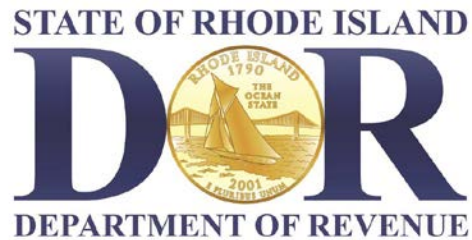


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

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

In June 2010, the Rhode Island Department of Revenue began issuing 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 October 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, October 2015 local 1.0 percent hotel tax collections totaled \$385,067 or 18.3 percent less than the \$471,157 collected in September 2015. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between October 2015 and September 2015 were: North Smithfield, 127.8 percent; Scituate, 96.6 percent; Bristol, 72.1 percent; Little Compton, 57.1 percent; and Portsmouth, 21.4 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between October 2015 and September 2015 were: Charlestown, -85.8 percent; North Kingstown, -85.3 percent; New Shoreham, -73.4 percent; Westerly, -56.3 percent; and Narragansett, -46.8 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between October 2015 and September 2015 were: Providence, \$9,742; Warwick, \$1,962; Bristol, \$1,091; Scituate, \$255; and Woonsocket, \$126. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between October 2015 and September 2015 were: Newport, \$(41,862); Westerly, \$(17,102); New Shoreham, \$(15,177); Middletown, \$(13,871); and Narragansett, \$(3,507).

Analysis of Year-over-Year Collections by Month

On a statewide basis, October 2015 local 1.0 percent hotel tax collections totaled \$385,067 or 5.8 percent more than the \$364,082 collected in October 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between October 2015 and October 2014 were: New Shoreham, 212.3 percent; West Greenwich, 203.8 percent; North Smithfield, 126.7 percent; East Greenwich, 115.4 percent; and Narragansett, 92.0 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between October 2015 and October 2014 were: North Kingstown, -82.2 percent; Charlestown, -52.5 percent; Richmond, -42.6 percent; Gloucester, -16.2 percent; and Newport, -7.6 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between October 2015 and October 2014 were: Providence, \$12,840; Warwick, \$7,850; New Shoreham, \$3,743; West Greenwich, \$2,894; and Narragansett, \$1,911. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between October 2015 and October 2014 were: Newport, \$(10,209); North Kingstown, \$(2,776); Westerly, \$(999); Charlestown, \$(207); and Richmond, \$(119).

Analysis of Fiscal Year-to-Date Collections through October

On a statewide basis, fiscal year-to-date October 2015 local 1.0 percent hotel tax collections totaled \$1.94 million or 12.8 percent more than the \$1.72 million collected in fiscal year-to-date October 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: East Greenwich, 85.2 percent; Cranston, 78.3 percent; North Smithfield, 34.7 percent; Portsmouth, 32.0 percent; and Scituate, 26.5 percent. The four communities with a percentage decrease in local 1.0 percent hotel tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: Foster, -100.0 percent; Little Compton, -28.6 percent; North Kingstown, -10.5 percent; and Jamestown, -7.7 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: Providence, \$53,882; Newport, \$51,011; Warwick, \$28,839; Westerly, \$21,298; and Middletown, \$15,769. The four communities with a nominal decrease in local 1.0 percent hotel tax collections between fiscal year-to-date October 2015 and fiscal year-to-date October 2014 were: North Kingstown, \$(1,742); Jamestown, \$(235); Foster, \$(53); and Little Compton, \$(32).



Marilyn S. McConaghy
Acting Director, Department of Revenue
December 31, 2015

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

MUNICIPALITY	Month-to-Month			
	October 2015	September 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	2,604	1,513	72.1%	1,091
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	187	1,320	-85.8%	(1,133)
COVENTRY	4,423	4,720	-6.3%	(297)
CRANSTON	593	666	-11.0%	(73)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	33	35	-6.1%	(2)
EAST PROVIDENCE	2,058	2,069	-0.5%	(11)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	100	125	-19.8%	(25)
HOPKINTON	-	-	n/a	-
JAMESTOWN	463	647	-28.4%	(184)
JOHNSTON	404	383	5.3%	20
LINCOLN	4,697	4,655	0.9%	41
LITTLE COMPTON	9	6	57.1%	3
MIDDLETOWN	32,458	46,329	-29.9%	(13,871)
NARRAGANSETT	3,989	7,496	-46.8%	(3,507)
NEWPORT	124,873	166,735	-25.1%	(41,862)
NEW SHOREHAM	5,506	20,684	-73.4%	(15,177)
NORTH KINGSTOWN	600	4,093	-85.3%	(3,493)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	212	93	127.8%	119
PAWTUCKET	2,643	2,766	-4.4%	(123)
PORTSMOUTH	578	476	21.4%	102
PROVIDENCE	105,846	96,104	10.1%	9,742
RICHMOND	161	180	-10.5%	(19)
SCITUATE	519	264	96.6%	255
SMITHFIELD	6,983	7,073	-1.3%	(90)
SOUTH KINGSTOWN	5,956	7,491	-20.5%	(1,536)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	53,144	51,182	3.8%	1,962
WESTERLY	13,266	30,368	-56.3%	(17,102)
WEST GREENWICH	4,314	4,779	-9.7%	(465)
WEST WARWICK	5,630	6,212	-9.4%	(582)
WOONSOCKET	2,818	2,692	4.7%	126
Total	\$ 385,067	\$ 471,157	-18.3%	\$ (86,091)

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

MUNICIPALITY	Year-over-Year			
	October 2015	October 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	2,604	2,273	14.6%	332
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	187	394	-52.5%	(207)
COVENTRY	4,423	4,181	5.8%	242
CRANSTON	593	367	61.7%	226
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	33	15	115.4%	17
EAST PROVIDENCE	2,058	1,920	7.2%	137
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	100	120	-16.2%	(19)
HOPKINTON	-	-	n/a	-
JAMESTOWN	463	459	1.0%	4
JOHNSTON	404	422	-4.3%	(18)
LINCOLN	4,697	4,410	6.5%	287
LITTLE COMPTON	9	-	n/a	9
MIDDLETOWN	32,458	31,540	2.9%	917
NARRAGANSETT	3,989	2,077	92.0%	1,911
NEWPORT	124,873	135,082	-7.6%	(10,209)
NEW SHOREHAM	5,506	1,763	212.3%	3,743
NORTH KINGSTOWN	600	3,375	-82.2%	(2,776)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	212	94	126.7%	119
PAWTUCKET	2,643	2,206	19.8%	437
PORTSMOUTH	578	344	68.0%	234
PROVIDENCE	105,846	93,006	13.8%	12,840
RICHMOND	161	281	-42.6%	(119)
SCITUATE	519	378	37.3%	141
SMITHFIELD	6,983	6,370	9.6%	613
SOUTH KINGSTOWN	5,956	4,813	23.7%	1,143
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	53,144	45,294	17.3%	7,850
WESTERLY	13,266	14,266	-7.0%	(999)
WEST GREENWICH	4,314	1,420	203.8%	2,894
WEST WARWICK	5,630	4,720	19.3%	910
WOONSOCKET	2,818	2,492	13.1%	326
Total	\$ 385,067	\$ 364,082	5.8%	\$ 20,984

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

MUNICIPALITY	Fiscal Year-to-Date			
	October 2015	October 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	9,503	9,185	3.5%	317
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	6,567	5,803	13.2%	764
COVENTRY	21,229	17,729	19.7%	3,499
CRANSTON	2,984	1,674	78.3%	1,310
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	101	55	85.2%	47
EAST PROVIDENCE	8,870	8,433	5.2%	437
EXETER	-	-	n/a	-
FOSTER	-	53	-100.0%	(53)
GLOCESTER	390	356	9.6%	34
HOPKINTON	-	-	n/a	-
JAMESTOWN	2,802	3,037	-7.7%	(235)
JOHNSTON	1,701	1,604	6.1%	97
LINCOLN	18,727	17,141	9.2%	1,586
LITTLE COMPTON	81	113	-28.6%	(32)
MIDDLETOWN	207,972	192,203	8.2%	15,769
NARRAGANSETT	32,781	26,101	25.6%	6,679
NEWPORT	582,487	531,476	9.6%	51,011
NEW SHOREHAM	105,708	92,780	13.9%	12,928
NORTH KINGSTOWN	14,897	16,639	-10.5%	(1,742)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	598	444	34.7%	154
PAWTUCKET	11,444	9,208	24.3%	2,236
PORTSMOUTH	5,001	3,788	32.0%	1,213
PROVIDENCE	390,607	336,724	16.0%	53,882
RICHMOND	840	831	1.1%	9
SCITUATE	1,399	1,106	26.5%	293
SMITHFIELD	29,450	25,268	16.5%	4,181
SOUTH KINGSTOWN	35,861	31,461	14.0%	4,400
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	219,663	190,823	15.1%	28,839
WESTERLY	169,942	148,644	14.3%	21,298
WEST GREENWICH	20,082	16,252	23.6%	3,830
WEST WARWICK	26,433	21,223	24.5%	5,210
WOONSOCKET	11,142	9,623	15.8%	1,519
Total	\$ 1,939,261	\$ 1,719,780	12.8%	\$ 219,481