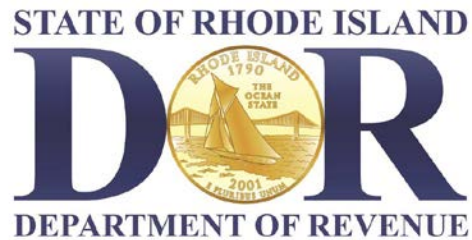


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Report
FY 2016 Local 1.0 Percent Collections August 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 August 2015 local 1.0 percent hotel tax collections report may include 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 may 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, August 2015 local 1.0 percent hotel tax collections totaled \$548,266 or 2.5 percent more than the \$534,771 collected in July 2015. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between August 2015 and July 2015 were: East Greenwich, 66.7 percent; Newport, 36.8 percent; Narragansett, 10.3 percent; Westerly, 8.8 percent; and West Greenwich, 5.8 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between August 2015 and July

2015 were: Little Compton, -82.3 percent, Charlestown, -71.2 percent, Bristol, -68.9 percent, Smithfield, -49.9 percent, and Portsmouth, -37.2 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between August 2015 and July 2015 were: Newport, \$45,229; Westerly, \$5,348; Narragansett, \$1,046; South Kingstown, \$343; and West Greenwich, \$309. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between August 2015 and July 2015 were: Providence, \$(13,744), Warwick, \$(7,891), Smithfield, \$(5,123), New Shoreham, \$(3,128), Bristol, \$(2,830).

Analysis of Year-over-Year Collections by Month

On a statewide basis, August 2015 local 1.0 percent hotel tax collections totaled \$548,266 or 4.9 percent more than the \$522,581 collected in August 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between August 2015 and August 2014 were: Cranston, 67.7 percent; North Smithfield, 45.6 percent; Coventry, 21.2 percent; West Warwick, 20.3 percent; and Pawtucket, 17.6 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between August 2015 and August 2014 were: Charlestown, -58.4 percent; Gloucester, -37.8 percent, Jamestown, -24.3 percent, Smithfield, -24.2 percent, and Richmond, -17.9 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between August 2015 and August 2014 were: Newport, \$11,976; Westerly, \$5,153; Providence, \$5,131; Warwick, \$2,864; and Middletown, \$1,889. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between August 2015 and August 2014 were: New Shoreham, \$(2,397), Smithfield, \$(1,640), Charlestown, \$(1,592), Jamestown, \$(272); and Portsmouth, \$(71).

Analysis of Fiscal Year-to-Date Collections through August

On a statewide basis, fiscal year-to-date August 2015 local 1.0 percent hotel tax collections totaled \$1.08 million or 13.9 percent more than the \$950,873 collected in fiscal year-to-date August 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between fiscal year-to-date August 2015 and fiscal year-to-date August 2014 were: Little Compton, 115.6 percent; Scituate, 94.8 percent; Cranston, 76.8 percent; East Greenwich, 63.8 percent; and North Smithfield, 49.6 percent. The two communities with a percentage decrease in local 1.0 percent hotel tax collections between fiscal year-to-date August 2015 and fiscal year-to-date August 2014 were: Jamestown, -14.8 percent; and Richmond, -9.3 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between fiscal year-to-date August 2015 and fiscal year-to-date August 2014 were: Newport, \$44,837; Providence, \$28,092; Westerly, \$16,234; Warwick, \$14,016; and Middletown, \$9,117. The two communities with a nominal decrease in local 1.0 percent hotel tax collections between

fiscal year-to-date August 2015 and fiscal year-to-date August 2014 were: Jamestown, \$(293); and Richmond, \$(51).



David M. Sullivan
Acting Director, Department of Revenue
November 13, 2015

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

| MUNICIPALITY | Month-to-Month | | | |
|------------------|-------------------|-------------------|----------------|------------------|
| | August 2015 | July 2015 | Percent Change | Difference |
| BARRINGTON | \$ - | \$ - | n/a | - |
| BRISTOL | 1,278 | 4,107 | -68.9% | (2,830) |
| BURRILLVILLE | - | - | n/a | - |
| CENTRAL FALLS | - | - | n/a | - |
| CHARLESTOWN | 1,132 | 3,928 | -71.2% | (2,795) |
| COVENTRY | 5,853 | 6,233 | -6.1% | (380) |
| CRANSTON | 835 | 889 | -6.1% | (54) |
| CUMBERLAND | - | - | n/a | - |
| EAST GREENWICH | 21 | 13 | 66.7% | 9 |
| EAST PROVIDENCE | 2,387 | 2,356 | 1.3% | 31 |
| EXETER | - | - | n/a | - |
| FOSTER | - | - | n/a | - |
| GLOCESTER | 68 | 97 | -29.8% | (29) |
| HOPKINTON | - | - | n/a | - |
| JAMESTOWN | 848 | 843 | 0.6% | 5 |
| JOHNSTON | 440 | 473 | -7.0% | (33) |
| LINCOLN | 4,580 | 4,795 | -4.5% | (216) |
| LITTLE COMPTON | 10 | 56 | -82.3% | (46) |
| MIDDLETOWN | 64,087 | 65,098 | -1.6% | (1,011) |
| NARRAGANSETT | 11,171 | 10,125 | 10.3% | 1,046 |
| NEWPORT | 168,054 | 122,825 | 36.8% | 45,229 |
| NEW SHOREHAM | 38,195 | 41,323 | -7.6% | (3,128) |
| NORTH KINGSTOWN | 5,023 | 5,181 | -3.0% | (158) |
| NORTH PROVIDENCE | - | - | n/a | - |
| NORTH SMITHFIELD | 149 | 144 | 3.8% | 6 |
| PAWTUCKET | 2,921 | 3,114 | -6.2% | (193) |
| PORTSMOUTH | 1,523 | 2,424 | -37.2% | (901) |
| PROVIDENCE | 87,456 | 101,200 | -13.6% | (13,744) |
| RICHMOND | 232 | 267 | -13.2% | (35) |
| SCITUATE | 268 | 348 | -22.9% | (79) |
| SMITHFIELD | 5,135 | 10,258 | -49.9% | (5,123) |
| SOUTH KINGSTOWN | 11,378 | 11,036 | 3.1% | 343 |
| TIVERTON | - | - | n/a | - |
| WARREN | - | - | n/a | - |
| WARWICK | 53,723 | 61,614 | -12.8% | (7,891) |
| WESTERLY | 65,828 | 60,480 | 8.8% | 5,348 |
| WEST GREENWICH | 5,649 | 5,340 | 5.8% | 309 |
| WEST WARWICK | 7,176 | 7,415 | -3.2% | (239) |
| WOONSOCKET | 2,843 | 2,788 | 2.0% | 55 |
| Total | \$ 548,266 | \$ 534,771 | 2.5% | \$ 13,494 |

RHOSE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Year-over-Year Collections

| MUNICIPALITY | Year-over-Year | | | |
|------------------|-------------------|-------------------|----------------|------------------|
| | August 2015 | August 2014 | Percent Change | Difference |
| BARRINGTON | \$ - | \$ - | n/a | - |
| BRISTOL | 1,278 | 1,107 | 15.5% | 171 |
| BURRILLVILLE | - | - | n/a | - |
| CENTRAL FALLS | - | - | n/a | - |
| CHARLESTOWN | 1,132 | 2,724 | -58.4% | (1,592) |
| COVENTRY | 5,853 | 4,830 | 21.2% | 1,023 |
| CRANSTON | 835 | 498 | 67.7% | 337 |
| CUMBERLAND | - | - | n/a | - |
| EAST GREENWICH | 21 | 21 | 2.4% | 1 |
| EAST PROVIDENCE | 2,387 | 2,421 | -1.4% | (34) |
| EXETER | - | - | n/a | - |
| FOSTER | - | - | n/a | - |
| GLOCESTER | 68 | 110 | -37.8% | (41) |
| HOPKINTON | - | - | n/a | - |
| JAMESTOWN | 848 | 1,119 | -24.3% | (272) |
| JOHNSTON | 440 | 451 | -2.3% | (10) |
| LINCOLN | 4,580 | 4,295 | 6.6% | 284 |
| LITTLE COMPTON | 10 | - | n/a | 10 |
| MIDDLETOWN | 64,087 | 62,198 | 3.0% | 1,889 |
| NARRAGANSETT | 11,171 | 10,824 | 3.2% | 347 |
| NEWPORT | 168,054 | 156,078 | 7.7% | 11,976 |
| NEW SHOREHAM | 38,195 | 40,592 | -5.9% | (2,397) |
| NORTH KINGSTOWN | 5,023 | 4,937 | 1.7% | 86 |
| NORTH PROVIDENCE | - | - | n/a | - |
| NORTH SMITHFIELD | 149 | 102 | 45.6% | 47 |
| PAWTUCKET | 2,921 | 2,485 | 17.6% | 436 |
| PORTSMOUTH | 1,523 | 1,594 | -4.5% | (71) |
| PROVIDENCE | 87,456 | 82,325 | 6.2% | 5,131 |
| RICHMOND | 232 | 282 | -17.9% | (51) |
| SCITUATE | 268 | 316 | -15.2% | (48) |
| SMITHFIELD | 5,135 | 6,775 | -24.2% | (1,640) |
| SOUTH KINGSTOWN | 11,378 | 11,011 | 3.3% | 367 |
| TIVERTON | - | - | n/a | - |
| WARREN | - | - | n/a | - |
| WARWICK | 53,723 | 50,859 | 5.6% | 2,864 |
| WESTERLY | 65,828 | 60,676 | 8.5% | 5,153 |
| WEST GREENWICH | 5,649 | 5,514 | 2.4% | 135 |
| WEST WARWICK | 7,176 | 5,967 | 20.3% | 1,209 |
| WOONSOCKET | 2,843 | 2,468 | 15.2% | 375 |
| Total | \$ 548,266 | \$ 522,581 | 4.9% | \$ 25,684 |

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Collections

| MUNICIPALITY | Fiscal Year-to-Date | | | |
|------------------|---------------------|-------------------|----------------|-------------------|
| | August 2015 | August 2014 | Percent Change | Difference |
| BARRINGTON | \$ - | \$ - | n/a | - |
| BRISTOL | 5,385 | 4,880 | 10.3% | 505 |
| BURRILLVILLE | - | - | n/a | - |
| CENTRAL FALLS | - | - | n/a | - |
| CHARLESTOWN | 5,060 | 4,928 | 2.7% | 132 |
| COVENTRY | 12,086 | 9,503 | 27.2% | 2,583 |
| CRANSTON | 1,725 | 975 | 76.8% | 749 |
| CUMBERLAND | - | - | n/a | - |
| EAST GREENWICH | 34 | 21 | 63.8% | 13 |
| EAST PROVIDENCE | 4,743 | 4,658 | 1.8% | 86 |
| EXETER | - | - | n/a | - |
| FOSTER | - | - | n/a | - |
| GLOCESTER | 165 | 147 | 12.6% | 18 |
| HOPKINTON | - | - | n/a | - |
| JAMESTOWN | 1,691 | 1,984 | -14.8% | (293) |
| JOHNSTON | 914 | 822 | 11.2% | 92 |
| LINCOLN | 9,375 | 8,669 | 8.1% | 706 |
| LITTLE COMPTON | 66 | 31 | 115.6% | 36 |
| MIDDLETOWN | 129,185 | 120,068 | 7.6% | 9,117 |
| NARRAGANSETT | 21,296 | 20,119 | 5.9% | 1,177 |
| NEWPORT | 290,879 | 246,042 | 18.2% | 44,837 |
| NEW SHOREHAM | 79,518 | 76,046 | 4.6% | 3,472 |
| NORTH KINGSTOWN | 10,204 | 9,600 | 6.3% | 604 |
| NORTH PROVIDENCE | - | - | n/a | - |
| NORTH SMITHFIELD | 293 | 196 | 49.6% | 97 |
| PAWTUCKET | 6,035 | 5,171 | 16.7% | 863 |
| PORTSMOUTH | 3,947 | 3,044 | 29.7% | 903 |
| PROVIDENCE | 188,656 | 160,564 | 17.5% | 28,092 |
| RICHMOND | 499 | 550 | -9.3% | (51) |
| SCITUATE | 616 | 316 | 94.8% | 300 |
| SMITHFIELD | 15,393 | 13,122 | 17.3% | 2,271 |
| SOUTH KINGSTOWN | 22,414 | 20,767 | 7.9% | 1,647 |
| TIVERTON | - | - | n/a | - |
| WARREN | - | - | n/a | - |
| WARWICK | 115,337 | 101,321 | 13.8% | 14,016 |
| WESTERLY | 126,308 | 110,074 | 14.7% | 16,234 |
| WEST GREENWICH | 10,989 | 10,485 | 4.8% | 504 |
| WEST WARWICK | 14,592 | 11,655 | 25.2% | 2,937 |
| WOONSOCKET | 5,631 | 5,112 | 10.2% | 519 |
| Total | \$ 1,083,037 | \$ 950,873 | 13.9% | \$ 132,164 |