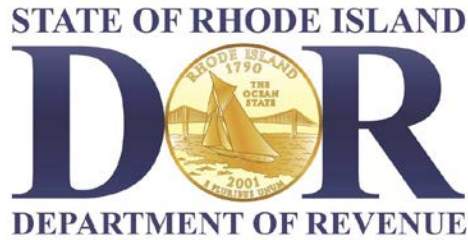


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report  
FY 2016 Local 1.0 Percent Collections May 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 late payments and adjustments generated by hotel activity in prior months may be included in this report.

**Analysis of Month-to-Month Collections**

On a statewide basis, May 2016 local 1.0 percent hotel tax collections totaled \$415,164, \$180,277 or 76.8 percent more than the \$234,888 collected in April 2016. The five communities with the largest percentage increases and the one community with a percent decrease in local 1.0 percent hotel tax collections on a month-to-month basis were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Smithfield	2,472.5 %	Foster	-100.0 %
New Shoreham	1,119.3 %		
Portsmouth	771.5 %		
Little Compton	470.4 %		
East Providence	423.1 %		

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$52,955	Foster	\$(32)
Providence	\$46,765		
New Shoreham	\$16,387		
Warwick	\$13,521		
Smithfield	\$12,493		

### Analysis of Year-over-Year Collections by Month

On a statewide basis, May 2016 local 1.0 percent hotel tax collections totaled \$415,164, \$67,115 or 19.3 percent more than the \$348,049 collected in May 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for May 2016 versus May 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	1,199.5 %	Foster	-100.0 %
Narragansett	119.0 %	Pawtucket	-100.0 %
North Smithfield	104.9 %	Portsmouth	-73.7 %
Smithfield	97.3 %	Jamestown	-42.3 %
New Shoreham	92.9 %	Richmond	-20.3 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$30,875	Middletown	\$(7,787)
Newport	\$30,053	Pawtucket	\$(2,647)
New Shoreham	\$ 8,595	Warwick	\$(2,036)
Smithfield	\$ 6,409	Portsmouth	\$(1,914)
Narragansett	\$ 3,667	Woonsocket	\$( 237)

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

On a statewide basis, fiscal year-to-date May 2016 local 1.0 percent hotel tax collections totaled \$3.49 million, \$437,741 or 14.4 percent more than the \$3.05 million collected in fiscal year-to-date May 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for fiscal year-to-date May 2016 versus fiscal year-to-date May 2015 are listed below.

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	361.8 %	Foster	-27.7 %
Cranston	69.3 %	Pawtucket	-12.5 %
Narragansett	58.8 %	Johnston	-7.3 %
East Greenwich	48.3 %	Portsmouth	-7.3 %
Charlestown	31.3 %	North Kingstown	-0.4 %

The five communities with the largest nominal increases in local 1.0 percent hotel tax collections for fiscal year-to-date May 2016 versus fiscal year-to-date May 2015 are listed below.

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$156,684	Pawtucket	\$(2,605)
Providence	\$ 91,617	Portsmouth	\$( 507)
Warwick	\$ 37,949	Johnston	\$( 278)
New Shoreham	\$ 31,063	North Kingstown	\$( 131)
Middletown	\$ 29,816	Foster	\$( 26)

Robert S. Hull  
 Director, Department of Revenue  
 October 12, 2016

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

*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 Department of Revenue's Division of Taxation has distributed hotel tax collections generated by the hotel base expansion components that were received during the period of July 1, 2015 through December 31, 2015 to the municipalities in which the rental accommodation was located. These figures are included in the analysis of fiscal year-to-date over fiscal year-to-date collections. Currently, the Office of Revenue Analysis is unable to identify the amount collected from each of the local hotel tax base expansion components for the City of Newport. Thus, collections from the hotel base expansion components for the City of Newport are included in the month-over-month, year-over-year, and fiscal year-to-date-over-fiscal year-to-date amounts for traditional hotels. 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 for the City of Newport 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			
	May 2016	April 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	1,790	1,074	66.7%	716
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	586	252	133.1%	335
COVENTRY	4,711	2,686	75.4%	2,025
CRANSTON	728	564	29.0%	164
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	41	18	136.9%	24
EAST PROVIDENCE	2,182	417	423.1%	1,765
EXETER	-	-	n/a	-
FOSTER	-	32	-100.0%	(32)
GLOCESTER	143	68	111.0%	75
HOPKINTON	42	34	26.5%	9
JAMESTOWN	242	114	112.7%	128
JOHNSTON	384	285	34.9%	99
LINCOLN	4,614	4,120	12.0%	494
LITTLE COMPTON	75	13	470.4%	62
MIDDLETOWN	31,273	21,059	48.5%	10,213
NARRAGANSETT	6,748	1,942	247.5%	4,806
NEWPORT <sup>a</sup>	115,109	62,153	85.2%	52,955
NEW SHOREHAM	17,851	1,464	1119.3%	16,387
NORTH KINGSTOWN	3,432	2,525	35.9%	907
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	203	160	26.9%	43
PAWTUCKET	-	-	n/a	-
PORTSMOUTH	684	78	771.5%	605
PROVIDENCE <sup>b</sup>	128,108	81,343	57.5%	46,765
RICHMOND	147	137	7.0%	10
SCITUATE	269	237	13.3%	32
SMITHFIELD	12,999	505	2472.5%	12,493
SOUTH KINGSTOWN	6,465	4,421	46.2%	2,044
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	47,858	34,337	39.4%	13,521
WESTERLY	15,526	5,807	167.4%	9,719
WEST GREENWICH	4,436	3,748	18.4%	689
WEST WARWICK	6,196	3,577	73.2%	2,619
WOONSOCKET	2,323	1,719	35.2%	605
<b>Total</b>	<b>\$ 415,164</b>	<b>\$ 234,888</b>	<b>76.8%</b>	<b>\$ 180,277</b>

<sup>a</sup> May 2016 rental activity includes \$3,304 from hosting platforms and room resellers and \$0 from vacation rentals by homeowners and realtors. Comparable figures for April 2016 are \$2,607 and \$6,598 respectively.

<sup>b</sup> May 2016 hotel tax collections for Providence include payments from the Omni Providence Hotel generated by rental activity in May and June 2016.

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

MUNICIPALITY	Year-over-Year			
	May 2016	May 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	1,790	1,700	5.3%	90
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	586	550	6.7%	37
COVENTRY	4,711	4,704	0.1%	7
CRANSTON	728	573	27.0%	155
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	41	-	n/a	41
EAST PROVIDENCE	2,182	1,992	9.5%	190
EXETER	-	-	n/a	-
FOSTER	-	12	-100.0%	(12)
GLOCESTER	143	101	41.3%	42
HOPKINTON	42	-	n/a	42
JAMESTOWN	242	420	-42.3%	(178)
JOHNSTON	384	403	-4.7%	(19)
LINCOLN	4,614	4,614	0.0%	(0)
LITTLE COMPTON	75	6	1199.5%	69
MIDDLETOWN	31,273	39,059	-19.9%	(7,787)
NARRAGANSETT	6,748	3,081	119.0%	3,667
NEWPORT <sup>c</sup>	115,109	85,056	35.3%	30,053
NEW SHOREHAM	17,851	9,255	92.9%	8,595
NORTH KINGSTOWN	3,432	3,619	-5.2%	(187)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	203	99	104.9%	104
PAWTUCKET	-	2,647	-100.0%	(2,647)
PORTSMOUTH	684	2,598	-73.7%	(1,914)
PROVIDENCE <sup>d</sup>	128,108	97,233	31.8%	30,875
RICHMOND	147	184	-20.3%	(37)
SCITUATE	269	255	5.2%	13
SMITHFIELD	12,999	6,589	97.3%	6,409
SOUTH KINGSTOWN	6,465	6,034	7.1%	430
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	47,858	49,894	-4.1%	(2,036)
WESTERLY	15,526	14,842	4.6%	684
WEST GREENWICH	4,436	4,299	3.2%	137
WEST WARWICK	6,196	5,668	9.3%	528
WOONSOCKET	2,323	2,560	-9.2%	(237)
<b>Total</b>	<b>\$ 415,164</b>	<b>\$ 348,049</b>	<b>19.3%</b>	<b>\$ 67,115</b>

<sup>c</sup> May 2016 rental activity includes \$3,304 from hosting platforms and room resellers and \$0 from vacation rentals by homeowners and realtors.

<sup>d</sup> May 2016 hotel tax collections for Providence include payments from the Omni Providence Hotel generated by rental activity in May and June 2016.

**RHOSE ISLAND 1.0% LOCAL HOTEL TAX REPORT**  
**Monthly Collections by Component**

MUNICIPALITY	May 2016 *			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ -	\$ -
BRISTOL	1,790	-	-	1,790
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	586	-	-	586
COVENTRY	4,711	-	-	4,711
CRANSTON	728	-	-	728
CUMBERLAND	-	-	-	-
EAST GREENWICH	41	-	-	41
EAST PROVIDENCE	2,182	-	-	2,182
EXETER	-	-	-	-
FOSTER	-	-	-	-
GLOCESTER	143	-	-	143
HOPKINTON	42	-	-	42
JAMESTOWN	242	-	-	242
JOHNSTON	384	-	-	384
LINCOLN	4,614	-	-	4,614
LITTLE COMPTON	75	-	-	75
MIDDLETOWN	31,273	-	-	31,273
NARRAGANSETT	6,748	-	-	6,748
NEWPORT	111,805	3,304	-	115,109
NEW SHOREHAM	17,851	-	-	17,851
NORTH KINGSTOWN	3,432	-	-	3,432
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	203	-	-	203
PAWTUCKET	-	-	-	-
PORTSMOUTH	684	-	-	684
PROVIDENCE <sup>e</sup>	128,108	-	-	128,108
RICHMOND	147	-	-	147
SCITUATE	269	-	-	269
SMITHFIELD	12,999	-	-	12,999
SOUTH KINGSTOWN	6,465	-	-	6,465
TIVERTON	-	-	-	-
WARREN	-	-	-	-
WARWICK	47,858	-	-	47,858
WESTERLY	15,526	-	-	15,526
WEST GREENWICH	4,436	-	-	4,436
WEST WARWICK	6,196	-	-	6,196
WOONSOCKET	2,323	-	-	2,323
<b>Total</b>	<b>\$ 411,861</b>	<b>\$ 3,304</b>	<b>\$ -</b>	<b>\$ 415,164</b>

\* City of Newport data reflects revenues generated by room resellers, hosting platforms, and vacation rentals for rental activity between May 1, 2016 and May 31, 2016, inclusive.

<sup>e</sup> May 2016 hotel tax collections for Providence include payments from the Omni Providence Hotel generated by rental activity in May and June 2016.

# RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

## Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date			
	May 2016 *	May 2015	Percent Change	Difference
BARRINGTON	\$ 24	\$ -	n/a	24
BRISTOL	15,502	14,579	6.3%	923
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	9,506	7,239	31.3%	2,267
COVENTRY	38,812	36,192	7.2%	2,620
CRANSTON	6,292	3,718	69.3%	2,575
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	357	240	48.3%	116
EAST PROVIDENCE	18,914	18,608	1.6%	306
EXETER	7	-	n/a	7
FOSTER	68	93	-27.7%	(26)
GLOCESTER	912	820	11.1%	91
HOPKINTON	225	-	n/a	225
JAMESTOWN	5,314	4,235	25.5%	1,079
JOHNSTON	3,515	3,793	-7.3%	(278)
LINCOLN	42,979	42,510	1.1%	469
LITTLE COMPTON	758	164	361.8%	594
MIDDLETOWN	319,936	290,120	10.3%	29,816
NARRAGANSETT	50,842	32,017	58.8%	18,824
NEWPORT	929,674	772,990	20.3%	156,684
NEW SHOREHAM	136,354	105,291	29.5%	31,063
NORTH KINGSTOWN	32,722	32,853	-0.4%	(131)
NORTH PROVIDENCE	3	-	n/a	3
NORTH SMITHFIELD	1,371	1,071	28.0%	300
PAWTUCKET	18,215	20,820	-12.5%	(2,605)
PORTSMOUTH	6,414	6,921	-7.3%	(507)
PROVIDENCE <sup>f</sup>	907,974	816,357	11.2%	91,617
RICHMOND	1,642	1,538	6.8%	105
SCITUATE	2,645	2,541	4.1%	105
SMITHFIELD	71,553	58,649	22.0%	12,905
SOUTH KINGSTOWN	64,486	55,363	16.5%	9,124
TIVERTON	21	-	n/a	21
WARREN	245	-	n/a	245
WARWICK	465,133	427,185	8.9%	37,949
WESTERLY	216,994	191,665	13.2%	25,329
WEST GREENWICH	42,213	36,583	15.4%	5,630
WEST WARWICK	52,627	44,876	17.3%	7,751
WOONSOCKET	23,695	21,173	11.9%	2,522
<b>Total</b>	<b>\$ 3,487,946</b>	<b>\$ 3,050,205</b>	<b>14.4%</b>	<b>\$ 437,741</b>

\* 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 May 31, 2016, inclusive. See *Fiscal Year-to-Date Collections by Component table* for breakdown by municipality.

<sup>f</sup> FY 2016 YTD collections include payments from the Omni Providence Hotel for rental activity in May and June 2016.

# 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	15,317	141	45	15,502
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	8,083	2	1,420	9,506
COVENTRY	38,537	275	-	38,812
CRANSTON	6,141	59	92	6,292
CUMBERLAND	-	-	-	-
EAST GREENWICH	253	103	-	357
EAST PROVIDENCE	18,461	378	75	18,914
EXETER	-	7	-	7
FOSTER	68	-	-	68
GLOCESTER	912	-	-	912
HOPKINTON	76	-	150	225
JAMESTOWN	3,879	104	1,332	5,314
JOHNSTON	3,514	1	-	3,515
LINCOLN	42,919	60	-	42,979
LITTLE COMPTON	200	-	558	758
MIDDLETOWN	314,243	4,806	887	319,936
NARRAGANSETT	45,467	599	4,776	50,842
NEWPORT	882,078	21,119	26,477	929,674
NEW SHOREHAM	132,055	254	4,045	136,354
NORTH KINGSTOWN	32,301	168	253	32,722
NORTH PROVIDENCE	-	3	-	3
NORTH SMITHFIELD	1,371	-	-	1,371
PAWTUCKET	17,701	455	59	18,215
PORTSMOUTH	6,110	17	286	6,414
PROVIDENCE <sup>§</sup>	900,820	5,530	1,624	907,974
RICHMOND	1,642	-	-	1,642
SCITUATE	2,603	42	-	2,645
SMITHFIELD	71,085	448	21	71,553
SOUTH KINGSTOWN	63,103	532	852	64,486
TIVERTON	-	-	21	21
WARREN	-	245	-	245
WARWICK	460,042	5,091	-	465,133
WESTERLY	214,872	615	1,507	216,994
WEST GREENWICH	41,910	253	50	42,213
WEST WARWICK	52,344	283	-	52,627
WOONSOCKET	23,403	183	109	23,695
<b>Total</b>	<b>\$ 3,401,507</b>	<b>\$ 41,774</b>	<b>\$ 44,664</b>	<b>\$ 3,487,946</b>

\* 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 May 31, 2016, inclusive.

<sup>§</sup> FY 2016 YTD hotel tax collections for Providence include payments from the Omni Providence Hotel generated by hotel activity in May and June 2016.