

*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 2019 State 5.0 Percent Hotel Tax Allocation October 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 over fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax. The state 5.0 percent hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms.

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.

**How State Hotel Tax Revenues are Distributed**

It is important to note that the distribution of the state hotel tax revenues was changed effective July 1, 2018.

- For returns and payments received after June 30, 2017 and prior to July 1, 2018, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(b).
- For returns and payments received after June 30, 2018, the distribution of the state hotel tax is made in accordance with the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f).

The state hotel tax allocation percentages for the periods covered by this report are as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Hotel Tax Recipient</b>	<b>Received after June 30, 2017 and Prior to July 1, 2018</b>	<b>Received after June 30, 2018</b>
<u>Regional Tourism Districts</u>		
Convention Authority of the City of Providence and Warwick Department of Economic Development	28 %	30 %
All Other Tourism Districts ^	42 %	45 %
Municipalities *	25 %	25 %
<u>Rhode Island Commerce Corporation *</u>		
Providence and Warwick Hotels	24 %	21 %
Omni Providence Hotel	60 %	50 %
Statewide Tourism District Hotels	70 %	70 %
All Other Hotels in the State	28 %	25 %
<u>Providence Warwick Convention &amp; Visitors Bureau</u>		
Providence and Warwick Hotels	23 %	24 %
Omni Providence Hotel	12 %	20 %
All Other Hotels in the State †	5 %	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County		
* State hotel tax revenues generated from the rental of rooms via hosting platforms is distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation.		
† Includes hotels in the Statewide Tourism District		

### **Hotel Situs and Regional Tourism Districts**

According to Rhode Island General Laws § 42-63.1-5, 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: Unaffiliated. If the city joins a tourism district, all accrued and future revenues generated from the state 5.0 percent hotel tax will be paid to that 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

## Summary of the State 5.0 Percent Hotel Tax Allocation

### *Year over Year Allocation for October:*

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

<b>State Hotel Tax Recipient</b>	<b>October 2018</b>	<b>October 2017</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 755,157	\$ 693,025	9.0 %	\$ 62,132
Hosting Platforms and Room Resellers	9,783	8,357	17.1 %	1,427
<b><i>Subtotal: Regional Tourism Districts</i></b>	<b>\$ 764,941</b>	<b>\$ 701,382</b>	<b>9.1 %</b>	<b>\$ 63,559</b>
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 459,929	\$ 459,989	0.0 %	\$ (60)
Hosting Platforms and Room Resellers	11,681	14,955	-21.9 %	(3,273)
<b><i>Subtotal: Municipalities</i></b>	<b>\$ 471,610</b>	<b>\$ 474,944</b>	<b>-0.7 %</b>	<b>\$ (3,334)</b>
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 518,030	\$ 584,237	-11.3 %	\$ (66,207)
Hosting Platforms and Room Resellers	21,140	33,122	-36.2 %	(11,982)
<b><i>Subtotal: RI Commerce Corporation</i></b>	<b>\$ 539,170</b>	<b>\$ 617,358</b>	<b>-12.7 %</b>	<b>\$ (78,189)</b>
<i><u>Providence Warwick Convention &amp; Visitors Bureau</u></i>				
Traditional Hotels	\$ 241,621	\$ 236,861	2.0 %	\$ 4,760
Hosting Platforms and Room Resellers	4,121	3,386	21.7 %	735
<b><i>Subtotal: PWCVB</i></b>	<b>\$ 245,742</b>	<b>\$ 240,247</b>	<b>2.3 %</b>	<b>\$ 5,495</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 2,021,463</b>	<b>\$ 2,033,931</b>	<b>-0.6 %</b>	<b>\$ (12,469)</b>

### *Fiscal Year-to-Date over Fiscal Year-to-Date through October:*

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

<b>State Hotel Tax Recipient</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 4,139,195	\$ 3,848,825	7.5 %	\$ 290,370
Hosting Platforms and Room Resellers	59,270	58,944	0.6 %	326
<b><i>Subtotal: Regional Tourism Districts</i></b>	<b>\$ 4,198,465</b>	<b>\$ 3,907,769</b>	<b>7.4 %</b>	<b>\$ 290,696</b>
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 2,497,843	\$ 2,489,498	0.3 %	\$ 8,346
Hosting Platforms and Room Resellers	81,644	73,696	10.8 %	7,948
<b><i>Subtotal: Municipalities</i></b>	<b>\$ 2,579,487</b>	<b>\$ 2,563,194</b>	<b>0.6 %</b>	<b>\$ 16,294</b>

<b>State Hotel Tax Recipient</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 2,691,476	\$ 3,059,242	-12.0 %	\$ (367,767)
Hosting Platforms and Room Resellers	165,855	142,717	16.2 %	23,138
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 2,857,330</b>	<b>\$ 3,201,959</b>	<b>-10.8 %</b>	<b>\$ (344,629)</b>
<i>Providence Warwick Convention &amp; Visitors Bureau</i>				
Traditional Hotels	\$ 1,118,180	\$ 1,076,200	3.9 %	\$ 41,981
Hosting Platforms and Room Resellers	19,807	19,272	2.8 %	535
<b>Subtotal: PWCVB</b>	<b>\$ 1,137,988</b>	<b>\$ 1,095,472</b>	<b>3.9 %</b>	<b>\$ 42,516</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 10,773,270</b>	<b>\$ 10,768,393</b>	<b>0.0 %</b>	<b>\$ 4,877</b>

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

The tables *Detail of Rhode Island State 5.0% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes both year over year and fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.

### ***Municipalities***

The tables *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities* provides data by municipality on the year over year, and fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. A color coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.



Mark A. Furcolo, Director  
Rhode Island Department of Revenue  
February 6, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2019.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at [paul.grimaldi@revenue.ri.gov](mailto:paul.grimaldi@revenue.ri.gov) or by phone at (401) 574-8766.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 5

**Year-over-Year Collections**

Allocation	Share †	Year-over-Year ‡			
		October 2018	October 2017	Percent Change	Difference
<b><u>Regional Tourism Districts</u></b>					
Aquidneck Island	45% / 42%	\$ 373,124	\$ 312,919	19.2%	\$ 60,205
Block Island	45% / 42%	9,859	13,281	-25.8%	(3,422)
Convention Authority of Providence	30% / 28%	154,372	162,428	-5.0%	(8,056)
East Providence	45% / 42%	5,737	2,113	171.5%	3,624
Northern Rhode Island	45% / 42%	45,357	39,079	16.1%	6,278
South County	45% / 42%	92,338	92,757	-0.5%	(419)
Warwick Dept. of Economic Development	30% / 28%	84,154	78,805	6.8%	5,349
<b>Subtotal - Tourism Districts</b>		<b>\$ 764,941</b>	<b>\$ 701,382</b>	<b>9.1%</b>	<b>\$ 63,559</b>
<b><u>Municipalities</u></b>					
All Municipalities ^	25% / 25%	\$ 471,610	\$ 474,944	-0.7%	\$ (3,334)
<b>Subtotal - Municipalities</b>		<b>\$ 471,610</b>	<b>\$ 474,944</b>	<b>-0.7%</b>	<b>\$ (3,334)</b>
<b><u>Rhode Island Commerce Corporation</u></b>					
Providence and Warwick Hotels	21% / 24%	\$ 144,995	\$ 190,350	-23.8%	\$ (45,356)
Omni Providence Hotel	50% / 60%	67,511	80,494	-16.1%	(12,983)
Statewide Tourism District	70% / 70%	26,061	29,793	-12.5%	(3,732)
All Other Hotels in the State	25% / 28%	300,603	316,722	-5.1%	(16,119)
<b>Subtotal - CommerceRI</b>		<b>\$ 539,170</b>	<b>\$ 617,358</b>	<b>-12.7%</b>	<b>\$ (78,189)</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>					
Providence and Warwick Hotels	24% / 23%	\$ 158,415	\$ 167,300	-5.3%	\$ (8,884)
Omni Providence Hotel	20% / 12%	27,004	16,099	67.7%	10,906
All Other Hotels in the State	5% / 5%	60,322	56,849	6.1%	3,473
<b>Subtotal - PWCVB</b>		<b>\$ 245,742</b>	<b>\$ 240,247</b>	<b>2.3%</b>	<b>\$ 5,495</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,021,463</b>	<b>\$ 2,033,931</b>	<b>-0.6%</b>	<b>\$ (12,469)</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † The first number reflects the allocation of revenues for October 2018 and the second number reflects the allocation of revenues for October 2017. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: October 2018 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: October 2017 Collections by Component</i> table for the breakdown of rental activity from the state hotel base expansion for the respective periods.					

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION**  
**October 2018 Collections by Component**

Allocation	Share	October 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	45%	\$ 368,803	\$ 4,320	\$ 373,124
Block Island	45%	9,859	-	9,859
Convention Authority of Providence	30%	151,743	2,629	154,372
East Providence	45%	5,485	252	5,737
Northern Rhode Island	45%	45,130	227	45,357
South County	45%	91,745	593	92,338
Warwick Dept. of Economic Development	30%	82,391	1,762	84,154
<b>Subtotal - Tourism Districts</b>		<b>\$ 755,157</b>	<b>\$ 9,783</b>	<b>\$ 764,941</b>
<b><u>Municipalities</u></b>				
All Municipalities	25%	\$ 459,929	\$ 11,681	\$ 471,610
<b>Subtotal - Municipalities</b>		<b>\$ 459,929</b>	<b>\$ 11,681</b>	<b>\$ 471,610</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	21%	\$ 135,539	\$ 9,455	\$ 144,995
Omni Providence Hotel	50%	67,511	-	67,511
Statewide Tourism District	70%	25,522	539	26,061
All other Hotels	25%	289,457	11,146	300,603
<b>Subtotal - CommerceRI</b>		<b>\$ 518,030</b>	<b>\$ 21,140</b>	<b>\$ 539,170</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	24%	\$ 154,902	\$ 3,513	\$ 158,415
Omni Providence Hotel	20%	27,004	-	27,004
All other Hotels	5%	59,714	608	60,322
<b>Subtotal - PWCVB</b>	<b>45%</b>	<b>\$ 241,621</b>	<b>\$ 4,121</b>	<b>\$ 245,742</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,974,737</b>	<b>\$ 46,726</b>	<b>\$ 2,021,463</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, \$(237.28) was carried forward to November 2018.

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

Allocation	Share	October 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	42%	\$ 309,143	\$ 3,776	\$ 312,919
Block Island	42%	13,281	-	13,281
Convention Authority of Providence	28%	160,391	2,037	162,428
East Providence	42%	2,002	112	2,113
Northern Rhode Island	42%	38,705	374	39,079
South County	42%	92,029	728	92,757
Warwick Dept. of Economic Development	28%	77,474	1,331	78,805
<b>Subtotal - Tourism Districts</b>		<b>\$ 693,025</b>	<b>\$ 8,357</b>	<b>\$ 701,382</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 459,989	\$ 14,955	\$ 474,944
<b>Subtotal - Municipalities</b>		<b>\$ 459,989</b>	<b>\$ 14,955</b>	<b>\$ 474,944</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	24%	\$ 171,686	\$ 18,664	\$ 190,350
Omni Providence Hotel	60%	80,494	-	80,494
Statewide Tourism District	70%	28,616	1,176	29,793
All Other Hotels in the State	28%	303,440	13,281	316,722
<b>Subtotal - CommerceRI</b>		<b>\$ 584,237</b>	<b>\$ 33,122</b>	<b>\$ 617,358</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	23%	\$ 164,533	\$ 2,767	\$ 167,300
Omni Providence Hotel	12%	16,099	-	16,099
All Other Hotels in the State	5%	56,230	619	56,849
<b>Subtotal - PWCVB</b>		<b>\$ 236,861</b>	<b>\$ 3,386</b>	<b>\$ 240,247</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,974,112</b>	<b>\$ 59,819</b>	<b>\$ 2,033,931</b>

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

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

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 8  
**Year-over-Year Collections**

MUNICIPALITY	Year-over-Year *			
	October 2018	October 2017	Percent Change ^	Difference ^
BARRINGTON	\$ 17	\$ -	n/a	\$ 17
BRISTOL	3,792	3,389	11.9%	404
BURRILLVILLE	4	-	n/a	4
CENTRAL FALLS	12	14	-16.3%	(2)
<b>CHARLESTOWN</b>	<b>469</b>	<b>185</b>	<b>153.1%</b>	284
<b>COVENTRY</b>	<b>5,021</b>	<b>6,102</b>	-17.7%	<b>(1,081)</b>
<b>CRANSTON</b>	<b>1,049</b>	<b>1,375</b>	<b>-23.7%</b>	(325)
CUMBERLAND	3	-	n/a	3
<b>EAST GREENWICH</b>	<b>47</b>	<b>16</b>	<b>198.3%</b>	31
<b>EAST PROVIDENCE</b>	<b>3,267</b>	<b>1,454</b>	<b>124.7%</b>	<b>1,813</b>
EXETER	-	-	n/a	-
FOSTER	6	-	n/a	6
GLOCESTER	168	176	-4.1%	(7)
HOPKINTON	34	24	42.0%	10
<b>JAMESTOWN</b>	<b>849</b>	<b>401</b>	<b>111.7%</b>	448
JOHNSTON	372	387	-3.8%	(15)
<b>LINCOLN</b>	<b>6,851</b>	<b>5,891</b>	16.3%	<b>960</b>
<b>LITTLE COMPTON</b>	<b>314</b>	<b>72</b>	<b>335.2%</b>	242
<b>MIDDLETOWN</b>	<b>72,715</b>	<b>54,297</b>	33.9%	<b>18,418</b>
<b>NARRAGANSETT</b>	<b>3,695</b>	<b>6,230</b>	<b>-40.7%</b>	<b>(2,534)</b>
NEWPORT	130,341	130,608	-0.2%	(267)
<b>NEW SHOREHAM</b>	<b>5,570</b>	<b>7,906</b>	<b>-29.5%</b>	<b>(2,336)</b>
NORTH KINGSTOWN	5,121	5,559	-7.9%	(438)
NORTH PROVIDENCE	80	-	n/a	80
NORTH SMITHFIELD	159	161	-1.2%	(2)
<b>PAWTUCKET</b>	<b>6,377</b>	<b>5,503</b>	15.9%	<b>875</b>
<b>PORTSMOUTH</b>	<b>381</b>	<b>504</b>	<b>-24.4%</b>	(123)
<b>PROVIDENCE</b>	<b>96,833</b>	<b>116,343</b>	-16.8%	<b>(19,511)</b>
RICHMOND	287	218	31.4%	69
SCITUATE	364	338	7.6%	26
SMITHFIELD	8,574	9,157	-6.4%	(583)
SOUTH KINGSTOWN	7,812	8,632	-9.5%	(820)
TIVERTON	449	-	n/a	449
<b>WARREN</b>	<b>37</b>	<b>(73)</b>	<b>-150.4%</b>	110
WARWICK	70,310	70,763	-0.6%	(453)
<b>WESTERLY</b>	<b>22,559</b>	<b>21,276</b>	6.0%	<b>1,283</b>
WEST GREENWICH	6,917	6,971	-0.8%	(54)
<b>WEST WARWICK</b>	<b>7,427</b>	<b>8,521</b>	-12.8%	<b>(1,094)</b>
WOONSOCKET	3,328	2,545	30.7%	783
<b>TOTAL</b>	<b>\$ 471,610</b>	<b>\$ 474,944</b>	<b>-0.7%</b>	<b>\$ (3,334)</b>

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

^ Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year and fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage nominal decreases year-over-year and fiscal year-to-date over fiscal year-to-date.



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

**October 2018 Collections by Component**

MUNICIPALITY	October 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 17	\$ 17
BRISTOL	3,686	106	3,792
BURRILLVILLE	-	4	4
CENTRAL FALLS	-	12	12
CHARLESTOWN	453	16	469
COVENTRY	4,981	40	5,021
CRANSTON	1,012	37	1,049
CUMBERLAND	-	3	3
EAST GREENWICH	21	26	47
EAST PROVIDENCE	3,047	220	3,267
EXETER	-	-	-
FOSTER	-	6	6
GLOCESTER	148	20	168
HOPKINTON	24	11	34
JAMESTOWN	235	614	849
JOHNSTON	365	7	372
LINCOLN	6,824	27	6,851
LITTLE COMPTON	271	43	314
MIDDLETOWN	72,167	548	72,715
NARRAGANSETT	3,433	262	3,695
NEWPORT	127,889	2,452	130,341
NEW SHOREHAM	5,477	93	5,570
NORTH KINGSTOWN	5,041	80	5,121
NORTH PROVIDENCE	-	80	80
NORTH SMITHFIELD	150	9	159
PAWTUCKET	6,143	235	6,377
PORTSMOUTH	285	97	381
PROVIDENCE	92,697	4,136	96,833
RICHMOND	-	287	287
SCITUATE	354	10	364
SMITHFIELD	8,555	19	8,574
SOUTH KINGSTOWN	7,644	168	7,812
TIVERTON	358	90	449
WARREN	-	37	37
WARWICK	68,660	1,651	70,310
WESTERLY	22,488	71	22,559
WEST GREENWICH	6,885	32	6,917
WEST WARWICK	7,384	43	7,427
WOONSOCKET	3,253	75	3,328
<b>TOTAL</b>	<b>\$ 459,929</b>	<b>\$ 11,681</b>	<b>\$ 471,610</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, \$(237.28) was carried forward to November 2018.

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

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

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

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

**Fiscal Year-to-Date Collections**

Allocation	Share †	Fiscal Year-to-Date over Fiscal Year-to-Date ‡			
		October 2018	October 2017	Percent Change	Difference
<b><u>Regional Tourism Districts</u></b>					
Aquidneck Island	45% / 42%	\$ 2,022,659	\$ 1,855,893	9.0%	\$ 166,766
Block Island	45% / 42%	217,792	206,410	5.5%	11,382
Convention Authority of Providence	30% / 28%	626,514	633,787	-1.1%	(7,273)
East Providence	45% / 42%	25,493	6,771	276.5%	18,722
Northern Rhode Island	45% / 42%	174,121	148,117	17.6%	26,004
South County	45% / 42%	769,707	725,799	6.0%	43,908
Warwick Dept. of Economic Development	30% / 28%	362,179	330,992	9.4%	31,187
<b>Subtotal - Tourism Districts</b>		<b>\$ 4,198,465</b>	<b>\$ 3,907,769</b>	<b>7.4%</b>	<b>\$ 290,696</b>
<b><u>Municipalities</u></b>					
All Municipalities ^	25% / 25%	\$ 2,579,487	\$ 2,563,194	0.6%	\$ 16,294
<b>Subtotal - Municipalities</b>		<b>\$ 2,579,487</b>	<b>\$ 2,563,194</b>	<b>0.6%</b>	<b>\$ 16,294</b>
<b><u>Rhode Island Commerce Corporation</u></b>					
Providence and Warwick Hotels	21% / 24%	\$ 637,125	\$ 751,885	-15.3%	\$ (114,761)
Omni Providence Hotel	50% / 60%	227,661	309,465	-26.4%	(81,804)
Statewide Tourism District	70% / 70%	123,876	132,513	-6.5%	(8,636)
All Other Hotels in the State	25% / 28%	1,868,669	2,008,096	-6.9%	(139,427)
<b>Subtotal - CommerceRI</b>		<b>\$ 2,857,330</b>	<b>\$ 3,201,959</b>	<b>-10.8%</b>	<b>\$ (344,629)</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>					
Providence and Warwick Hotels	24% / 23%	\$ 681,677	\$ 673,985	1.1%	\$ 7,693
Omni Providence Hotel	20% / 12%	91,064	61,893	47.1%	29,171
All Other Hotels in the State	5% / 5%	365,246	359,594	1.6%	5,652
<b>Subtotal - PWCVB</b>		<b>\$ 1,137,988</b>	<b>\$ 1,095,472</b>	<b>3.9%</b>	<b>\$ 42,516</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 10,773,270</b>	<b>\$ 10,768,393</b>	<b>0.0%</b>	<b>\$ 4,877</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 FY 2019 year-to-date and the second number reflects the allocation of revenues for FY 2018 year-to-date.  
‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2019 Year-to-Date Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-Date Collections by Component* table for the breakdown of rental activity from the state hotel base expansion for the respective periods.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION  
FY 2019 Year-to-Date Collections by Component**

Allocation	Share	FY 2019 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	45%	\$ 1,990,035	\$ 32,624	\$ 2,022,659
Block Island	45%	217,792	-	217,792
Convention Authority of Providence	30%	615,444	11,070	626,514
East Providence	45%	24,547	946	25,493
Northern Rhode Island	45%	173,024	1,097	174,121
South County	45%	764,232	5,475	769,707
Warwick Dept. of Economic Development	30%	354,122	8,057	362,179
<b>Subtotal - Tourism Districts</b>		<b>\$ 4,139,195</b>	<b>\$ 59,270</b>	<b>\$ 4,198,465</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 2,497,843	\$ 81,644	\$ 2,579,487
<b>Subtotal - Municipalities</b>		<b>\$ 2,497,843</b>	<b>\$ 81,644</b>	<b>\$ 2,579,487</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	21%	\$ 583,079	\$ 54,046	\$ 637,125
Omni Providence Hotel	50%	227,661	-	227,661
Statewide Tourism District	70%	119,832	4,045	123,876
All other Hotels	25%	1,760,905	107,764	1,868,669
<b>Subtotal - CommerceRI</b>		<b>\$ 2,691,476</b>	<b>\$ 165,855</b>	<b>\$ 2,857,330</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	24%	\$ 666,376	\$ 15,302	\$ 681,677
Omni Providence Hotel	20%	91,064	-	91,064
All other Hotels	5%	360,740	4,506	365,246
<b>Subtotal - PWCVB</b>	<b>45%</b>	<b>\$ 1,118,180</b>	<b>\$ 19,807</b>	<b>\$ 1,137,988</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 10,446,694</b>	<b>\$ 326,576</b>	<b>\$ 10,773,270</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, \$(237.28) was carried forward to November 2018.				

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

Allocation	Share	FY 2018 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	42%	\$ 1,822,490	\$ 33,403	\$ 1,855,893
Block Island	42%	206,360	50	206,410
Convention Authority of Providence	28%	623,982	9,806	633,787
East Providence	42%	6,617	154	6,771
Northern Rhode Island	42%	146,275	1,842	148,117
South County	42%	719,366	6,433	725,799
Warwick Dept. of Economic Development	28%	323,735	7,257	330,992
<b>Subtotal - Tourism Districts</b>		<b>\$ 3,848,825</b>	<b>\$ 58,944</b>	<b>\$ 3,907,769</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 2,489,498	\$ 73,696	\$ 2,563,194
<b>Subtotal - Municipalities</b>		<b>\$ 2,489,498</b>	<b>\$ 73,696</b>	<b>\$ 2,563,194</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	24%	\$ 688,543	\$ 63,342	\$ 751,885
Omni Providence Hotel	60%	309,465	-	309,465
Statewide Tourism District	70%	127,163	5,350	132,513
All Other Hotels in the State	28%	1,934,071	74,025	2,008,096
<b>Subtotal - CommerceRI</b>		<b>\$ 3,059,242</b>	<b>\$ 142,717</b>	<b>\$ 3,201,959</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	23%	\$ 659,854	\$ 14,131	\$ 673,985
Omni Providence Hotel	12%	61,893	-	61,893
All Other Hotels in the State	5%	354,453	5,141	359,594
<b>Subtotal - PWCVB</b>		<b>\$ 1,076,200</b>	<b>\$ 19,272</b>	<b>\$ 1,095,472</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 10,473,764</b>	<b>\$ 294,629</b>	<b>\$ 10,768,393</b>

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

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

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

**Fiscal Year-to-Date Collections**

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2019	FY 2018	Percent Change	Difference
BARRINGTON	\$ 235	\$ -	n/a	\$ 235
BRISTOL	19,703	17,045	15.6%	2,657
BURRILLVILLE	61	-	n/a	61
CENTRAL FALLS	42	32	29.7%	10
<b>CHARLESTOWN</b>	<b>6,086</b>	<b>8,053</b>	<b>-24.4%</b>	<b>(1,968)</b>
<b>COVENTRY</b>	<b>22,553</b>	<b>27,132</b>	<b>-16.9%</b>	<b>(4,579)</b>
<b>CRANSTON</b>	<b>4,974</b>	<b>5,660</b>	<b>-12.1%</b>	<b>(686)</b>
CUMBERLAND	74	-	n/a	74
<b>EAST GREENWICH</b>	<b>268</b>	<b>139</b>	<b>92.3%</b>	<b>129</b>
<b>EAST PROVIDENCE</b>	<b>14,605</b>	<b>4,602</b>	<b>217.4%</b>	<b>10,003</b>
EXETER	-	-	n/a	-
FOSTER	170	-	n/a	170
GLOCESTER	795	719	10.6%	76
HOPKINTON	396	303	31.0%	94
<b>JAMESTOWN</b>	<b>7,700</b>	<b>2,599</b>	<b>196.2%</b>	<b>5,101</b>
JOHNSTON	2,010	1,703	18.0%	306
LINCOLN	24,036	23,819	0.9%	218
LITTLE COMPTON	3,329	2,667	24.8%	662
MIDDLETOWN	332,867	328,753	1.3%	4,114
NARRAGANSETT	45,011	45,418	-0.9%	(407)
<b>NEWPORT</b>	<b>769,900</b>	<b>764,325</b>	<b>0.7%</b>	<b>5,575</b>
NEW SHOREHAM	123,604	122,864	0.6%	739
NORTH KINGSTOWN	26,529	26,288	0.9%	241
NORTH PROVIDENCE	340	-	n/a	340
NORTH SMITHFIELD	725	625	16.0%	100
<b>PAWTUCKET</b>	<b>24,065</b>	<b>15,533</b>	<b>54.9%</b>	<b>8,532</b>
PORTSMOUTH	3,723	3,452	7.9%	271
<b>PROVIDENCE</b>	<b>420,726</b>	<b>451,657</b>	<b>-6.8%</b>	<b>(30,931)</b>
<b>RICHMOND</b>	<b>3,644</b>	<b>1,026</b>	<b>255.0%</b>	<b>2,617</b>
SCITUATE	1,557	1,553	0.3%	5
<b>SMITHFIELD</b>	<b>35,133</b>	<b>37,370</b>	<b>-6.0%</b>	<b>(2,237)</b>
SOUTH KINGSTOWN	49,715	49,939	-0.4%	(224)
TIVERTON	1,393	-	n/a	1,393
<b>WARREN</b>	<b>288</b>	<b>(73)</b>	<b>-493.9%</b>	<b>361</b>
<b>WARWICK</b>	<b>302,907</b>	<b>297,134</b>	<b>1.9%</b>	<b>5,773</b>
<b>WESTERLY</b>	<b>251,089</b>	<b>244,320</b>	<b>2.8%</b>	<b>6,769</b>
WEST GREENWICH	30,648	29,422	4.2%	1,225
<b>WEST WARWICK</b>	<b>35,109</b>	<b>38,347</b>	<b>-8.4%</b>	<b>(3,237)</b>
WOONSOCKET	13,477	10,727	25.6%	2,750
<b>TOTAL</b>	<b>\$ 2,579,487</b>	<b>\$ 2,563,194</b>	<b>0.6%</b>	<b>\$ 16,294</b>

\* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2019 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component tables for breakdown by municipality.

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**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**FY 2019 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 235	\$ 235
BRISTOL	18,716	987	19,703
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	42	42
CHARLESTOWN	5,694	392	6,086
COVENTRY	22,191	362	22,553
CRANSTON	4,410	564	4,974
CUMBERLAND	-	74	74
EAST GREENWICH	106	162	268
EAST PROVIDENCE	13,637	968	14,605
EXETER	-	-	-
FOSTER	124	46	170
GLOCESTER	600	195	795
HOPKINTON	314	83	396
JAMESTOWN	2,072	5,629	7,700
JOHNSTON	1,949	60	2,010
LINCOLN	23,911	125	24,036
LITTLE COMPTON	2,796	533	3,329
MIDDLETOWN	328,487	4,380	332,867
NARRAGANSETT	41,383	3,628	45,011
NEWPORT	750,222	19,678	769,900
NEW SHOREHAM	120,995	2,608	123,604
NORTH KINGSTOWN	25,596	933	26,529
NORTH PROVIDENCE	-	340	340
NORTH SMITHFIELD	641	84	725
PAWTUCKET	22,912	1,153	24,065
PORTSMOUTH	2,617	1,106	3,723
PROVIDENCE	399,040	21,686	420,726
RICHMOND	774	2,870	3,644
SCITUATE	1,500	58	1,557
SMITHFIELD	35,020	113	35,133
SOUTH KINGSTOWN	47,781	1,934	49,715
TIVERTON	665	728	1,393
WARREN	-	288	288
WARWICK	295,102	7,806	302,907
WESTERLY	250,226	863	251,089
WEST GREENWICH	30,509	138	30,648
WEST WARWICK	34,813	296	35,109
WOONSOCKET	13,040	438	13,477
<b>TOTAL</b>	<b>\$ 2,497,843</b>	<b>\$ 81,644</b>	<b>\$ 2,579,487</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, \$(237.28) was carried forward to November 2018.

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

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

\* Includes refunds and adjustments to correct payments made in prior periods. For October 2017 and going forward, the Division of Taxation distributed each month to municipalities local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the 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, \$1,767.73 was carried forward to November 2017.