b>	<b>December 2016</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 286,190	\$ 304,594	-6.0 %	\$ (18,404)
Hosting Platforms and Room Resellers	4,224	1,347	213.6 %	2,877
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 290,414</b>	<b>\$ 305,941</b>	<b>-5.1 %</b>	<b>\$ (15,527)</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 187,858	\$ 179,697	4.5 %	\$ 8,161
Hosting Platforms and Room Resellers	5,212	1,014	413.8 %	4,198
<b>Subtotal: Municipalities</b>	<b>\$ 193,070</b>	<b>\$ 180,712</b>	<b>6.8 %</b>	<b>\$ 12,358</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 229,703	\$ 183,092	25.5 %	\$ 46,611
Hosting Platforms and Room Resellers	9,438	1,496	531.0 %	7,942
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 239,142</b>	<b>\$ 184,588</b>	<b>29.6 %</b>	<b>\$ 54,554</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 100,962	\$ 104,983	-3.8 %	\$ (4,021)
Hosting Platforms and Room Resellers	1,974	201	883.9 %	1,773
<b>Subtotal: PWCVB</b>	<b>\$ 102,935</b>	<b>\$ 105,183</b>	<b>-2.1 %</b>	<b>\$ (2,248)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 825,561</b>	<b>\$ 776,424</b>	<b>6.3 %</b>	<b>\$ 49,137</b>

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

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	\$ 4,644,937	\$ 4,864,551	-4.5 %	\$ (219,614)
Hosting Platforms and Room Resellers	70,446	48,072	46.5 %	22,374
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 4,715,383</b>	<b>\$ 4,912,623</b>	<b>-4.0 %</b>	<b>\$ (197,239)</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 2,961,849	\$ 2,795,011	6.0 %	\$ 166,838
Hosting Platforms and Room Resellers	86,319	32,883	162.5 %	53,436
<b>Subtotal: Municipalities</b>	<b>\$ 3,048,168</b>	<b>\$ 2,827,894</b>	<b>7.8 %</b>	<b>\$ 220,274</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 3,570,786	\$ 2,676,837	33.4 %	\$ 893,949
Hosting Platforms and Room Resellers	164,495	32,577	404.9 %	131,918
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 3,735,281</b>	<b>\$ 2,709,413</b>	<b>37.9 %</b>	<b>\$ 1,025,868</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 1,339,204	\$ 1,392,024	-3.8 %	\$ (52,820)
Hosting Platforms and Room Resellers	23,730	18,002	31.8 %	5,728
<b>Subtotal: PWCVB</b>	<b>\$ 1,362,934</b>	<b>\$ 1,410,026</b>	<b>-3.3 %</b>	<b>\$ (47,092)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 12,861,767</b>	<b>\$ 11,859,956</b>	<b>8.4 %</b>	<b>\$ 1,001,810</b>

## Detail of the State 5.0 Percent Hotel Tax Allocation

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

Total revenues received from the state 5.0 percent hotel tax for December 2017 were \$825,561, an increase of \$49,137, or 6.3 percent, over the \$776,424 received for December 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 \$290,414 of the total revenues collected from the state 5.0 percent hotel tax for December 2017, a decrease of \$15,527, or 5.1 percent, from the \$305,941 received for December 2016. The tourism districts combined received \$4,224 in reported state hotel tax revenues for December 2017 compared to \$1,347 in revenues reported for December 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

<b>Tourism District</b>	<b>December 2017</b>	<b>December 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 110,760	\$ 122,006	-9.2 %	\$ (11,246)
Convention Authority of Providence †	69,707	71,149	-2.0 %	(1,442)
South County ‡	39,591	45,274	-12.6 %	(5,683)
* Includes \$1,763 for December 2017 and \$1,347 for December 2016 that was received from the expansion of the state hotel tax base.				
† Includes \$1,275 for December 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$191 for December 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 December 2017 versus December 2016 were:

- Northern Rhode Island: \$1,938
- Block Island: \$1,254
- East Providence: \$707

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

- Aquidneck Island: \$(11,246)
- South County: \$(5,683)
- Convention Authority of Providence: \$(1,442)

<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 December 2017 versus December 2016 were:

- Block Island: 127.1 percent
- East Providence: 27.5 percent
- Northern Rhode Island: 10.4 percent

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

- South County: -12.6 percent
- Aquidneck Island: -9.2 percent
- Warwick Department of Economic Development: -3.6 percent

### Municipalities

For December 2017, the State's cities and towns received \$193,070, an increase of \$12,358, or 6.8 percent, over the \$180,712 received for December 2016.<sup>3</sup> The municipalities combined received \$5,212 in reported state hotel tax revenues for December 2017 compared to \$1,014 reported for December 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 December 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>December 2017</b>	<b>December 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Providence *	\$ 49,439	\$ 45,280	9.2 %	\$ 4,159
Newport †	46,136	47,441	-2.8 %	(1,305)
Warwick ‡	32,169	30,092	6.9 %	2,077
* Includes \$1,659 for December 2017 received from the expansion of the state hotel tax base. † Includes \$1,152 for December 2017 and \$1,014 for December 2016 received from the expansion of the state hotel tax base. ‡ Includes \$788 for December 2017 received from the expansion of the state hotel tax base.				

<sup>3</sup> The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,435.64) was carried forward to January 2018.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	373.1 %	Little Compton	-87.2 %
Jamestown	200.9 %	Portsmouth	-81.6 %
New Shoreham	169.1 %	Johnston	-54.9 %
Charlestown	152.9 %	Coventry	-49.4 %
South Kingstown	69.2 %	North Kingstown	-23.3 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 4,159	Coventry	\$ (2,864)
Middletown	3,017	Newport	(1,305)
Pawtucket	2,632	North Kingstown	(860)
Warwick	2,077	Bristol	(311)
West Greenwich	1,542	Woonsocket	(237)

#### Rhode Island Commerce Corporation

For December 2017, the Rhode Island Commerce Corporation (CommerceRI) received \$239,142 from state 5.0 percent hotel tax revenues, an increase of \$54,554, or 29.6 percent, over the \$184,588 received for December 2016. CommerceRI received \$9,438 for December 2017 and \$1,496 for December 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 December 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$102,935 in state hotel tax revenues, a decrease of 2.1 percent, or \$2,248, from the \$105,183 received for December 2016. The PWCVB received \$1,974 for December 2017 compared to \$201 of revenues reported for December 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 December:***

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$12.86 million, an increase of \$1.0 million, or 8.4 percent, over the \$11.86 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 \$4.72 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$197,239, or 4.0 percent, from the \$4.91 million received for year-to-date FY 2017. The tourism districts combined received \$70,446 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$48,072 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 *	\$ 2,123,064	\$ 2,213,719	-4.1 %	\$ (90,655)
South County †	826,050	890,959	-7.3 %	(64,910)
Convention Authority of Providence ‡	821,008	788,160	4.2 %	32,848
<p>* Includes \$37,327 for FY 2018 YTD and \$12,566 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$12,566 does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$7,058 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 \$12,700 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: \$32,848
- Northern Rhode Island: \$26,557

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:

- Aquidneck Island: \$(90,655)
- Block Island: \$(71,860)
- South County: \$(64,910)

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: 15.5 percent
- Convention Authority of Providence: 4.2 percent

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<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: -54.2 percent
- Block Island: -25.5 percent
- South County: -7.3 percent

### Municipalities

For year-to-date FY 2018, the State's cities and towns received \$3.04 million, an increase of \$220,274, or 7.8 percent, over the \$2.83 million received for year-to-date FY 2017.<sup>5</sup> The municipalities combined received \$86,319 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$32,883 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 *	\$ 880,009	\$ 836,236	5.2 %	\$ 43,773
Providence †	582,067	511,785	13.7 %	70,282
Warwick ‡	381,141	352,359	8.2 %	28,782
<p>* Includes \$31,456 for year-to-date FY 2018 and \$3,787 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$3,787 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$27,709 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 \$9,792 for year-to-date FY 2018 and \$4,947 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	1,764.3 %	Hopkinton	-94.0 %
East Greenwich	71.8 %	Tiverton	-58.3 %
North Smithfield	36.5 %	Portsmouth	-52.6 %
Cranston	24.7 %	East Providence	-44.8 %
Glocester	21.1 %	Little Compton	-22.8 %

<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	\$ 70,282	New Shoreham	\$ (24,683)
Middletown	58,094	East Providence	(7,049)
Newport	43,773	Hopkinton	(4,943)
Warwick	28,782	Portsmouth	(4,153)
Pawtucket	21,399	Woonsocket	(2,681)

#### Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$3.74 million from state 5.0 percent hotel tax revenues, an increase of \$1.03 million, or 37.9 percent, over the \$2.71 million received for year-to-date FY 2017. CommerceRI received \$164,495 for year-to-date FY 2018 and \$32,577 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 \$1.36 million in state hotel tax revenues, a decrease of 3.3 percent, or \$47,092, from the \$1.41 million received for year-to-date FY 2017. The PWCVB received \$23,730 for year-to-date FY 2018 and \$18,002 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  
April 24, 2018

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

Allocation	Share †	Year-over-Year			
		December 2017 ‡	December 2016	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 54,789	\$ 56,148	-2.4%	\$ (1,359)
City of Providence	25% / 25%	49,439	45,280	9.2%	4,159
Rhode Island Commerce Corporation	21% / 24%	48,523	38,035	27.6%	10,488
Prov. Warwick Convention & Visitors Bureau	23% / 23%	45,005	41,658	8.0%	3,347
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 197,756</b>	<b>\$ 181,121</b>	<b>9.2%</b>	<b>\$ 16,635</b>
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 14,918	\$ 15,002	-0.6%	\$ (83)
Rhode Island Commerce Corporation	27% / 60%	31,968	32,146	-0.6%	(178)
Prov. Warwick Convention & Visitors Bureau	12% / 12%	6,394	6,429	-0.6%	(36)
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 53,280</b>	<b>\$ 53,577</b>	<b>-0.6%</b>	<b>\$ (297)</b>
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 35,966	\$ 37,314	-3.6%	\$ (1,348)
City of Warwick	25% / 25%	32,169	30,092	6.9%	2,077
Rhode Island Commerce Corporation	21% / 24%	30,998	25,277	22.6%	5,720
Prov. Warwick Convention & Visitors Bureau	23% / 23%	29,544	27,685	6.7%	1,859
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 128,677</b>	<b>\$ 120,368</b>	<b>6.9%</b>	<b>\$ 8,309</b>
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 110,760	\$ 122,006	-9.2%	\$ (11,246)
<i>Block Island</i>	47% / 42%	2,240	987	127.1%	1,254
<i>East Providence</i>	47% / 42%	3,279	2,573	27.5%	707
<i>Northern RI</i>	47% / 42%	20,575	18,637	10.4%	1,938
<i>South County</i>	47% / 42%	39,591	45,274	-12.6%	(5,683)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,295	8,002	3.7%	293
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 184,740</i>	<i>\$ 197,478</i>	<i>-6.5%</i>	<i>\$ (12,737)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 111,462	\$ 105,339	5.8%	\$ 6,123
Rhode Island Commerce Corporation	21% / 28%	127,653	89,129	43.2%	38,524
Prov. Warwick Convention & Visitors Bureau	7% / 5%	21,993	29,412	-25.2%	(7,419)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 445,848</b>	<b>\$ 421,358</b>	<b>5.8%</b>	<b>\$ 24,490</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 825,561</b>	<b>\$ 776,424</b>	<b>6.3%</b>	<b>\$ 49,137</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 December 2016 and the second number reflects the allocation of revenues for December 2017.

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

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

**December 2017 Collections by Component**

Allocation	Share	December 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	28%	\$ 53,514	\$ 1,275	\$ 54,789
City of Providence	25%	47,780	1,659	49,439
Rhode Island Commerce Corporation	24%	45,869	2,654	48,523
Prov. Warwick Convention & Visitors Bureau	23%	43,958	1,047	45,005
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 191,121</b>	<b>\$ 6,635</b>	<b>\$ 197,756</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 14,918	\$ -	\$ 14,918
Rhode Island Commerce Corporation	60%	31,968	-	31,968
Prov. Warwick Convention & Visitors Bureau	12%	6,394	-	6,394
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 53,280</b>	<b>\$ -</b>	<b>\$ 53,280</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	28%	\$ 35,147	\$ 819	\$ 35,966
City of Warwick	25%	31,381	788	32,169
Rhode Island Commerce Corporation	24%	30,126	871	30,998
Prov. Warwick Convention & Visitors Bureau	23%	28,871	673	29,544
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 125,525</b>	<b>\$ 3,152</b>	<b>\$ 128,677</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	42%	\$ 108,996	\$ 1,763	\$ 110,760
<i>Block Island</i>	42%	2,240	-	2,240
<i>East Providence</i>	42%	3,206	73	3,279
<i>Northern RI</i>	42%	20,499	76	20,575
<i>South County</i>	42%	39,401	191	39,591
<i>Statewide (RI Commerce Corporation)</i>	42%	8,268	27	8,295
<i>Subtotal - Tourism Districts</i>	<i>42%</i>	<i>\$ 182,611</i>	<i>\$ 2,130</i>	<i>\$ 184,740</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 108,697	\$ 2,765	\$ 111,462
Rhode Island Commerce Corporation	28%	121,740	5,912	127,653
Prov. Warwick Convention & Visitors Bureau	5%	21,739	254	21,993
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 434,787</b>	<b>\$ 11,061</b>	<b>\$ 445,848</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 804,713</b>	<b>\$ 20,848</b>	<b>\$ 825,561</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. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,435.64) was carried forward to January 2018.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 12

**December 2016 Collections by Component**

Allocation	Share	December 2016		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31%	\$ 56,148	\$ -	\$ 56,148
City of Providence	25%	45,280	-	45,280
Rhode Island Commerce Corporation	21%	38,035	-	38,035
Prov. Warwick Convention & Visitors Bureau	23%	41,658	-	41,658
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 181,121</b>	<b>\$ -</b>	<b>\$ 181,121</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 15,002	\$ -	\$ 15,002
Rhode Island Commerce Corporation	60%	32,146	-	32,146
Prov. Warwick Convention & Visitors Bureau	12%	6,429	-	6,429
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 53,577</b>	<b>\$ -</b>	<b>\$ 53,577</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31%	\$ 37,314	\$ -	\$ 37,314
City of Warwick	25%	30,092	-	30,092
Rhode Island Commerce Corporation	21%	25,277	-	25,277
Prov. Warwick Convention & Visitors Bureau	23%	27,685	-	27,685
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 120,368</b>	<b>\$ -</b>	<b>\$ 120,368</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	47%	\$ 120,659	\$ 1,347	\$ 122,006
<i>Block Island</i>	47%	987	-	987
<i>East Providence</i>	47%	2,573	-	2,573
<i>Northern RI</i>	47%	18,637	-	18,637
<i>South County</i>	47%	45,274	-	45,274
<i>Statewide (RI Commerce Corporation)</i>	47%	8,002	-	8,002
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 196,131</i>	<i>\$ 1,347</i>	<i>\$ 197,478</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 104,325	\$ 1,014	\$ 105,339
Rhode Island Commerce Corporation	21%	87,633	1,496	89,129
Prov. Warwick Convention & Visitors Bureau	7%	29,211	201	29,412
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 417,300</b>	<b>\$ 4,058</b>	<b>\$ 421,358</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 772,366</b>	<b>\$ 4,058</b>	<b>\$ 776,424</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.

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

MUNICIPALITY	Year-over-Year			
	December 2017 ^	December 2016	Percent Change	Difference
BARRINGTON	\$ 4	\$ -	n/a	\$ 4
BRISTOL	1,235	1,546	-20.1%	(311)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	1	-	n/a	1
CHARLESTOWN	256	101	152.9%	155
COVENTRY	2,928	5,792	-49.4%	(2,864)
CRANSTON	733	549	33.5%	184
CUMBERLAND	6	-	n/a	6
EAST GREENWICH	44	9	373.1%	35
EAST PROVIDENCE	1,953	1,368	42.7%	584
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	105	91	15.3%	14
HOPKINTON	5	-	n/a	5
JAMESTOWN	442	147	200.9%	295
JOHNSTON	163	362	-54.9%	(199)
LINCOLN	3,374	3,297	2.4%	78
LITTLE COMPTON	12	96	-87.2%	(84)
MIDDLETOWN	18,897	15,881	19.0%	3,017
NARRAGANSETT	1,494	1,349	10.7%	145
NEWPORT	46,136	47,441	-2.8%	(1,305)
NEW SHOREHAM	1,412	525	169.1%	887
NORTH KINGSTOWN	2,829	3,689	-23.3%	(860)
NORTH PROVIDENCE	20	-	n/a	20
NORTH SMITHFIELD	118	85	38.4%	33
PAWTUCKET	2,632	-	n/a	2,632
PORTSMOUTH	15	83	-81.6%	(68)
PROVIDENCE	49,439	45,280	9.2%	4,159
RICHMOND	203	141	43.4%	61
SCITUATE	252	265	-4.8%	(13)
SMITHFIELD	4,522	4,641	-2.6%	(119)
SOUTH KINGSTOWN	3,636	2,149	69.2%	1,487
TIVERTON	26	-	n/a	26
WARREN	11	-	n/a	11
WARWICK	32,169	30,092	6.9%	2,077
WESTERLY	8,626	8,426	2.4%	200
WEST GREENWICH	3,967	2,426	63.6%	1,542
WEST WARWICK	3,841	3,080	24.7%	761
WOONSOCKET	1,562	1,799	-13.2%	(237)
<b>TOTAL</b>	<b>\$ 193,070</b>	<b>\$ 180,712</b>	<b>6.8%</b>	<b>\$ 12,358</b>

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

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

**December 2017 Collections by Component**

MUNICIPALITY	December 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 4	\$ 4
BRISTOL	1,184	51	1,235
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	1	1
CHARLESTOWN	229	27	256
COVENTRY	2,910	18	2,928
CRANSTON	702	30	733
CUMBERLAND	-	6	6
EAST GREENWICH	33	11	44
EAST PROVIDENCE	1,908	44	1,953
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	104	1	105
HOPKINTON	-	5	5
JAMESTOWN	136	307	442
JOHNSTON	159	4	163
LINCOLN	3,361	13	3,374
LITTLE COMPTON	-	12	12
MIDDLETOWN	18,526	371	18,897
NARRAGANSETT	1,287	207	1,494
NEWPORT	44,984	1,152	46,136
NEW SHOREHAM	1,333	79	1,412
NORTH KINGSTOWN	2,805	24	2,829
NORTH PROVIDENCE	-	20	20
NORTH SMITHFIELD	118	(0)	118
PAWTUCKET	2,566	66	2,632
PORTSMOUTH	48	(33)	15
PROVIDENCE	47,780	1,659	49,439
RICHMOND	121	81	203
SCITUATE	246	7	252
SMITHFIELD	4,500	23	4,522
SOUTH KINGSTOWN	3,522	113	3,636
TIVERTON	-	26	26
WARREN	-	11	11
WARWICK	31,381	788	32,169
WESTERLY	8,588	37	8,626
WEST GREENWICH	3,958	9	3,967
WEST WARWICK	3,814	26	3,841
WOONSOCKET	1,553	10	1,562
<b>TOTAL</b>	<b>\$ 187,858</b>	<b>\$ 5,212</b>	<b>\$ 193,070</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,435.64) was carried forward to January 2018.

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

**December 2016 Collections by Component**

MUNICIPALITY	December 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,546	-	1,546
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	101	-	101
COVENTRY	5,792	-	5,792
CRANSTON	549	-	549
CUMBERLAND	-	-	-
EAST GREENWICH	9	-	9
EAST PROVIDENCE	1,368	-	1,368
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	91	-	91
HOPKINTON	-	-	-
JAMESTOWN	147	-	147
JOHNSTON	362	-	362
LINCOLN	3,297	-	3,297
LITTLE COMPTON	96	-	96
MIDDLETOWN	15,881	-	15,881
NARRAGANSETT	1,349	-	1,349
NEWPORT	46,427	1,014	47,441
NEW SHOREHAM	525	-	525
NORTH KINGSTOWN	3,689	-	3,689
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	85	-	85
PAWTUCKET	-	-	-
PORTSMOUTH	83	-	83
PROVIDENCE	45,280	-	45,280
RICHMOND	141	-	141
SCITUATE	265	-	265
SMITHFIELD	4,641	-	4,641
SOUTH KINGSTOWN	2,149	-	2,149
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	30,092	-	30,092
WESTERLY	8,426	-	8,426
WEST GREENWICH	2,426	-	2,426
WEST WARWICK	3,080	-	3,080
WOONSOCKET	1,799	-	1,799
<b>TOTAL</b>	<b>\$ 179,697</b>	<b>\$ 1,014</b>	<b>\$ 180,712</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%	\$ 633,581	\$ 634,614	-0.2%	\$ (1,032)	
City of Providence	25% / 25%	582,067	511,785	13.7%	70,282	
Rhode Island Commerce Corporation	21% / 24%	592,053	429,900	37.7%	162,153	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	520,498	470,842	10.5%	49,656	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,328,199</b>	<b>\$ 2,047,141</b>	<b>13.7%</b>	<b>\$ 281,058</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 187,426	\$ 153,546	22.1%	\$ 33,880	
Rhode Island Commerce Corporation	27% / 60%	401,628	329,027	22.1%	72,600	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	80,326	65,805	22.1%	14,520	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 669,380</b>	<b>\$ 548,379</b>	<b>22.1%</b>	<b>\$ 121,001</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 424,918	\$ 436,925	-2.7%	\$ (12,007)	
City of Warwick	25% / 25%	381,141	352,359	8.2%	28,782	
Rhode Island Commerce Corporation	21% / 24%	369,332	295,981	24.8%	73,351	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	349,099	324,170	7.7%	24,929	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,524,490</b>	<b>\$ 1,409,436</b>	<b>8.2%</b>	<b>\$ 115,055</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>Aquidneck Island</i>	47% / 42%	\$ 2,123,064	\$ 2,213,719	-4.1%	\$ (90,655)	
<i>Block Island</i>	47% / 42%	210,247	282,107	-25.5%	(71,860)	
<i>East Providence</i>	47% / 42%	13,553	29,562	-54.2%	(16,009)	
<i>Northern RI</i>	47% / 42%	197,912	171,355	15.5%	26,557	
<i>South County</i>	47% / 42%	826,050	890,959	-7.3%	(64,910)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	98,631	99,836	-1.2%	(1,204)	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,469,457</i>	<i>\$ 3,687,538</i>	<i>-5.9%</i>	<i>\$ (218,081)</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,084,961	\$ 1,963,750	6.2%	\$ 121,211	
Rhode Island Commerce Corporation	21% / 28%	2,372,268	1,654,505	43.4%	717,763	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	413,012	549,208	-24.8%	(136,196)	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 8,339,698</b>	<b>\$ 7,855,001</b>	<b>6.2%</b>	<b>\$ 484,697</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 12,861,767</b>	<b>\$ 11,859,956</b>	<b>8.4%</b>	<b>\$ 1,001,811</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 December 2016 and the second number reflects the allocation of revenues for July through December 2017.  
‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component* table and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component* tables for breakdown of FY 2018 and FY 2017 rental activity from the state hotel base expansion.

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**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION**  
**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%	\$ 620,881	\$ 12,700	\$ 633,581
City of Providence	25%	554,358	27,709	582,067
Rhode Island Commerce Corporation	24%	532,184	59,869	592,053
Prov. Warwick Convention & Visitors Bureau	23%	510,010	10,488	520,498
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,217,433</b>	<b>\$ 110,766</b>	<b>\$ 2,328,199</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 187,426	\$ -	\$ 187,426
Rhode Island Commerce Corporation	60%	401,628	-	401,628
Prov. Warwick Convention & Visitors Bureau	12%	80,326	-	80,326
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 669,380</b>	<b>\$ -</b>	<b>\$ 669,380</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	28%	\$ 415,910	\$ 9,008	\$ 424,918
City of Warwick	25%	371,348	9,792	381,141
Rhode Island Commerce Corporation	24%	356,495	12,838	369,332
Prov. Warwick Convention & Visitors Bureau	23%	341,641	7,459	349,099
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,485,394</b>	<b>\$ 39,096</b>	<b>\$ 1,524,490</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	42%	\$ 2,085,737	\$ 37,327	\$ 2,123,064
<i>Block Island</i>	42%	210,197	50	210,247
<i>East Providence</i>	42%	13,175	378	13,553
<i>Northern RI</i>	42%	195,699	2,213	197,912
<i>South County</i>	42%	818,991	7,058	826,050
<i>Statewide (RI Commerce Corporation)</i>	42%	96,921	1,711	98,631
<i>Subtotal - Tourism Districts</i>	42%	\$ 3,420,719	\$ 48,738	\$ 3,469,457
Municipalities (excluding Providence & Warwick)	25%	\$ 2,036,143	\$ 48,819	\$ 2,084,961
Rhode Island Commerce Corporation	28%	2,280,480	91,789	2,372,268
Prov. Warwick Convention & Visitors Bureau	5%	407,229	5,783	413,011
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 8,144,570</b>	<b>\$ 195,127</b>	<b>\$ 8,339,698</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 12,516,777</b>	<b>\$ 344,990</b>	<b>\$ 12,861,768</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. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,435.64) was carried forward to January 2018.

**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%	\$ 622,464	\$ 12,149	\$ 634,614
City of Providence	25%	501,987	9,798	511,785
Rhode Island Commerce Corporation	21%	421,669	8,230	429,900
Prov. Warwick Convention & Visitors Bureau	23%	461,828	9,014	470,842
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,007,949</b>	<b>\$ 39,191</b>	<b>\$ 2,047,141</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 153,546	\$ -	\$ 153,546
Rhode Island Commerce Corporation	60%	329,027	-	329,027
Prov. Warwick Convention & Visitors Bureau	12%	65,805	-	65,805
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 548,379</b>	<b>\$ -</b>	<b>\$ 548,379</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31%	\$ 430,791	\$ 6,134	\$ 436,925
City of Warwick	25%	347,412	4,947	352,359
Rhode Island Commerce Corporation	21%	291,826	4,155	295,981
Prov. Warwick Convention & Visitors Bureau	23%	319,619	4,551	324,170
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,389,649</b>	<b>\$ 19,787</b>	<b>\$ 1,409,436</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	47%	\$ 2,201,153	\$ 12,566	\$ 2,213,719
<i>Block Island</i>	47%	280,006	2,102	282,107
<i>East Providence</i>	47%	28,833	729	29,562
<i>Northern RI</i>	47%	169,718	1,637	171,355
<i>South County</i>	47%	879,970	10,989	890,959
<i>Statewide (RI Commerce Corporation)</i>	47%	98,071	1,765	99,836
<i>Subtotal - Tourism Districts</i>	47%	\$ 3,657,749	\$ 29,789	\$ 3,687,538
Municipalities (excluding Providence & Warwick)	25%	\$ 1,945,611	\$ 18,139	\$ 1,963,750
Rhode Island Commerce Corporation	21%	1,634,314	20,191	1,654,505
Prov. Warwick Convention & Visitors Bureau	7%	544,771	4,437	549,208
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,782,446</b>	<b>\$ 72,556</b>	<b>\$ 7,855,001</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 11,728,423</b>	<b>\$ 131,533</b>	<b>\$ 11,859,956</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.				

**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	\$ 15	\$ -	n/a	\$ 15
BRISTOL	19,901	17,083	16.5%	2,818
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	38	-	n/a	38
CHARLESTOWN	8,495	8,398	1.2%	97
COVENTRY	34,212	35,736	-4.3%	(1,524)
CRANSTON	7,325	5,874	24.7%	1,450
CUMBERLAND	14	-	n/a	14
EAST GREENWICH	250	146	71.8%	105
EAST PROVIDENCE	8,675	15,725	-44.8%	(7,049)
EXETER	-	-	n/a	-
FOSTER	30	-	n/a	30
GLOCESTER	944	779	21.1%	164
HOPKINTON	317	5,260	-94.0%	(4,943)
JAMESTOWN	3,225	2,842	13.5%	383
JOHNSTON	2,150	2,532	-15.1%	(382)
LINCOLN	31,745	30,245	5.0%	1,500
LITTLE COMPTON	2,741	3,552	-22.8%	(812)
MIDDLETOWN	370,190	312,096	18.6%	58,094
NARRAGANSETT	56,316	53,433	5.4%	2,883
NEWPORT *	880,009	836,236	5.2%	43,773
NEW SHOREHAM	125,374	150,057	-16.4%	(24,683)
NORTH KINGSTOWN	32,820	34,600	-5.1%	(1,781)
NORTH PROVIDENCE	34	-	n/a	34
NORTH SMITHFIELD	889	652	36.5%	238
PAWTUCKET	22,612	1,213	1,764.3%	21,399
PORTSMOUTH	3,747	7,900	-52.6%	(4,153)
PROVIDENCE	582,067	511,785	13.7%	70,282
RICHMOND	1,360	1,403	-3.1%	(43)
SCITUATE	2,113	2,064	2.4%	49
SMITHFIELD	48,591	41,708	16.5%	6,884
SOUTH KINGSTOWN	58,513	48,491	20.7%	10,022
TIVERTON	40	95	-58.3%	(56)
WARREN	(50)	-	n/a	(50)
WARWICK	381,141	352,359	8.2%	28,782
WESTERLY	262,176	253,308	3.5%	8,868
WEST GREENWICH	38,040	33,139	14.8%	4,901
WEST WARWICK	48,198	42,634	13.1%	5,565
WOONSOCKET	13,869	16,550	-16.2%	(2,681)
<b>TOTAL</b>	<b>\$ 3,048,168</b>	<b>\$ 2,827,894</b>	<b>7.8%</b>	<b>\$ 220,274</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 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 15	\$ 15
BRISTOL	19,400	502	19,901
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	38	38
CHARLESTOWN	8,355	141	8,495
COVENTRY	33,581	631	34,212
CRANSTON	6,211	1,114	7,325
CUMBERLAND	-	14	14
EAST GREENWICH	229	21	250
EAST PROVIDENCE	7,842	833	8,675
EXETER	-	-	-
FOSTER	19	11	30
GLOCESTER	933	11	944
HOPKINTON	290	27	317
JAMESTOWN	2,788	437	3,225
JOHNSTON	2,117	34	2,150
LINCOLN	31,571	174	31,745
LITTLE COMPTON	2,667	74	2,741
MIDDLETOWN	364,435	5,755	370,190
NARRAGANSETT	54,960	1,356	56,316
NEWPORT	848,553	31,456	880,009
NEW SHOREHAM	125,117	257	125,374
NORTH KINGSTOWN	32,463	356	32,820
NORTH PROVIDENCE	-	34	34
NORTH SMITHFIELD	902	(13)	889
PAWTUCKET	21,666	946	22,612
PORTSMOUTH	3,667	80	3,747
PROVIDENCE	554,358	27,709	582,067
RICHMOND	1,275	85	1,360
SCITUATE	2,031	82	2,113
SMITHFIELD	47,887	704	48,591
SOUTH KINGSTOWN	57,324	1,189	58,513
TIVERTON	-	40	40
WARREN	-	(50)	(50)
WARWICK	371,348	9,792	381,141
WESTERLY	261,425	752	262,176
WEST GREENWICH	37,593	447	38,040
WEST WARWICK	47,313	885	48,198
WOONSOCKET	13,528	341	13,869
<b>TOTAL</b>	<b>\$ 2,961,849</b>	<b>\$ 86,319</b>	<b>\$ 3,048,168</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,435.64) was carried forward to January 2018.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 21  
**FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers †	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	16,958	125	17,083
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	7,500	897	8,398
COVENTRY	35,417	319	35,736
CRANSTON	5,580	294	5,874
CUMBERLAND	-	-	-
EAST GREENWICH	146	-	146
EAST PROVIDENCE	15,337	388	15,725
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	779	-	779
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,664	178	2,842
JOHNSTON	2,527	5	2,532
LINCOLN	30,189	56	30,245
LITTLE COMPTON	3,178	374	3,552
MIDDLETOWN	308,302	3,794	312,096
NARRAGANSETT	51,237	2,197	53,433
NEWPORT *	832,449	3,787	836,236
NEW SHOREHAM	148,939	1,118	150,057
NORTH KINGSTOWN	34,180	420	34,600
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	652	-	652
PAWTUCKET	895	317	1,213
PORTSMOUTH	7,275	625	7,900
PROVIDENCE	501,987	9,798	511,785
RICHMOND	1,401	2	1,403
SCITUATE	2,016	48	2,064
SMITHFIELD	41,389	319	41,708
SOUTH KINGSTOWN	47,780	711	48,491
TIVERTON	-	95	95
WARREN	-	-	-
WARWICK	347,412	4,947	352,359
WESTERLY	252,229	1,079	253,308
WEST GREENWICH	32,919	220	33,139
WEST WARWICK	42,041	592	42,634
WOONSOCKET	16,371	179	16,550
<b>TOTAL</b>	<b>\$ 2,795,011</b>	<b>\$ 32,883</b>	<b>\$ 2,827,894</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.

## 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