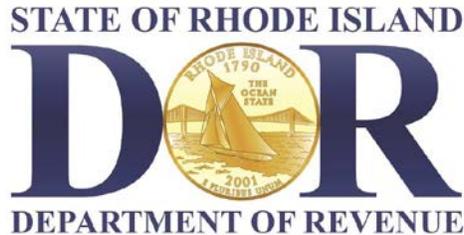


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2016 Local 1.0 Percent Collections December 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 December 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.

Restatement of Prior Report Revenues for the July to November 2015 Period

The Office of Revenue Analysis (ORA) became aware of an error that staff had made in interpreting local 1.0 percent hotel tax data provided by the City of Newport on hotel taxes paid by hotels located in Newport. Specifically, ORA staff had used data reported by the City for a specific month as reflecting that month's hotel room rental activity when in fact that data reflected the prior month's hotel room rental activity. For example, hotel tax collection data that was recorded by the City of Newport in November 2015 was reported by ORA staff as being for November 2015 hotel room rental activity when in fact it was for October 2015 hotel room rental activity. Beginning with the December 2015 local 1.0 percent hotel tax collection report, this error

has been corrected by ORA. The FY 2016 Local 1.0 Percent Hotel Tax Collections reports for July through November 2015 will be restated and republished as soon as feasibly possible.

Analysis of Month-to-Month Collections

On a statewide basis, December 2015 local 1.0 percent hotel tax collections for December 2015 hotel room rental activity totaled \$145,176 for or 32.3 percent less than the \$214,366 collected from November 2015 hotel room rental activity. The two communities that had a percentage increase in local 1.0 percent hotel tax collections for December 2015 vs. November 2015 were: Portsmouth, 18.3 percent and Jamestown, 2.4 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections for December 2015 vs. November 2015 were: Foster, -100.0 percent; North Smithfield, -100.0 percent; Westerly, -97.3 percent; Little Compton, -87.3 percent; and Smithfield, -49.2 percent.

The three communities with the largest nominal increase in local 1.0 percent hotel tax collections for December 2015 vs. November 2015 were: Scituate, \$203; Portsmouth, \$17; and Jamestown, \$4. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections for December 2015 vs. November 2015 were: Providence, \$(22,948); Westerly, \$(12,278); Newport, \$(12,176); Warwick, \$(10,421); and Smithfield, \$(2,960).

Analysis of Year-over-Year Collections by Month

On a statewide basis, local 1.0 percent hotel tax collections for December 2015 totaled \$145,176 or 3.9 percent more than the \$139,747 for December 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections for December 2015 vs. December 2014 were: Narragansett, 98.1 percent; Cranston, 94.5 percent; Richmond, 82.0 percent; Portsmouth, 64.5 percent; and Woonsocket, 62.1 percent. The five communities with the largest percentage decrease in local 1.0 percent hotel tax collections for December 2015 vs. December 2014 were: Foster, -100.0 percent; North Smithfield, -100.0 percent; Westerly, -93.8 percent; Gloucester, -52.5 percent; and Charlestown, -47.3 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections for December 2015 vs. December 2014 were: Newport, \$11,817; Middletown, \$2,403; Woonsocket, \$559; North Kingstown, \$486; and West Warwick, \$433. The five communities with the largest nominal decrease in local 1.0 percent hotel tax collections for December 2015 vs. December 2014 were: Westerly, \$(5,088); Providence, \$(5,029); Smithfield, \$(460); Lincoln, \$(423); and West Greenwich, \$(354).

Analysis of Fiscal Year-to-Date Collections through December

On a statewide basis, fiscal year-to-date local 1.0 percent hotel tax collections for December 2015 totaled \$2.27 million or 11.7 percent more than the \$2.04 million collected for fiscal year-to-date December 2014. The five communities with the largest percentage increase in local 1.0 percent hotel tax collections for fiscal year-to-date December 2015 vs. fiscal year-to-date December 2014 were: Cranston, 79.1 percent; East Greenwich, 61.0 percent; Portsmouth, 32.0 percent; West Greenwich, 27.6 percent; and Narragansett, 27.2 percent. The four communities with a percentage

decrease in local 1.0 percent hotel tax collections for fiscal year-to-date December 2015 vs. fiscal year-to-date December 2014 were: Foster, -48.1 percent; Little Compton, -29.7 percent; Jamestown, -7.3 percent; and North Kingstown, -5.1 percent.

The five communities with the largest nominal increase in local 1.0 percent hotel tax collections for fiscal year-to-date December 2015 vs. fiscal year-to-date December 2014 were: Newport, \$58,111; Providence, \$46,508; Warwick, \$34,469; Westerly, \$22,482; and Middletown, \$19,795. The four communities with a nominal decrease in local 1.0 percent hotel tax collections between fiscal year-to-date December 2015 and fiscal year-to-date December 2014 were: North Kingstown, \$(1,041); Jamestown, \$(249); Little Compton, \$(42); and Foster, \$(33).



Robert S. Hull
Director, Department of Revenue
March 4, 2016

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

MUNICIPALITY	Month-to-Month			
	December 2015	November 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	810	978	-17.2%	(168)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	70	113	-38.2%	(43)
COVENTRY	1,853	2,333	-20.6%	(480)
CRANSTON	303	394	-23.1%	(91)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	17	21	-21.4%	(5)
EAST PROVIDENCE	1,135	1,424	-20.3%	(290)
EXETER	-	-	n/a	-
FOSTER	-	36	-100.0%	(36)
GLOCESTER	35	68	-48.7%	(33)
HOPKINTON	-	-	n/a	-
JAMESTOWN	185	181	2.4%	4
JOHNSTON	263	272	-3.4%	(9)
LINCOLN	2,321	3,490	-33.5%	(1,169)
LITTLE COMPTON	2	16	-87.3%	(14)
MIDDLETOWN	11,171	12,712	-12.1%	(1,541)
NARRAGANSETT	709	1,128	-37.1%	(419)
NEWPORT	37,797	49,972	-24.4%	(12,176)
NEW SHOREHAM	380	543	-30.0%	(163)
NORTH KINGSTOWN	2,124	2,523	-15.8%	(398)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	-	85	-100.0%	(85)
PAWTUCKET	1,286	1,705	-24.6%	(419)
PORTSMOUTH	107	91	18.3%	17
PROVIDENCE	46,130	69,078	-33.2%	(22,948)
RICHMOND	118	146	-19.0%	(28)
SCITUATE	203	-	n/a	203
SMITHFIELD	3,058	6,018	-49.2%	(2,960)
SOUTH KINGSTOWN	2,823	4,069	-30.6%	(1,246)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	25,382	35,803	-29.1%	(10,421)
WESTERLY	337	12,615	-97.3%	(12,278)
WEST GREENWICH	2,399	3,159	-24.0%	(760)
WEST WARWICK	2,697	3,545	-23.9%	(849)
WOONSOCKET	1,461	1,849	-21.0%	(388)
Total	\$ 145,176	\$ 214,366	-32.3%	\$ (69,190)

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

MUNICIPALITY	Year-over-Year			
	December 2015	December 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	810	690	17.4%	120
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	70	132	-47.3%	(63)
COVENTRY	1,853	1,745	6.2%	108
CRANSTON	303	156	94.5%	147
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	17	12	45.7%	5
EAST PROVIDENCE	1,135	1,206	-5.9%	(71)
EXETER	-	-	n/a	-
FOSTER	-	16	-100.0%	(16)
GLOCESTER	35	73	-52.5%	(38)
HOPKINTON	-	-	n/a	-
JAMESTOWN	185	194	-4.7%	(9)
JOHNSTON	263	260	1.0%	3
LINCOLN	2,321	2,744	-15.4%	(423)
LITTLE COMPTON	2	-	n/a	2
MIDDLETOWN	11,171	8,768	27.4%	2,403
NARRAGANSETT	709	358	98.1%	351
NEWPORT	37,797	25,980	45.5%	11,817
NEW SHOREHAM	380	616	-38.4%	(236)
NORTH KINGSTOWN	2,124	1,639	29.6%	486
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	-	72	-100.0%	(72)
PAWTUCKET	1,286	1,137	13.1%	149
PORTSMOUTH	107	65	64.5%	42
PROVIDENCE	46,130	51,159	-9.8%	(5,029)
RICHMOND	118	65	82.0%	53
SCITUATE	203	220	-7.6%	(17)
SMITHFIELD	3,058	3,518	-13.1%	(460)
SOUTH KINGSTOWN	2,823	2,439	15.7%	384
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	25,382	25,139	1.0%	243
WESTERLY	337	5,425	-93.8%	(5,088)
WEST GREENWICH	2,399	2,753	-12.8%	(354)
WEST WARWICK	2,697	2,264	19.1%	433
WOONSOCKET	1,461	901	62.1%	559
Total	\$ 145,176	\$ 139,747	3.9%	\$ 5,429

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

MUNICIPALITY	Fiscal Year-to-Date			
	December 2015	December 2014	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	11,290	10,265	10.0%	1,025
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	6,750	6,069	11.2%	681
COVENTRY	25,415	21,752	16.8%	3,663
CRANSTON	3,680	2,055	79.1%	1,625
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	139	87	61.0%	53
EAST PROVIDENCE	11,429	11,219	1.9%	210
EXETER	-	-	n/a	-
FOSTER	36	68	-48.1%	(33)
GLOCESTER	493	464	6.2%	29
HOPKINTON	-	-	n/a	-
JAMESTOWN	3,168	3,416	-7.3%	(249)
JOHNSTON	2,236	2,151	4.0%	85
LINCOLN	24,538	22,925	7.0%	1,613
LITTLE COMPTON	98	140	-29.7%	(42)
MIDDLETOWN	231,855	212,059	9.3%	19,795
NARRAGANSETT	34,618	27,217	27.2%	7,401
NEWPORT	646,256	588,145	9.9%	58,111
NEW SHOREHAM	106,631	94,048	13.4%	12,584
NORTH KINGSTOWN	19,544	20,585	-5.1%	(1,041)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	683	600	13.8%	83
PAWTUCKET	14,435	11,811	22.2%	2,625
PORTSMOUTH	5,199	3,940	32.0%	1,259
PROVIDENCE	505,815	459,306	10.1%	46,508
RICHMOND	1,104	997	10.7%	107
SCITUATE	1,603	1,485	7.9%	118
SMITHFIELD	38,525	33,342	15.5%	5,183
SOUTH KINGSTOWN	42,754	37,267	14.7%	5,487
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	280,848	246,379	14.0%	34,469
WESTERLY	182,895	160,412	14.0%	22,482
WEST GREENWICH	25,641	20,101	27.6%	5,540
WEST WARWICK	32,675	26,242	24.5%	6,434
WOONSOCKET	14,452	11,985	20.6%	2,466
Total	\$ 2,274,803	\$ 2,036,530	11.7%	\$ 238,273