

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 April 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 April:

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	April 2019	April 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 480,663	\$ 437,099	10.0 %	\$ 43,565
Hosting Platforms and Room Resellers	7,432	7,137	4.1 %	295
<i>Subtotal: Regional Tourism Districts</i>	\$ 488,095	\$ 444,235	9.9 %	\$ 43,860
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 299,902	\$ 292,011	2.7 %	\$ 7,891
Hosting Platforms and Room Resellers	15,856	20,984	-24.4 %	(5,128)
<i>Subtotal: Municipalities</i>	\$ 315,758	\$ 312,995	0.9 %	\$ 2,764
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 346,612	\$ 383,046	-9.5 %	\$ (36,434)
Hosting Platforms and Room Resellers	36,993	52,435	-29.4 %	(15,442)
<i>Subtotal: RI Commerce Corporation</i>	\$ 383,605	\$ 435,480	-11.9 %	\$ (51,875)
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 185,472	\$ 163,268	13.6 %	\$ 22,204
Hosting Platforms and Room Resellers	3,145	3,381	-7.0 %	(236)
<i>Subtotal: PWCVB</i>	\$ 188,617	\$ 166,649	13.2 %	\$ 21,967
TOTAL STATE 5.0% HOTEL TAX	\$ 1,376,076	\$ 1,359,360	1.2 %	\$ 16,716

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

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	\$ 6,432,562	\$ 5,882,494	9.4 %	\$ 550,068
Hosting Platforms and Room Resellers	89,791	92,524	-3.0 %	(2,734)
<i>Subtotal: Regional Tourism Districts</i>	\$ 6,522,353	\$ 5,975,019	9.2 %	\$ 547,334
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,949,646	\$ 3,875,822	1.9 %	\$ 73,824
Hosting Platforms and Room Resellers	146,105	131,547	11.1 %	14,558
<i>Subtotal: Municipalities</i>	\$ 4,095,752	\$ 4,007,369	2.2 %	\$ 88,382

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 4,336,611	\$ 4,856,016	-10.7 %	\$ (519,404)
Hosting Platforms and Room Resellers	314,360	268,065	17.3 %	46,295
Subtotal: RI Commerce Corporation	\$ 4,650,971	\$ 5,124,081	-9.2 %	\$ (473,110)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 2,028,189	\$ 1,882,545	7.7 %	\$ 145,643
Hosting Platforms and Room Resellers	34,165	33,764	1.2 %	401
Subtotal: PWCVB	\$ 2,062,353	\$ 1,916,309	7.6 %	\$ 146,044
TOTAL STATE 5.0% HOTEL TAX	\$ 17,331,429	\$ 17,022,778	1.8 %	\$ 308,651

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
August 2, 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 ‡			
		April 2019	April 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 185,742	\$ 181,076	2.6%	\$ 4,666
Block Island	45% / 42%	3,018	2,637	14.4%	381
Convention Authority of Providence	30% / 28%	138,086	123,930	11.4%	14,156
East Providence	45% / 42%	4,408	5,445	-19.0%	(1,037)
Northern Rhode Island	45% / 42%	40,011	32,456	23.3%	7,555
South County	45% / 42%	55,208	45,890	20.3%	9,318
Warwick Dept. of Economic Development	30% / 28%	61,623	52,802	16.7%	8,821
Subtotal - Tourism Districts		\$ 488,095	\$ 444,235	9.9%	\$ 43,860
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 315,758	\$ 312,995	0.9%	\$ 2,764
Subtotal - Municipalities		\$ 315,758	\$ 312,995	0.9%	\$ 2,764
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 125,637	\$ 139,739	-10.1%	\$ (14,102)
Omni Providence Hotel	50% / 60%	56,521	64,429	-12.3%	(7,908)
Statewide Tourism District	70% / 70%	19,457	21,768	-10.6%	(2,311)
All Other Hotels in the State	25% / 28%	181,990	209,544	-13.1%	(27,554)
Subtotal - CommerceRI		\$ 383,605	\$ 435,480	-11.9%	\$ (51,875)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 132,637	\$ 120,475	10.1%	\$ 12,162
Omni Providence Hotel	20% / 12%	22,608	12,886	75.5%	9,723
All Other Hotels in the State	5% / 5%	33,372	33,289	0.2%	83
Subtotal - PWCVB		\$ 188,617	\$ 166,649	13.2%	\$ 21,967
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,376,076	\$ 1,359,360	1.2%	\$ 16,716
^ 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 April 2019 and the second number reflects the allocation of revenues for April 2018. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: April 2019 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: April 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

April 2019 Collections by Component

Allocation	Share	April 2019		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 182,663	\$ 3,079	\$ 185,742
Block Island	45%	3,018	-	3,018
Convention Authority of Providence	30%	136,162	1,923	138,086
East Providence	45%	4,189	219	4,408
Northern Rhode Island	45%	39,757	254	40,011
South County	45%	54,676	531	55,208
Warwick Dept. of Economic Development	30%	60,198	1,425	61,623
Subtotal - Tourism Districts		\$ 480,663	\$ 7,432	\$ 488,095
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 299,902	\$ 15,856	\$ 315,758
Subtotal - Municipalities		\$ 299,902	\$ 15,856	\$ 315,758
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 113,713	\$ 11,924	\$ 125,637
Omni Providence Hotel	50%	56,521	-	56,521
Statewide Tourism District	70%	18,432	1,025	19,457
All other Hotels	25%	157,946	24,044	181,990
Subtotal - CommerceRI		\$ 346,612	\$ 36,993	\$ 383,605
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 129,958	\$ 2,679	\$ 132,637
Omni Providence Hotel	20%	22,608	-	22,608
All other Hotels	5%	32,906	466	33,372
Subtotal - PWCVB	45%	\$ 185,472	\$ 3,145	\$ 188,617
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,312,650	\$ 63,426	\$ 1,376,076

^ 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, \$(372.65) was carried forward to May 2019.

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

Allocation	Share	April 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 178,293	\$ 2,783	\$ 181,076
Block Island	42%	2,637	-	2,637
Convention Authority of Providence	28%	121,754	2,176	123,930
East Providence	42%	5,338	107	5,445
Northern Rhode Island	42%	32,260	197	32,456
South County	42%	45,424	466	45,890
Warwick Dept. of Economic Development	28%	51,393	1,409	52,802
Subtotal - Tourism Districts		\$ 437,099	\$ 7,137	\$ 444,235
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 292,011	\$ 20,984	\$ 312,995
Subtotal - Municipalities		\$ 292,011	\$ 20,984	\$ 312,995
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 122,641	\$ 17,098	\$ 139,739
Omni Providence Hotel	60%	64,429	-	64,429
Statewide Tourism District	70%	20,009	1,759	21,768
All Other Hotels in the State	28%	175,968	33,577	209,544
Subtotal - CommerceRI		\$ 383,046	\$ 52,435	\$ 435,480
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 117,531	\$ 2,944	\$ 120,475
Omni Providence Hotel	12%	12,886	-	12,886
All Other Hotels in the State	5%	32,852	437	33,289
Subtotal - PWCVB		\$ 163,268	\$ 3,381	\$ 166,649
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,275,423	\$ 83,936	\$ 1,359,360

^ 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, \$(425.45) was carried forward to May 2018.

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

MUNICIPALITY	Year-over-Year *			
	April 2019	April 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 89	\$ 132	n/a	\$ (44)
BRISTOL	2,467	2,032	21.4%	435
BURRILLVILLE	12	5	115.5%	6
CENTRAL FALLS	5	15	-66.3%	(10)
CHARLESTOWN	200	355	-43.7%	(155)
COVENTRY	4,042	3,861	4.7%	181
CRANSTON	253	1,036	-75.5%	(782)
CUMBERLAND	25	38	-32.4%	(12)
EAST GREENWICH	61	140	-56.7%	(80)
EAST PROVIDENCE	2,676	3,410	-21.5%	(734)
EXETER	-	-	n/a	-
FOSTER	29	65	-55.0%	(35)
GLOCESTER	160	153	4.4%	7
HOPKINTON	41	84	-51.2%	(43)
JAMESTOWN	782	926	-15.6%	(144)
JOHNSTON	344	334	2.9%	10
LINCOLN	7,486	4,999	49.7%	2,486
LITTLE COMPTON	116	150	-22.5%	(34)
MIDDLETOWN	29,853	31,439	-5.0%	(1,585)
NARRAGANSETT	2,768	3,656	-24.3%	(888)
NEWPORT	72,613	77,942	-6.8%	(5,328)
NEW SHOREHAM	2,229	2,590	-13.9%	(361)
NORTH KINGSTOWN	5,066	3,703	36.8%	1,364
NORTH PROVIDENCE	83	140	-40.9%	(57)
NORTH SMITHFIELD	153	165	-7.0%	(12)
PAWTUCKET	4,850	4,828	0.5%	22
PORTSMOUTH	296	562	-47.4%	(267)
PROVIDENCE	89,746	88,156	1.8%	1,590
RICHMOND	390	325	20.1%	65
SCITUATE	273	311	-12.2%	(38)
SMITHFIELD	6,872	7,015	-2.0%	(143)
SOUTH KINGSTOWN	5,864	6,236	-6.0%	(372)
TIVERTON	902	252	258.2%	650
WARREN	60	52	13.8%	7
WARWICK	51,611	47,471	8.7%	4,140
WESTERLY	8,622	7,939	8.6%	684
WEST GREENWICH	5,877	4,056	44.9%	1,821
WEST WARWICK	5,946	5,852	1.6%	95
WOONSOCKET	2,897	2,572	12.6%	325
TOTAL	\$ 315,759	\$ 312,995	0.9%	\$ 2,764

* See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: April 2019 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: April 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 9

April 2019 Collections by Component

MUNICIPALITY	April 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 89	\$ 89
BRISTOL	2,284	183	2,467
BURRILLVILLE	-	12	12
CENTRAL FALLS	-	5	5
CHARLESTOWN	78	122	200
COVENTRY	3,991	52	4,042
CRANSTON	108	146	253
CUMBERLAND	-	25	25
EAST GREENWICH	28	32	61
EAST PROVIDENCE	2,327	349	2,676
EXETER	-	-	-
FOSTER	21	8	29
GLOCESTER	133	27	160
HOPKINTON	17	24	41
JAMESTOWN	195	586	782
JOHNSTON	317	27	344
LINCOLN	7,475	11	7,486
LITTLE COMPTON	-	116	116
MIDDLETOWN	28,359	1,495	29,853
NARRAGANSETT	1,715	1,054	2,768
NEWPORT	69,863	2,750	72,613
NEW SHOREHAM	1,676	552	2,229
NORTH KINGSTOWN	4,818	248	5,066
NORTH PROVIDENCE	-	83	83
NORTH SMITHFIELD	145	9	153
PAWTUCKET	4,670	180	4,850
PORTSMOUTH	70	226	296
PROVIDENCE	85,208	4,537	89,746
RICHMOND	93	297	390
SCITUATE	262	12	273
SMITHFIELD	6,842	30	6,872
SOUTH KINGSTOWN	5,403	461	5,864
TIVERTON	709	193	902
WARREN	-	60	60
WARWICK	50,165	1,446	51,611
WESTERLY	8,375	248	8,622
WEST GREENWICH	5,859	18	5,877
WEST WARWICK	5,876	70	5,946
WOONSOCKET	2,823	73	2,897
TOTAL	\$ 299,902	\$ 15,856	\$ 315,759

* 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, \$(372.65) was carried forward to May 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

April 2018 Collections by Component

MUNICIPALITY	April 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 132	\$ 132
BRISTOL	1,790	242	2,032
BURRILLVILLE	-	5	5
CENTRAL FALLS	-	15	15
CHARLESTOWN	199	156	355
COVENTRY	3,729	132	3,861
CRANSTON	773	263	1,036
CUMBERLAND	-	38	38
EAST GREENWICH	51	89	140
EAST PROVIDENCE	3,177	232	3,410
EXETER	-	-	-
FOSTER	51	14	65
GLOCESTER	134	20	153
HOPKINTON	16	68	84
JAMESTOWN	235	690	926
JOHNSTON	307	27	334
LINCOLN	4,947	52	4,999
LITTLE COMPTON	2	148	150
MIDDLETOWN	29,390	2,049	31,439
NARRAGANSETT	2,336	1,320	3,656
NEWPORT	74,536	3,405	77,942
NEW SHOREHAM	1,570	1,020	2,590
NORTH KINGSTOWN	3,494	209	3,703
NORTH PROVIDENCE	-	140	140
NORTH SMITHFIELD	141	24	165
PAWTUCKET	4,515	313	4,828
PORTSMOUTH	174	388	562
PROVIDENCE	81,864	6,292	88,156
RICHMOND	162	163	325
SCITUATE	287	24	311
SMITHFIELD	6,958	56	7,015
SOUTH KINGSTOWN	5,446	790	6,236
TIVERTON	-	252	252
WARREN	-	52	52
WARWICK	45,887	1,584	47,471
WESTERLY	7,598	341	7,939
WEST GREENWICH	4,007	50	4,056
WEST WARWICK	5,728	124	5,852
WOONSOCKET	2,507	65	2,572
TOTAL	\$ 292,011	\$ 20,984	\$ 312,995

* 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, \$(425.45) was carried forward to May 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 ‡			
		April 2019	April 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 2,799,202	\$ 2,575,607	8.7%	\$ 223,594
Block Island	45% / 42%	230,424	234,292	-1.7%	(3,868)
Convention Authority of Providence	30% / 28%	1,287,970	1,227,574	4.9%	60,396
East Providence	45% / 42%	48,211	30,095	60.2%	18,116
Northern Rhode Island	45% / 42%	381,725	310,798	22.8%	70,927
South County	45% / 42%	1,087,624	976,969	11.3%	110,655
Warwick Dept. of Economic Development	30% / 28%	687,199	619,685	10.9%	67,514
Subtotal - Tourism Districts		\$ 6,522,353	\$ 5,975,019	9.2%	\$ 547,334
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 4,095,752	\$ 4,007,369	2.2%	\$ 88,382
Subtotal - Municipalities		\$ 4,095,752	\$ 4,007,369	2.2%	\$ 88,382
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 1,264,358	\$ 1,422,374	-11.1%	\$ (158,016)
Omni Providence Hotel	50% / 60%	474,211	596,153	-20.5%	(121,941)
Statewide Tourism District	70% / 70%	216,268	239,762	-9.8%	(23,494)
All Other Hotels in the State	25% / 28%	2,696,134	2,865,792	-5.9%	(169,658)
Subtotal - CommerceRI		\$ 4,650,971	\$ 5,124,081	-9.2%	\$ (473,110)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 1,352,513	\$ 1,288,981	4.9%	\$ 63,533
Omni Providence Hotel	20% / 12%	189,685	119,231	59.1%	70,454
All Other Hotels in the State	5% / 5%	520,155	508,098	2.4%	12,058
Subtotal - PWCVB		\$ 2,062,353	\$ 1,916,309	7.6%	\$ 146,044
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 17,331,429	\$ 17,022,778	1.8%	\$ 308,651

^ 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%	\$ 2,755,666	\$ 43,536	\$ 2,799,202
Block Island	45%	230,424	-	230,424
Convention Authority of Providence	30%	1,267,607	20,363	1,287,970
East Providence	45%	46,384	1,827	48,211
Northern Rhode Island	45%	379,441	2,284	381,725
South County	45%	1,080,477	7,147	1,087,624
Warwick Dept. of Economic Development	30%	672,564	14,635	687,199
Subtotal - Tourism Districts		\$ 6,432,562	\$ 89,791	\$ 6,522,353
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,949,646	\$ 146,105	\$ 4,095,752
Subtotal - Municipalities		\$ 3,949,646	\$ 146,105	\$ 4,095,752
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 1,158,951	\$ 105,407	\$ 1,264,358
Omni Providence Hotel	50%	474,211	-	474,211
Statewide Tourism District	70%	207,676	8,592	216,268
All other Hotels	25%	2,495,773	200,361	2,696,134
Subtotal - CommerceRI		\$ 4,336,611	\$ 314,360	\$ 4,650,971
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,324,515	\$ 27,998	\$ 1,352,513
Omni Providence Hotel	20%	189,685	-	189,685
All other Hotels	5%	513,989	6,167	520,155
Subtotal - PWCVB	45%	\$ 2,028,189	\$ 34,165	\$ 2,062,353
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 16,747,009	\$ 584,421	\$ 17,331,429
^ 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, \$(372.65) was carried forward to May 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%	\$ 2,526,739	\$ 48,869	\$ 2,575,607
Block Island	42%	234,242	50	234,292
Convention Authority of Providence	28%	1,208,524	19,050	1,227,574
East Providence	42%	29,370	726	30,095
Northern Rhode Island	42%	308,008	2,790	310,798
South County	42%	968,809	8,159	976,969
Warwick Dept. of Economic Development	28%	606,804	12,881	619,685
Subtotal - Tourism Districts		\$ 5,882,494	\$ 92,524	\$ 5,975,019
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,875,822	\$ 131,547	\$ 4,007,369
Subtotal - Municipalities		\$ 3,875,822	\$ 131,547	\$ 4,007,369
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 1,317,534	\$ 104,840	\$ 1,422,374
Omni Providence Hotel	60%	596,153	-	596,153
Statewide Tourism District	70%	230,884	8,878	239,762
All Other Hotels in the State	28%	2,711,445	154,347	2,865,792
Subtotal - CommerceRI		\$ 4,856,016	\$ 268,065	\$ 5,124,081
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 1,262,637	\$ 26,344	\$ 1,288,981
Omni Providence Hotel	12%	119,231	-	119,231
All Other Hotels in the State	5%	500,678	7,419	508,098
Subtotal - PWCVB		\$ 1,882,545	\$ 33,764	\$ 1,916,309
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 16,496,878	\$ 525,900	\$ 17,022,778

^ 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, \$(425.45) was carried forward to May 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	\$ 574	\$ 211	n/a	\$ 363
BRISTOL	29,818	24,992	19.3%	4,825
BURRILLVILLE	73	16	344.0%	56
CENTRAL FALLS	78	59	34.1%	20
CHARLESTOWN	7,009	9,322	-24.8%	(2,313)
COVENTRY	42,057	47,892	-12.2%	(5,835)
CRANSTON	7,170	10,865	-34.0%	(3,695)
CUMBERLAND	175	69	151.7%	105
EAST GREENWICH	551	517	6.6%	34
EAST PROVIDENCE	28,033	18,789	49.2%	9,245
EXETER	2	-	n/a	2
FOSTER	420	258	62.6%	162
GLOCESTER	1,601	1,436	11.5%	165
HOPKINTON	515	416	23.8%	99
JAMESTOWN	12,081	5,375	124.7%	6,705
JOHNSTON	3,682	3,058	20.4%	624
LINCOLN	62,499	49,425	26.5%	13,073
LITTLE COMPTON	3,836	3,100	23.7%	736
MIDDLETOWN	471,343	452,107	4.3%	19,236
NARRAGANSETT	63,023	64,267	-1.9%	(1,244)
NEWPORT	1,057,537	1,069,511	-1.1%	(11,975)
NEW SHOREHAM	132,924	141,269	-5.9%	(8,345)
NORTH KINGSTOWN	46,614	46,304	0.7%	310
NORTH PROVIDENCE	804	215	274.2%	589
NORTH SMITHFIELD	1,561	1,491	4.7%	70
PAWTUCKET	48,046	38,544	24.7%	9,501
PORTSMOUTH	5,251	4,921	6.7%	330
PROVIDENCE	861,073	871,249	-1.2%	(10,176)
RICHMOND	5,197	2,202	136.1%	2,996
SCITUATE	3,184	3,173	0.3%	11
SMITHFIELD	71,874	73,447	-2.1%	(1,573)
SOUTH KINGSTOWN	74,728	77,483	-3.6%	(2,755)
TIVERTON	5,577	364	1,433.3%	5,213
WARREN	453	65	600.8%	388
WARWICK	574,764	555,601	3.4%	19,164
WESTERLY	323,256	284,812	13.5%	38,443
WEST GREENWICH	57,722	54,435	6.0%	3,286
WEST WARWICK	61,800	67,929	-9.0%	(6,129)
WOONSOCKET	28,848	22,140	30.3%	6,708
TOTAL	\$ 4,095,751	\$ 4,007,369	2.2%	\$ 88,382

* 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	\$ -	\$ 574	\$ 574
BRISTOL	28,186	1,632	29,818
BURRILLVILLE	-	73	73
CENTRAL FALLS	-	78	78
CHARLESTOWN	6,277	732	7,009
COVENTRY	41,505	552	42,057
CRANSTON	5,989	1,181	7,170
CUMBERLAND	-	175	175
EAST GREENWICH	235	316	551
EAST PROVIDENCE	25,769	2,264	28,033
EXETER	-	2	2
FOSTER	338	82	420
GLOCESTER	1,310	291	1,601
HOPKINTON	331	184	515
JAMESTOWN	4,123	7,957	12,081
JOHNSTON	3,481	201	3,682
LINCOLN	62,246	253	62,499
LITTLE COMPTON	2,796	1,040	3,836
MIDDLETOWN	460,906	10,437	471,343
NARRAGANSETT	55,394	7,629	63,023
NEWPORT	1,027,776	29,761	1,057,537
NEW SHOREHAM	128,013	4,911	132,924
NORTH KINGSTOWN	44,936	1,678	46,614
NORTH PROVIDENCE	-	804	804
NORTH SMITHFIELD	1,438	123	1,561
PAWTUCKET	46,147	1,898	48,046
PORTSMOUTH	3,016	2,235	5,251
PROVIDENCE	819,233	41,840	861,073
RICHMOND	1,493	3,705	5,197
SCITUATE	3,095	89	3,184
SMITHFIELD	71,580	293	71,874
SOUTH KINGSTOWN	71,014	3,714	74,728
TIVERTON	4,122	1,455	5,577
WARREN	-	453	453
WARWICK	560,470	14,294	574,764
WESTERLY	321,612	1,643	323,256
WEST GREENWICH	57,467	254	57,722
WEST WARWICK	61,267	533	61,800
WOONSOCKET	28,079	769	28,848
TOTAL	\$ 3,949,646	\$ 146,105	\$ 4,095,751

* 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, \$(372.65) was carried forward to May 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16
FY 2018 Year-to-Date Collections by Component

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 211	\$ 211
BRISTOL	24,094	899	24,992
BURRILLVILLE	-	16	16
CENTRAL FALLS	-	59	59
CHARLESTOWN	8,972	349	9,322
COVENTRY	47,001	891	47,892
CRANSTON	9,315	1,550	10,865
CUMBERLAND	-	69	69
EAST GREENWICH	379	138	517
EAST PROVIDENCE	17,482	1,307	18,789
EXETER	-	-	-
FOSTER	228	30	258
GLOCESTER	1,403	33	1,436
HOPKINTON	306	110	416
JAMESTOWN	3,429	1,946	5,375
JOHNSTON	2,981	77	3,058
LINCOLN	49,148	277	49,425
LITTLE COMPTON	2,669	431	3,100
MIDDLETOWN	442,620	9,487	452,107
NARRAGANSETT	60,442	3,825	64,267
NEWPORT	1,027,132	42,379	1,069,511
NEW SHOREHAM	139,430	1,839	141,269
NORTH KINGSTOWN	45,597	707	46,304
NORTH PROVIDENCE	-	215	215
NORTH SMITHFIELD	1,460	31	1,491
PAWTUCKET	37,040	1,505	38,544
PORTSMOUTH	4,068	853	4,921
PROVIDENCE	830,642	40,607	871,249
RICHMOND	1,666	535	2,202
SCITUATE	3,061	112	3,173
SMITHFIELD	72,651	796	73,447
SOUTH KINGSTOWN	74,921	2,562	77,483
TIVERTON	-	364	364
WARREN	-	65	65
WARWICK	541,789	13,812	555,601
WESTERLY	283,474	1,339	284,812
WEST GREENWICH	53,914	521	54,435
WEST WARWICK	66,873	1,056	67,929
WOONSOCKET	21,636	504	22,140
TOTAL	\$ 3,875,822	\$ 131,547	\$ 4,007,369

* 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, \$(425.45) was carried forward to May 2018.