

*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 2020 State 5.0 Percent Hotel Tax Allocation December 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 generated by the rental of rooms via a hosting platform was changed effective July 1, 2019.

- For returns and payments received prior to July 1, 2019, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f). Of the state hotel tax revenues generated from the rental of rooms via hosting platforms, 25% were distributed to the host municipality and 75% were distributed to the Rhode Island Commerce Corporation.
- For returns and payments received after June 30, 2019, 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(g). All state hotel tax revenues, including revenues generated from the rental of rooms via hosting platforms, are distributed according to the percentages noted in the table below.

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

<b>State Hotel Tax Allocation Percentages</b>	
<b>Hotel Tax Recipient</b>	<b>Received after June 30, 2019</b>
<u>Regional Tourism Districts</u>	
Convention Authority of the City of Providence	30 %
Warwick Department of Economic Development	
All Other Tourism Districts ^	45 %
Municipalities *	25 %
<u>Rhode Island Commerce Corporation *</u>	
Providence and Warwick Hotels	21 %
Omni Providence Hotel	50 %
Statewide Tourism District Hotels	70 %
All Other Hotels in the State	25 %
<u>Providence Warwick Convention &amp; Visitors Bureau</u>	
Providence and Warwick Hotels	24 %
Omni Providence Hotel	20 %
All Other Hotels in the State †	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County	
* Prior to July 1, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms were distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation. After June 30, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms will be distributed using the same percentages as all other state hotel tax revenues, as noted above.	
† 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, Gloucester, 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 December:***

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

<b>State Hotel Tax Recipient</b>	<b>December 2019</b>	<b>December 2018</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<b><i>Regional Tourism Districts</i></b>				
Traditional Hotels	\$ 356,207	\$ 362,645	-1.8 %	\$ (6,439)
Hosting Platforms and Room Resellers	15,465	1,894	716.6 %	13,571
<b><i>Subtotal: Regional Tourism Districts</i></b>	<b>\$ 371,671</b>	<b>\$ 364,539</b>	<b>2.0 %</b>	<b>\$ 7,132</b>
<b><i>Municipalities</i></b>				
Traditional Hotels	\$ 226,307	\$ 227,190	-0.4 %	\$ (883)
Hosting Platforms and Room Resellers	10,378	5,213	99.1 %	5,165
<b><i>Subtotal: Municipalities</i></b>	<b>\$ 236,685</b>	<b>\$ 232,403</b>	<b>1.8 %</b>	<b>\$ 4,282</b>
<b><i>Rhode Island Commerce Corporation</i></b>				
Traditional Hotels	\$ 250,184	\$ 244,147	2.5 %	\$ 6,036
Hosting Platforms and Room Resellers	10,187	13,240	-23.1 %	(3,053)
<b><i>Subtotal: RI Commerce Corporation</i></b>	<b>\$ 260,371</b>	<b>\$ 257,388</b>	<b>1.2 %</b>	<b>\$ 2,983</b>
<b><i>Providence Warwick Convention &amp; Visitors Bureau</i></b>				
Traditional Hotels	\$ 127,326	\$ 121,064	5.2 %	\$ 6,262
Hosting Platforms and Room Resellers	5,483	504	988.2 %	4,979
<b><i>Subtotal: PWCVB</i></b>	<b>\$ 132,809</b>	<b>\$ 121,568</b>	<b>9.2 %</b>	<b>\$ 11,241</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 1,001,536</b>	<b>\$ 975,898</b>	<b>2.6 %</b>	<b>\$ 25,638</b>

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

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

<b>State Hotel Tax Recipient</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<b><i>Regional Tourism Districts</i></b>				
Traditional Hotels	\$ 5,129,073	\$ 4,902,460	4.6 %	\$ 226,613
Hosting Platforms and Room Resellers	189,601	66,985	183.0 %	122,615
<b><i>Subtotal: Regional Tourism Districts</i></b>	<b>\$ 5,318,674</b>	<b>\$ 4,969,445</b>	<b>7.0 %</b>	<b>\$ 349,229</b>

<b>State Hotel Tax Recipient</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,132,758	\$ 2,983,069	5.0 %	\$ 149,689
Hosting Platforms and Room Resellers	126,711	91,637	38.3 %	35,074
<b><i>Subtotal: Municipalities</i></b>	<b>\$ 3,259,469</b>	<b>\$ 3,074,706</b>	<b>6.0 %</b>	<b>\$ 184,763</b>
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 3,449,084	\$ 3,226,947	6.9 %	\$ 222,137
Hosting Platforms and Room Resellers	123,755	184,795	-33.0 %	(61,040)
<b><i>Subtotal: RI Commerce Corporation</i></b>	<b>\$ 3,572,838</b>	<b>\$ 3,411,742</b>	<b>4.7 %</b>	<b>\$ 161,097</b>
<i><u>Providence Warwick Convention &amp; Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,465,011	\$ 1,406,666	4.1 %	\$ 58,345
Hosting Platforms and Room Resellers	65,395	23,132	182.7 %	42,262
<b><i>Subtotal: PWCVB</i></b>	<b>\$ 1,530,405</b>	<b>\$ 1,429,798</b>	<b>7.0 %</b>	<b>\$ 100,608</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 13,681,386</b>	<b>\$ 12,885,691</b>	<b>6.2 %</b>	<b>\$ 795,696</b>

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

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

### ***Municipalities***

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



Mark A. Furcolo, Director  
Rhode Island Department of Revenue  
March 3, 2020

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.php> under the State Reports tab.

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

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 6

**Year-over-Year Collections**

<b>Allocation</b>	<b>Share †</b>	<b>December 2019</b>	<b>December 2018</b>	<b>Percent Change</b>	<b>Difference</b>
<b><u>Regional Tourism Districts</u></b>					
Aquidneck Island	45%	\$ 153,629	\$ 132,916	15.6%	\$ 20,713
Block Island	45%	1,957	2,689	-27.2%	(732)
Convention Authority of Providence	30%	87,583	75,007	16.8%	12,576
East Providence	45%	2,661	2,197	21.1%	464
Northern Rhode Island	45%	34,546	28,851	19.7%	5,694
South County	45%	44,789	78,784	-43.2%	(33,995)
Warwick Dept. of Economic Development	30%	46,508	44,095	5.5%	2,413
<b>Subtotal - Tourism Districts</b>		<b>\$ 371,671</b>	<b>\$ 364,539</b>	<b>2.0%</b>	<b>\$ 7,132</b>
<b><u>Municipalities</u></b>					
All Municipalities ^	25%	\$ 236,685	\$ 232,403	1.8%	\$ 4,282
<b>Subtotal - Municipalities</b>		<b>\$ 236,685</b>	<b>\$ 232,403</b>	<b>1.8%</b>	<b>\$ 4,282</b>
<b><u>Rhode Island Commerce Corporation</u></b>					
Providence and Warwick Hotels	21%	\$ 82,356	\$ 77,929	5.7%	\$ 4,427
Omni Providence Hotel	50%	27,398	23,143	18.4%	4,254
Statewide Tourism District	70%	18,627	12,591	47.9%	6,037
All Other Hotels in the State	25%	131,989	143,725	-8.2%	(11,735)
<b>Subtotal - CommerceRI</b>		<b>\$ 260,371</b>	<b>\$ 257,388</b>	<b>1.2%</b>	<b>\$ 2,983</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>					
Providence and Warwick Hotels	24%	\$ 94,121	\$ 84,173	11.8%	\$ 9,949
Omni Providence Hotel	20%	10,959	9,257	18.4%	1,702
All Other Hotels in the State	5%	27,728	28,138	-1.5%	(410)
<b>Subtotal - PWCVB</b>		<b>\$ 132,809</b>	<b>\$ 121,568</b>	<b>9.2%</b>	<b>\$ 11,241</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,001,536</b>	<b>\$ 975,898</b>	<b>2.6%</b>	<b>\$ 25,638</b>

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.  
 † Denotes the allocation of revenues for December 2019 that was received from all state hotel tax sources, including hosting platforms. For December 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.

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

**December 2019 Collections by Component**

<b>Allocation</b>	<b>Share †</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island ‡	45%	\$ 147,681	\$ 5,947	\$ 153,629
Block Island	45%	1,931	26	1,957
Convention Authority of Providence	30%	83,564	4,019	87,583
East Providence	45%	2,297	364	2,661
Northern Rhode Island	45%	34,101	445	34,546
South County	45%	41,485	3,304	44,789
Warwick Dept. of Economic Development	30%	45,147	1,360	46,508
<b>Subtotal - Tourism Districts</b>		<b>\$ 356,207</b>	<b>\$ 15,465</b>	<b>\$ 371,671</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 226,307	\$ 10,378	\$ 236,685
<b>Subtotal - Municipalities</b>		<b>\$ 226,307</b>	<b>\$ 10,378</b>	<b>\$ 236,685</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	21%	\$ 78,591	\$ 3,766	\$ 82,356
Omni Providence Hotel	50%	27,398	-	27,398
Statewide Tourism District	70%	17,809	818	18,627
All other Hotels	25%	126,386	5,603	131,989
<b>Subtotal - CommerceRI</b>		<b>\$ 250,184</b>	<b>\$ 10,187</b>	<b>\$ 260,371</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	24%	\$ 89,818	\$ 4,303	\$ 94,121
Omni Providence Hotel	20%	10,959	-	10,959
All other Hotels	5%	26,549	1,179	27,728
<b>Subtotal - PWCVB</b>	<b>45%</b>	<b>\$ 127,326</b>	<b>\$ 5,483</b>	<b>\$ 132,809</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 960,024</b>	<b>\$ 41,512</b>	<b>\$ 1,001,536</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for December 2019 that was received from all state hotel tax sources, including hosting platforms. For December 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was 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, \$(1,689.88) was carried forward to December 2019. ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 8

**December 2018 Collections by Component**

<b>Allocation</b>	<b>Share †</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	45%	\$ 131,541	\$ 1,375	\$ 132,916
Block Island	45%	2,689	-	2,689
Convention Authority of Providence	30%	74,829	178	75,007
East Providence	45%	2,181	16	2,197
Northern Rhode Island	45%	28,808	44	28,851
South County	45%	78,748	36	78,784
Warwick Dept. of Economic Development	30%	43,850	245	44,095
<b>Subtotal - Tourism Districts</b>		<b>\$ 362,645</b>	<b>\$ 1,894</b>	<b>\$ 364,539</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 227,190	\$ 5,213	\$ 232,403
<b>Subtotal - Municipalities</b>		<b>\$ 227,190</b>	<b>\$ 5,213</b>	<b>\$ 232,403</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	21%	\$ 73,355	\$ 4,574	\$ 77,929
Omni Providence Hotel	50%	23,143	-	23,143
Statewide Tourism District	70%	12,112	479	12,591
All Other Hotels in the State	25%	135,537	8,188	143,725
<b>Subtotal - CommerceRI</b>		<b>\$ 244,147</b>	<b>\$ 13,240</b>	<b>\$ 257,388</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	24%	\$ 83,834	\$ 338	\$ 84,173
Omni Providence Hotel	20%	9,257	-	9,257
All Other Hotels in the State	5%	27,973	166	28,138
<b>Subtotal - PWCVB</b>	<b>45%</b>	<b>\$ 121,064</b>	<b>\$ 504</b>	<b>\$ 121,568</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 955,047</b>	<b>\$ 20,850</b>	<b>\$ 975,898</b>

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.  
† Denotes the allocation of revenues for December 2019 that was received from all state hotel tax sources, including hosting platforms. For December 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was CommerceRI.  
\* 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, \$(107.40) was carried forward to December 2018.



**RI STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**Year-over-Year Collections**

Municipality	December 2019	December 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 38	\$ 19	n/a	\$ 19
BRISTOL	1,744	1,388	25.6%	356
BURRILLVILLE	3	-	n/a	3
<b>CENTRAL FALLS</b>	<b>3</b>	<b>6</b>	<b>-57.2%</b>	<b>(4)</b>
<b>CHARLESTOWN</b>	<b>69</b>	<b>120</b>	<b>-42.6%</b>	<b>(51)</b>
COVENTRY	3,119	2,156	44.7%	963
<b>CRANSTON</b>	<b>2,375</b>	<b>665</b>	<b>257.3%</b>	<b>1,710</b>
<b>CUMBERLAND</b>	<b>10</b>	<b>4</b>	<b>175.0%</b>	<b>6</b>
EAST GREENWICH	38	25	50.3%	13
EAST PROVIDENCE	1,478	1,278	15.6%	200
EXETER	1	-	n/a	1
<b>FOSTER</b>	<b>-</b>	<b>48</b>	<b>-100.0%</b>	<b>(48)</b>
GLOCESTER	162	116	39.9%	46
<b>HOPKINTON</b>	<b>15</b>	<b>30</b>	<b>-51.3%</b>	<b>(15)</b>
JAMESTOWN	279	213	31.3%	67
JOHNSTON	231	233	-0.6%	(1)
LINCOLN	5,879	5,094	15.4%	785
<b>LITTLE COMPTON</b>	<b>109</b>	<b>48</b>	<b>128.3%</b>	<b>61</b>
<b>MIDDLETOWN</b>	<b>18,958</b>	<b>23,909</b>	<b>-20.7%</b>	<b>(4,952)</b>
<b>NARRAGANSETT</b>	<b>2,689</b>	<b>2,740</b>	<b>-1.9%</b>	<b>(51)</b>
<b>NEWPORT</b>	<b>63,447</b>	<b>49,042</b>	<b>29.4%</b>	<b>14,405</b>
<b>NEW SHOREHAM</b>	<b>1,087</b>	<b>1,663</b>	<b>-34.7%</b>	<b>(576)</b>
<b>NORTH KINGSTOWN</b>	<b>2,486</b>	<b>2,678</b>	<b>-7.1%</b>	<b>(191)</b>
<b>NORTH PROVIDENCE</b>	<b>104</b>	<b>56</b>	<b>85.8%</b>	<b>48</b>
<b>NORTH SMITHFIELD</b>	<b>116</b>	<b>142</b>	<b>-18.1%</b>	<b>(26)</b>
PAWTUCKET	3,192	3,225	-1.0%	(33)
PORTSMOUTH	208	190	9.3%	18
<b>PROVIDENCE</b>	<b>59,287</b>	<b>52,270</b>	<b>13.4%</b>	<b>7,017</b>
RICHMOND	217	123	76.4%	94
<b>SCITUATE</b>	<b>226</b>	<b>235</b>	<b>-3.7%</b>	<b>(9)</b>
<b>SMITHFIELD</b>	<b>7,520</b>	<b>5,300</b>	<b>41.9%</b>	<b>2,220</b>
SOUTH KINGSTOWN	3,124	3,026	3.2%	98
TIVERTON	542	479	13.1%	63
<b>WARREN</b>	<b>25</b>	<b>9</b>	<b>165.0%</b>	<b>16</b>
<b>WARWICK</b>	<b>38,756</b>	<b>36,836</b>	<b>5.2%</b>	<b>1,921</b>
<b>WESTERLY</b>	<b>8,899</b>	<b>29,602</b>	<b>-69.9%</b>	<b>(20,704)</b>
WEST GREENWICH	4,226	3,890	8.6%	336
WEST WARWICK	3,716	3,249	14.4%	466
WOONSOCKET	2,308	2,295	0.6%	13
<b>TOTAL</b>	<b>\$ 236,685</b>	<b>\$ 232,403</b>	<b>1.8%</b>	<b>\$ 4,282</b>

^ 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** 10

**December 2019 Collections by Component**

<b>Municipality</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
BARRINGTON	\$ -	\$ 38	\$ 38
BRISTOL	1,572	172	1,744
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	3	3
CHARLESTOWN	11	58	69
COVENTRY	3,108	11	3,119
CRANSTON	2,267	108	2,375
CUMBERLAND	-	10	10
EAST GREENWICH	15	23	38
EAST PROVIDENCE	1,276	202	1,478
EXETER	-	1	1
FOSTER	-	-	-
GLOCESTER	159	3	162
HOPKINTON	-	15	15
JAMESTOWN	125	154	279
JOHNSTON	227	5	231
LINCOLN	5,877	2	5,879
LITTLE COMPTON	62	47	109
MIDDLETOWN	17,984	973	18,958
NARRAGANSETT	2,495	194	2,689
NEWPORT	61,851	1,596	63,447
NEW SHOREHAM	1,073	14	1,087
NORTH KINGSTOWN	2,018	468	2,486
NORTH PROVIDENCE	-	104	104
NORTH SMITHFIELD	108	8	116
PAWTUCKET	3,104	88	3,192
PORTSMOUTH	77	131	208
PROVIDENCE	55,938	3,349	59,287
RICHMOND	87	130	217
SCITUATE	212	15	226
SMITHFIELD	7,479	41	7,520
SOUTH KINGSTOWN	2,941	183	3,124
TIVERTON	374	168	542
WARREN	-	25	25
WARWICK	37,623	1,134	38,756
WESTERLY	8,158	741	8,899
WEST GREENWICH	4,213	13	4,226
WEST WARWICK	3,655	61	3,716
WOONSOCKET	2,218	89	2,308
<b>TOTAL</b>	<b>\$ 226,307</b>	<b>\$ 10,378</b>	<b>\$ 236,685</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all \$(267.87) was carried forward to January 2020.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 11

**December 2018 Collections by Component**

<b>Municipality</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
BARRINGTON	\$ -	\$ 19	\$ 19
BRISTOL	1,334	54	1,388
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	98	23	120
COVENTRY	2,112	44	2,156
CRANSTON	602	62	665
CUMBERLAND	-	4	4
EAST GREENWICH	11	14	25
EAST PROVIDENCE	1,212	67	1,278
EXETER	-	-	-
FOSTER	44	4	48
GLOCESTER	102	14	116
HOPKINTON	-	30	30
JAMESTOWN	117	96	213
JOHNSTON	221	11	233
LINCOLN	5,064	30	5,094
LITTLE COMPTON	-	48	48
MIDDLETOWN	23,335	574	23,909
NARRAGANSETT	2,520	220	2,740
NEWPORT	47,844	1,198	49,042
NEW SHOREHAM	1,494	170	1,663
NORTH KINGSTOWN	2,595	83	2,678
NORTH PROVIDENCE	-	56	56
NORTH SMITHFIELD	136	6	142
PAWTUCKET	3,141	85	3,225
PORTSMOUTH	59	131	190
PROVIDENCE	50,786	1,484	52,270
RICHMOND	121	2	123
SCITUATE	230	5	235
SMITHFIELD	5,289	11	5,300
SOUTH KINGSTOWN	2,882	145	3,026
TIVERTON	389	90	479
WARREN	-	9	9
WARWICK	36,542	294	36,836
WESTERLY	29,534	68	29,602
WEST GREENWICH	3,877	12	3,890
WEST WARWICK	3,228	22	3,249
WOONSOCKET	2,272	22	2,295
<b>TOTAL</b>	<b>\$ 227,190</b>	<b>\$ 5,213</b>	<b>\$ 232,403</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all \$(1.89) was carried forward to January 2019.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 12  
**Fiscal Year-to-Date Collections**

Allocation	Share	FY 2020 YTD	FY 2019 YTD	Percent Change	Difference
<b><u>Regional Tourism Districts</u></b>					
Aquidneck Island	45%	\$ 2,440,074	\$ 2,290,701	6.5%	\$ 149,374
Block Island	45%	250,086	223,729	11.8%	26,357
Convention Authority of Providence	30%	927,822	835,951	11.0%	91,871
East Providence	45%	32,762	31,317	4.6%	1,445
Northern Rhode Island	45%	281,353	237,162	18.6%	44,191
South County	45%	937,457	894,075	4.9%	43,382
Warwick Dept. of Economic Development	30%	449,119	456,510	-1.6%	(7,391)
<b>Subtotal - Tourism Districts</b>		<b>\$ 5,318,674</b>	<b>\$ 4,969,445</b>	<b>7.0%</b>	<b>\$ 349,229</b>
<b><u>Municipalities</u></b>					
All Municipalities ^	25%	\$ 3,259,469	\$ 3,074,706	6.0%	\$ 184,763
<b>Subtotal - Municipalities</b>		<b>\$ 3,259,469</b>	<b>\$ 3,074,706</b>	<b>6.0%</b>	<b>\$ 184,763</b>
<b><u>Rhode Island Commerce Corporation</u></b>					
Providence and Warwick Hotels	21%	\$ 828,431	\$ 826,415	0.2%	\$ 2,015
Omni Providence Hotel	50%	322,447	293,433	9.9%	29,014
Statewide Tourism District	70%	231,340	154,352	49.9%	76,988
All Other Hotels in the State	25%	2,190,620	2,137,541	2.5%	53,079
<b>Subtotal - CommerceRI</b>		<b>\$ 3,572,838</b>	<b>\$ 3,411,742</b>	<b>4.7%</b>	<b>\$ 161,097</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>					
Providence and Warwick Hotels	24%	\$ 946,778	\$ 893,121	6.0%	\$ 53,657
Omni Providence Hotel	20%	128,979	117,373	9.9%	11,606
All Other Hotels in the State	5%	454,648	419,303	8.4%	35,345
<b>Subtotal - PWCVB</b>		<b>\$ 1,530,405</b>	<b>\$ 1,429,798</b>	<b>7.0%</b>	<b>\$ 100,608</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 13,681,386</b>	<b>\$ 12,885,691</b>	<b>6.2%</b>	<b>\$ 795,696</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for FY 2020 year-to-date that was received from all state hotel tax sources, including hosting platforms. For FY 2019 year-to-date, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.					

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION  
FY 2020 Year-to-Date Collections by Component**

<b>Allocation</b>	<b>Share</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	45%	\$ 2,362,513	\$ 77,561	\$ 2,440,074
Block Island	45%	246,881	3,205	250,086
Convention Authority of Providence	30%	877,758	50,064	927,822
East Providence	45%	28,659	4,103	32,762
Northern Rhode Island	45%	275,643	5,710	281,353
South County	45%	901,677	35,781	937,457
Warwick Dept. of Economic Development	30%	435,942	13,177	449,119
<b>Subtotal - Tourism Districts</b>		<b>\$ 5,129,073</b>	<b>\$ 189,601</b>	<b>\$ 5,318,674</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 3,132,758	\$ 126,711	\$ 3,259,469
<b>Subtotal - Municipalities</b>		<b>\$ 3,132,758</b>	<b>\$ 126,711</b>	<b>\$ 3,259,469</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	21%	\$ 784,162	\$ 44,268	\$ 828,431
Omni Providence Hotel	50%	322,447	-	322,447
Statewide Tourism District	70%	222,822	8,518	231,340
All other Hotels	25%	2,119,652	70,968	2,190,620
<b>Subtotal - CommerceRI</b>		<b>\$ 3,449,084</b>	<b>\$ 123,755</b>	<b>\$ 3,572,838</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	24%	\$ 896,186	\$ 50,592	\$ 946,778
Omni Providence Hotel	20%	128,979	-	128,979
All other Hotels	5%	439,846	14,802	454,648
<b>Subtotal - PWCVB</b>	<b>45%</b>	<b>\$ 1,465,011</b>	<b>\$ 65,395</b>	<b>\$ 1,530,405</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 13,175,925</b>	<b>\$ 505,461</b>	<b>\$ 13,681,386</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(267.87) was carried forward to January 2020.				
‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount.				

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

<b>Allocation</b>	<b>Share</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
<b><u>Regional Tourism Districts</u></b>				
Aquidneck Island	45%	\$ 2,254,730	\$ 35,971	\$ 2,290,701
Block Island	45%	223,729	-	223,729
Convention Authority of Providence	30%	822,828	13,123	835,951
East Providence	45%	30,205	1,112	31,317
Northern Rhode Island	45%	235,801	1,361	237,162
South County	45%	888,232	5,843	894,075
Warwick Dept. of Economic Development	30%	446,935	9,576	456,510
<b>Subtotal - Tourism Districts</b>		<b>\$ 4,902,460</b>	<b>\$ 66,985</b>	<b>\$ 4,969,445</b>
<b><u>Municipalities</u></b>				
All Municipalities ^	25%	\$ 2,983,069	\$ 91,637	\$ 3,074,706
<b>Subtotal - Municipalities</b>		<b>\$ 2,983,069</b>	<b>\$ 91,637</b>	<b>\$ 3,074,706</b>
<b><u>Rhode Island Commerce Corporation</u></b>				
Providence and Warwick Hotels	21%	\$ 765,592	\$ 60,823	\$ 826,415
Omni Providence Hotel	50%	293,433	-	293,433
Statewide Tourism District	70%	149,757	4,596	154,352
All Other Hotels in the State	25%	2,018,165	119,376	2,137,541
<b>Subtotal - CommerceRI</b>		<b>\$ 3,226,947</b>	<b>\$ 184,795</b>	<b>\$ 3,411,742</b>
<b><u>Providence Warwick Convention &amp; Visitors Bureau</u></b>				
Providence and Warwick Hotels	24%	\$ 874,962	\$ 18,159	\$ 893,121
Omni Providence Hotel	20%	117,373	-	117,373
All Other Hotels in the State	5%	414,330	4,974	419,303
<b>Subtotal - PWCVB</b>	<b>45%</b>	<b>\$ 1,406,666</b>	<b>\$ 23,132</b>	<b>\$ 1,429,798</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 12,519,141</b>	<b>\$ 366,550</b>	<b>\$ 12,885,691</b>
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1.89) was carried forward to January 2019.				

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

**Fiscal Year-to-Date over Fiscal Year-to-Date Collections**

<b>Municipality</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>Percent Change</b>	<b>Difference</b>
BARRINGTON	\$ 345	\$ 254	n/a	\$ 91
BRISTOL	24,883	23,105	7.7%	1,778
<b>BURRILLVILLE</b>	<b>48</b>	<b>61</b>	<b>-21.5%</b>	(13)
<b>CENTRAL FALLS</b>	<b>125</b>	<b>48</b>	<b>160.0%</b>	77
<b>CHARLESTOWN</b>	<b>5,453</b>	<b>6,297</b>	<b>-13.4%</b>	<b>(844)</b>
COVENTRY	29,115	27,439	6.1%	1,676
<b>CRANSTON</b>	<b>31,083</b>	<b>6,512</b>	<b>377.3%</b>	<b>24,571</b>
CUMBERLAND	103	78	31.8%	25
<b>EAST GREENWICH</b>	<b>670</b>	<b>309</b>	<b>116.4%</b>	360
EAST PROVIDENCE	18,201	17,898	1.7%	303
EXETER	55	-	n/a	55
<b>FOSTER</b>	<b>20</b>	<b>290</b>	<b>-93.1%</b>	(270)
GLOCESTER	909	1,050	-13.4%	(141)
HOPKINTON	524	426	23.0%	98
<b>JAMESTOWN</b>	<b>6,084</b>	<b>8,351</b>	<b>-27.2%</b>	<b>(2,268)</b>
JOHNSTON	2,574	2,561	0.5%	13
LINCOLN	45,172	35,241	28.2%	9,931
LITTLE COMPTON	3,528	3,376	4.5%	151
MIDDLETOWN	381,983	378,767	0.8%	3,217
NARRAGANSETT	52,328	48,889	7.0%	3,439
<b>NEWPORT</b>	<b>924,351</b>	<b>869,587</b>	6.3%	<b>54,765</b>
<b>NEW SHOREHAM</b>	<b>138,937</b>	<b>127,072</b>	9.3%	<b>11,865</b>
NORTH KINGSTOWN	33,417	32,456	3.0%	961
<b>NORTH PROVIDENCE</b>	<b>1,083</b>	<b>396</b>	<b>173.5%</b>	687
NORTH SMITHFIELD	1,015	1,007	0.8%	8
<b>PAWTUCKET</b>	<b>29,405</b>	<b>31,727</b>	<b>-7.3%</b>	<b>(2,322)</b>
PORTSMOUTH	5,666	4,104	38.1%	1,562
<b>PROVIDENCE</b>	<b>611,961</b>	<b>563,706</b>	8.6%	<b>48,255</b>
<b>RICHMOND</b>	<b>3,656</b>	<b>4,258</b>	<b>-14.1%</b>	<b>(602)</b>
SCITUATE	2,136	2,080	2.7%	55
<b>SMITHFIELD</b>	<b>59,293</b>	<b>46,363</b>	27.9%	<b>12,929</b>
SOUTH KINGSTOWN	57,175	56,617	1.0%	557
<b>TIVERTON</b>	<b>9,150</b>	<b>2,311</b>	<b>295.9%</b>	6,839
WARREN	376	297	26.2%	78
<b>WARWICK</b>	<b>374,266</b>	<b>381,607</b>	<b>-1.9%</b>	<b>(7,341)</b>
WESTERLY	299,059	290,180	3.1%	8,879
WEST GREENWICH	39,357	38,780	1.5%	577
WEST WARWICK	45,726	43,194	5.9%	2,532
WOONSOCKET	20,237	18,010	12.4%	2,228
<b>TOTAL</b>	<b>\$ 3,259,469</b>	<b>\$ 3,074,706</b>	<b>6.0%</b>	<b>\$ 184,763</b>

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 16

**FY 2020 Year-to-Date Collections by Component**

<b>Municipality</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
BARRINGTON	\$ -	\$ 345	\$ 345
BRISTOL	23,136	1,747	24,883
BURRILLVILLE	-	48	48
CENTRAL FALLS	-	125	125
CHARLESTOWN	4,429	1,024	5,453
COVENTRY	28,708	408	29,115
CRANSTON	29,883	1,200	31,083
CUMBERLAND	-	103	103
EAST GREENWICH	209	461	670
EAST PROVIDENCE	15,922	2,280	18,201
EXETER	-	55	55
FOSTER	-	20	20
GLOCESTER	829	80	909
HOPKINTON	298	226	524
JAMESTOWN	2,424	3,660	6,084
JOHNSTON	2,512	62	2,574
LINCOLN	45,025	148	45,172
LITTLE COMPTON	3,023	505	3,528
MIDDLETOWN	371,535	10,448	381,983
NARRAGANSETT	48,095	4,234	52,328
NEWPORT	900,413	23,939	924,351
NEW SHOREHAM	137,156	1,780	138,937
NORTH KINGSTOWN	29,455	3,962	33,417
NORTH PROVIDENCE	-	1,083	1,083
NORTH SMITHFIELD	912	104	1,015
PAWTUCKET	28,083	1,322	29,405
PORTSMOUTH	4,028	1,638	5,666
PROVIDENCE	570,241	41,720	611,961
RICHMOND	1,271	2,385	3,656
SCITUATE	2,025	111	2,136
SMITHFIELD	59,032	261	59,293
SOUTH KINGSTOWN	54,078	3,096	57,175
TIVERTON	7,949	1,202	9,150
WARREN	-	376	376
WARWICK	363,285	10,981	374,266
WESTERLY	295,217	3,842	299,059
WEST GREENWICH	39,172	185	39,357
WEST WARWICK	45,159	567	45,726
WOONSOCKET	19,254	983	20,237
<b>TOTAL</b>	<b>\$ 3,132,758</b>	<b>\$ 126,711</b>	<b>\$ 3,259,469</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all \$(267.87) was carried forward to January 2020.



**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 17

**FY 2019 Year-to-Date Collections by Component**

<b>Municipality</b>	<b>Hotels</b>	<b>Hosting Platforms and Room Resellers *</b>	<b>Grand Total</b>
BARRINGTON	\$ -	\$ 254	\$ 254
BRISTOL	22,063	1,041	23,105
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	48	48
CHARLESTOWN	5,882	415	6,297
COVENTRY	27,025	414	27,439
CRANSTON	5,881	631	6,512
CUMBERLAND	-	78	78
EAST GREENWICH	133	176	309
EAST PROVIDENCE	16,781	1,118	17,898
EXETER	-	-	-
FOSTER	241	50	290
GLOCESTER	841	209	1,050
HOPKINTON	314	113	426
JAMESTOWN	2,371	5,980	8,351
JOHNSTON	2,489	72	2,561
LINCOLN	35,083	158	35,241
LITTLE COMPTON	2,796	581	3,376
MIDDLETOWN	373,770	4,996	378,767
NARRAGANSETT	45,042	3,848	48,889
NEWPORT	847,267	22,320	869,587
NEW SHOREHAM	124,294	2,778	127,072
NORTH KINGSTOWN	31,439	1,017	32,456
NORTH PROVIDENCE	-	396	396
NORTH SMITHFIELD	917	90	1,007
PAWTUCKET	30,405	1,322	31,727
PORTSMOUTH	2,867	1,237	4,104
PROVIDENCE	538,974	24,732	563,706
RICHMOND	1,226	3,033	4,258
SCITUATE	2,018	63	2,080
SMITHFIELD	46,233	130	46,363
SOUTH KINGSTOWN	54,536	2,081	56,617
TIVERTON	1,493	818	2,311
WARREN	-	297	297
WARWICK	372,445	9,161	381,607
WESTERLY	289,249	931	290,180
WEST GREENWICH	38,617	164	38,780
WEST WARWICK	42,855	339	43,194
WOONSOCKET	17,521	489	18,010
<b>TOTAL</b>	<b>\$ 2,983,069</b>	<b>\$ 91,637</b>	<b>\$ 3,074,706</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1.89) was carried forward to January 2019.