

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 January 2019**

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:

State Hotel Tax Allocation Percentages		
Hotel Tax Recipient	Received after June 30, 2017 and Prior to July 1, 2018	Received after June 30, 2018
<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 & 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 January:

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	January 2019	January 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 323,239	\$ 248,790	29.9 %	\$ 74,448
Hosting Platforms and Room Resellers	4,959	3,224	53.8 %	1,735
<i>Subtotal: Regional Tourism Districts</i>	\$ 328,198	\$ 252,014	30.2 %	\$ 76,183
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 204,336	\$ 174,239	17.3 %	\$ 30,098
Hosting Platforms and Room Resellers	7,404	3,147	135.2 %	4,256
<i>Subtotal: Municipalities</i>	\$ 211,740	\$ 177,386	19.4 %	\$ 34,354
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 236,675	\$ 225,942	4.8 %	\$ 10,733
Hosting Platforms and Room Resellers	14,528	4,502	222.7 %	10,026
<i>Subtotal: RI Commerce Corporation</i>	\$ 251,203	\$ 230,444	9.0 %	\$ 20,759
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 132,466	\$ 109,273	21.2 %	\$ 23,193
Hosting Platforms and Room Resellers	2,724	1,716	58.7 %	1,008
<i>Subtotal: PWCVB</i>	\$ 135,190	\$ 110,989	21.8 %	\$ 24,201
TOTAL STATE 5.0% HOTEL TAX	\$ 926,330	\$ 770,833	20.2 %	\$ 155,497

Fiscal Year-to-Date over Fiscal Year-to-Date through January:

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 2019	FY 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 5,225,698	\$ 4,796,807	8.9 %	\$ 428,891
Hosting Platforms and Room Resellers	71,944	71,959	0.0 %	(14)
<i>Subtotal: Regional Tourism Districts</i>	\$ 5,297,643	\$ 4,868,766	8.8 %	\$ 428,877
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,187,405	\$ 3,136,088	1.6 %	\$ 51,317
Hosting Platforms and Room Resellers	99,041	89,467	10.7 %	9,574
<i>Subtotal: Municipalities</i>	\$ 3,286,446	\$ 3,225,555	1.9 %	\$ 60,891

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 3,463,622	\$ 3,893,649	-11.0 %	\$ (430,027)
Hosting Platforms and Room Resellers	199,323	170,709	16.8 %	28,614
<i>Subtotal: RI Commerce Corporation</i>	<i>\$ 3,662,945</i>	<i>\$ 4,064,357</i>	<i>-9.9 %</i>	<i>\$ (401,412)</i>
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,539,132	\$ 1,448,478	6.3 %	\$ 90,654
Hosting Platforms and Room Resellers	25,856	25,445	1.6 %	410
<i>Subtotal: PWCVB</i>	<i>\$ 1,564,988</i>	<i>\$ 1,473,923</i>	<i>6.2 %</i>	<i>\$ 91,064</i>
TOTAL STATE 5.0% HOTEL TAX	\$ 13,812,021	\$ 13,632,601	1.3 %	\$ 179,420

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
April 30, 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 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 ‡			
		January 2019	January 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 89,798	\$ 64,423	39.4%	\$ 25,375
Block Island	45% / 42%	760	3,931	-80.7%	(3,171)
Convention Authority of Providence	30% / 28%	98,041	82,175	19.3%	15,867
East Providence	45% / 42%	4,246	3,007	41.2%	1,239
Northern Rhode Island	45% / 42%	32,675	25,128	30.0%	7,547
South County	45% / 42%	54,193	32,141	68.6%	22,052
Warwick Dept. of Economic Development	30% / 28%	48,485	41,210	17.7%	7,275
Subtotal - Tourism Districts		\$ 328,198	\$ 252,014	30.2%	\$ 76,183
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 211,740	\$ 177,386	19.4%	\$ 34,354
Subtotal - Municipalities		\$ 211,740	\$ 177,386	19.4%	\$ 34,354
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 89,278	\$ 91,049	-1.9%	\$ (1,771)
Omni Providence Hotel	50% / 60%	39,686	36,774	7.9%	2,912
Statewide Tourism District	70% / 70%	13,995	14,928	-6.3%	(933)
All Other Hotels in the State	25% / 28%	108,244	87,693	23.4%	20,551
Subtotal - CommerceRI		\$ 251,203	\$ 230,444	9.0%	\$ 20,759
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 98,172	\$ 87,255	12.5%	\$ 10,917
Omni Providence Hotel	20% / 12%	15,874	7,355	115.8%	8,519
All Other Hotels in the State	5% / 5%	21,144	16,379	29.1%	4,764
Subtotal - PWCVB		\$ 135,190	\$ 110,989	21.8%	\$ 24,201
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 926,330	\$ 770,833	20.2%	\$ 155,497
^ 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 January 2019 and the second number reflects the allocation of revenues for January 2018. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: January 2019 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: January 2018 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
January 2019 Collections by Component

Allocation	Share	January 2019		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 88,576	\$ 1,222	\$ 89,798
Block Island	45%	760	-	760
Convention Authority of Providence	30%	96,195	1,846	98,041
East Providence	45%	4,092	154	4,246
Northern Rhode Island	45%	32,502	174	32,675
South County	45%	53,933	259	54,193
Warwick Dept. of Economic Development	30%	47,181	1,303	48,485
Subtotal - Tourism Districts		\$ 323,239	\$ 4,959	\$ 328,198
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 204,336	\$ 7,404	\$ 211,740
Subtotal - Municipalities		\$ 204,336	\$ 7,404	\$ 211,740
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 83,696	\$ 5,583	\$ 89,278
Omni Providence Hotel	50%	39,686	-	39,686
Statewide Tourism District	70%	13,370	624	13,995
All other Hotels	25%	99,923	8,321	108,244
Subtotal - CommerceRI		\$ 236,675	\$ 14,528	\$ 251,203
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 95,652	\$ 2,520	\$ 98,172
Omni Providence Hotel	20%	15,874	-	15,874
All other Hotels	5%	20,940	204	21,144
Subtotal - PWCVB	45%	\$ 132,466	\$ 2,724	\$ 135,190
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 896,716	\$ 29,614	\$ 926,330
^ 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, \$(276.87) was carried forward to February 2019.				

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

Allocation	Share	January 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 63,470	\$ 953	\$ 64,423
Block Island	42%	3,931	-	3,931
Convention Authority of Providence	28%	81,045	1,130	82,175
East Providence	42%	2,935	72	3,007
Northern Rhode Island	42%	25,018	110	25,128
South County	42%	31,943	198	32,141
Warwick Dept. of Economic Development	28%	40,449	761	41,210
Subtotal - Tourism Districts		\$ 248,790	\$ 3,224	\$ 252,014
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 174,239	\$ 3,147	\$ 177,386
Subtotal - Municipalities		\$ 174,239	\$ 3,147	\$ 177,386
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 89,428	\$ 1,621	\$ 91,049
Omni Providence Hotel	60%	36,774	-	36,774
Statewide Tourism District	70%	14,876	52	14,928
All Other Hotels in the State	28%	84,864	2,829	87,693
Subtotal - CommerceRI		\$ 225,942	\$ 4,502	\$ 230,444
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 85,702	\$ 1,554	\$ 87,255
Omni Providence Hotel	12%	7,355	-	7,355
All Other Hotels in the State	5%	16,217	162	16,379
Subtotal - PWCVB		\$ 109,273	\$ 1,716	\$ 110,989
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 758,245	\$ 12,589	\$ 770,833

^ 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, \$(1,029.27) was carried forward to February 2018.

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

MUNICIPALITY	Year-over-Year *			
	January 2019	January 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 17	\$ -	n/a	\$ 17
BRISTOL	1,001	789	26.9%	212
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	8	-	n/a	8
CHARLESTOWN	72	153	-52.5%	(80)
COVENTRY	3,794	2,994	26.7%	800
CRANSTON	59	547	-89.1%	(488)
CUMBERLAND	13	-	n/a	13
EAST GREENWICH	27	30	-10.0%	(3)
EAST PROVIDENCE	2,427	1,790	35.6%	638
EXETER	-	-	n/a	-
FOSTER	39	114	-65.5%	(74)
GLOCESTER	104	137	-24.1%	(33)
HOPKINTON	10	-	n/a	10
JAMESTOWN	484	186	159.5%	297
JOHNSTON	214	155	37.9%	59
LINCOLN	5,980	4,235	41.2%	1,745
LITTLE COMPTON	23	-	n/a	23
MIDDLETOWN	19,218	11,534	66.6%	7,684
NARRAGANSETT	3,021	988	205.9%	2,033
NEWPORT	29,893	26,428	13.1%	3,465
NEW SHOREHAM	553	2,340	-76.4%	(1,787)
NORTH KINGSTOWN	3,225	3,280	-1.7%	(54)
NORTH PROVIDENCE	104	-	n/a	104
NORTH SMITHFIELD	130	106	22.5%	24
PAWTUCKET	3,484	3,356	3.8%	127
PORTSMOUTH	118	56	111.0%	62
PROVIDENCE	62,908	58,048	8.4%	4,860
RICHMOND	136	67	103.8%	69
SCITUATE	220	204	8.0%	16
SMITHFIELD	6,051	5,538	9.3%	513
SOUTH KINGSTOWN	4,441	3,253	36.5%	1,188
TIVERTON	693	-	n/a	693
WARREN	12	-	n/a	12
WARWICK	40,480	36,795	10.0%	3,686
WESTERLY	12,215	4,224	189.2%	7,992
WEST GREENWICH	3,690	4,145	-11.0%	(455)
WEST WARWICK	4,347	4,311	0.8%	36
WOONSOCKET	2,526	1,584	59.4%	942
TOTAL	\$ 211,740	\$ 177,386	19.4%	\$ 34,354

* See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: January 2019 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: January 2018 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

January 2019 Collections by Component

MUNICIPALITY	January 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 17	\$ 17
BRISTOL	961	40	1,001
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	8	8
CHARLESTOWN	62	10	72
COVENTRY	3,789	6	3,794
CRANSTON	-	59	59
CUMBERLAND	-	13	13
EAST GREENWICH	13	14	27
EAST PROVIDENCE	2,273	154	2,427
EXETER	-	-	-
FOSTER	32	7	39
GLOCESTER	91	13	104
HOPKINTON	-	10	10
JAMESTOWN	117	367	484
JOHNSTON	201	14	214
LINCOLN	5,970	10	5,980
LITTLE COMPTON	-	23	23
MIDDLETOWN	18,733	485	19,218
NARRAGANSETT	2,729	292	3,021
NEWPORT	28,712	1,181	29,893
NEW SHOREHAM	422	131	553
NORTH KINGSTOWN	3,194	32	3,225
NORTH PROVIDENCE	-	104	104
NORTH SMITHFIELD	128	2	130
PAWTUCKET	3,372	112	3,484
PORTSMOUTH	35	84	118
PROVIDENCE	60,320	2,588	62,908
RICHMOND	3	133	136
SCITUATE	218	2	220
SMITHFIELD	6,013	38	6,051
SOUTH KINGSTOWN	4,321	120	4,441
TIVERTON	651	42	693
WARREN	-	12	12
WARWICK	39,318	1,163	40,480
WESTERLY	12,174	41	12,215
WEST GREENWICH	3,677	12	3,690
WEST WARWICK	4,324	23	4,347
WOONSOCKET	2,482	44	2,526
TOTAL	\$ 204,336	\$ 7,404	\$ 211,740

* 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, \$(279.87) was carried forward to February 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

January 2018 Collections by Component

MUNICIPALITY	January 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	772	17	789
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	153	-	153
COVENTRY	2,955	39	2,994
CRANSTON	540	7	547
CUMBERLAND	-	-	-
EAST GREENWICH	30	-	30
EAST PROVIDENCE	1,747	43	1,790
EXETER	-	-	-
FOSTER	114	-	114
GLOCESTER	137	-	137
HOPKINTON	-	-	-
JAMESTOWN	80	107	186
JOHNSTON	155	-	155
LINCOLN	4,233	1	4,235
LITTLE COMPTON	-	-	-
MIDDLETOWN	11,486	48	11,534
NARRAGANSETT	988	-	988
NEWPORT	25,386	1,043	26,428
NEW SHOREHAM	2,340	-	2,340
NORTH KINGSTOWN	3,280	-	3,280
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	105	1	106
PAWTUCKET	3,328	29	3,356
PORTSMOUTH	56	-	56
PROVIDENCE	57,039	1,009	58,048
RICHMOND	4	63	67
SCITUATE	202	2	204
SMITHFIELD	5,522	17	5,538
SOUTH KINGSTOWN	3,245	8	3,253
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	36,115	680	36,795
WESTERLY	4,224	-	4,224
WEST GREENWICH	4,136	8	4,145
WEST WARWICK	4,301	10	4,311
WOONSOCKET	1,567	18	1,584
TOTAL	\$ 174,239	\$ 3,147	\$ 177,386

* 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, \$(1,029.27) was carried forward to February 2018.

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 ‡			
		January 2019	January 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 2,380,499	\$ 2,187,487	8.8%	\$ 193,012
Block Island	45% / 42%	224,489	214,178	4.8%	10,311
Convention Authority of Providence	30% / 28%	933,992	903,182	3.4%	30,810
East Providence	45% / 42%	35,563	16,560	114.8%	19,003
Northern Rhode Island	45% / 42%	269,837	223,040	21.0%	46,797
South County	45% / 42%	948,268	858,191	10.5%	90,077
Warwick Dept. of Economic Development	30% / 28%	504,995	466,129	8.3%	38,866
Subtotal - Tourism Districts		\$ 5,297,643	\$ 4,868,766	8.8%	\$ 428,877
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 3,286,446	\$ 3,225,555	1.9%	\$ 60,891
Subtotal - Municipalities		\$ 3,286,446	\$ 3,225,555	1.9%	\$ 60,891
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 915,694	\$ 1,052,434	-13.0%	\$ (136,740)
Omni Providence Hotel	50% / 60%	333,119	438,402	-24.0%	(105,283)
Statewide Tourism District	70% / 70%	168,347	182,720	-7.9%	(14,373)
All Other Hotels in the State	25% / 28%	2,245,785	2,390,801	-6.1%	(145,016)
Subtotal - CommerceRI		\$ 3,662,945	\$ 4,064,357	-9.9%	\$ (401,412)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 991,293	\$ 956,852	3.6%	\$ 34,440
Omni Providence Hotel	20% / 12%	133,248	87,680	52.0%	45,567
All Other Hotels in the State	5% / 5%	440,447	429,390	2.6%	11,057
Subtotal - PWCVB		\$ 1,564,988	\$ 1,473,923	6.2%	\$ 91,064
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,812,021	\$ 13,632,601	1.3%	\$ 179,420

^ 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
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 2,343,305	\$ 37,193	\$ 2,380,499
Block Island	45%	224,489	-	224,489
Convention Authority of Providence	30%	919,024	14,969	933,992
East Providence	45%	34,297	1,266	35,563
Northern Rhode Island	45%	268,302	1,535	269,837
South County	45%	942,166	6,102	948,268
Warwick Dept. of Economic Development	30%	494,116	10,879	504,995
Subtotal - Tourism Districts		\$ 5,225,698	\$ 71,944	\$ 5,297,643
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,187,405	\$ 99,041	\$ 3,286,446
Subtotal - Municipalities		\$ 3,187,405	\$ 99,041	\$ 3,286,446
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 849,288	\$ 66,406	\$ 915,694
Omni Providence Hotel	50%	333,119	-	333,119
Statewide Tourism District	70%	163,127	5,220	168,347
All other Hotels	25%	2,118,088	127,697	2,245,785
Subtotal - CommerceRI		\$ 3,463,622	\$ 199,323	\$ 3,662,945
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 970,615	\$ 20,678	\$ 991,293
Omni Providence Hotel	20%	133,248	-	133,248
All other Hotels	5%	435,270	5,178	440,447
Subtotal - PWCVB	45%	\$ 1,539,132	\$ 25,856	\$ 1,564,988
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,415,857	\$ 396,164	\$ 13,812,021

^ 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, \$(276.87) was carried forward to February 2019.

**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
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 2,149,207	\$ 38,280	\$ 2,187,487
Block Island	42%	214,128	50	214,178
Convention Authority of Providence	28%	889,353	13,830	903,182
East Providence	42%	16,110	450	16,560
Northern Rhode Island	42%	220,717	2,323	223,040
South County	42%	850,934	7,256	858,191
Warwick Dept. of Economic Development	28%	456,359	9,770	466,129
Subtotal - Tourism Districts		\$ 4,796,807	\$ 71,959	\$ 4,868,766
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,136,088	\$ 89,467	\$ 3,225,555
Subtotal - Municipalities		\$ 3,136,088	\$ 89,467	\$ 3,225,555
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 978,106	\$ 74,327	\$ 1,052,434
Omni Providence Hotel	60%	438,402	-	438,402
Statewide Tourism District	70%	176,410	6,310	182,720
All Other Hotels in the State	28%	2,300,730	90,071	2,390,801
Subtotal - CommerceRI		\$ 3,893,649	\$ 170,709	\$ 4,064,357
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 937,352	\$ 19,500	\$ 956,852
Omni Providence Hotel	12%	87,680	-	87,680
All Other Hotels in the State	5%	423,445	5,945	429,390
Subtotal - PWCVB		\$ 1,448,478	\$ 25,445	\$ 1,473,923
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,275,022	\$ 357,579	\$ 13,632,601

^ 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, \$(1,029.27) was carried forward to January 2018.

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	\$ 271	\$ 15	n/a	\$ 256
BRISTOL	24,106	20,690	16.5%	3,416
BURRILLVILLE	61	3	1,667.8%	58
CENTRAL FALLS	56	38	45.9%	18
CHARLESTOWN	6,369	8,648	-26.3%	(2,278)
COVENTRY	31,233	37,206	-16.1%	(5,973)
CRANSTON	6,572	7,872	-16.5%	(1,300)
CUMBERLAND	90	14	567.6%	77
EAST GREENWICH	336	280	20.1%	56
EAST PROVIDENCE	20,326	10,465	94.2%	9,861
EXETER	-	-	n/a	-
FOSTER	330	144	129.4%	186
GLOCESTER	1,154	1,081	6.7%	73
HOPKINTON	437	317	37.7%	120
JAMESTOWN	8,835	3,411	159.0%	5,424
JOHNSTON	2,775	2,306	20.4%	470
LINCOLN	41,221	35,980	14.6%	5,241
LITTLE COMPTON	3,399	2,741	24.0%	659
MIDDLETOWN	397,985	381,724	4.3%	16,261
NARRAGANSETT	51,910	57,304	-9.4%	(5,393)
NEWPORT	899,480	906,438	-0.8%	(6,958)
NEW SHOREHAM	127,625	127,714	-0.1%	(89)
NORTH KINGSTOWN	35,682	36,099	-1.2%	(417)
NORTH PROVIDENCE	500	34	1,363.7%	466
NORTH SMITHFIELD	1,138	996	14.2%	142
PAWTUCKET	35,211	25,968	35.6%	9,242
PORTSMOUTH	4,222	3,803	11.0%	419
PROVIDENCE	626,614	640,115	-2.1%	(13,501)
RICHMOND	4,394	1,427	208.0%	2,967
SCITUATE	2,301	2,317	-0.7%	(16)
SMITHFIELD	52,415	54,130	-3.2%	(1,715)
SOUTH KINGSTOWN	61,058	61,766	-1.1%	(707)
TIVERTON	3,005	40	7,477.8%	2,965
WARREN	309	(50)	-717.5%	359
WARWICK	422,087	417,935	1.0%	4,152
WESTERLY	302,395	266,400	13.5%	35,995
WEST GREENWICH	42,470	42,185	0.7%	285
WEST WARWICK	47,540	52,509	-9.5%	(4,969)
WOONSOCKET	20,535	15,453	32.9%	5,082
TOTAL	\$ 3,286,446	\$ 3,225,554	1.9%	\$ 60,891

* 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	\$ -	\$ 271	\$ 271
BRISTOL	23,025	1,081	24,106
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	56	56
CHARLESTOWN	5,944	425	6,369
COVENTRY	30,814	419	31,233
CRANSTON	5,881	691	6,572
CUMBERLAND	-	90	90
EAST GREENWICH	146	190	336
EAST PROVIDENCE	19,054	1,272	20,326
EXETER	-	-	-
FOSTER	273	57	330
GLOCESTER	932	222	1,154
HOPKINTON	314	123	437
JAMESTOWN	2,488	6,347	8,835
JOHNSTON	2,690	85	2,775
LINCOLN	41,053	168	41,221
LITTLE COMPTON	2,796	604	3,399
MIDDLETOWN	392,503	5,482	397,985
NARRAGANSETT	47,771	4,139	51,910
NEWPORT	875,978	23,501	899,480
NEW SHOREHAM	124,716	2,909	127,625
NORTH KINGSTOWN	34,633	1,049	35,682
NORTH PROVIDENCE	-	500	500
NORTH SMITHFIELD	1,045	92	1,138
PAWTUCKET	33,777	1,433	35,211
PORTSMOUTH	2,902	1,320	4,222
PROVIDENCE	599,294	27,320	626,614
RICHMOND	1,229	3,165	4,394
SCITUATE	2,236	65	2,301
SMITHFIELD	52,246	168	52,415
SOUTH KINGSTOWN	58,857	2,202	61,058
TIVERTON	2,144	860	3,005
WARREN	-	309	309
WARWICK	411,763	10,324	422,087
WESTERLY	301,423	972	302,395
WEST GREENWICH	42,294	176	42,470
WEST WARWICK	47,179	361	47,540
WOONSOCKET	20,003	532	20,535
TOTAL	\$ 3,187,405	\$ 99,041	\$ 3,286,446

* 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, \$(276.87) was carried forward to February 2019.

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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	\$ -	\$ 15	\$ 15
BRISTOL	20,172	518	20,690
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	38	38
CHARLESTOWN	8,507	141	8,648
COVENTRY	36,536	670	37,206
CRANSTON	6,751	1,120	7,872
CUMBERLAND	-	14	14
EAST GREENWICH	259	21	280
EAST PROVIDENCE	9,589	876	10,465
EXETER	-	-	-
FOSTER	133	11	144
GLOCESTER	1,070	11	1,081
HOPKINTON	290	27	317
JAMESTOWN	2,868	544	3,411
JOHNSTON	2,272	34	2,306
LINCOLN	35,804	175	35,980
LITTLE COMPTON	2,667	74	2,741
MIDDLETOWN	375,921	5,803	381,724
NARRAGANSETT	55,948	1,356	57,304
NEWPORT	873,939	32,499	906,438
NEW SHOREHAM	127,457	257	127,714
NORTH KINGSTOWN	35,743	356	36,099
NORTH PROVIDENCE	-	34	34
NORTH SMITHFIELD	1,007	(11)	996
PAWTUCKET	24,993	975	25,968
PORTSMOUTH	3,723	80	3,803
PROVIDENCE	611,397	28,717	640,115
RICHMOND	1,279	148	1,427
SCITUATE	2,233	84	2,317
SMITHFIELD	53,409	721	54,130
SOUTH KINGSTOWN	60,569	1,197	61,766
TIVERTON	-	40	40
WARREN	-	(50)	(50)
WARWICK	407,463	10,472	417,935
WESTERLY	265,648	752	266,400
WEST GREENWICH	41,730	456	42,185
WEST WARWICK	51,614	895	52,509
WOONSOCKET	15,095	358	15,453
TOTAL	\$ 3,136,088	\$ 89,467	\$ 3,225,554

* 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, \$(1,029.27) was carried forward to February 2018.