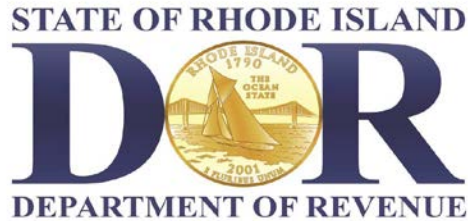


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2020 State 5.0 Percent Hotel Tax Allocation October 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:

State Hotel Tax Allocation Percentages	
Hotel Tax Recipient	Received after June 30, 2019
<u>Regional Tourism Districts</u>	
Convention Authority of the City of Providence and Warwick Department of Economic Development	30 %
All Other Tourism Districts ^	45 %
<u>Municipalities *</u>	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 & 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 October:

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

State Hotel Tax Recipient	October 2019	October 2018	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 770,654	\$ 755,157	2.1 %	\$ 15,497
Hosting Platforms and Room Resellers	22,015	9,783	125.0 %	12,232
<i>Subtotal: Regional Tourism Districts</i>	\$ 792,669	\$ 764,941	3.6 %	\$ 27,729
<i>Municipalities</i>				
Traditional Hotels	\$ 483,528	\$ 459,929	5.1 %	\$ 23,599
Hosting Platforms and Room Resellers	15,075	11,681	29.0 %	3,393
<i>Subtotal: Municipalities</i>	\$ 498,602	\$ 471,610	5.7 %	\$ 26,992
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 551,121	\$ 518,030	6.4 %	\$ 33,091
Hosting Platforms and Room Resellers	14,663	21,140	-30.6 %	(6,477)
<i>Subtotal: RI Commerce Corporation</i>	\$ 565,784	\$ 539,170	4.9 %	\$ 26,614
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 271,022	\$ 241,621	12.2 %	\$ 29,401
Hosting Platforms and Room Resellers	8,546	4,121	107.4 %	4,425
<i>Subtotal: PWCVB</i>	\$ 279,567	\$ 245,742	13.8 %	\$ 33,825
TOTAL STATE 5.0% HOTEL TAX	\$ 2,136,623	\$ 2,021,463	5.7 %	\$ 115,160

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

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

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 4,339,958	\$ 4,139,195	4.9 %	\$ 200,763
Hosting Platforms and Room Resellers	160,261	59,270	170.4 %	100,991
<i>Subtotal: Regional Tourism Districts</i>	\$ 4,500,219	\$ 4,198,465	7.2 %	\$ 301,754

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 2,628,742	\$ 2,497,843	5.2 %	\$ 130,899
Hosting Platforms and Room Resellers	106,464	81,644	30.4 %	24,820
<i>Subtotal: Municipalities</i>	\$ 2,735,206	\$ 2,579,487	6.0 %	\$ 155,719
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 2,879,173	\$ 2,691,476	7.0 %	\$ 187,697
Hosting Platforms and Room Resellers	103,932	165,855	-37.3 %	(61,923)
<i>Subtotal: RI Commerce Corporation</i>	\$ 2,983,105	\$ 2,857,330	4.4 %	\$ 125,774
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,163,935	\$ 1,118,180	4.1 %	\$ 45,755
Hosting Platforms and Room Resellers	53,815	19,807	171.7 %	34,008
<i>Subtotal: PWCVB</i>	\$ 1,217,751	\$ 1,137,988	7.0 %	\$ 79,763
TOTAL STATE 5.0% HOTEL TAX	\$ 11,436,281	\$ 10,773,270	6.2 %	\$ 663,011

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
January 10, 2019

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 or by phone at (401) 574-8766.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 6

Year-over-Year Collections

Allocation	Share †	October 2019	October 2018	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 349,147	\$ 373,124	-6.4%	\$ (23,977)
Block Island	45%	8,739	9,859	-11.4%	(1,120)
Convention Authority of Providence	30%	203,636	154,372	31.9%	49,264
East Providence	45%	5,262	5,737	-8.3%	(476)
Northern Rhode Island	45%	51,094	45,357	12.6%	5,737
South County	45%	96,705	92,338	4.7%	4,367
Warwick Dept. of Economic Development	30%	78,087	84,154	-7.2%	(6,066)
Subtotal - Tourism Districts		\$ 792,669	\$ 764,941	3.6%	\$ 27,729
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 498,602	\$ 471,610	5.7%	\$ 26,992
Subtotal - Municipalities		\$ 498,602	\$ 471,610	5.7%	\$ 26,992
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 167,341	\$ 144,995	15.4%	\$ 22,347
Omni Providence Hotel	50%	71,107	67,511	5.3%	3,596
Statewide Tourism District	70%	43,477	26,061	66.8%	17,416
All Other Hotels in the State	25%	283,859	300,603	-5.6%	(16,744)
Subtotal - CommerceRI		\$ 565,784	\$ 539,170	4.9%	\$ 26,614
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 191,247	\$ 158,415	20.7%	\$ 32,832
Omni Providence Hotel	20%	28,443	27,004	5.3%	1,438
All Other Hotels in the State	5%	59,877	60,322	-0.7%	(445)
Subtotal - PWCVB		\$ 279,567	\$ 245,742	13.8%	\$ 33,825
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,136,623	\$ 2,021,463	5.7%	\$ 115,160

^ 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 September 2019 that was received from all state hotel tax sources, including hosting platforms. For September 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

October 2019 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 340,251	\$ 8,896	\$ 349,147
Block Island	45%	8,646	93	8,739
Convention Authority of Providence	30%	196,638	6,998	203,636
East Providence	45%	4,649	612	5,262
Northern Rhode Island	45%	50,255	839	51,094
South County	45%	93,863	2,842	96,705
Warwick Dept. of Economic Development	30%	76,352	1,735	78,087
Subtotal - Tourism Districts		\$ 770,654	\$ 22,015	\$ 792,669
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 483,528	\$ 15,075	\$ 498,602
Subtotal - Municipalities		\$ 483,528	\$ 15,075	\$ 498,602
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 161,228	\$ 6,113	\$ 167,341
Omni Providence Hotel	50%	71,107	-	71,107
Statewide Tourism District	70%	42,306	1,171	43,477
All other Hotels	25%	276,480	7,379	283,859
Subtotal - CommerceRI		\$ 551,121	\$ 14,663	\$ 565,784
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 184,261	\$ 6,986	\$ 191,247
Omni Providence Hotel	20%	28,443	-	28,443
All other Hotels	5%	58,318	1,559	59,877
Subtotal - PWCVB	45%	\$ 271,022	\$ 8,546	\$ 279,567
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,076,324	\$ 60,299	\$ 2,136,623

^ 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 September 2019 that was received from all state hotel tax sources, including hosting platforms. For September 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, \$(6.13) was carried forward to November 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
October 2018 Collections by Component

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

^ 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 September 2019 that was received from all state hotel tax sources, including hosting platforms. For September 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, \$(237.28) was carried forward to November 2018.

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

	October 2019	October 2018	Percent Change ^	Difference ^
BARRINGTON	\$ 29	\$ 17	n/a	\$ 12
BRISTOL	3,990	3,792	5.2%	198
BURRILLVILLE	-	4	-100.0%	(4)
CENTRAL FALLS	4	12	-67.4%	(8)
CHARLESTOWN	229	469	-51.2%	(240)
COVENTRY	5,174	5,021	3.0%	153
CRANSTON	4,654	1,049	343.6%	3,605
CUMBERLAND	8	3	166.7%	5
EAST GREENWICH	60	47	29.6%	14
EAST PROVIDENCE	2,923	3,267	-10.5%	(344)
EXETER	5	-	n/a	5
FOSTER	7	6	19.6%	1
GLOCESTER	141	168	-16.2%	(27)
HOPKINTON	45	34	32.5%	11
JAMESTOWN	345	849	-59.4%	(504)
JOHNSTON	392	372	5.4%	20
LINCOLN	8,768	6,851	28.0%	1,917
LITTLE COMPTON	344	314	9.6%	30
MIDDLETOWN	54,252	72,715	-25.4%	(18,463)
NARRAGANSETT	3,653	3,695	-1.2%	(43)
NEWPORT	132,135	130,341	1.4%	1,794
NEW SHOREHAM	4,855	5,570	-12.8%	(715)
NORTH KINGSTOWN	4,647	5,121	-9.3%	(475)
NORTH PROVIDENCE	142	80	77.6%	62
NORTH SMITHFIELD	94	159	-40.7%	(65)
PAWTUCKET	5,482	6,377	-14.0%	(895)
PORTSMOUTH	467	381	22.6%	86
PROVIDENCE	134,143	96,833	38.5%	37,310
RICHMOND	187	287	-34.8%	(100)
SCITUATE	371	364	1.9%	7
SMITHFIELD	10,061	8,574	17.3%	1,487
SOUTH KINGSTOWN	7,160	7,812	-8.3%	(652)
TIVERTON	2,337	449	420.9%	1,888
WARREN	70	37	90.0%	33
WARWICK	65,073	70,310	-7.4%	(5,237)
WESTERLY	25,989	22,559	15.2%	3,429
WEST GREENWICH	6,578	6,917	-4.9%	(340)
WEST WARWICK	9,962	7,427	34.1%	2,535
WOONSOCKET	3,828	3,328	15.0%	500
TOTAL	\$ 498,602	\$ 471,610	5.7%	\$ 26,992

^ 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

October 2019 Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 29	\$ 29
BRISTOL	3,802	189	3,990
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	4	4
CHARLESTOWN	141	88	229
COVENTRY	5,106	67	5,174
CRANSTON	4,469	185	4,654
CUMBERLAND	-	8	8
EAST GREENWICH	23	38	60
EAST PROVIDENCE	2,583	340	2,923
EXETER	-	5	5
FOSTER	-	7	7
GLOCESTER	139	2	141
HOPKINTON	27	18	45
JAMESTOWN	158	187	345
JOHNSTON	391	1	392
LINCOLN	8,746	22	8,768
LITTLE COMPTON	299	45	344
MIDDLETOWN	53,039	1,213	54,252
NARRAGANSETT	3,423	230	3,653
NEWPORT	129,224	2,911	132,135
NEW SHOREHAM	4,803	52	4,855
NORTH KINGSTOWN	4,162	485	4,647
NORTH PROVIDENCE	-	142	142
NORTH SMITHFIELD	84	10	94
PAWTUCKET	5,247	235	5,482
PORTSMOUTH	306	162	467
PROVIDENCE	128,312	5,831	134,143
RICHMOND	180	7	187
SCITUATE	356	15	371
SMITHFIELD	10,031	29	10,061
SOUTH KINGSTOWN	6,916	243	7,160
TIVERTON	2,200	137	2,337
WARREN	-	70	70
WARWICK	63,627	1,446	65,073
WESTERLY	25,623	365	25,989
WEST GREENWICH	6,544	33	6,578
WEST WARWICK	9,893	69	9,962
WOONSOCKET	3,672	157	3,828
TOTAL	\$ 483,528	\$ 15,075	\$ 498,602

* 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, \$(6.13) was carried forward to November 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

October 2018 Collections by Component

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

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(237.28) was carried forward to November 2018.

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

Allocation	Share	FY 2020 YTD	FY 2019 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 2,134,491	\$ 2,022,659	5.5%	\$ 111,832
Block Island	45%	245,104	217,792	12.5%	27,312
Convention Authority of Providence	30%	706,934	626,514	12.8%	80,420
East Providence	45%	26,432	25,493	3.7%	939
Northern Rhode Island	45%	206,452	174,121	18.6%	32,332
South County	45%	836,569	769,707	8.7%	66,862
Warwick Dept. of Economic Development	30%	344,236	362,179	-5.0%	(17,943)
Subtotal - Tourism Districts		\$ 4,500,219	\$ 4,198,465	7.2%	\$ 301,754
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 2,735,206	\$ 2,579,487	6.0%	\$ 155,719
Subtotal - Municipalities		\$ 2,735,206	\$ 2,579,487	6.0%	\$ 155,719
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 631,483	\$ 637,125	-0.9%	\$ (5,642)
Omni Providence Hotel	50%	248,419	227,661	9.1%	20,759
Statewide Tourism District	70%	186,296	123,876	50.4%	62,419
All Other Hotels in the State	25%	1,916,907	1,868,669	2.6%	48,238
Subtotal - CommerceRI		\$ 2,983,105	\$ 2,857,330	4.4%	\$ 125,774
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 721,695	\$ 681,677	5.9%	\$ 40,017
Omni Providence Hotel	20%	99,368	91,064	9.1%	8,303
All Other Hotels in the State	5%	396,688	365,246	8.6%	31,442
Subtotal - PWCVB		\$ 1,217,751	\$ 1,137,988	7.0%	\$ 79,763
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 11,436,281	\$ 10,773,270	6.2%	\$ 663,011
^ 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 13
FY 2020 Year-to-Date Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 2,067,859	\$ 66,633	\$ 2,134,491
Block Island	45%	241,925	3,179	245,104
Convention Authority of Providence	30%	666,016	40,919	706,934
East Providence	45%	23,018	3,414	26,432
Northern Rhode Island	45%	201,697	4,756	206,452
South County	45%	805,641	30,928	836,569
Warwick Dept. of Economic Development	30%	333,803	10,433	344,236
Subtotal - Tourism Districts		\$ 4,339,958	\$ 160,261	\$ 4,500,219
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,628,742	\$ 106,464	\$ 2,735,206
Subtotal - Municipalities		\$ 2,628,742	\$ 106,464	\$ 2,735,206
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 595,537	\$ 35,946	\$ 631,483
Omni Providence Hotel	50%	248,419	-	248,419
Statewide Tourism District	70%	179,584	6,712	186,296
All other Hotels	25%	1,855,633	61,274	1,916,907
Subtotal - CommerceRI		\$ 2,879,173	\$ 103,932	\$ 2,983,105
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 680,614	\$ 41,081	\$ 721,695
Omni Providence Hotel	20%	99,368	-	99,368
All other Hotels	5%	383,954	12,734	396,688
Subtotal - PWCVB	45%	\$ 1,163,935	\$ 53,815	\$ 1,217,751
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 11,011,808	\$ 424,473	\$ 11,436,281
^ 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, \$(6.13) was carried forward to November 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 14
FY 2019 Year-to-Date Collections by Component

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

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

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(237.28) was carried forward to November 2018.

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RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Fiscal Year-to-Date over Fiscal Year-to-Date Collections

	FY 2020	FY 2019	Percent Change	Difference
BARRINGTON	\$ 285	\$ 235	n/a	\$ 50
BRISTOL	21,118	19,703	7.2%	1,415
BURRILLVILLE	40	61	-34.2%	(21)
CENTRAL FALLS	120	42	186.4%	78
CHARLESTOWN	5,297	6,086	-13.0%	(789)
COVENTRY	23,924	22,553	6.1%	1,371
CRANSTON	25,359	4,974	409.8%	20,385
CUMBERLAND	88	74	18.4%	14
EAST GREENWICH	594	268	121.5%	326
EAST PROVIDENCE	14,684	14,605	0.5%	79
EXETER	45	-	n/a	45
FOSTER	20	170	-88.2%	(150)
GLOCESTER	610	795	-23.3%	(185)
HOPKINTON	507	396	27.8%	110
JAMESTOWN	5,522	7,700	-28.3%	(2,178)
JOHNSTON	2,006	2,010	-0.2%	(4)
LINCOLN	32,476	24,036	35.1%	8,440
LITTLE COMPTON	3,303	3,329	-0.8%	(26)
MIDDLETOWN	339,558	332,867	2.0%	6,691
NARRAGANSETT	46,670	45,011	3.7%	1,659
NEWPORT	803,744	769,900	4.4%	33,844
NEW SHOREHAM	136,169	123,604	10.2%	12,565
NORTH KINGSTOWN	27,263	26,529	2.8%	734
NORTH PROVIDENCE	865	340	154.7%	526
NORTH SMITHFIELD	629	725	-13.3%	(96)
PAWTUCKET	22,068	24,065	-8.3%	(1,997)
PORTSMOUTH	5,189	3,723	39.4%	1,466
PROVIDENCE	464,902	420,726	10.5%	44,177
RICHMOND	3,290	3,644	-9.7%	(354)
SCITUATE	1,661	1,557	6.6%	104
SMITHFIELD	43,341	35,133	23.4%	8,208
SOUTH KINGSTOWN	50,138	49,715	0.9%	423
TIVERTON	7,571	1,393	443.5%	6,178
WARREN	307	288	6.6%	19
WARWICK	286,863	302,907	-5.3%	(16,044)
WESTERLY	277,165	251,089	10.4%	26,077
WEST GREENWICH	29,868	30,648	-2.5%	(780)
WEST WARWICK	36,623	35,109	4.3%	1,513
WOONSOCKET	15,324	13,477	13.7%	1,847
TOTAL	\$ 2,735,206	\$ 2,579,487	6.0%	\$ 155,719

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16

FY 2020 Year-to-Date Collections by Component

	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 285	\$ 285
BRISTOL	19,654	1,464	21,118
BURRILLVILLE	-	40	40
CENTRAL FALLS	-	120	120
CHARLESTOWN	4,381	916	5,297
COVENTRY	23,542	382	23,924
CRANSTON	24,396	963	25,359
CUMBERLAND	-	88	88
EAST GREENWICH	191	403	594
EAST PROVIDENCE	12,788	1,897	14,684
EXETER	-	45	45
FOSTER	-	20	20
GLOCESTER	535	75	610
HOPKINTON	298	208	507
JAMESTOWN	2,060	3,463	5,522
JOHNSTON	1,974	32	2,006
LINCOLN	32,336	140	32,476
LITTLE COMPTON	2,845	458	3,303
MIDDLETOWN	330,818	8,739	339,558
NARRAGANSETT	42,725	3,945	46,670
NEWPORT	782,999	20,745	803,744
NEW SHOREHAM	134,403	1,766	136,169
NORTH KINGSTOWN	24,110	3,153	27,263
NORTH PROVIDENCE	-	865	865
NORTH SMITHFIELD	543	86	629
PAWTUCKET	20,942	1,126	22,068
PORTSMOUTH	3,806	1,383	5,189
PROVIDENCE	430,803	34,099	464,902
RICHMOND	1,035	2,255	3,290
SCITUATE	1,581	80	1,661
SMITHFIELD	43,174	167	43,341
SOUTH KINGSTOWN	47,301	2,837	50,138
TIVERTON	6,629	943	7,571
WARREN	-	307	307
WARWICK	278,169	8,694	286,863
WESTERLY	274,285	2,880	277,165
WEST GREENWICH	29,711	157	29,868
WEST WARWICK	36,187	436	36,623
WOONSOCKET	14,523	801	15,324
TOTAL	\$ 2,628,742	\$ 106,464	\$ 2,735,206

* 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, \$(6.13) was carried forward to November 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 17

FY 2019 Year-to-Date Collections by Component

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

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(237.28) was carried forward to November 2018.