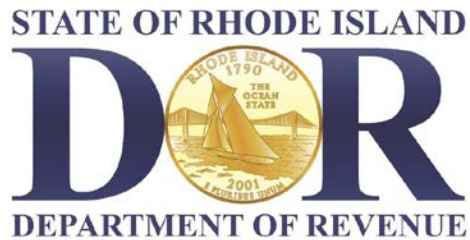


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2016 Local 1.0 Percent Collections April 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. It should be noted that early payments, late payments, and adjustments may be included in this report.

Expansion of the Local 1.0 Percent Hotel Tax Base

Effective July 1, 2015, the reselling of lodging by online travel companies, the rental of accommodations via internet platforms and other media, and vacation home rentals became subject to the local 1.0 percent hotel tax. In April 2016, the Division of Taxation distributed local hotel taxes that were generated from these rentals to all municipalities other than the City of Newport. The revenues received and distributed were for taxable rental activity that occurred between July 1, 2015 and December 31, 2015 inclusive. These figures are included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport.

The City of Newport has been distributing local hotel tax revenues from these rentals monthly since July 2015. The revenues distributed by the City of Newport for these rentals are included in the month-to-month, year-over-year, and fiscal year-to-date figures.

The Office of Revenue Analysis has included additional tables in this report that break out by municipality the revenues received from room resellers and hosting platforms and vacation rentals by homeowners and realtors that were subsequently distributed by the Division of Taxation and the City of Newport.

Analysis of Month-to-Month Collections

On a statewide basis, April 2016 local 1.0 percent hotel tax collections totaled \$234,888, \$14,890 or 6.8 percent more than the \$219,998 collected for March 2016. 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>
Portsmouth	198.3 %	Smithfield	-95.1%
Narragansett	100.2 %	East Providence	-83.8 %
Middletown	60.9 %	New Shoreham	-70.9 %
Johnston	58.1 %	Jamestown	-21.8 %
Richmond	57.4 %	Warwick	-17.7 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$16,848	Smithfield	\$(9,857)
Middletown	\$ 7,974	Warwick	\$(7,375)
Providence	\$ 7,896	New Shoreham	\$(3,560)
Westerly	\$ 1,121	East Providence	\$(2,157)
South Kingstown	\$ 979	West Warwick	\$(390)

Analysis of Year-over-Year Collections by Month

On a statewide basis, April 2016 local 1.0 percent hotel tax collections totaled \$234,888, \$13,121 or 5.9 percent more than the \$221,766 collected for April 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for April 2016 versus April 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	336.7 %	Pawtucket	-100.0 %
Narragansett	163.4 %	Smithfield	-90.8 %
New Shoreham	157.4 %	East Greenwich	-75.7 %
Cranston	100.8 %	East Providence	-70.9 %
Newport	57.2 %	Portsmouth	-46.1 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$22,615	Providence	\$(7,638)
Middletown	\$ 5,485	Smithfield	\$(4,993)
Narragansett	\$ 1,205	Pawtucket	\$(1,705)
New Shoreham	\$ 895	Warwick	\$(1,434)
Cranston	\$ 283	East Providence	\$(1,017)

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

On a statewide basis, fiscal year-to-date April 2016 local 1.0 percent hotel tax collections totaled \$3.08 million, \$373,338 or 13.8 percent more than the \$2.70 million collected for fiscal year-to-date April 2015. The five communities with the largest percentage increases and the two communities with percentage decreases in local 1.0 percent hotel tax collections for fiscal year-to-date April 2016 versus fiscal year-to-date April 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	331.4 %	Foster	-16.9 %
Cranston	77.0 %	Johnston	-7.6 %
Narragansett	52.4 %		
Charlestown	33.3 %		
Jamestown	32.9 %		

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$129,344	Johnston	\$(259)
Providence	\$ 60,742	Foster	\$(14)
Warwick	\$ 39,984		
Middletown	\$ 37,602		
Westerly	\$ 24,645		

Robert S. Hull
Director, Department of Revenue
August 31, 2016

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			
	April 2016	March 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	1,074	875	22.7%	199
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	252	260	-3.4%	(9)
COVENTRY	2,686	1,986	35.2%	700
CRANSTON	564	470	20.0%	94
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	18	16	10.3%	2
EAST PROVIDENCE	417	2,574	-83.8%	(2,157)
EXETER	-	-	n/a	-
FOSTER	32	-	n/a	32
GLOCESTER	68	82	-17.6%	(15)
HOPKINTON	34	-	n/a	34
JAMESTOWN	114	146	-21.8%	(32)
JOHNSTON	285	180	58.1%	105
LINCOLN	4,120	3,696	11.5%	423
LITTLE COMPTON	13	-	n/a	13
MIDDLETOWN	21,059	13,085	60.9%	7,974
NARRAGANSETT	1,942	970	100.2%	972
NEWPORT ^a	62,153	45,305	37.2%	16,848
NEW SHOREHAM	1,464	5,024	-70.9%	(3,560)
NORTH KINGSTOWN	2,525	2,540	-0.6%	(15)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	160	135	18.7%	25
PAWTUCKET	-	-	n/a	-
PORTSMOUTH	78	26	198.3%	52
PROVIDENCE	81,343	73,447	10.8%	7,896
RICHMOND	137	87	57.4%	50
SCITUATE	237	177	33.9%	60
SMITHFIELD	505	10,362	-95.1%	(9,857)
SOUTH KINGSTOWN	4,421	3,443	28.4%	979
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	34,337	41,713	-17.7%	(7,375)
WESTERLY	5,807	4,686	23.9%	1,121
WEST GREENWICH	3,748	2,957	26.7%	790
WEST WARWICK	3,577	3,967	-9.8%	(390)
WOONSOCKET	1,719	1,788	-3.9%	(70)
Total	\$ 234,888	\$ 219,998	6.8%	\$ 14,890

^a April 2016 rental activity includes \$2,607 from hosting platforms and room resellers and \$6,698 from vacation rentals by homeowners and realtors. Comparable figures for March 2016 are \$2,067 and \$5,909 respectively.

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

MUNICIPALITY	Year-over-Year			
	April 2016	April 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	1,074	901	19.2%	173
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	252	181	39.1%	71
COVENTRY	2,686	3,014	-10.9%	(328)
CRANSTON	564	281	100.8%	283
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	18	72	-75.7%	(55)
EAST PROVIDENCE	417	1,434	-70.9%	(1,017)
EXETER	-	-	n/a	-
FOSTER	32	-	n/a	32
GLOCESTER	68	98	-30.6%	(30)
HOPKINTON	34	-	n/a	34
JAMESTOWN	114	187	-39.2%	(73)
JOHNSTON	285	303	-6.0%	(18)
LINCOLN	4,120	3,968	3.8%	152
LITTLE COMPTON	13	3	336.7%	10
MIDDLETOWN	21,059	15,574	35.2%	5,485
NARRAGANSETT	1,942	737	163.4%	1,205
NEWPORT ^b	62,153	39,539	57.2%	22,615
NEW SHOREHAM	1,464	569	157.4%	895
NORTH KINGSTOWN	2,525	2,405	5.0%	120
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	160	118	35.1%	42
PAWTUCKET	-	1,705	-100.0%	(1,705)
PORTSMOUTH	78	146	-46.1%	(67)
PROVIDENCE	81,343	88,981	-8.6%	(7,638)
RICHMOND	137	118	15.9%	19
SCITUATE	237	244	-2.8%	(7)
SMITHFIELD	505	5,498	-90.8%	(4,993)
SOUTH KINGSTOWN	4,421	4,213	4.9%	208
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	34,337	35,771	-4.0%	(1,434)
WESTERLY	5,807	6,187	-6.1%	(380)
WEST GREENWICH	3,748	3,972	-5.6%	(224)
WEST WARWICK	3,577	3,597	-0.6%	(20)
WOONSOCKET	1,719	1,951	-11.9%	(232)
Total	\$ 234,888	\$ 221,766	5.9%	\$ 13,121

^b See *Monthly Collections by Component* table for breakdown of April 2016 rental activity from the local hotel tax base expansion.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT
Monthly Collections by Component

MUNICIPALITY	April 2016 *			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ -	\$ -
BRISTOL	1,074	-	-	1,074
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	252	-	-	252
COVENTRY	2,686	-	-	2,686
CRANSTON	564	-	-	564
CUMBERLAND	-	-	-	-
EAST GREENWICH	18	-	-	18
EAST PROVIDENCE	417	-	-	417
EXETER	-	-	-	-
FOSTER	32	-	-	32
GLOCESTER	68	-	-	68
HOPKINTON	34	-	-	34
JAMESTOWN	114	-	-	114
JOHNSTON	285	-	-	285
LINCOLN	4,120	-	-	4,120
LITTLE COMPTON	13	-	-	13
MIDDLETOWN	21,059	-	-	21,059
NARRAGANSETT	1,942	-	-	1,942
NEWPORT	52,948	2,607	6,598	62,153
NEW SHOREHAM	1,464	-	-	1,464
NORTH KINGSTOWN	2,525	-	-	2,525
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	160	-	-	160
PAWTUCKET	-	-	-	-
PORTSMOUTH	78	-	-	78
PROVIDENCE	81,343	-	-	81,343
RICHMOND	137	-	-	137
SCITUATE	237	-	-	237
SMITHFIELD	505	-	-	505
SOUTH KINGSTOWN	4,421	-	-	4,421
TIVERTON	-	-	-	-
WARREN	-	-	-	-
WARWICK	34,337	-	-	34,337
WESTERLY	5,807	-	-	5,807
WEST GREENWICH	3,748	-	-	3,748
WEST WARWICK	3,577	-	-	3,577
WOONSOCKET	1,719	-	-	1,719
Total	\$ 225,683	\$ 2,607	\$ 6,598	\$ 234,888

* City of Newport data reflects revenues generated by room resellers, hosting platforms, and vacation rentals for rental activity between July 1, 2015 and April 30, 2016, inclusive.

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

MUNICIPALITY	Fiscal Year-to-Date			
	April 2016 *	April 2015	Percent Change	Difference
BARRINGTON	\$ 24	\$ -	n/a	24
BRISTOL	13,712	12,879	6.5%	833
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	8,919	6,689	33.3%	2,231
COVENTRY	34,101	31,488	8.3%	2,613
CRANSTON	5,565	3,145	77.0%	2,420
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	315	240	31.1%	75
EAST PROVIDENCE	16,732	16,616	0.7%	116
EXETER	7	-	n/a	7
FOSTER	68	81	-16.9%	(14)
GLOCESTER	769	719	6.9%	50
HOPKINTON	183	-	n/a	183
JAMESTOWN	5,072	3,815	32.9%	1,257
JOHNSTON	3,131	3,390	-7.6%	(259)
LINCOLN	38,365	37,896	1.2%	469
LITTLE COMPTON	683	158	331.4%	525
MIDDLETOWN	288,663	251,061	15.0%	37,602
NARRAGANSETT	44,094	28,937	52.4%	15,157
NEWPORT	817,278	687,934	18.8%	129,344
NEW SHOREHAM	118,503	96,036	23.4%	22,467
NORTH KINGSTOWN	29,290	29,235	0.2%	55
NORTH PROVIDENCE	3	-	n/a	3
NORTH SMITHFIELD	1,168	972	20.2%	196
PAWTUCKET	18,215	18,173	0.2%	43
PORTSMOUTH	5,730	4,323	32.5%	1,407
PROVIDENCE	779,865	719,123	8.4%	60,742
RICHMOND	1,496	1,354	10.5%	142
SCITUATE	2,377	2,285	4.0%	92
SMITHFIELD	58,555	52,059	12.5%	6,495
SOUTH KINGSTOWN	58,022	49,329	17.6%	8,693
TIVERTON	21	-	n/a	21
WARREN	245	-	n/a	245
WARWICK	417,275	377,291	10.6%	39,984
WESTERLY	201,468	176,823	13.9%	24,645
WEST GREENWICH	37,777	32,284	17.0%	5,493
WEST WARWICK	46,430	39,208	18.4%	7,222
WOONSOCKET	21,372	18,613	14.8%	2,759
Total	\$ 3,075,494	\$ 2,702,156	13.8%	\$ 373,338

* Includes revenues generated by room resellers, hosting platforms, and vacation rentals for rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities except the City of Newport. City of Newport data reflects revenues generated by room resellers, hosting platforms, and vacation rentals for rental activity between July 1, 2015 and April 30, 2016, inclusive. See *Fiscal Year-to-Date Collections by Component* table for breakdown by municipality.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Fiscal Year-to-Date Collections by Component

MUNICIPALITY	Fiscal Year-to-Date			
	Hotels	Hosting Platforms and Room Resellers*	Realtors and Home Owners*	Grand Total
BARRINGTON	\$ -	\$ -	\$ 24	\$ 24
BRISTOL	13,527	141	45	13,712
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	7,497	2	1,420	8,919
COVENTRY	33,826	275	-	34,101
CRANSTON	5,413	59	92	5,565
CUMBERLAND	-	-	-	-
EAST GREENWICH	212	103	-	315
EAST PROVIDENCE	16,279	378	75	16,732
EXETER	-	7	-	7
FOSTER	68	-	-	68
GLOCESTER	769	-	-	769
HOPKINTON	34	-	150	183
JAMESTOWN	3,637	104	1,332	5,072
JOHNSTON	3,130	1	-	3,131
LINCOLN	38,305	60	-	38,365
LITTLE COMPTON	125	-	558	683
MIDDLETOWN	282,970	4,806	887	288,663
NARRAGANSETT	38,719	599	4,776	44,094
NEWPORT	772,985	17,816	26,477	817,278
NEW SHOREHAM	114,204	254	4,045	118,503
NORTH KINGSTOWN	28,869	168	253	29,290
NORTH PROVIDENCE	-	3	-	3
NORTH SMITHFIELD	1,168	-	-	1,168
PAWTUCKET	17,701	455	59	18,215
PORTSMOUTH	5,426	17	286	5,730
PROVIDENCE	772,712	5,530	1,624	779,865
RICHMOND	1,496	-	-	1,496
SCITUATE	2,335	42	-	2,377
SMITHFIELD	58,086	448	21	58,555
SOUTH KINGSTOWN	56,638	532	852	58,022
TIVERTON	-	-	21	21
WARREN	-	245	-	245
WARWICK	412,184	5,091	-	417,275
WESTERLY	199,345	615	1,507	201,468
WEST GREENWICH	37,473	253	50	37,777
WEST WARWICK	46,147	283	-	46,430
WOONSOCKET	21,079	183	109	21,372
Total	\$ 2,992,359	\$ 38,470	\$ 44,664	\$ 3,075,494

* Year-to-date local hotel tax collections generated by rental activity between July 1, 2015 and December 31, 2015, inclusive, for all municipalities other than the City of Newport. City of Newport data covers period between July 1, 2015 and April 30, 2016, inclusive.