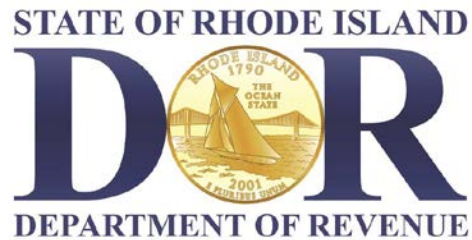


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Report
FY 2016 Local 1.0 Percent Collections July 2015**

Beginning in June 2010, the Rhode Island Department of Revenue will issue a monthly report on the collection and distribution of the local 1.0 percent hotel tax. The report is meant to be descriptive and does not purport to project or assess the collection of the local 1.0 percent hotel tax. The report provides data by municipality on the month-to-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date collections. A discussion of the municipalities with the largest and smallest percentage and nominal changes in these three measures will be included in the body of the report.

The July 2015 local 1.0 percent hotel tax collections report is the first report in FY 2016 that includes tax receipts generated from the expansion of the local hotel tax base. Effective July 1, 2015, the reselling of lodging by online travel companies, the unlicensed rental of accommodations via internet platforms and other media, and vacation home rentals became subject to the local 1.0 percent hotel tax. At this time, the Office of Revenue Analysis is unable to identify the amount collected from each of these local hotel tax base expansion components. Thus, an unknown amount of local 1.0 percent hotel tax receipts are presumed to be captured in this report. Efforts will be made to identify local 1.0 percent hotel tax collections attributable to the expansion of the local 1.0 percent hotel tax base in future reports.

Analysis of Month-to-Month Collections

On a statewide basis, July 2015 local 1.0 percent hotel tax collections totaled \$534,771 or 49.2 percent more than the \$358,427 collected in June 2015. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between July 2015 and June 2015 were: Charlestown, 297.1 percent; Narragansett, 138.8 percent; Bristol, 124.4 percent; New Shoreham, 123.6 percent; and Westerly, 121.3 percent. The one community with a percentage decrease in local 1.0 percent hotel tax collections between July 2015 and June 2015 was North Smithfield, -61.5 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between July 2015 and June 2015 were: Newport, \$37,770; Westerly, \$33,153; Middletown, \$23,742; New Shoreham, \$22,844; and Providence, \$15,729. The one community with a nominal decrease in local 1.0 percent hotel tax collections between July 2015 and June 2015 was: North Smithfield, \$(230).

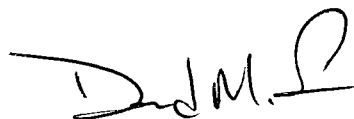
Analysis of Year-over-Year Collections by Month

On a statewide basis, July 2015 local 1.0 percent hotel tax collections totaled \$534,771 or 24.9 percent more than the \$428,292 collected in July 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between July 2015 and July 2014 were: Gloucester, 161.0 percent; Cranston, 86.3 percent; Little Compton, 83.2 percent; Charlestown, 78.2 percent; and Portsmouth, 67.2 percent. The two communities with a percentage decrease in local 1.0 percent hotel tax collections between July 2015 and July 2014 were: Jamestown, -2.5 percent; and Richmond, -0.3 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between July 2015 and July 2014 were: Newport, \$32,861; Providence, \$22,961; Warwick, \$11,152; Westerly, \$11,081; and Middletown, \$7,227. The two communities with a nominal decrease in local 1.0 percent hotel tax collections between July 2015 and July 2014 were: Jamestown, \$(21); and Richmond, \$(1).

Analysis of Fiscal Year-to-Date Collections through July

In the first month of the fiscal year, the analysis of fiscal year-to-date collections through July is the same as the analysis of year-over-year collections by month. Thus, no additional analysis on the local 1.0 percent hotel tax is possible at this time.



David M. Sullivan
Acting Director, Department of Revenue
October 1, 2015

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Month-to-Month Collections

MUNICIPALITY	Month-to-Month			
	July 2015	June 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	4,107	1,830	124.4%	2,277
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	3,928	989	297.1%	2,939
COVENTRY	6,233	4,151	50.2%	2,082
CRANSTON	889	500	78.0%	390
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	13	8	56.6%	5
EAST PROVIDENCE	2,356	1,721	36.9%	635
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	97	80	21.4%	17
HOPKINTON	-	-	n/a	-
JAMESTOWN	843	507	66.1%	336
JOHNSTON	473	376	26.1%	98
LINCOLN	4,795	4,399	9.0%	396
LITTLE COMPTON	56	-	n/a	56
MIDDLETOWN	65,098	41,356	57.4%	23,742
NARRAGANSETT	10,125	4,240	138.8%	5,885
NEWPORT	122,825	85,056	44.4%	37,770
NEW SHOREHAM	41,323	18,480	123.6%	22,844
NORTH KINGSTOWN	5,181	3,878	33.6%	1,303
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	144	373	-61.5%	(230)
PAWTUCKET	3,114	2,467	26.2%	647
PORTSMOUTH	2,424	1,412	71.6%	1,012
PROVIDENCE	101,200	85,471	18.4%	15,729
RICHMOND	267	197	35.7%	70
SCITUATE	348	283	22.8%	65
SMITHFIELD	10,258	6,663	54.0%	3,595
SOUTH KINGSTOWN	11,036	7,059	56.3%	3,976
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	61,614	47,060	30.9%	14,554
WESTERLY	60,480	27,327	121.3%	33,153
WEST GREENWICH	5,340	4,474	19.4%	866
WEST WARWICK	7,415	5,329	39.2%	2,087
WOONSOCKET	2,788	2,741	1.7%	47
Total	\$ 534,771	\$ 358,427	49.2%	\$ 176,344

RHOSE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Year-over-Year and Fiscal Year-to-Date Collections

MUNICIPALITY	Year-over-Year and Fiscal Year-to-Date			
	July 2015	July 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	4,107	3,774	8.8%	333
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	3,928	2,204	78.2%	1,723
COVENTRY	6,233	4,673	33.4%	1,560
CRANSTON	889	477	86.3%	412
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	13	-	n/a	13
EAST PROVIDENCE	2,356	2,237	5.3%	119
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	97	37	161.0%	60
HOPKINTON	-	-	n/a	-
JAMESTOWN	843	865	-2.5%	(21)
JOHNSTON	473	371	27.6%	102
LINCOLN	4,795	4,374	9.6%	421
LITTLE COMPTON	56	31	83.2%	26
MIDDLETOWN	65,098	57,871	12.5%	7,227
NARRAGANSETT	10,125	9,294	8.9%	830
NEWPORT	122,825	89,964	36.5%	32,861
NEW SHOREHAM	41,323	35,454	16.6%	5,870
NORTH KINGSTOWN	5,181	4,663	11.1%	518
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	144	93	54.0%	50
PAWTUCKET	3,114	2,687	15.9%	427
PORTSMOUTH	2,424	1,450	67.2%	974
PROVIDENCE	101,200	78,239	29.3%	22,961
RICHMOND	267	268	-0.3%	(1)
SCITUATE	348	-	n/a	348
SMITHFIELD	10,258	6,347	61.6%	3,911
SOUTH KINGSTOWN	11,036	9,756	13.1%	1,280
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	61,614	50,462	22.1%	11,152
WESTERLY	60,480	49,399	22.4%	11,081
WEST GREENWICH	5,340	4,971	7.4%	369
WEST WARWICK	7,415	5,688	30.4%	1,728
WOONSOCKET	2,788	2,644	5.5%	145
Total	\$ 534,771	\$ 428,292	24.9%	\$ 106,480