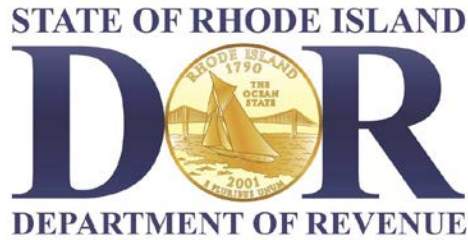


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2016 Local 1.0 Percent Collections June 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, June 2016 local 1.0 percent hotel tax collections totaled \$419,452, \$4,288 or 1.0 percent more than the \$415,164 collected in May 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>
Little Compton	335.6 %	East Greenwich	-100.0 %
Westerly	149.3 %	Glocester	-74.8 %
Hopkinton	96.1 %	Smithfield	-62.6 %
Charlestown	82.8 %	Providence	-38.8 %
Jamestown	53.9 %	North Smithfield	-37.4 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Westerly	\$23,175	Providence	\$(49,668)
Newport	\$17,727	Smithfield	\$(8,138)
Middletown	\$14,210	New Shoreham	\$(4,508)
Warwick	\$ 6,312	Narragansett	\$(839)
South Kingstown	\$ 1,927	Glocester	\$(107)

Analysis of Year-over-Year Collections by Month

On a statewide basis, June 2016 local 1.0 percent hotel tax collections totaled \$419,452, \$25,752 or 6.5 percent more than the \$393,701 collected in June 2015. The five communities with the largest percentage increases / decreases in local 1.0 percent hotel tax collections for June 2016 versus June 2015 were:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Cranston	42.7 %	East Greenwich	-100.0 %
Westerly	41.6 %	Pawtucket	-100.0 %
Bristol	40.3 %	North Smithfield	-66.0 %
Narragansett	39.4 %	Glocester	-54.9 %
East Providence	35.7 %	Portsmouth	-30.9 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$12,507	Providence	\$(7,031)
Westerly	\$11,374	New Shoreham	\$(5,137)
Warwick	\$ 7,110	Pawtucket	\$(2,467)
Middletown	\$ 4,126	Smithfield	\$(1,802)
Narragansett	\$ 1,669	Portsmouth	\$(437)

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

On a statewide basis, fiscal year-to-date June 2016 local 1.0 percent hotel tax collections totaled \$4.06 million, \$613,978 or 17.8 percent more than the \$3.44 million collected in fiscal year-to-date June 2015. The five communities with the largest percentage increases and the three communities with percentage decreases in local 1.0 percent hotel tax collections for fiscal year-to-date June 2016 versus fiscal year-to-date June 2015 are listed below.

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Little Compton	1,120.6 %	Foster	-25.5 %
Charlestown	114.1 %	Pawtucket	-20.3 %
Narragansett	88.8 %	Johnston	-6.1 %
New Shoreham	81.9 %		
Cranston	71.9 %		

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$171,687	Pawtucket	\$(4,723)
New Shoreham	\$101,329	Johnston	\$(256)
Providence	\$100,313	Foster	\$(24)
Westerly	\$ 50,601		
Warwick	\$ 50,147		

Robert S. Hull
 Director, Department of Revenue
 October 24, 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 June 30, 2016 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.

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			
	June 2016	May 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	2,567	1,790	43.4%	777
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,071	586	82.8%	485
COVENTRY	5,151	4,711	9.3%	440
CRANSTON	713	728	-2.0%	(14)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	-	41	-100.0%	(41)
EAST PROVIDENCE	2,335	2,182	7.0%	153
EXETER	-	-	n/a	-
FOSTER	2	-	n/a	2
GLOCESTER	36	143	-74.8%	(107)
HOPKINTON	83	42	96.1%	41
JAMESTOWN	373	242	53.9%	130
JOHNSTON	397	384	3.5%	13
LINCOLN	4,706	4,614	2.0%	92
LITTLE COMPTON	325	75	335.6%	251
MIDDLETOWN	45,482	31,273	45.4%	14,210
NARRAGANSETT	5,909	6,748	-12.4%	(839)
NEWPORT ^a	132,836	115,109	15.4%	17,727
NEW SHOREHAM	13,343	17,851	-25.3%	(4,508)
NORTH KINGSTOWN	3,880	3,432	13.1%	449
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	127	203	-37.4%	(76)
PAWTUCKET	-	-	n/a	-
PORTSMOUTH	975	684	42.6%	292
PROVIDENCE ^b	78,440	128,108	-38.8%	(49,668)
RICHMOND	190	147	29.6%	43
SCITUATE	301	269	12.2%	33
SMITHFIELD	4,861	12,999	-62.6%	(8,138)
SOUTH KINGSTOWN	8,391	6,465	29.8%	1,927
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	54,170	47,858	13.2%	6,312
WESTERLY	38,701	15,526	149.3%	23,175
WEST GREENWICH	4,727	4,436	6.6%	291
WEST WARWICK	6,754	6,196	9.0%	558
WOONSOCKET	2,600	2,323	11.9%	277
Total	\$ 419,452	\$ 415,164	1.0%	\$ 4,288

^a June 2016 rental activity includes \$3,900 from hosting platforms and room resellers and \$8,528 from vacation rentals by homeowners and realtors. Comparable figures for May 2016 are \$3,304 and \$0, respectively.

^b June 2016 hotel tax collections for Providence do not include a payment from the Omni Providence Hotel generated by rental activity in June 2016 that was paid early and accounted for in the May 2016 hotel tax collections.

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

MUNICIPALITY	Year-over-Year			
	June 2016	June 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	-
BRISTOL	2,567	1,830	40.3%	737
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,071	989	8.3%	82
COVENTRY	5,151	4,151	24.1%	1,000
CRANSTON	713	500	42.7%	213
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	-	8	-100.0%	(8)
EAST PROVIDENCE	2,335	1,721	35.7%	615
EXETER	-	-	n/a	-
FOSTER	2	-	n/a	2
GLOCESTER	36	80	-54.9%	(44)
HOPKINTON	83	-	n/a	83
JAMESTOWN	373	507	-26.6%	(135)
JOHNSTON	397	376	5.8%	22
LINCOLN	4,706	4,399	7.0%	307
LITTLE COMPTON	325	-	n/a	325
MIDDLETOWN	45,482	41,356	10.0%	4,126
NARRAGANSETT	5,909	4,240	39.4%	1,669
NEWPORT ^c	132,836	120,329	10.4%	12,507
NEW SHOREHAM	13,343	18,480	-27.8%	(5,137)
NORTH KINGSTOWN	3,880	3,878	0.1%	2
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	127	373	-66.0%	(247)
PAWTUCKET	-	2,467	-100.0%	(2,467)
PORTSMOUTH	975	1,412	-30.9%	(437)
PROVIDENCE ^d	78,440	85,471	-8.2%	(7,031)
RICHMOND	190	197	-3.4%	(7)
SCITUATE	301	283	6.5%	18
SMITHFIELD	4,861	6,663	-27.0%	(1,802)
SOUTH KINGSTOWN	8,391	7,059	18.9%	1,332
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	54,170	47,060	15.1%	7,110
WESTERLY	38,701	27,327	41.6%	11,374
WEST GREENWICH	4,727	4,474	5.7%	253
WEST WARWICK	6,754	5,329	26.7%	1,425
WOONSOCKET	2,600	2,741	-5.1%	(141)
Total	\$ 419,452	\$ 393,701	6.5%	\$ 25,752

^c June 2016 rental activity includes \$3,900 from hosting platforms and room resellers and \$8,528 from vacation rentals by homeowners and realtors.

^d June 2016 hotel tax collections for Providence do not include a payment from the Omni Providence Hotel generated by rental activity in June 2016 that was paid early and accounted for in the May 2016 hotel tax collections.

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

MUNICIPALITY	June 2016 *			
	Hotels	Hosting Platforms and Room Resellers	Realtors and Home Owners	Grand Total
BARRINGTON	\$ -	\$ -	\$ -	\$ -
BRISTOL	2,567	-	-	2,567
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	-
CHARLESTOWN	1,071	-	-	1,071
COVENTRY	5,151	-	-	5,151
CRANSTON	713	-	-	713
CUMBERLAND	-	-	-	-
EAST GREENWICH	-	-	-	-
EAST PROVIDENCE	2,335	-	-	2,335
EXETER	-	-	-	-
FOSTER	2	-	-	2
GLOCESTER	36	-	-	36
HOPKINTON	83	-	-	83
JAMESTOWN	373	-	-	373
JOHNSTON	397	-	-	397
LINCOLN	4,706	-	-	4,706
LITTLE COMPTON	325	-	-	325
MIDDLETOWN	45,482	-	-	45,482
NARRAGANSETT	5,909	-	-	5,909
NEWPORT	120,408	3,900	8,528	132,836
NEW SHOREHAM	13,343	-	-	13,343
NORTH KINGSTOWN	3,880	-	-	3,880
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	127	-	-	127
PAWTUCKET	-	-	-	-
PORTSMOUTH	975	-	-	975
PROVIDENCE °	78,440	-	-	78,440
RICHMOND	190	-	-	190
SCITUATE	301	-	-	301
SMITHFIELD	4,861	-	-	4,861
SOUTH KINGSTOWN	8,391	-	-	8,391
TIVERTON	-	-	-	-
WARREN	-	-	-	-
WARWICK	54,170	-	-	54,170
WESTERLY	38,701	-	-	38,701
WEST GREENWICH	4,727	-	-	4,727
WEST WARWICK	6,754	-	-	6,754
WOONSOCKET	2,600	-	-	2,600
Total	\$ 407,024	\$ 3,900	\$ 8,528	\$ 419,452

* Only City of Newport data is reported in June 2016 for the local 1.0 percent hotel tax base expansion.

° June 2016 hotel tax collections for Providence do not include a payment from the Omni Providence Hotel generated by rental activity in June 2016 that was paid early and accounted for in the May 2016 hotel tax collections.

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

MUNICIPALITY	Fiscal Year-to-Date			
	June 2016 *	June 2015	Percent Change	Difference
BARRINGTON	\$ 269	\$ -	n/a	269
BRISTOL	18,894	16,409	15.1%	2,485
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	30	-	n/a	30
CHARLESTOWN	17,619	8,228	114.1%	9,391
COVENTRY	44,161	40,343	9.5%	3,818
CRANSTON	7,251	4,217	71.9%	3,034
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	384	249	54.4%	135
EAST PROVIDENCE	21,968	20,329	8.1%	1,639
EXETER	7	-	n/a	7
FOSTER	70	93	-25.5%	(24)
GLOCESTER	1,024	900	13.8%	124
HOPKINTON	347	-	n/a	347
JAMESTOWN	7,420	4,743	56.5%	2,678
JOHNSTON	3,913	4,169	-6.1%	(256)
LINCOLN	47,758	46,909	1.8%	849
LITTLE COMPTON	2,003	164	1120.6%	1,839
MIDDLETOWN	370,993	331,476	11.9%	39,517
NARRAGANSETT	68,467	36,258	88.8%	32,209
NEWPORT	1,065,006	893,319	19.2%	171,687
NEW SHOREHAM	225,100	123,771	81.9%	101,329
NORTH KINGSTOWN	36,972	36,732	0.7%	241
NORTH PROVIDENCE	3	-	n/a	3
NORTH SMITHFIELD	1,498	1,444	3.7%	54
PAWTUCKET	18,564	23,287	-20.3%	(4,723)
PORTSMOUTH	8,476	8,333	1.7%	143
PROVIDENCE	1,002,140	901,828	11.1%	100,313
RICHMOND	1,833	1,735	5.6%	98
SCITUATE	2,972	2,824	5.2%	148
SMITHFIELD	76,793	65,311	17.6%	11,481
SOUTH KINGSTOWN	78,293	62,422	25.4%	15,871
TIVERTON	306	-	n/a	306
WARREN	247	-	n/a	247
WARWICK	524,392	474,245	10.6%	50,147
WESTERLY	269,593	218,992	23.1%	50,601
WEST GREENWICH	47,165	41,057	14.9%	6,108
WEST WARWICK	59,550	50,205	18.6%	9,345
WOONSOCKET	26,403	23,914	10.4%	2,488
Total	\$ 4,057,883	\$ 3,443,905	17.8%	\$ 613,978

* 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	\$ -	\$ -	\$ 269	\$ 269
BRISTOL	17,884	195	815	18,894
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	30	30
CHARLESTOWN	9,154	244	8,220	17,619
COVENTRY	43,688	437	36	44,161
CRANSTON	6,854	141	256	7,251
CUMBERLAND	-	-	-	-
EAST GREENWICH	253	131	-	384
EAST PROVIDENCE	20,797	653	519	21,968
EXETER	-	7	-	7
FOSTER	70	-	-	70
GLOCESTER	948	-	76	1,024
HOPKINTON	159	-	188	347
JAMESTOWN	4,251	137	3,032	7,420
JOHNSTON	3,911	1	-	3,913
LINCOLN	47,626	133	-	47,758
LITTLE COMPTON	526	12	1,466	2,003
MIDDLETOWN	359,725	6,825	4,443	370,993
NARRAGANSETT	51,376	758	16,334	68,467
NEWPORT	1,004,981	25,020	35,005	1,065,006
NEW SHOREHAM	145,398	777	78,925	225,100
NORTH KINGSTOWN	36,181	251	541	36,972
NORTH PROVIDENCE	-	3	-	3
NORTH SMITHFIELD	1,498	-	-	1,498
PAWTUCKET	17,701	717	146	18,564
PORTSMOUTH	7,086	17	1,373	8,476
PROVIDENCE	979,261	12,528	10,352	1,002,140
RICHMOND	1,833	-	-	1,833
SCITUATE	2,905	67	-	2,972
SMITHFIELD	75,946	764	83	76,793
SOUTH KINGSTOWN	71,494	804	5,995	78,293
TIVERTON	-	-	306	306
WARREN	-	247	-	247
WARWICK	514,212	9,567	613	524,392
WESTERLY	253,573	1,186	14,834	269,593
WEST GREENWICH	46,637	478	50	47,165
WEST WARWICK	59,098	452	-	59,550
WOONSOCKET	26,003	290	109	26,403
Total	\$ 3,811,027	\$ 62,838	\$ 184,017	\$ 4,057,883