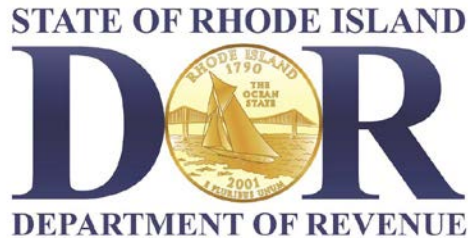


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2016 Local 1.0 Percent Collections November 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 November 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, November 2015 local 1.0 percent hotel tax collections totaled \$263,219 or 31.6 percent less than the \$385,067 collected in October 2015. The two communities with a percentage increase in local 1.0 percent hotel tax collections between November 2015 and October 2015 were: North Kingstown, 320.7 percent and Little Compton, 80.0 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between November 2015 and October 2015 were: Scituate, -100.0 percent; New Shoreham, -90.1 percent; Portsmouth, -84.3 percent; Narragansett, -71.7 percent; and Bristol, -62.5 percent.

The three communities with the largest nominal increase in local 1.0 percent hotel tax collections between November 2015 and October 2015 were: North Kingstown, \$1,923; Foster, \$36; and Little Compton, \$7. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between November 2015 and October 2015 were: Providence, \$(36,768); Newport, \$(26,048); Middletown, \$(19,746); Warwick, \$(17,341); and New Shoreham, \$(4,963).

Analysis of Year-over-Year Collections by Month

On a statewide basis, November 2015 local 1.0 percent hotel tax collections totaled \$263,219 or 13.8 percent more than the \$231,231 collected in November 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between November 2015 and November 2014 were: West Greenwich, 188.2 percent; Bristol, 150.8 percent; Westerly, 98.9 percent; Glocester, 93.9 percent; and Cranston, 74.5 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections between November 2015 and November 2014 were: Scituate, -100.0 percent; Little Compton, -41.7 percent; New Shoreham, -16.6 percent; Charlestown, -15.6 percent; and East Providence, -9.9 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between November 2015 and November 2014 were: Newport, \$13,908; Westerly, \$6,273; Warwick, \$5,387; West Greenwich, \$2,063; and Middletown, \$1,624. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections between November 2015 and November 2014 were: Providence, \$(2,345); Scituate, \$(159); East Providence, \$(156); New Shoreham, \$(108); and Charlestown, \$(21).

Analysis of Fiscal Year-to-Date Collections through November

On a statewide basis, fiscal year-to-date November 2015 local 1.0 percent hotel tax collections totaled \$2.20 million or 12.9 percent more than the \$1.95 million collected in fiscal year-to-date November 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections between fiscal year-to-date November 2015 and fiscal year-to-date November 2014 were: Cranston, 77.8 percent; East Greenwich, 63.3 percent; West Greenwich, 34.0 percent; Portsmouth, 31.4 percent; and North Smithfield, 29.3 percent. The four communities with a percentage decrease in local 1.0 percent hotel tax collections between fiscal year-to-date November 2015 and fiscal year-to-date November 2014 were: Foster, -32.6 percent; Little Compton, -31.1 percent; North Kingstown, -8.1 percent; and Jamestown, -7.4 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections between fiscal year-to-date November 2015 and fiscal year-to-date November 2014 were: Newport, \$64,919; Providence, \$51,538; Warwick, \$34,226; Westerly, \$27,571; and Middletown, \$17,393. The four communities with a nominal decrease in local 1.0 percent hotel tax collections between fiscal year-to-date November 2015 and fiscal year-to-date November 2014 were: North Kingstown, \$(1,526); Jamestown, \$(239); Little Compton, \$(44); and Foster, \$(17).



Marilyn S. McConaghy
Acting Director, Department of Revenue
February 2, 2015

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

MUNICIPALITY	Month-to-Month			
	November 2015	October 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	978	2,604	-62.5%	(1,627)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	113	187	-39.6%	(74)
COVENTRY	2,333	4,423	-47.2%	(2,090)
CRANSTON	394	593	-33.7%	(200)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	21	33	-34.5%	(11)
EAST PROVIDENCE	1,424	2,058	-30.8%	(633)
EXETER	-	-	n/a	-
FOSTER	36	-	n/a	36
GLOCESTER	68	100	-32.6%	(33)
HOPKINTON	-	-	n/a	-
JAMESTOWN	181	463	-61.0%	(283)
JOHNSTON	272	404	-32.6%	(131)
LINCOLN	3,490	4,697	-25.7%	(1,207)
LITTLE COMPTON	16	9	80.0%	7
MIDDLETOWN	12,712	32,458	-60.8%	(19,746)
NARRAGANSETT	1,128	3,989	-71.7%	(2,861)
NEWPORT	98,825	124,873	-20.9%	(26,048)
NEW SHOREHAM	543	5,506	-90.1%	(4,963)
NORTH KINGSTOWN	2,523	600	320.7%	1,923
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	85	212	-59.9%	(127)
PAWTUCKET	1,705	2,643	-35.5%	(938)
PORTSMOUTH	91	578	-84.3%	(487)
PROVIDENCE	69,078	105,846	-34.7%	(36,768)
RICHMOND	146	161	-9.7%	(16)
SCITUATE	-	519	-100.0%	(519)
SMITHFIELD	6,018	6,983	-13.8%	(966)
SOUTH KINGSTOWN	4,069	5,956	-31.7%	(1,886)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	35,803	53,144	-32.6%	(17,341)
WESTERLY	12,615	13,266	-4.9%	(651)
WEST GREENWICH	3,159	4,314	-26.8%	(1,155)
WEST WARWICK	3,545	5,630	-37.0%	(2,084)
WOONSOCKET	1,849	2,818	-34.4%	(969)
Total	\$ 263,219	\$ 385,067	-31.6%	\$ (121,848)

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

MUNICIPALITY	Year-over-Year			
	November 2015	November 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	978	390	150.8%	588
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	113	134	-15.6%	(21)
COVENTRY	2,333	2,278	2.4%	56
CRANSTON	394	226	74.5%	168
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	21	20	4.5%	1
EAST PROVIDENCE	1,424	1,581	-9.9%	(156)
EXETER	-	-	n/a	-
FOSTER	36	-	n/a	36
GLOCESTER	68	35	93.9%	33
HOPKINTON	-	-	n/a	-
JAMESTOWN	181	185	-2.4%	(4)
JOHNSTON	272	287	-5.1%	(15)
LINCOLN	3,490	3,039	14.8%	451
LITTLE COMPTON	16	27	-41.7%	(11)
MIDDLETOWN	12,712	11,088	14.6%	1,624
NARRAGANSETT	1,128	757	48.9%	371
NEWPORT	98,825	84,917	16.4%	13,908
NEW SHOREHAM	543	651	-16.6%	(108)
NORTH KINGSTOWN	2,523	2,307	9.3%	215
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	85	84	1.0%	1
PAWTUCKET	1,705	1,465	16.4%	240
PORTSMOUTH	91	86	5.1%	4
PROVIDENCE	69,078	71,423	-3.3%	(2,345)
RICHMOND	146	101	43.6%	44
SCITUATE	-	159	-100.0%	(159)
SMITHFIELD	6,018	4,555	32.1%	1,462
SOUTH KINGSTOWN	4,069	3,366	20.9%	703
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	35,803	30,417	17.7%	5,387
WESTERLY	12,615	6,342	98.9%	6,273
WEST GREENWICH	3,159	1,096	188.2%	2,063
WEST WARWICK	3,545	2,755	28.7%	791
WOONSOCKET	1,849	1,461	26.6%	388
Total	\$ 263,219	\$ 231,231	13.8%	\$ 31,988

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

MUNICIPALITY	Fiscal Year-to-Date			
	November 2015	November 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	10,480	9,575	9.5%	905
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	6,680	5,936	12.5%	743
COVENTRY	23,562	20,007	17.8%	3,555
CRANSTON	3,378	1,900	77.8%	1,478
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	123	75	63.3%	48
EAST PROVIDENCE	10,294	10,013	2.8%	281
EXETER	-	-	n/a	-
FOSTER	36	53	-32.6%	(17)
GLOCESTER	458	391	17.1%	67
HOPKINTON	-	-	n/a	-
JAMESTOWN	2,983	3,222	-7.4%	(239)
JOHNSTON	1,973	1,891	4.4%	82
LINCOLN	22,217	20,180	10.1%	2,036
LITTLE COMPTON	96	140	-31.1%	(44)
MIDDLETOWN	220,684	203,291	8.6%	17,393
NARRAGANSETT	33,909	26,859	26.2%	7,050
NEWPORT	681,313	616,393	10.5%	64,919
NEW SHOREHAM	106,251	93,431	13.7%	12,820
NORTH KINGSTOWN	17,420	18,946	-8.1%	(1,526)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	683	528	29.3%	155
PAWTUCKET	13,149	10,674	23.2%	2,475
PORTSMOUTH	5,092	3,875	31.4%	1,217
PROVIDENCE	459,685	408,147	12.6%	51,538
RICHMOND	986	932	5.7%	54
SCITUATE	1,399	1,265	10.6%	135
SMITHFIELD	35,467	29,824	18.9%	5,644
SOUTH KINGSTOWN	39,930	34,827	14.7%	5,103
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	255,466	221,240	15.5%	34,226
WESTERLY	182,558	154,987	17.8%	27,571
WEST GREENWICH	23,241	17,348	34.0%	5,893
WEST WARWICK	29,979	23,978	25.0%	6,001
WOONSOCKET	12,991	11,084	17.2%	1,907
Total	\$ 2,202,480	\$ 1,951,012	12.9%	\$ 251,468