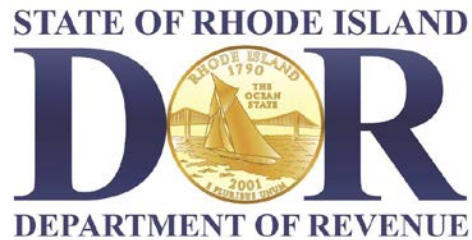


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Report
FY 2016 Local 1.0 Percent Collections September 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 September 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, September 2015 local 1.0 percent hotel tax collections totaled \$471,157 or 14.1 percent less than the \$548,266 collected in August 2015. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between September 2015 and August 2015 were: Glocester, 83.5 percent; East Greenwich, 61.8 percent; Smithfield, 37.8 percent; Bristol, 18.5 percent; and Charlestown, 16.5 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between September 2015 and

August 2015 were: Portsmouth, -68.8 percent; Westerly, -53.9 percent; New Shoreham, -45.8 percent; Little Compton, -44.0 percent; and North Smithfield, -37.6 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between September 2015 and August 2015 were: Providence, \$8,648; Smithfield, \$1,938; Bristol, \$236; Charlestown, \$187; and Lincoln, \$76. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between September 2015 and August 2015 were: Westerly, \$(35,460); Middletown, \$(17,758); New Shoreham, \$(17,511); South Kingstown, \$(3,887); and Narragansett, \$(3,675).

Analysis of Year-over-Year Collections by Month

On a statewide basis, September 2015 local 1.0 percent hotel tax collections totaled \$471,157 or 16.4 percent more than the \$404,825 collected in September 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between September 2015 and September 2014 were: Charlestown, 174.9 percent; Cranston, 100.8 percent; Narragansett, 91.9 percent; East Greenwich, 84.7 percent; and Pawtucket, 51.1 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between September 2015 and September 2014 were: Foster, -100.0 percent; Little Compton, -93.2 percent; North Smithfield, -39.8 percent; Scituate, -35.8 percent; and Bristol, -25.5 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between September 2015 and September 2014 were: Newport, \$16,383; Providence, \$12,950; Warwick, \$6,973; Westerly, \$6,063; and Middletown, \$5,735. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between September 2015 and September 2014 were: Bristol, \$(519); Scituate, \$(148); Little Compton, \$(77); North Smithfield, \$(62); and Foster, \$(53).

Analysis of Fiscal Year-to-Date Collections through August

On a statewide basis, fiscal year-to-date September 2015 local 1.0 percent hotel tax collections totaled \$1.55 million or 14.6 percent more than the \$1.36 million collected in fiscal year-to-date September 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between fiscal year-to-date September 2015 and fiscal year-to-date September 2014 were: Cranston, 82.9 percent; East Greenwich, 73.7 percent; Portsmouth, 28.4 percent; West Warwick, 26.1 percent; and Pawtucket, 25.7 percent. The four communities with a percentage decrease in local 1.0 percent hotel tax collections between fiscal year-to-date September 2015 and fiscal year-to-date September 2014 were: Foster, -100.0 percent; Little Compton, -36.4 percent; Jamestown, -9.3 percent; and Bristol, -0.2 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between fiscal year-to-date September 2015 and fiscal year-to-date September 2014 were: Newport, \$61,220; Providence, \$41,042; Westerly, \$22,297; Warwick, \$20,989; and Middletown, \$14,851. The four communities with a nominal decrease in local 1.0 percent hotel tax collections

between fiscal year-to-date September 2015 and fiscal year-to-date September 2014 were: Jamestown, \$(239); Foster, \$(53); Little Compton, \$(41); and Bristol, \$(14).

A handwritten signature in black ink, appearing to read 'DMS', with a long horizontal line extending to the left from the start of the signature.

David M. Sullivan
Acting Director, Department of Revenue
December 4, 2015

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

MUNICIPALITY	Month-to-Month			
	September 2015	August 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	1,513	1,278	18.5%	236
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,320	1,132	16.5%	187
COVENTRY	4,720	5,853	-19.4%	(1,133)
CRANSTON	666	835	-20.2%	(169)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	35	21	61.8%	13
EAST PROVIDENCE	2,069	2,387	-13.3%	(319)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	125	68	83.5%	57
HOPKINTON	-	-	n/a	-
JAMESTOWN	647	848	-23.6%	(200)
JOHNSTON	383	440	-13.0%	(57)
LINCOLN	4,655	4,580	1.7%	76
LITTLE COMPTON	6	10	-44.0%	(4)
MIDDLETOWN	46,329	64,087	-27.7%	(17,758)
NARRAGANSETT	7,496	11,171	-32.9%	(3,675)
NEWPORT	166,735	168,054	-0.8%	(1,319)
NEW SHOREHAM	20,684	38,195	-45.8%	(17,511)
NORTH KINGSTOWN	4,093	5,023	-18.5%	(930)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	93	149	-37.6%	(56)
PAWTUCKET	2,766	2,921	-5.3%	(155)
PORTSMOUTH	476	1,523	-68.8%	(1,047)
PROVIDENCE	96,104	87,456	9.9%	8,648
RICHMOND	180	232	-22.3%	(52)
SCITUATE	264	268	-1.4%	(4)
SMITHFIELD	7,073	5,135	37.8%	1,938
SOUTH KINGSTOWN	7,491	11,378	-34.2%	(3,887)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	51,182	53,723	-4.7%	(2,541)
WESTERLY	30,368	65,828	-53.9%	(35,460)
WEST GREENWICH	4,779	5,649	-15.4%	(870)
WEST WARWICK	6,212	7,176	-13.4%	(964)
WOONSOCKET	2,692	2,843	-5.3%	(151)
Total	\$ 471,157	\$ 548,266	-14.1%	\$ (77,108)

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

MUNICIPALITY	Year-over-Year			
	September 2015	September 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	1,513	2,032	-25.5%	(519)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,320	480	174.9%	840
COVENTRY	4,720	4,045	16.7%	674
CRANSTON	666	332	100.8%	335
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	35	19	84.7%	16
EAST PROVIDENCE	2,069	1,854	11.6%	214
EXETER	-	-	n/a	-
FOSTER	-	53	-100.0%	(53)
GLOCESTER	125	90	39.1%	35
HOPKINTON	-	-	n/a	-
JAMESTOWN	647	594	9.0%	54
JOHNSTON	383	360	6.4%	23
LINCOLN	4,655	4,063	14.6%	593
LITTLE COMPTON	6	82	-93.2%	(77)
MIDDLETOWN	46,329	40,594	14.1%	5,735
NARRAGANSETT	7,496	3,905	91.9%	3,591
NEWPORT	166,735	150,352	10.9%	16,383
NEW SHOREHAM	20,684	14,971	38.2%	5,713
NORTH KINGSTOWN	4,093	3,663	11.7%	430
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	93	155	-39.8%	(62)
PAWTUCKET	2,766	1,831	51.1%	935
PORTSMOUTH	476	400	18.9%	76
PROVIDENCE	96,104	83,154	15.6%	12,950
RICHMOND	180	-	n/a	180
SCITUATE	264	412	-35.8%	(148)
SMITHFIELD	7,073	5,776	22.5%	1,297
SOUTH KINGSTOWN	7,491	5,881	27.4%	1,610
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	51,182	44,208	15.8%	6,973
WESTERLY	30,368	24,305	24.9%	6,063
WEST GREENWICH	4,779	4,347	10.0%	432
WEST WARWICK	6,212	4,849	28.1%	1,363
WOONSOCKET	2,692	2,019	33.4%	674
Total	\$ 471,157	\$ 404,825	16.4%	\$ 66,332

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

MUNICIPALITY	Fiscal Year-to-Date			
	September 2015	September 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	6,898	6,913	-0.2%	(14)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	6,380	5,408	18.0%	971
COVENTRY	16,805	13,548	24.0%	3,257
CRANSTON	2,391	1,307	82.9%	1,084
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	69	40	73.7%	29
EAST PROVIDENCE	6,812	6,512	4.6%	300
EXETER	-	-	n/a	-
FOSTER	-	53	-100.0%	(53)
GLOCESTER	290	237	22.6%	54
HOPKINTON	-	-	n/a	-
JAMESTOWN	2,338	2,578	-9.3%	(239)
JOHNSTON	1,297	1,182	9.7%	115
LINCOLN	14,030	12,732	10.2%	1,299
LITTLE COMPTON	72	113	-36.4%	(41)
MIDDLETOWN	175,514	160,663	9.2%	14,851
NARRAGANSETT	28,792	24,024	19.8%	4,768
NEWPORT	457,615	396,394	15.4%	61,220
NEW SHOREHAM	100,202	91,017	10.1%	9,185
NORTH KINGSTOWN	14,297	13,263	7.8%	1,034
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	386	351	10.1%	36
PAWTUCKET	8,801	7,002	25.7%	1,799
PORTSMOUTH	4,423	3,444	28.4%	979
PROVIDENCE	284,761	243,718	16.8%	41,042
RICHMOND	679	550	23.4%	129
SCITUATE	880	728	20.9%	152
SMITHFIELD	22,466	18,898	18.9%	3,568
SOUTH KINGSTOWN	29,905	26,648	12.2%	3,257
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	166,519	145,530	14.4%	20,989
WESTERLY	156,676	134,379	16.6%	22,297
WEST GREENWICH	15,768	14,832	6.3%	936
WEST WARWICK	20,804	16,504	26.1%	4,300
WOONSOCKET	8,324	7,131	16.7%	1,193
Total	\$ 1,554,194	\$ 1,355,698	14.6%	\$ 198,496