

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 March 2018

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 § 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.¹

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 Fiscal Year-to-Date Collections by Components tables.

March 2017 state hotel tax collections from all municipalities except the City of Newport include receipts from hosting platforms and room resellers that were generated by rental activity in

¹ 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.

February and March 2017. The City of Newport's March 2017 receipts from hosting platforms and room resellers are only for March 2017.

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:

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>All Providence Hotels except the Omni Providence</u>		
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 %
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<u>All Warwick Hotels</u>		
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 %
<u>All Other Hotels in the State</u>		
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 March:

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.

State Hotel Tax Recipient	March 2018	March 2017	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 366,405	\$ 348,000	5.3 %	\$ 18,405
Hosting Platforms and Room Resellers	4,414	9,276	-52.4 %	(4,863)
Subtotal: Regional Tourism Districts	\$ 370,819	\$ 357,276	3.8 %	\$ 13,542
<u>Municipalities</u>				
Traditional Hotels	\$ 245,956	\$ 208,921	17.7 %	\$ 37,035
Hosting Platforms and Room Resellers	9,629	10,523	-8.5 %	(895)
Subtotal: Municipalities	\$ 255,584	\$ 219,444	16.5 %	\$ 36,140
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 306,781	\$ 228,983	34.0 %	\$ 77,797
Hosting Platforms and Room Resellers	22,234	18,986	17.1 %	3,248
Subtotal: RI Commerce Corporation	\$ 329,015	\$ 247,969	32.7 %	\$ 81,046
<u>Providence Warwick Convention & Visitors Bureau</u>				
Traditional Hotels	\$ 150,608	\$ 138,929	8.4 %	\$ 11,679
Hosting Platforms and Room Resellers	2,238	3,308	-32.3 %	(1,069)
Subtotal: PWCVB	\$ 152,847	\$ 142,237	7.5 %	\$ 10,609
TOTAL STATE 5.0% HOTEL TAX	\$ 1,108,264	\$ 966,927	14.6 %	\$ 141,338

Analysis of Fiscal Year-to-Date through March:

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

State Hotel Tax Recipient	FY 2018	FY 2017	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 5,571,921	\$ 5,739,987	-2.9 %	\$ (168,066)
Hosting Platforms and Room Resellers	87,159	73,419	18.7 %	13,739
Subtotal: Regional Tourism Districts	\$ 5,659,079	\$ 5,813,407	-2.7 %	\$ (154,327)
<u>Municipalities</u>				
Traditional Hotels	\$ 3,583,812	\$ 3,327,791	7.7 %	\$ 256,021
Hosting Platforms and Room Resellers	110,560	63,885	73.1 %	46,675
Subtotal: Municipalities	\$ 3,694,372	\$ 3,391,676	8.9 %	\$ 302,696
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 4,346,445	\$ 3,253,720	33.6 %	\$ 1,092,724
Hosting Platforms and Room Resellers	213,852	91,535	133.6 %	122,317
Subtotal: RI Commerce Corporation	\$ 4,560,297	\$ 3,345,255	36.3 %	\$ 1,215,042
<u>Providence Warwick Convention & Visitors Bureau</u>				
Traditional Hotels	\$ 1,719,277	\$ 1,753,625	-2.0 %	\$ (34,348)
Hosting Platforms and Room Resellers	30,382	26,701	13.8 %	3,681
Subtotal: PWCVB	\$ 1,749,659	\$ 1,780,326	-1.7 %	\$ (30,667)
TOTAL STATE 5.0% HOTEL TAX	\$ 15,663,407	\$ 14,330,664	9.3 %	\$ 1,332,743

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for March:

Total revenues received from the state 5.0 percent hotel tax for March 2018 were \$1.1 million, an increase of \$141,338, or 14.6 percent, over the \$966,927 received for March 2017. 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. March 2018 state hotel tax revenues include \$38,515 received from room resellers and hosting platforms compared to \$42,093 in revenues reported for March 2017. The \$42,093 figure includes state hotel tax revenues received from room resellers and hosting platforms for rental activity in February and March 2017 from all municipalities other than the City of Newport and for rental activity in March 2017 from the City of Newport.

Tourism Districts ²

The State's regional tourism districts received \$370,819 of the total revenues collected from the state 5.0 percent hotel tax for March 2018, an increase of \$13,542, or 3.8 percent, over the \$357,276 received for March 2017. The tourism districts combined received \$4,414 in reported state hotel tax revenues for March 2018 compared to \$9,276 in revenues reported for March 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

For March 2018, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	March 2018	March 2017	Percent Change	Difference
Aquidneck Island *	\$ 112,365	\$ 117,528	-4.4 %	\$ (5,163)
Convention Authority of Providence †	110,741	109,295	1.3 %	1,446
Warwick Dept. of Econ. Development ‡	57,477	54,024	6.4 %	3,453
* Includes \$1,557 for March 2018 and \$4,551 for March 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$1,553 for March 2018 and \$1,843 for March 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$886 for March 2018 and \$1,406 for March 2017 that was received from the expansion of the state hotel tax base.				

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for March 2018 versus March 2017 were:

- Northern Rhode Island: \$7,894
- South County: \$3,763
- Warwick Department of Economic Development: \$3,453

² Please see the appendix for a more detailed explanation of the tourism districts.

The two regional tourism districts with nominal decreases in revenues generated from the state 5.0 percent hotel tax for March 2018 versus March 2017 were:

- Aquidneck Island: \$(5,163)
- Block Island: \$(757)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for March 2018 versus March 2017 were:

- Northern Rhode Island: 31.9 percent
- Statewide: 24.6 percent
- East Providence: 14.0 percent

The two regional tourism districts with percentage decreases in revenues generated from the state 5.0 percent hotel tax for March 2018 versus March 2017 were:

- Block Island: -36.8 percent
- Aquidneck Island: -4.4 percent

Municipalities

For March 2018, the State's cities and towns received \$255,584, an increase of \$36,140, or 16.5 percent, over the \$219,444 received for March 2017.³ The municipalities combined received \$9,629 in reported state hotel tax revenues for March 2018 compared to \$10,523 reported for March 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 March 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:

Municipality	March 2018	March 2017	Percent Change	Difference
Providence *	\$ 78,818	\$ 69,476	13.4 %	\$ 9,342
Warwick †	51,429	43,691	17.7 %	7,737
Newport ‡	45,295	46,006	-1.5 %	(711)
* Includes \$2,810 for March 2018 and \$2,952 for March 2017 received from the expansion of the state hotel tax base.				
† Includes \$901 for March 2018 and \$1,257 for March 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$2,225 for March 2018 and \$2,180 for March 2017 received from the expansion of the state hotel tax base.				

³ 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, \$(810.14) was carried forward to April 2018.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	26,208.7 %	Warren	-92.2 %
Jamestown	399.0 %	Portsmouth	-82.7 %
Richmond	304.4 %	Charlestown	-46.0 %
Little Compton	149.2 %	Johnston	-31.2 %
South Kingstown	119.3 %	Scituate	-19.8 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 9,342	Portsmouth	\$ (1,833)
Warwick	7,737	North Kingstown	(752)
Middletown	6,663	Newport	(711)
Pawtucket	4,531	Warren	(419)
South Kingstown	3,044	Johnston	(111)

Rhode Island Commerce Corporation

For March 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$329,015 from state 5.0 percent hotel tax revenues, an increase of \$81,046, or 32.7 percent, over the \$247,969 received for March 2017. CommerceRI received \$22,234 for March 2018 and \$18,986 for March 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 March 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$152,847 in state hotel tax revenues, an increase of 7.5 percent, or \$10,609, from the \$142,237 received for March 2017. The PWCVB received \$2,238 for March 2018 compared to \$3,308 of revenues reported for March 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

Analysis of Fiscal Year-to-Date through March:

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$15.67 million, an increase of \$1.3 million, or 9.3 percent, over the \$14.33 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. Year-to-date FY 2018 state hotel tax revenues include \$441,952 received from room resellers and hosting platforms. For year-to-date FY 2017, the comparable figure is \$255,540.

Tourism Districts ⁴

The State's regional tourism districts received \$5.66 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$154,327, or 2.7 percent, from the \$5.81 million received for year-to-date FY 2017. The tourism districts combined received \$87,159 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$73,419 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:

Tourism District	FY 2018	FY 2017	Percent Change	Difference
Aquidneck Island *	\$ 2,394,531	\$ 2,485,650	-3.7 %	\$ (91,118)
Convention Authority of Providence †	1,103,644	1,070,779	3.1 %	32,865
South County ‡	931,079	981,770	-5.2 %	(50,691)
* Includes \$46,086 for FY 2018 YTD and \$24,744 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$24,744 does not include hotel tax data from the City of Newport for July through September 2016. † Includes \$16,874 for FY 2018 YTD and \$16,717 for FY 2017 YTD that was received from the expansion of the state hotel tax base. ‡ Includes \$7,694 for FY 2018 YTD and \$13,176 for FY 2017 YTD 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 year-to-date FY 2018 versus year-to-date FY 2017 were:

- Northern Rhode Island: \$41,736
- Convention Authority of Providence: \$32,865
- Statewide: \$1,227

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: \$(91,118)
- Block Island: \$(56,316)
- South County: \$(50,691)

The three regional tourism districts with the largest 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: 17.6 percent
- Convention Authority of Providence: 3.1 percent
- Statewide: 1.0 percent

⁴ 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: -37.0 percent
- Block Island: -19.6 percent
- South County: -5.2 percent

Municipalities

For year-to-date FY 2018, the State's cities and towns received \$3.69 million, an increase of \$302,696, or 8.9 percent, over the \$3.39 million received for year-to-date FY 2017.⁵ The municipalities combined received \$110,560 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$63,885 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:

Municipality	FY 2018	FY 2017	Percent Change	Difference
Newport *	\$ 991,570	\$ 937,285	5.8 %	\$ 54,284
Providence †	783,093	697,989	12.2 %	85,104
Warwick ‡	508,130	471,629	7.7 %	36,501
<p>* Includes \$38,974 for year-to-date FY 2018 and \$8,485 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$8,485 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$34,315 for year-to-date FY 2018 and \$20,446 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$12,227 for year-to-date FY 2018 and \$8,284 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:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	2,212.1 %	Warren	-99.1 %
Central Falls	867.3 %	Hopkinton	-93.7 %
Foster	565.8 %	Portsmouth	-68.1 %
East Greenwich	81.0 %	East Providence	-27.4 %
Jamestown	40.7 %	Johnston	-19.7 %

⁵ 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	\$ 85,104	New Shoreham	\$ (14,497)
Middletown	68,088	Portsmouth	(9,314)
Newport	54,284	East Providence	(5,804)
Warwick	36,501	Hopkinton	(4,928)
Pawtucket	32,258	North Kingstown	(4,056)

Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$4.56 million from state 5.0 percent hotel tax revenues, an increase of \$1.22 million, or 36.3 percent, over the \$3.35 million received for year-to-date FY 2017. CommerceRI received \$213,852 for year-to-date FY 2018 and \$91,535 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 \$1.75 million in state hotel tax revenues, a decrease of 1.7 percent, or \$30,667, from the \$1.78 million received for year-to-date FY 2017. The PWCVB received \$30,382 for year-to-date FY 2018 and \$26,701 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
July 11, 2018

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

Allocation	Share †	Year-over-Year					
		March 2018 ‡	March 2017	Percent Change	Difference		
PROVIDENCE HOTELS							
Convention Authority of Providence	31% / 28%	\$ 86,682	\$ 84,333	2.8%	\$ 2,349		
City of Providence	25% / 25%	78,818	69,476	13.4%	9,342		
Rhode Island Commerce Corporation	21% / 24%	78,569	61,526	27.7%	17,043		
Prov. Warwick Convention & Visitors Bureau	23% / 23%	71,203	62,570	13.8%	8,633		
Subtotal - Providence Hotels	100%	\$ 315,272	\$ 277,905	13.4%	\$ 37,366		
OMNI PROVIDENCE HOTEL ^							
Convention Authority of Providence	31% / 28%	\$ 24,060	\$ 24,962	-3.6%	\$ (902)		
Rhode Island Commerce Corporation	27% / 60%	51,556	53,490	-3.6%	(1,934)		
Prov. Warwick Convention & Visitors Bureau	12% / 12%	10,311	10,698	-3.6%	(387)		
Subtotal - Omni Providence Hotel	100%	\$ 85,927	\$ 89,150	-3.6%	\$ (3,223)		
WARWICK HOTELS							
Warwick Dept. of Economic Development	31% / 28%	\$ 57,477	\$ 54,024	6.4%	\$ 3,453		
City of Warwick	25% / 25%	51,429	43,691	17.7%	7,737		
Rhode Island Commerce Corporation	21% / 24%	49,595	36,968	34.2%	12,627		
Prov. Warwick Convention & Visitors Bureau	23% / 23%	47,213	40,082	17.8%	7,131		
Subtotal - Warwick Hotels	100%	\$ 205,714	\$ 174,765	17.7%	\$ 30,949		
ALL OTHER HOTELS							
Regional Tourism Districts							
<i>Aquidneck Island</i>	47% / 42%	\$ 112,365	\$ 117,528	-4.4%	\$ (5,163)		
<i>Block Island</i>	47% / 42%	1,301	2,059	-36.8%	(757)		
<i>East Providence</i>	47% / 42%	3,823	3,353	14.0%	469		
<i>Northern RI</i>	47% / 42%	32,637	24,743	31.9%	7,894		
<i>South County</i>	47% / 42%	40,153	36,390	10.3%	3,763		
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	12,321	9,885	24.6%	2,436		
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 202,600</i>	<i>\$ 193,957</i>	<i>4.5%</i>	<i>\$ 8,643</i>		
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 125,338	\$ 106,276	17.9%	\$ 19,061		
Rhode Island Commerce Corporation	21% / 28%	149,294	95,985	55.5%	53,309		
Prov. Warwick Convention & Visitors Bureau	7% / 5%	24,119	28,887	-16.5%	(4,768)		
Subtotal - All Other Hotels	100%	\$ 501,351	\$ 425,106	17.9%	\$ 76,245		
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,108,264	\$ 966,927	14.6%	\$ 141,338		

^ 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 March 2017, and the second number reflects the allocation of revenues for March 2018.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: March 2018 Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: March 2017 Collections by Component* table for breakdown of March 2018 and March 2017 rental activity from the state hotel base expansion.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

March 2018 Collections by Component

Allocation	Share	March 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	28%	\$ 85,129	\$ 1,553	\$ 86,682
City of Providence	25%	76,008	2,810	78,818
Rhode Island Commerce Corporation	24%	72,968	5,602	78,569
Prov. Warwick Convention & Visitors Bureau	23%	69,927	1,276	71,203
Subtotal - Providence Hotels	100%	\$ 304,032	\$ 11,240	\$ 315,272
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 24,060	\$ -	\$ 24,060
Rhode Island Commerce Corporation	60%	51,556	-	51,556
Prov. Warwick Convention & Visitors Bureau	12%	10,311	-	10,311
Subtotal - Omni Providence Hotel	100%	\$ 85,927	\$ -	\$ 85,927
WARWICK HOTELS				
Warwick Dept. of Economic Development	28%	\$ 56,591	\$ 886	\$ 57,477
City of Warwick	25%	50,528	901	51,429
Rhode Island Commerce Corporation	24%	48,507	1,088	49,595
Prov. Warwick Convention & Visitors Bureau	23%	46,486	728	47,213
Subtotal - Warwick Hotels	100%	\$ 202,112	\$ 3,602	\$ 205,714
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 110,808	\$ 1,557	\$ 112,365
<i>Block Island</i>	42%	1,301	-	1,301
<i>East Providence</i>	42%	3,731	92	3,823
<i>Northern RI</i>	42%	32,489	148	32,637
<i>South County</i>	42%	39,985	168	40,153
<i>Statewide (RI Commerce Corporation)</i>	42%	12,311	10	12,321
<i>Subtotal - Tourism Districts</i>	42%	\$ 200,625	\$ 1,975	\$ 202,600
Municipalities (excluding Providence & Warwick)	25%	\$ 119,420	\$ 5,918	\$ 125,338
Rhode Island Commerce Corporation	28%	133,750	15,544	149,294
Prov. Warwick Convention & Visitors Bureau	5%	23,884	235	24,119
Subtotal - All Other Hotels	100%	\$ 477,679	\$ 23,672	\$ 501,351
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,069,749	\$ 38,515	\$ 1,108,264

^ 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, \$(810.14) was carried forward to April 2018.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 12

March 2017 Collections by Component

Allocation	Share	March 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31%	\$ 82,490	\$ 1,843	\$ 84,333
City of Providence	25%	66,524	2,952	69,476
Rhode Island Commerce Corporation	21%	55,880	5,646	61,526
Prov. Warwick Convention & Visitors Bureau	23%	61,202	1,367	62,570
Subtotal - Providence Hotels	100%	\$ 266,098	\$ 11,808	\$ 277,905
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 24,962	\$ -	\$ 24,962
Rhode Island Commerce Corporation	60%	53,490	-	53,490
Prov. Warwick Convention & Visitors Bureau	12%	10,698	-	10,698
Subtotal - Omni Providence Hotel	100%	\$ 89,150	\$ -	\$ 89,150
WARWICK HOTELS				
Warwick Dept. of Economic Development	31%	\$ 52,618	\$ 1,406	\$ 54,024
City of Warwick	25%	42,434	1,257	43,691
Rhode Island Commerce Corporation	21%	35,645	1,323	36,968
Prov. Warwick Convention & Visitors Bureau	23%	39,039	1,043	40,082
Subtotal - Warwick Hotels	100%	\$ 169,737	\$ 5,029	\$ 174,765
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 112,977	\$ 4,551	\$ 117,528
<i>Block Island</i>	47%	2,013	45	2,059
<i>East Providence</i>	47%	3,180	173	3,353
<i>Northern RI</i>	47%	24,473	270	24,743
<i>South County</i>	47%	35,653	737	36,390
<i>Statewide (RI Commerce Corporation)</i>	47%	9,633	252	9,885
<i>Subtotal - Tourism Districts</i>	47%	\$ 187,929	\$ 6,028	\$ 193,957
Municipalities (excluding Providence & Warwick)	25%	\$ 99,962	\$ 6,314	\$ 106,276
Rhode Island Commerce Corporation	21%	83,968	12,017	95,985
Prov. Warwick Convention & Visitors Bureau	7%	27,989	898	28,887
Subtotal - All Other Hotels	100%	\$ 399,849	\$ 25,257	\$ 425,106
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 924,833	\$ 42,093	\$ 966,927
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* March 2017 state hotel tax collections from all municipalities except the City of Newport include receipts from hosting platforms and room resellers and realtors and homeowners that were generated by rental activity in February and March 2017.				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES³
Year-over-Year Collections

MUNICIPALITY	Year-over-Year			
	March 2018 [^]	March 2017	Percent Change	Difference
BARRINGTON	\$ 28	\$ -	n/a	\$ 28
BRISTOL	1,328	1,124	18.2%	205
BURRILLVILLE	4	-	n/a	4
CENTRAL FALLS	6	-	n/a	6
CHARLESTOWN	122	226	-46.0%	(104)
COVENTRY	3,789	2,688	41.0%	1,101
CRANSTON	1,165	755	54.3%	410
CUMBERLAND	7	-	n/a	7
EAST GREENWICH	46	55	-16.7%	(9)
EAST PROVIDENCE	2,321	1,869	24.2%	452
EXETER	-	-	n/a	-
FOSTER	48	-	n/a	48
GLOCESTER	117	86	36.0%	31
HOPKINTON	11	-	n/a	11
JAMESTOWN	535	107	399.0%	427
JOHNSTON	245	356	-31.2%	(111)
LINCOLN	4,828	4,806	0.4%	22
LITTLE COMPTON	95	38	149.2%	57
MIDDLETOWN	22,114	15,451	43.1%	6,663
NARRAGANSETT	1,379	1,447	-4.7%	(68)
NEWPORT	45,295	46,006	-1.5%	(711)
NEW SHOREHAM	1,035	1,095	-5.4%	(60)
NORTH KINGSTOWN	3,667	4,420	-17.0%	(752)
NORTH PROVIDENCE	28	-	n/a	28
NORTH SMITHFIELD	168	192	-12.6%	(24)
PAWTUCKET	4,548	17	26,208.7%	4,531
PORTSMOUTH	384	2,217	-82.7%	(1,833)
PROVIDENCE	78,818	69,476	13.4%	9,342
RICHMOND	235	58	304.4%	177
SCITUATE	240	299	-19.8%	(59)
SMITHFIELD	7,303	6,671	9.5%	631
SOUTH KINGSTOWN	5,596	2,552	119.3%	3,044
TIVERTON	32	-	n/a	32
WARREN	36	454	-92.2%	(419)
WARWICK	51,429	43,691	17.7%	7,737
WESTERLY	6,026	3,708	62.5%	2,318
WEST GREENWICH	4,185	4,202	-0.4%	(17)
WEST WARWICK	5,770	3,887	48.4%	1,883
WOONSOCKET	2,605	1,490	74.9%	1,116
TOTAL	\$ 255,584	\$ 219,444	16.5%	\$ 36,140

[^] See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: March 2018 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: March 2017 Collections by Component* tables for breakdown of March 2018 and March 2017 rental activity from the state hotel tax base expansion.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

March 2018 Collections by Component

MUNICIPALITY	March 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 28	\$ 28
BRISTOL	1,254	75	1,328
BURRILLVILLE	-	4	4
CENTRAL FALLS	-	6	6
CHARLESTOWN	109	13	122
COVENTRY	3,768	21	3,789
CRANSTON	1,053	112	1,165
CUMBERLAND	-	7	7
EAST GREENWICH	27	18	46
EAST PROVIDENCE	2,221	100	2,321
EXETER	-	-	-
FOSTER	44	4	48
GLOCESTER	117	-	117
HOPKINTON	-	11	11
JAMESTOWN	165	369	535
JOHNSTON	238	7	245
LINCOLN	4,791	37	4,828
LITTLE COMPTON	-	95	95
MIDDLETOWN	21,356	758	22,114
NARRAGANSETT	827	553	1,379
NEWPORT	43,070	2,225	45,295
NEW SHOREHAM	775	261	1,035
NORTH KINGSTOWN	3,597	70	3,667
NORTH PROVIDENCE	-	28	28
NORTH SMITHFIELD	166	2	168
PAWTUCKET	4,416	132	4,548
PORTSMOUTH	112	271	384
PROVIDENCE	76,008	2,810	78,818
RICHMOND	122	113	235
SCITUATE	240	-	240
SMITHFIELD	7,296	7	7,303
SOUTH KINGSTOWN	5,267	330	5,596
TIVERTON	-	32	32
WARREN	-	36	36
WARWICK	50,528	901	51,429
WESTERLY	5,899	127	6,026
WEST GREENWICH	4,185	-	4,185
WEST WARWICK	5,752	18	5,770
WOONSOCKET	2,553	52	2,605
TOTAL	\$ 245,956	\$ 9,629	\$ 255,584

* 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, \$(810.14) was carried forward to April 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

March 2017 Collections by Component

MUNICIPALITY	March 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,089	35	1,124
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	218	8	226
COVENTRY	2,602	86	2,688
CRANSTON	707	48	755
CUMBERLAND	-	-	-
EAST GREENWICH	55	-	55
EAST PROVIDENCE	1,692	177	1,869
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	86	-	86
HOPKINTON	-	-	-
JAMESTOWN	93	14	107
JOHNSTON	355	0	356
LINCOLN	4,773	33	4,806
LITTLE COMPTON	38	-	38
MIDDLETOWN	14,949	502	15,451
NARRAGANSETT	1,378	70	1,447
NEWPORT	43,826	2,180	46,006
NEW SHOREHAM	1,071	24	1,095
NORTH KINGSTOWN	4,387	33	4,420
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	131	61	192
PAWTUCKET	-	17	17
PORTSMOUTH	100	2,117	2,217
PROVIDENCE	66,524	2,952	69,476
RICHMOND	52	6	58
SCITUATE	250	50	299
SMITHFIELD	6,579	93	6,671
SOUTH KINGSTOWN	2,486	66	2,552
TIVERTON	-	-	-
WARREN	-	454	454
WARWICK	42,434	1,257	43,691
WESTERLY	3,684	25	3,708
WEST GREENWICH	4,103	99	4,202
WEST WARWICK	3,812	75	3,887
WOONSOCKET	1,449	40	1,490
TOTAL	\$ 208,921	\$ 10,523	\$ 219,444

* March 2017 state hotel tax collections from all municipalities except the City of Newport include receipts from hosting platforms and room resellers and realtors and homeowners that were generated by rental activity in February 2017.

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	
PROVIDENCE HOTELS						
Convention Authority of Providence	31% / 28%	\$ 855,506	\$ 856,870	-0.2%	\$ (1,365)	
City of Providence	25% / 25%	783,093	697,989	12.2%	85,104	
Rhode Island Commerce Corporation	21% / 24%	790,913	601,355	31.5%	189,558	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	702,793	635,743	10.5%	67,051	
Subtotal - Providence Hotels	100%	\$ 3,132,305	\$ 2,791,957	12.2%	\$ 340,348	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 248,138	\$ 213,909	16.0%	\$ 34,229	
Rhode Island Commerce Corporation	27% / 60%	531,724	458,376	16.0%	73,349	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	106,345	91,675	16.0%	14,670	
Subtotal - Omni Providence Hotel	100%	\$ 886,207	\$ 763,960	16.0%	\$ 122,248	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 566,883	\$ 584,418	-3.0%	\$ (17,535)	
City of Warwick	25% / 25%	508,130	471,629	7.7%	36,501	
Rhode Island Commerce Corporation	21% / 24%	491,722	396,868	23.9%	94,854	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	465,713	433,600	7.4%	32,113	
Subtotal - Warwick Hotels	0%	\$ 2,032,447	\$ 1,886,515	7.7%	\$ 145,932	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>Aquidneck Island</i>	47% / 42%	\$ 2,394,531	\$ 2,485,650	-3.7%	\$ (91,118)	
<i>Block Island</i>	47% / 42%	231,655	287,971	-19.6%	(56,316)	
<i>East Providence</i>	47% / 42%	24,650	39,145	-37.0%	(14,495)	
<i>Northern RI</i>	47% / 42%	278,341	236,605	17.6%	41,736	
<i>South County</i>	47% / 42%	931,079	981,770	-5.2%	(50,691)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	128,297	127,069	1.0%	1,227	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,988,553</i>	<i>\$ 4,158,210</i>	<i>-4.1%</i>	<i>\$ (169,657)</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,403,148	\$ 2,222,058	8.1%	\$ 181,091	
Rhode Island Commerce Corporation	21% / 28%	2,745,938	1,888,656	45.4%	857,282	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	474,809	619,308	-23.3%	(144,499)	
Subtotal - All Other Hotels	100%	\$ 9,612,447	\$ 8,888,232	8.1%	\$ 724,216	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,663,407	\$ 14,330,664	9.3%	\$ 1,332,743	

^ 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 2017 through March 2017 and the second number reflects the allocation of revenues for July 2017 through March 2018.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component* 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
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	28%	\$ 838,631	\$ 16,874	\$ 855,506
City of Providence	25%	748,778	34,315	783,093
Rhode Island Commerce Corporation	24%	718,827	72,086	790,913
Prov. Warwick Convention & Visitors Bureau	23%	688,876	13,917	702,793
Subtotal - Providence Hotels	100%	\$ 2,995,112	\$ 137,193	\$ 3,132,305
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 248,138	\$ -	\$ 248,138
Rhode Island Commerce Corporation	60%	531,724	-	531,724
Prov. Warwick Convention & Visitors Bureau	12%	106,345	-	106,345
Subtotal - Omni Providence Hotel	100%	\$ 886,207	\$ -	\$ 886,207
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	28%	\$ 555,411	\$ 11,472	\$ 566,883
City of Warwick	25%	495,902	12,227	508,130
Rhode Island Commerce Corporation	24%	476,066	15,656	491,722
Prov. Warwick Convention & Visitors Bureau	23%	456,230	9,483	465,713
Subtotal - Warwick Hotels	100%	\$ 1,983,609	\$ 48,838	\$ 2,032,447
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 2,348,445	\$ 46,086	\$ 2,394,531
<i>Block Island</i>	42%	231,605	50	231,655
<i>East Providence</i>	42%	24,032	618	24,650
<i>Northern RI</i>	42%	275,748	2,592	278,341
<i>South County</i>	42%	923,385	7,694	931,079
<i>Statewide (RI Commerce Corporation)</i>	42%	126,525	1,772	128,297
<i>Subtotal - Tourism Districts</i>	42%	\$ 3,929,741	\$ 58,812	\$ 3,988,553
Municipalities (excluding Providence & Warwick)	25%	\$ 2,339,131	\$ 64,017	\$ 2,403,148
Rhode Island Commerce Corporation	28%	2,619,827	126,110	2,745,938
Prov. Warwick Convention & Visitors Bureau	5%	467,826	6,982	474,808
Subtotal - All Other Hotels	100%	\$ 9,356,526	\$ 255,921	\$ 9,612,447
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,221,455	\$ 441,952	\$ 15,663,407

^ 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, \$(810.14) was carried forward to April 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
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	31%	\$ 840,154	\$ 16,717	\$ 856,870
City of Providence	25%	677,543	20,446	697,989
Rhode Island Commerce Corporation	21%	569,136	32,219	601,355
Prov. Warwick Convention & Visitors Bureau	23%	623,340	12,403	635,743
Subtotal - Providence Hotels	100%	\$ 2,710,173	\$ 81,784	\$ 2,791,957
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 213,909	\$ -	\$ 213,909
Rhode Island Commerce Corporation	60%	458,376	-	458,376
Prov. Warwick Convention & Visitors Bureau	12%	91,675	-	91,675
Subtotal - Omni Providence Hotel	100%	\$ 763,960	\$ -	\$ 763,960
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31%	\$ 574,548	\$ 9,870	\$ 584,418
City of Warwick	25%	463,345	8,284	471,629
Rhode Island Commerce Corporation	21%	389,210	7,659	396,868
Prov. Warwick Convention & Visitors Bureau	23%	426,277	7,323	433,600
Subtotal - Warwick Hotels	100%	\$ 1,853,380	\$ 33,135	\$ 1,886,515
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 2,460,905	\$ 24,744	\$ 2,485,650
<i>Block Island</i>	47%	285,779	2,191	287,971
<i>East Providence</i>	47%	37,735	1,410	39,145
<i>Northern RI</i>	47%	234,034	2,571	236,605
<i>South County</i>	47%	968,594	13,176	981,770
<i>Statewide (RI Commerce Corporation)</i>	47%	124,329	2,740	127,069
<i>Subtotal - Tourism Districts</i>	47%	\$ 4,111,377	\$ 46,833	\$ 4,158,210
Municipalities (excluding Providence & Warwick)	25%	\$ 2,186,903	\$ 35,155	\$ 2,222,058
Rhode Island Commerce Corporation	21%	1,836,998	51,658	1,888,656
Prov. Warwick Convention & Visitors Bureau	7%	612,333	6,975	619,308
Subtotal - All Other Hotels	100%	\$ 8,747,611	\$ 140,620	\$ 8,888,232
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,075,124	\$ 255,540	\$ 14,330,664
^ 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 MUNICIPALITIES⁹
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2018	FY 2017	Percent Change	Difference
BARRINGTON	\$ 79	\$ -	n/a	\$ 79
BRISTOL	22,960	19,722	16.4%	3,238
BURRILLVILLE	11	-	n/a	11
CENTRAL FALLS	44	5	867.3%	39
CHARLESTOWN	8,966	8,846	1.4%	121
COVENTRY	44,031	39,416	11.7%	4,615
CRANSTON	9,829	7,869	24.9%	1,961
CUMBERLAND	32	-	n/a	32
EAST GREENWICH	377	208	81.0%	169
EAST PROVIDENCE	15,379	21,183	-27.4%	(5,804)
EXETER	-	-	n/a	-
FOSTER	194	29	565.8%	165
GLOCESTER	1,282	1,059	21.1%	223
HOPKINTON	332	5,260	-93.7%	(4,928)
JAMESTOWN	4,450	3,163	40.7%	1,287
JOHNSTON	2,724	3,392	-19.7%	(667)
LINCOLN	44,425	43,037	3.2%	1,389
LITTLE COMPTON	2,950	3,639	-18.9%	(689)
MIDDLETOWN	420,668	352,581	19.3%	68,088
NARRAGANSETT	60,611	57,062	6.2%	3,549
NEWPORT	991,570	937,285	5.8%	54,284
NEW SHOREHAM	138,679	153,176	-9.5%	(14,497)
NORTH KINGSTOWN	42,601	46,657	-8.7%	(4,056)
NORTH PROVIDENCE	75	-	n/a	75
NORTH SMITHFIELD	1,326	1,180	12.4%	146
PAWTUCKET	33,717	1,458	2,212.1%	32,258
PORTSMOUTH	4,359	13,673	-68.1%	(9,314)
PROVIDENCE	783,093	697,989	12.2%	85,104
RICHMOND	1,877	1,618	16.0%	259
SCITUATE	2,859	2,920	-2.1%	(61)
SMITHFIELD	66,432	58,598	13.4%	7,834
SOUTH KINGSTOWN	71,247	55,580	28.2%	15,666
TIVERTON	112	95	17.8%	17
WARREN	12	1,335	-99.1%	(1,323)
WARWICK	508,130	471,629	7.7%	36,501
WESTERLY	276,874	264,933	4.5%	11,941
WEST GREENWICH	50,379	42,638	18.2%	7,741
WEST WARWICK	62,078	53,520	16.0%	8,557
WOONSOCKET	19,568	20,921	-6.5%	(1,353)
TOTAL	\$ 3,694,372	\$ 3,391,676	8.9%	\$ 302,696

* 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	\$ -	\$ 79	\$ 79
BRISTOL	22,304	656	22,960
BURRILLVILLE	-	11	11
CENTRAL FALLS	-	44	44
CHARLESTOWN	8,773	193	8,966
COVENTRY	43,272	759	44,031
CRANSTON	8,543	1,287	9,829
CUMBERLAND	-	32	32
EAST GREENWICH	328	49	377
EAST PROVIDENCE	14,305	1,074	15,379
EXETER	-	-	-
FOSTER	177	17	194
GLOCESTER	1,269	13	1,282
HOPKINTON	290	42	332
JAMESTOWN	3,194	1,256	4,450
JOHNSTON	2,674	50	2,724
LINCOLN	44,201	224	44,425
LITTLE COMPTON	2,667	283	2,950
MIDDLETOWN	413,230	7,438	420,668
NARRAGANSETT	58,105	2,506	60,611
NEWPORT	952,596	38,974	991,570
NEW SHOREHAM	137,860	819	138,679
NORTH KINGSTOWN	42,103	499	42,601
NORTH PROVIDENCE	-	75	75
NORTH SMITHFIELD	1,319	7	1,326
PAWTUCKET	32,525	1,192	33,717
PORTSMOUTH	3,894	465	4,359
PROVIDENCE	748,778	34,315	783,093
RICHMOND	1,504	373	1,877
SCITUATE	2,774	86	2,859
SMITHFIELD	65,692	740	66,432
SOUTH KINGSTOWN	69,475	1,772	71,247
TIVERTON	-	112	112
WARREN	-	12	12
WARWICK	495,902	12,227	508,130
WESTERLY	275,876	998	276,874
WEST GREENWICH	49,908	471	50,379
WEST WARWICK	61,145	932	62,078
WOONSOCKET	19,129	439	19,568
TOTAL	\$ 3,583,812	\$ 110,560	\$ 3,694,372

* 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, \$(810.14) was carried forward to April 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	19,545	178	19,722
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	5	5
CHARLESTOWN	7,928	918	8,846
COVENTRY	38,822	594	39,416
CRANSTON	7,403	466	7,869
CUMBERLAND	-	-	-
EAST GREENWICH	208	-	208
EAST PROVIDENCE	20,072	1,111	21,183
EXETER	-	-	-
FOSTER	29	-	29
GLOCESTER	1,059	-	1,059
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,945	218	3,163
JOHNSTON	3,377	15	3,392
LINCOLN	42,897	139	43,037
LITTLE COMPTON	3,265	374	3,639
MIDDLETOWN	346,942	5,639	352,581
NARRAGANSETT	54,610	2,452	57,062
NEWPORT *	928,801	8,485	937,285
NEW SHOREHAM	152,010	1,166	153,176
NORTH KINGSTOWN	46,165	492	46,657
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,015	165	1,180
PAWTUCKET	895	563	1,458
PORTSMOUTH	7,494	6,179	13,673
PROVIDENCE	677,543	20,446	697,989
RICHMOND	1,598	20	1,618
SCITUATE	2,715	205	2,920
SMITHFIELD	57,983	616	58,598
SOUTH KINGSTOWN	54,705	876	55,580
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	463,345	8,284	471,629
WESTERLY	263,741	1,192	264,933
WEST GREENWICH	42,173	465	42,638
WEST WARWICK	52,608	912	53,520
WOONSOCKET	20,637	284	20,921
TOTAL	\$ 3,327,791	\$ 63,885	\$ 3,391,676

* 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:

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>All Providence Hotels except the Omni Providence</u>		
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 %

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<u>All Warwick Hotels</u>		
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 %
<u>All Other Hotels in the State</u>		
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