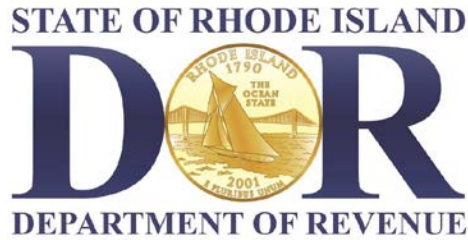


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

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

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.

Analysis of Month-to-Month Collections

On a statewide basis, January 2016 local 1.0 percent hotel tax collections totaled \$137,967 or 5.0 percent less than the \$145,176 collected in December 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections on a month-to-month basis were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Westerly	701.9 %	Bristol	-86.5 %
Little Compton	192.5 %	New Shoreham	-62.9 %
Glocester	156.7 %	Portsmouth	-61.1 %
Pawtucket	51.3%	Richmond	-42.2 %
Smithfield	33.7 %	Newport	-39.2 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections between January 2016 and December 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$7,001	Newport	\$(14,805)
Westerly	\$2,367	Middletown	\$(3,743)
Warwick	\$1,361	Bristol	\$(700)
Smithfield	\$1,030	New Shoreham	\$(239)
Pawtucket	\$ 660	Narragansett	\$(238)

Analysis of Year-over-Year Collections by Month

On a statewide basis, January 2016 local 1.0 percent hotel tax collections totaled \$137,967 or 0.3 percent less than the \$138,431 collected in January 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for January 2016 versus January 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Jamestown	472.1 %	Foster	-100.0 %
Glocester	140.3 %	Bristol	-76.8 %
North Smithfield	63.1 %	Little Compton	-62.3 %
Narragansett	62.9%	New Shoreham	-55.0 %
Pawtucket	52.0 %	Portsmouth	-50.2 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections for January 2016 versus January 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$1,470	Providence	\$(1,890)
Middletown	\$1,231	Warwick	\$(1,005)
Pawtucket	\$ 666	Westerly	\$(552)
West Warwick	\$ 212	Lincoln	\$(454)
Narragansett	\$ 182	Bristol	\$(362)

Analysis of Fiscal Year-to-Date over Fiscal Year-to-Date Collections

On a statewide basis, fiscal year-to-date January 2016 local 1.0 percent hotel tax collections totaled \$2.41 million or 10.9 percent more than the \$2.17 million collected in fiscal year-to-date January 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for fiscal year-to-date January 2016 versus fiscal year-to-date January 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Cranston	76.7 %	Foster	-51.2 %
East Greenwich	54.6 %	Little Compton	-33.0 %
Portsmouth	30.2 %	North Kingstown	-4.4 %
Narragansett	27.6%	Jamestown	-4.1 %
Pawtucket	25.1 %	East Providence	-1.0 %

The five communities with the largest nominal increases / decreases in local 1.0 percent hotel tax collections for fiscal year-to-date January 2016 versus fiscal year-to-date January 2015 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$59,581	North Kingstown	\$(994)
Providence	\$44,619	Jamestown	\$(140)
Warwick	\$33,464	East Providence	\$(128)
Westerly	\$21,930	Little Compton	\$(51)
Middletown	\$21,027	Foster	\$(37)



Robert S. Hull
Director, Department of Revenue
April 18, 2016

Expansion of the Local Hotel Tax Base to Vacation Rentals and Hosting Platforms

The January 2016 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.

Correction in Hotel Tax Collection Data for City of Newport

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.

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

MUNICIPALITY	Month-to-Month			
	January 2016	December 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	109	810	-86.5%	(700)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	87	70	24.1%	17
COVENTRY	1,783	1,853	-3.8%	(71)
CRANSTON	303	303	0.2%	1
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	18	17	10.0%	2
EAST PROVIDENCE	928	1,135	-18.2%	(207)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	89	35	156.7%	54
HOPKINTON	-	-	n/a	-
JAMESTOWN	131	185	-29.0%	(54)
JOHNSTON	218	263	-17.1%	(45)
LINCOLN	2,675	2,321	15.2%	354
LITTLE COMPTON	6	2	192.5%	4
MIDDLETOWN	7,428	11,171	-33.5%	(3,743)
NARRAGANSETT	472	709	-33.5%	(238)
NEWPORT	22,991	37,797	-39.2%	(14,805)
NEW SHOREHAM	141	380	-62.9%	(239)
NORTH KINGSTOWN	2,084	2,124	-1.9%	(40)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	122	-	n/a	122
PAWTUCKET	1,946	1,286	51.3%	660
PORTSMOUTH	42	107	-61.1%	(66)
PROVIDENCE	53,131	46,130	15.2%	7,001
RICHMOND	68	118	-42.2%	(50)
SCITUATE	156	203	-23.2%	(47)
SMITHFIELD	4,088	3,058	33.7%	1,030
SOUTH KINGSTOWN	2,784	2,823	-1.4%	(39)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	26,743	25,382	5.4%	1,361
WESTERLY	2,704	337	701.9%	2,367
WEST GREENWICH	2,589	2,399	7.9%	190
WEST WARWICK	2,702	2,697	0.2%	5
WOONSOCKET	1,429	1,461	-2.2%	(32)
Total	\$ 137,967	\$ 145,176	-5.0%	\$ (7,209)

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

MUNICIPALITY	Year-over-Year			
	January 2016	January 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	109	471	-76.8%	(362)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	87	142	-39.0%	(55)
COVENTRY	1,783	1,812	-1.6%	(30)
CRANSTON	303	200	51.9%	104
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	18	16	18.9%	3
EAST PROVIDENCE	928	1,267	-26.7%	(338)
EXETER	-	-	n/a	-
FOSTER	-	4	-100.0%	(4)
GLOCESTER	89	37	140.3%	52
HOPKINTON	-	-	n/a	-
JAMESTOWN	131	23	472.1%	108
JOHNSTON	218	226	-3.8%	(9)
LINCOLN	2,675	3,129	-14.5%	(454)
LITTLE COMPTON	6	16	-62.3%	(10)
MIDDLETOWN	7,428	6,197	19.9%	1,231
NARRAGANSETT	472	289	62.9%	182
NEWPORT	22,991	21,521	6.8%	1,470
NEW SHOREHAM	141	313	-55.0%	(172)
NORTH KINGSTOWN	2,084	2,038	2.3%	46
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	122	75	63.1%	47
PAWTUCKET	1,946	1,280	52.0%	666
PORTSMOUTH	42	84	-50.2%	(42)
PROVIDENCE	53,131	55,021	-3.4%	(1,890)
RICHMOND	68	79	-13.8%	(11)
SCITUATE	156	152	2.3%	4
SMITHFIELD	4,088	3,916	4.4%	173
SOUTH KINGSTOWN	2,784	2,694	3.4%	90
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	26,743	27,748	-3.6%	(1,005)
WESTERLY	2,704	3,256	-17.0%	(552)
WEST GREENWICH	2,589	2,476	4.6%	113
WEST WARWICK	2,702	2,489	8.5%	212
WOONSOCKET	1,429	1,461	-2.2%	(32)
Total	\$ 137,967	\$ 138,431	-0.3%	\$ (464)

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

MUNICIPALITY	Fiscal Year-to-Date			
	January 2016	January 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	11,399	10,736	6.2%	664
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	6,836	6,211	10.1%	625
COVENTRY	27,198	23,564	15.4%	3,633
CRANSTON	3,984	2,255	76.7%	1,729
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	158	102	54.6%	56
EAST PROVIDENCE	12,357	12,486	-1.0%	(128)
EXETER	-	-	n/a	-
FOSTER	36	73	-51.2%	(37)
GLOCESTER	582	501	16.1%	81
HOPKINTON	-	-	n/a	-
JAMESTOWN	3,299	3,439	-4.1%	(140)
JOHNSTON	2,453	2,377	3.2%	76
LINCOLN	27,213	26,054	4.4%	1,159
LITTLE COMPTON	104	155	-33.0%	(51)
MIDDLETOWN	239,283	218,256	9.6%	21,027
NARRAGANSETT	35,090	27,506	27.6%	7,583
NEWPORT	669,248	609,666	9.8%	59,581
NEW SHOREHAM	106,772	94,361	13.2%	12,411
NORTH KINGSTOWN	21,628	22,622	-4.4%	(994)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	805	675	19.3%	130
PAWTUCKET	16,381	13,091	25.1%	3,290
PORTSMOUTH	5,241	4,024	30.2%	1,217
PROVIDENCE	558,946	514,327	8.7%	44,619
RICHMOND	1,172	1,076	8.9%	96
SCITUATE	1,758	1,637	7.4%	121
SMITHFIELD	42,613	37,258	14.4%	5,356
SOUTH KINGSTOWN	45,538	39,961	14.0%	5,577
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	307,591	274,127	12.2%	33,464
WESTERLY	185,598	163,668	13.4%	21,930
WEST GREENWICH	28,230	22,577	25.0%	5,653
WEST WARWICK	35,377	28,731	23.1%	6,646
WOONSOCKET	15,881	13,446	18.1%	2,435
Total	\$ 2,412,770	\$ 2,174,962	10.9%	\$ 237,809