

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 March 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 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 2019	March 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 380,759	\$ 354,094	7.5 %	\$ 26,665
Hosting Platforms and Room Resellers	5,843	4,403	32.7 %	1,440
<i>Subtotal: Regional Tourism Districts</i>	\$ 386,602	\$ 358,497	7.8 %	\$ 28,105
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 239,596	\$ 245,956	-2.6 %	\$ (6,360)
Hosting Platforms and Room Resellers	20,688	9,629	114.9 %	11,060
<i>Subtotal: Municipalities</i>	\$ 260,284	\$ 255,584	1.8 %	\$ 4,700
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 279,663	\$ 319,092	-12.4 %	\$ (39,428)
Hosting Platforms and Room Resellers	53,242	22,244	139.4 %	30,998
<i>Subtotal: RI Commerce Corporation</i>	\$ 332,906	\$ 341,336	-2.5 %	\$ (8,430)
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 159,294	\$ 150,608	5.8 %	\$ 8,686
Hosting Platforms and Room Resellers	2,980	2,238	33.1 %	741
<i>Subtotal: PWCVB</i>	\$ 162,273	\$ 152,847	6.2 %	\$ 9,427
TOTAL STATE 5.0% HOTEL TAX	\$ 1,142,065	\$ 1,108,264	3.0 %	\$ 33,801

Fiscal Year-to-Date over 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 2019	FY 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 5,951,899	\$ 5,445,396	9.3 %	\$ 506,503
Hosting Platforms and Room Resellers	82,359	85,388	-3.5 %	(3,029)
<i>Subtotal: Regional Tourism Districts</i>	\$ 6,034,258	\$ 5,530,784	9.1 %	\$ 503,475
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,649,744	\$ 3,583,812	1.8 %	\$ 65,932
Hosting Platforms and Room Resellers	130,249	110,563	17.8 %	19,686
<i>Subtotal: Municipalities</i>	\$ 3,779,993	\$ 3,694,375	2.3 %	\$ 85,619

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 3,989,999	\$ 4,472,970	-10.8 %	\$ (482,971)
Hosting Platforms and Room Resellers	277,367	215,631	28.6 %	61,736
Subtotal: RI Commerce Corporation	\$ 4,267,366	\$ 4,688,600	-9.0 %	\$ (421,234)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 1,842,716	\$ 1,719,277	7.2 %	\$ 123,439
Hosting Platforms and Room Resellers	31,020	30,382	2.1 %	638
Subtotal: PWCVB	\$ 1,873,736	\$ 1,749,660	7.1 %	\$ 124,077
TOTAL STATE 5.0% HOTEL TAX	\$ 15,955,354	\$ 15,663,418	1.9 %	\$ 291,936

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
June 7, 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 ‡			
		March 2019	March 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 119,577	\$ 112,365	6.4%	\$ 7,212
Block Island	45% / 42%	1,417	1,301	8.9%	116
Convention Authority of Providence	30% / 28%	122,626	110,741	10.7%	11,884
East Providence	45% / 42%	4,554	3,823	19.1%	731
Northern Rhode Island	45% / 42%	38,668	32,637	18.5%	6,031
South County	45% / 42%	44,752	40,153	11.5%	4,599
Warwick Dept. of Economic Development	30% / 28%	55,008	57,477	-4.3%	(2,469)
Subtotal - Tourism Districts		\$ 386,602	\$ 358,497	7.8%	\$ 28,105
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 260,284	\$ 255,584	1.8%	\$ 4,700
Subtotal - Municipalities		\$ 260,284	\$ 255,584	1.8%	\$ 4,700
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 118,202	\$ 128,164	-7.8%	\$ (9,962)
Omni Providence Hotel	50% / 60%	50,464	51,556	-2.1%	(1,092)
Statewide Tourism District	70% / 70%	15,352	21,020	-27.0%	(5,669)
All Other Hotels in the State	25% / 28%	148,888	140,595	5.9%	8,293
Subtotal - CommerceRI		\$ 332,906	\$ 341,336	-2.5%	\$ (8,430)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 117,885	\$ 118,416	-0.4%	\$ (532)
Omni Providence Hotel	20% / 12%	20,186	10,311	95.8%	9,874
All Other Hotels in the State	5% / 5%	24,203	24,119	0.3%	84
Subtotal - PWCVB		\$ 162,273	\$ 152,847	6.2%	\$ 9,427
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,142,065	\$ 1,108,264	3.0%	\$ 33,801
^ 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 2019 and the second number reflects the allocation of revenues for March 2018. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: March 2019 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: March 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
March 2019 Collections by Component

Allocation	Share	March 2019		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 117,798	\$ 1,779	\$ 119,577
Block Island	45%	1,417	-	1,417
Convention Authority of Providence	30%	120,610	2,015	122,626
East Providence	45%	4,359	195	4,554
Northern Rhode Island	45%	38,430	238	38,668
South County	45%	44,494	259	44,752
Warwick Dept. of Economic Development	30%	53,651	1,358	55,008
Subtotal - Tourism Districts		\$ 380,759	\$ 5,843	\$ 386,602
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 239,596	\$ 20,688	\$ 260,284
Subtotal - Municipalities		\$ 239,596	\$ 20,688	\$ 260,284
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 100,788	\$ 17,414	\$ 118,202
Omni Providence Hotel	50%	50,464	-	50,464
Statewide Tourism District	70%	13,691	1,661	15,352
All other Hotels	25%	114,721	34,167	148,888
Subtotal - CommerceRI		\$ 279,663	\$ 53,242	\$ 332,906
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 115,186	\$ 2,699	\$ 117,885
Omni Providence Hotel	20%	20,186	-	20,186
All other Hotels	5%	23,922	281	24,203
Subtotal - PWCVB	45%	\$ 159,294	\$ 2,980	\$ 162,273
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,059,312	\$ 82,753	\$ 1,142,065
^ 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, \$2.80 was carried forward to April 2019.				

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

Allocation	Share	March 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 110,808	\$ 1,557	\$ 112,365
Block Island	42%	1,301	-	1,301
Convention Authority of Providence	28%	109,188	1,553	110,741
East Providence	42%	3,731	92	3,823
Northern Rhode Island	42%	32,489	148	32,637
South County	42%	39,985	168	40,153
Warwick Dept. of Economic Development	28%	56,591	886	57,477
Subtotal - Tourism Districts		\$ 354,094	\$ 4,403	\$ 358,497
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 245,956	\$ 9,629	\$ 255,584
Subtotal - Municipalities		\$ 245,956	\$ 9,629	\$ 255,584
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 121,474	\$ 6,690	\$ 128,164
Omni Providence Hotel	60%	51,556	-	51,556
Statewide Tourism District	70%	20,518	502	21,020
All Other Hotels in the State	28%	125,543	15,052	140,595
Subtotal - CommerceRI		\$ 319,092	\$ 22,244	\$ 341,336
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 116,413	\$ 2,003	\$ 118,416
Omni Providence Hotel	12%	10,311	-	10,311
All Other Hotels in the State	5%	23,884	235	24,119
Subtotal - PWCVB		\$ 150,608	\$ 2,238	\$ 152,847
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.

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

MUNICIPALITY	Year-over-Year *			
	March 2019	March 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 159	\$ 28	n/a	\$ 132
BRISTOL	1,617	1,328	21.7%	289
BURRILLVILLE	-	4	-100.0%	(4)
CENTRAL FALLS	13	6	131.2%	7
CHARLESTOWN	316	122	159.0%	194
COVENTRY	3,805	3,789	0.4%	16
CRANSTON	226	1,165	-80.6%	(940)
CUMBERLAND	33	7	391.9%	26
EAST GREENWICH	106	46	131.5%	60
EAST PROVIDENCE	2,803	2,321	20.8%	482
EXETER	1	-	n/a	1
FOSTER	10	48	-78.9%	(38)
GLOCESTER	168	117	44.0%	51
HOPKINTON	23	11	118.6%	12
JAMESTOWN	846	535	58.2%	311
JOHNSTON	312	245	27.6%	67
LINCOLN	7,313	4,828	51.5%	2,486
LITTLE COMPTON	227	95	138.9%	132
MIDDLETOWN	24,034	22,114	8.7%	1,920
NARRAGANSETT	3,922	1,379	184.4%	2,543
NEWPORT	43,483	45,295	-4.0%	(1,812)
NEW SHOREHAM	1,914	1,035	84.8%	879
NORTH KINGSTOWN	3,582	3,667	-2.3%	(85)
NORTH PROVIDENCE	180	28	547.4%	152
NORTH SMITHFIELD	147	168	-12.4%	(21)
PAWTUCKET	4,474	4,548	-1.6%	(74)
PORTSMOUTH	541	384	41.1%	158
PROVIDENCE	81,534	78,818	3.4%	2,716
RICHMOND	210	235	-10.4%	(25)
SCITUATE	362	240	50.8%	122
SMITHFIELD	6,625	7,303	-9.3%	(678)
SOUTH KINGSTOWN	4,637	5,596	-17.1%	(960)
TIVERTON	1,072	32	3,252.5%	1,040
WARREN	59	36	65.8%	23
WARWICK	46,280	51,429	-10.0%	(5,149)
WESTERLY	6,364	6,026	5.6%	338
WEST GREENWICH	5,485	4,185	31.1%	1,300
WEST WARWICK	4,356	5,770	-24.5%	(1,415)
WOONSOCKET	3,045	2,605	16.9%	440
TOTAL	\$ 260,284	\$ 255,584	1.8%	\$ 4,700

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

March 2019 Collections by Component

MUNICIPALITY	March 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 159	\$ 159
BRISTOL	1,326	291	1,617
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	13	13
CHARLESTOWN	149	168	316
COVENTRY	3,728	77	3,805
CRANSTON	-	226	226
CUMBERLAND	-	33	33
EAST GREENWICH	36	70	106
EAST PROVIDENCE	2,422	381	2,803
EXETER	-	1	1
FOSTER	-	10	10
GLOCESTER	139	29	168
HOPKINTON	-	23	23
JAMESTOWN	232	614	846
JOHNSTON	247	65	312
LINCOLN	7,284	29	7,313
LITTLE COMPTON	-	227	227
MIDDLETOWN	21,618	2,416	24,034
NARRAGANSETT	2,212	1,710	3,922
NEWPORT	41,494	1,989	43,483
NEW SHOREHAM	787	1,127	1,914
NORTH KINGSTOWN	3,279	304	3,582
NORTH PROVIDENCE	-	180	180
NORTH SMITHFIELD	130	17	147
PAWTUCKET	4,281	193	4,474
PORTSMOUTH	18	523	541
PROVIDENCE	75,277	6,258	81,534
RICHMOND	78	132	210
SCITUATE	352	10	362
SMITHFIELD	6,563	61	6,625
SOUTH KINGSTOWN	3,778	859	4,637
TIVERTON	756	316	1,072
WARREN	-	59	59
WARWICK	44,709	1,571	46,280
WESTERLY	6,004	360	6,364
WEST GREENWICH	5,456	29	5,485
WEST WARWICK	4,291	65	4,356
WOONSOCKET	2,952	93	3,045
TOTAL	\$ 239,596	\$ 20,688	\$ 260,284

* 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, \$2.80 was carried forward to April 2019.

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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.

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 ‡			
		March 2019	March 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 2,613,460	\$ 2,394,531	9.1%	\$ 218,929
Block Island	45% / 42%	227,406	231,655	-1.8%	(4,249)
Convention Authority of Providence	30% / 28%	1,149,884	1,103,644	4.2%	46,240
East Providence	45% / 42%	43,803	24,650	77.7%	19,153
Northern Rhode Island	45% / 42%	341,713	278,342	22.8%	63,372
South County	45% / 42%	1,032,416	931,079	10.9%	101,337
Warwick Dept. of Economic Development	30% / 28%	625,576	566,883	10.4%	58,693
Subtotal - Tourism Districts		\$ 6,034,258	\$ 5,530,784	9.1%	\$ 503,475
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 3,779,993	\$ 3,694,375	2.3%	\$ 85,619
Subtotal - Municipalities		\$ 3,779,993	\$ 3,694,375	2.3%	\$ 85,619
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 1,138,720	\$ 1,282,635	-11.2%	\$ (143,915)
Omni Providence Hotel	50% / 60%	417,691	531,724	-21.4%	(114,034)
Statewide Tourism District	70% / 70%	196,811	217,994	-9.7%	(21,183)
All Other Hotels in the State	25% / 28%	2,514,144	2,656,247	-5.3%	(142,103)
Subtotal - CommerceRI		\$ 4,267,366	\$ 4,688,600	-9.0%	\$ (421,234)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 1,219,876	\$ 1,168,506	4.4%	\$ 51,371
Omni Providence Hotel	20% / 12%	167,076	106,345	57.1%	60,731
All Other Hotels in the State	5% / 5%	486,784	474,809	2.5%	11,975
Subtotal - PWCVB		\$ 1,873,736	\$ 1,749,660	7.1%	\$ 124,077
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,955,354	\$ 15,663,418	1.9%	\$ 291,936
^ 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 <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2019 Year-to-Date Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-Date 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
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%	\$ 2,573,003	\$ 40,457	\$ 2,613,460
Block Island	45%	227,406	-	227,406
Convention Authority of Providence	30%	1,131,445	18,439	1,149,884
East Providence	45%	42,195	1,608	43,803
Northern Rhode Island	45%	339,684	2,029	341,713
South County	45%	1,025,800	6,616	1,032,416
Warwick Dept. of Economic Development	30%	612,366	13,210	625,576
Subtotal - Tourism Districts		\$ 5,951,899	\$ 82,359	\$ 6,034,258
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,649,744	\$ 130,249	\$ 3,779,993
Subtotal - Municipalities		\$ 3,649,744	\$ 130,249	\$ 3,779,993
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 1,045,237	\$ 93,483	\$ 1,138,720
Omni Providence Hotel	50%	417,691	-	417,691
Statewide Tourism District	70%	189,244	7,567	196,811
All other Hotels	25%	2,337,827	176,317	2,514,144
Subtotal - CommerceRI		\$ 3,989,999	\$ 277,367	\$ 4,267,366
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,194,557	\$ 25,319	\$ 1,219,876
Omni Providence Hotel	20%	167,076	-	167,076
All other Hotels	5%	481,083	5,701	486,784
Subtotal - PWCVB	45%	\$ 1,842,716	\$ 31,020	\$ 1,873,736
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,434,359	\$ 520,995	\$ 15,955,354

^ 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, \$2.80 was carried forward to April 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%	\$ 2,348,445	\$ 46,086	\$ 2,394,531
Block Island	42%	231,605	50	231,655
Convention Authority of Providence	28%	1,086,769	16,874	1,103,644
East Providence	42%	24,032	618	24,650
Northern Rhode Island	42%	275,748	2,593	278,342
South County	42%	923,385	7,694	931,079
Warwick Dept. of Economic Development	28%	555,411	11,472	566,883
Subtotal - Tourism Districts		\$ 5,445,396	\$ 85,388	\$ 5,530,784
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,583,812	\$ 110,563	\$ 3,694,375
Subtotal - Municipalities		\$ 3,583,812	\$ 110,563	\$ 3,694,375
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 1,194,893	\$ 87,742	\$ 1,282,635
Omni Providence Hotel	60%	531,724	-	531,724
Statewide Tourism District	70%	210,875	7,119	217,994
All Other Hotels in the State	28%	2,535,477	120,770	2,656,247
Subtotal - CommerceRI		\$ 4,472,970	\$ 215,631	\$ 4,688,600
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 1,145,106	\$ 23,400	\$ 1,168,506
Omni Providence Hotel	12%	106,345	-	106,345
All Other Hotels in the State	5%	467,826	6,983	474,809
Subtotal - PWCVB		\$ 1,719,277	\$ 30,382	\$ 1,749,660
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 15,221,455	\$ 441,963	\$ 15,663,418

^ 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.

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	\$ 486	\$ 79	n/a	\$ 407
BRISTOL	27,351	22,960	19.1%	4,391
BURRILLVILLE	61	11	457.0%	50
CENTRAL FALLS	74	44	68.0%	30
CHARLESTOWN	6,809	8,966	-24.1%	(2,157)
COVENTRY	38,015	44,031	-13.7%	(6,017)
CRANSTON	6,916	9,829	-29.6%	(2,913)
CUMBERLAND	149	32	369.0%	118
EAST GREENWICH	490	377	30.1%	113
EAST PROVIDENCE	25,357	15,379	64.9%	9,978
EXETER	2	-	n/a	2
FOSTER	391	194	101.8%	197
GLOCESTER	1,440	1,282	12.3%	158
HOPKINTON	474	332	42.8%	142
JAMESTOWN	11,299	4,450	153.9%	6,849
JOHNSTON	3,338	2,724	22.5%	614
LINCOLN	55,013	44,426	23.8%	10,587
LITTLE COMPTON	3,720	2,950	26.1%	770
MIDDLETOWN	441,490	420,668	4.9%	20,821
NARRAGANSETT	60,254	60,611	-0.6%	(357)
NEWPORT	984,924	991,570	-0.7%	(6,646)
NEW SHOREHAM	130,695	138,679	-5.8%	(7,984)
NORTH KINGSTOWN	41,548	42,601	-2.5%	(1,053)
NORTH PROVIDENCE	722	75	861.6%	647
NORTH SMITHFIELD	1,408	1,326	6.1%	81
PAWTUCKET	43,196	33,717	28.1%	9,479
PORTSMOUTH	4,956	4,359	13.7%	597
PROVIDENCE	771,328	783,093	-1.5%	(11,766)
RICHMOND	4,807	1,877	156.1%	2,930
SCITUATE	2,910	2,861	1.7%	49
SMITHFIELD	65,002	66,432	-2.2%	(1,430)
SOUTH KINGSTOWN	68,864	71,247	-3.3%	(2,383)
TIVERTON	4,676	112	4,073.1%	4,564
WARREN	393	12	3,100.9%	381
WARWICK	523,153	508,130	3.0%	15,023
WESTERLY	314,633	276,874	13.6%	37,760
WEST GREENWICH	51,844	50,379	2.9%	1,466
WEST WARWICK	55,854	62,078	-10.0%	(6,223)
WOONSOCKET	25,951	19,568	32.6%	6,383
TOTAL	\$ 3,779,993	\$ 3,694,374	2.3%	\$ 85,619

* 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	\$ -	\$ 486	\$ 486
BRISTOL	25,902	1,448	27,351
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	74	74
CHARLESTOWN	6,199	610	6,809
COVENTRY	37,514	500	38,015
CRANSTON	5,881	1,035	6,916
CUMBERLAND	-	149	149
EAST GREENWICH	207	284	490
EAST PROVIDENCE	23,442	1,915	25,357
EXETER	-	2	2
FOSTER	317	74	391
GLOCESTER	1,177	264	1,440
HOPKINTON	314	161	474
JAMESTOWN	3,928	7,371	11,299
JOHNSTON	3,165	174	3,338
LINCOLN	54,771	242	55,013
LITTLE COMPTON	2,796	924	3,720
MIDDLETOWN	432,547	8,942	441,490
NARRAGANSETT	53,679	6,575	60,254
NEWPORT	957,913	27,011	984,924
NEW SHOREHAM	126,337	4,358	130,695
NORTH KINGSTOWN	40,118	1,430	41,548
NORTH PROVIDENCE	-	722	722
NORTH SMITHFIELD	1,294	114	1,408
PAWTUCKET	41,478	1,718	43,196
PORTSMOUTH	2,947	2,009	4,956
PROVIDENCE	734,025	37,302	771,328
RICHMOND	1,400	3,407	4,807
SCITUATE	2,833	77	2,910
SMITHFIELD	64,739	263	65,002
SOUTH KINGSTOWN	65,611	3,252	68,864
TIVERTON	3,414	1,262	4,676
WARREN	-	393	393
WARWICK	510,305	12,848	523,153
WESTERLY	313,238	1,395	314,633
WEST GREENWICH	51,609	236	51,844
WEST WARWICK	55,391	463	55,854
WOONSOCKET	25,255	696	25,951
TOTAL	\$ 3,649,744	\$ 130,249	\$ 3,779,993

* 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, \$2.80 was carried forward to April 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	\$ -	\$ 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	225	44,426
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	88	2,861
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	\$ 110,563	\$ 3,694,374

* 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.