STATE OF RHODE ISLAND Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2020 Local 1.0 Percent Collections June 2020

The data contained in the *Local 1.0 Percent Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1.0 percent hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

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 color-coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green.

The findings of the June 2020 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	June 2020	May 2020	\$ Difference	% Difference
Hotels	\$ 180,783	\$ 52,889	\$ 127,894	241.8 %
Room Resellers and Hosting Platforms	21,130	1,907	19,222	1,007.9 %
Realtors and Homeowners	61,686	11,340	50,346	444.0 %
Total	\$ 263,598	\$ 66,136	\$ 197,462	298.6 %
Year-over-Year	June 2020	June 2019	\$ Difference	% Difference
Hotels	\$ 180,783	\$ 474,517	\$ (293,734)	-61.9 %
Room Resellers and Hosting Platforms	21,130	4,068	17,062	419.4 %
Realtors and Homeowners	61,686	72,079	(10,394)	-14.4 %
Total	\$ 263,598	\$ 550,664	\$ (287,066)	-52.3 %
Year to Date-over-Year to Date	FY 2020	FY 2019	\$ Difference	% Difference
Hotels	\$ 3,384,272	\$ 4,200,475	\$ (816,203)	-19.4 %
Room Resellers and Hosting Platforms	155,746	137,608	18,138	13.2 %
Realtors and Homeowners	759,299	734,808	24,491	3.3 %
Total	\$ 4,299,317	\$ 5,072,891	\$ (773,574)	-15.2 %

Mark A. Furcolo, Director Rhode Island Department of Revenue September 1, 2020

The report can be found on the Department of Revenue's web site at http://www.dor.ri.gov/revenue-analysis/2020.php under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

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

MUNICIPALITY	June 2020	May 2020	Percent Change *	Difference *
BARRINGTON	\$ 486	\$ 13	3,546.8%	\$ 473
BRISTOL	1,193	1,289	-7.4%	(95)
BURRILLVILLE	32	-,	n/a	32
CENTRAL FALLS	3	_	n/a	3
CHARLESTOWN	5,535	1,105	401.1%	4,430
COVENTRY	1,421	558	154.4%	862
CRANSTON	790	405	95.1%	385
CUMBERLAND	3	-	n/a	3
EAST GREENWICH	69	46	50.2%	23
EAST PROVIDENCE	2,695	2,403	12.2%	293
EXETER	4	-,:••	n/a	4
FOSTER	28	46	-37.7%	(17)
GLOCESTER	98	84	16.8%	14
HOPKINTON	158	25	528.3%	133
JAMESTOWN	1,841	345	434.2%	1,497
JOHNSTON	233	126	84.8%	107
LINCOLN	1,021	461	121.8%	561
LITTLE COMPTON	4,022	798	404.0%	3,224
MIDDLETOWN	33,390	9,089	267.4%	24,302
NARRAGANSETT	21,893	3,807	475.1%	18,086
NEWPORT	64,830	10,076	543.4%	54,754
NEW SHOREHAM	28,401	1,423	1,896.1%	26,978
NORTH KINGSTOWN	3,994	1,092	265.8%	2,902
NORTH PROVIDENCE	73	-	n/a	73
NORTH SMITHFIELD	119	108	10.6%	11
PAWTUCKET	2,504	1,958	27.8%	545
PORTSMOUTH	1,174	274	327.9%	900
PROVIDENCE	13,388	7,504	78.4%	5,884
RICHMOND	1	-	n/a	1
SCITUATE	201	196	2.6%	5
SMITHFIELD	3,541	2,141	65.4%	1,400
SOUTH KINGSTOWN	7,238	1,878	285.5%	5,360
TIVERTON	345	44	684.5%	301
WARREN	33	2	1,485.0%	31
WARWICK	18,854	13,210	42.7%	5,644
WESTERLY	37,175	881	4,118.6%	36,294
WEST GREENWICH	3,856	2,520	53.0%	1,336
WEST WARWICK	1,724	1,336	29.0%	388
WOONSOCKET	1,230	896	37.3%	334
Total	\$ 263,598	\$ 66,136	298.6%	\$ 197,462

^{*} Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-tomonth, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases month-to-month.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT June 2020 Collections by Component

		Hosting Platforms and Room Resellers	Realtors and	
MUNICIPALITY	Hotels	*	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 178	\$ 309	\$ 486
BRISTOL	819	317	57	1,193
BURRILLVILLE	-	4	28	32
CENTRAL FALLS	-	3	=	3
CHARLESTOWN	309	535	4,691	5,535
COVENTRY	1,332	75	14	1,421
CRANSTON	667	122	1	790
CUMBERLAND	-	3	-	3
EAST GREENWICH	27	36	5	69
EAST PROVIDENCE	2,261	343	91	2,695
EXETER	-	4	-	4
FOSTER	25	4	-	28
GLOCESTER	97	1	-	98
HOPKINTON	98	60	-	158
JAMESTOWN	75	379	1,388	1,841
JOHNSTON	233	-	-	233
LINCOLN	1,016	5	-	1,021
LITTLE COMPTON	351	314	3,357	4,022
MIDDLETOWN	30,117	2,951	323	33,390
NARRAGANSETT	6,086	1,976	13,831	21,893
NEWPORT	46,387	2,160	16,283	64,830
NEW SHOREHAM	13,122	345	14,935	28,401
NORTH KINGSTOWN	2,132	1,858	4	3,994
NORTH PROVIDENCE	-	73	-	73
NORTH SMITHFIELD	119	-	-	119
PAWTUCKET	2,410	86	7	2,504
PORTSMOUTH	126	752	296	1,174
PROVIDENCE	11,090	2,158	140	13,388
RICHMOND	-	1	-	1
SCITUATE	182	15	3	201
SMITHFIELD	3,504	34	3	3,541
SOUTH KINGSTOWN	4,219	1,590	1,429	7,238
TIVERTON	-	345	-	345
WARREN	-	33	-	33
WARWICK	16,040	2,418	397	18,854
WESTERLY	31,296	1,800	4,079	37,175
WEST GREENWICH	3,793	54	9	3,856
WEST WARWICK	1,681	42	-	1,724
WOONSOCKET	1,168	57	5	1,230
Total	\$ 180,783	\$ 21,130	\$ 61,686	\$ 263,598

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(681.58) was carried forward to July 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT May 2020 Collections by Component

		Hosting Platforms	Realtors and	
MUNICIPALITY	Hotels	and Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 13	\$ -	\$ 13
BRISTOL	212	10	1,067	1,289
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	-	-	_
CHARLESTOWN	46	47	1,012	1,105
COVENTRY	555	4	, -	558
CRANSTON	387	19	-	405
CUMBERLAND	-	-	-	_
EAST GREENWICH	18	1	27	46
EAST PROVIDENCE	2,363	40	-	2,403
EXETER	-	-	-	- -
FOSTER	46	-	-	46
GLOCESTER	82	1	-	84
HOPKINTON	-	25	-	25
JAMESTOWN	-	35	309	345
JOHNSTON	126	-	-	126
LINCOLN	461	-	-	461
LITTLE COMPTON	17	39	742	798
MIDDLETOWN	6,857	141	2,090	9,089
NARRAGANSETT	1,315	142	2,351	3,807
NEWPORT	8,373	229	1,475	10,076
NEW SHOREHAM	142	16	1,265	1,423
NORTH KINGSTOWN	1,071	16	4	1,092
NORTH PROVIDENCE	-	-	-	-
NORTH SMITHFIELD	108	-	-	108
PAWTUCKET	1,943	15	-	1,958
PORTSMOUTH	126	43	105	274
PROVIDENCE	7,037	422	45	7,504
RICHMOND	-	-	-	-
SCITUATE	196	-	-	196
SMITHFIELD	2,137	4	-	2,141
SOUTH KINGSTOWN	1,202	49	627	1,878
TIVERTON	-	18	26	44
WARREN	-	2	-	2
WARWICK	12,699	511	-	13,210
WESTERLY	640	44	197	881
WEST GREENWICH	2,518	2	-	2,520
WEST WARWICK	1,333	3	-	1,336
WOONSOCKET	880	16		896
Total	\$ 52,889	\$ 1,907	\$ 11,340	\$ 66,136

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1,584.75) was carried forward to June 2020.

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

			Percent	
MUNICIPALITY	June 2020	June 2019	Change *	Difference *
BARRINGTON	\$ 486	\$ 283	71.7%	\$ 203
BRISTOL	1,193	3,571	-66.6%	(2,378)
BURRILLVILLE	32	-	n/a	32
CENTRAL FALLS	3	-	n/a	3
CHARLESTOWN	5,535	2,414	129.3%	3,121
COVENTRY	1,421	4,675	-69.6%	(3,254)
CRANSTON	790	2,406	-67.1%	(1,615)
CUMBERLAND	3	-	n/a	3
EAST GREENWICH	69	9	639.6%	60
EAST PROVIDENCE	2,695	2,103	28.2%	592
EXETER	4	-	n/a	4
FOSTER	28	23	24.8%	6
GLOCESTER	98	115	-14.9%	(17)
HOPKINTON	158	61	159.7%	97
JAMESTOWN	1,841	4,617	-60.1%	(2,776)
JOHNSTON	233	387	-39.7%	(154)
LINCOLN	1,021	7,045	-85.5%	(6,024)
LITTLE COMPTON	4,022	3,927	2.4%	95
MIDDLETOWN	33,390	57,592	-42.0%	(24,202)
NARRAGANSETT	21,893	22,485	-2.6%	(592)
NEWPORT	64,830	149,074	-56.5%	(84,243)
NEW SHOREHAM	28,401	39,023	-27.2%	(10,622)
NORTH KINGSTOWN	3,994	4,323	-7.6%	(329)
NORTH PROVIDENCE	73	-	n/a	73
NORTH SMITHFIELD	119	125	-4.4%	(5)
PAWTUCKET	2,504	4,435	-43.5%	(1,931)
PORTSMOUTH	1,174	1,873	-37.3%	(699)
PROVIDENCE	13,388	109,919	-87.8%	(96,531)
RICHMOND	1	222	-99.6%	(221)
SCITUATE	201	300	-33.0%	(99)
SMITHFIELD	3,541	7,453	-52.5%	(3,912)
SOUTH KINGSTOWN	7,238	10,377	-30.2%	(3,139)
TIVERTON	345	348	-0.9%	(3)
WARREN	33	51	-36.5%	(19)
WARWICK	18,854	52,455	-64.1%	(33,601)
WESTERLY	37,175	45,323	-18.0%	(8,148)
WEST GREENWICH	3,856	5,838	-33.9%	(1,982)
WEST WARWICK	1,724	5,049	-65.9%	(3,325)
WOONSOCKET	1,230	2,763	-55.5%	(1,533)
Total	\$ 263,598	\$ 550,664	-52.1%	\$ (287,066)

^{*} Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-overyear, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases yearover-year.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT June 2019 Collections by Component

		Hosting Platforms and Room	Realtors and	
MUNICIPALITY	Hotels	Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ -	\$ 283	\$ 283
BRISTOL	3,411	Ψ -	160	3,571
BURRILLVILLE	-	_	-	-
CENTRAL FALLS	_	-	-	-
CHARLESTOWN	391	-	2,023	2,414
COVENTRY	4,595	-	79	4,675
CRANSTON	2,354	_	51	2,406
CUMBERLAND		-	-	-,
EAST GREENWICH	9	-	_	9
EAST PROVIDENCE	2,098	4	1	2,103
EXETER	-,	-	-	-,
FOSTER	23	_	-	23
GLOCESTER	115	-	_	115
HOPKINTON	61	_	-	61
JAMESTOWN	406	-	4,212	4,617
JOHNSTON	387	-	-	387
LINCOLN	7,045	-	-	7,045
LITTLE COMPTON	364	-	3,563	3,927
MIDDLETOWN	54,583	2	3,007	57,592
NARRAGANSETT	5,594	-	16,891	22,485
NEWPORT	133,029	4,016	12,029	149,074
NEW SHOREHAM	18,164	-	20,860	39,023
NORTH KINGSTOWN	4,165	-	158	4,323
NORTH PROVIDENCE	-	-	-	- -
NORTH SMITHFIELD	125	-	-	125
PAWTUCKET	4,422	-	13	4,435
PORTSMOUTH	1,467	-	406	1,873
PROVIDENCE	109,800	23	96	109,919
RICHMOND	222	-	-	222
SCITUATE	259	-	40	300
SMITHFIELD	7,453	-	-	7,453
SOUTH KINGSTOWN	8,264	-	2,113	10,377
TIVERTON	688	-	(340)	348
WARREN	-	-	51	51
WARWICK	52,229	22	205	52,455
WESTERLY	39,150	-	6,174	45,323
WEST GREENWICH	5,835	1	2	5,838
WEST WARWICK	5,048	-	1	5,049
WOONSOCKET	2,763			2,763
Total	\$ 474,517	\$ 4,068	\$ 72,079	\$ 550,664

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(722.42) was carried forward to July 2019.

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

			Percent	
MUNICIPALITY	FY 2020 YTD	FY 2019 YTD	Change *	Difference *
BARRINGTON	\$ 2,208	\$ 2,629	-16.0%	\$ (421)
BRISTOL	27,017	35,008	-22.8%	(7,991)
BURRILLVILLE	82	73	12.5%	9
CENTRAL FALLS	548	215	154.9%	333
CHARLESTOWN	58,299	44,558	30.8%	13,741
COVENTRY	32,059	43,483	-26.3%	(11,425)
CRANSTON	31,302	7,982	292.2%	23,320
CUMBERLAND	156	208	-25.3%	(53)
EAST GREENWICH	1,073	1,411	-24.0%	(338)
EAST PROVIDENCE	29,251	27,717	5.5%	1,534
EXETER	88	12	639.4%	76
FOSTER	158	397	-60.2%	(239)
GLOCESTER	1,308	1,529	-14.5%	(221)
HOPKINTON	75	613	-87.7%	(537)
JAMESTOWN	17,826	29,117	-38.8%	(11,291)
JOHNSTON	2,926	3,747	-21.9%	(821)
LINCOLN	49,914	63,347	-21.2%	(13,433)
LITTLE COMPTON	18,907	21,730	-13.0%	(2,823)
MIDDLETOWN	420,664	507,332	-17.1%	(86,669)
NARRAGANSETT	184,588	193,414	-4.6%	(8,825)
NEWPORT	988,011	1,174,625	-15.9%	(186,615)
NEW SHOREHAM	387,796	412,757	-6.0%	(24,961)
NORTH KINGSTOWN	40,796	48,092	-15.2%	(7,296)
NORTH PROVIDENCE	1,130	712	58.7%	418
NORTH SMITHFIELD	1,562	1,512	3.3%	49
PAWTUCKET	36,664	47,400	-22.6%	(10,736)
PORTSMOUTH	11,130	12,228	-9.0%	(1,098)
PROVIDENCE	812,753	1,117,136	-27.2%	(304,383)
RICHMOND	3,144	5,629	-44.1%	(2,485)
SCITUATE	3,390	3,381	0.3%	9
SMITHFIELD	70,043	72,124	-2.9%	(2,081)
SOUTH KINGSTOWN	108,122	100,606	7.5%	7,515
TIVERTON	11,909	9,365	27.2%	2,544
WARREN	(715)	1,228	-158.2%	(1,943)
WARWICK	423,495	569,085	-25.6%	(145,590)
WESTERLY	398,716	364,507	9.4%	34,209
WEST GREENWICH	49,492	57,746	-14.3%	(8,254)
WEST WARWICK	49,814	61,313	-18.8%	(11,499)
WOONSOCKET	23,616	28,923	-18.3%	(5,306)
Total	\$ 4,299,317	\$ 5,072,891	-15.2%	\$ (773,574)

^{*} Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT FY 2020 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 562	\$ 1,646	\$ 2,208
BRISTOL	21,864	2,232	2,921	27,017
BURRILLVILLE	-	54	28	82
CENTRAL FALLS	-	105	443.01	548
CHARLESTOWN	7,382	1,687	49,230	58,299
COVENTRY	31,370	498	191	32,059
CRANSTON	29,795	1,382	124	31,302
CUMBERLAND	-	115	41	156
EAST GREENWICH	311	501	261	1,073
EAST PROVIDENCE	26,207	2,725	318	29,251
EXETER	-	58	30	88
FOSTER	136	22	-	158
GLOCESTER	1,230	79	-	1,308
HOPKINTON	337	290	(552)	75
JAMESTOWN	2,821	4,088	10,918	17,826
JOHNSTON	2,870	56	· -	2,926
LINCOLN	49,684	127	102	49,914
LITTLE COMPTON	2,947	792	15,168	18,907
MIDDLETOWN	378,535	14,695	27,434	420,664
NARRAGANSETT	49,175	6,193	129,220	184,588
NEWPORT	850,097	24,725	113,189	988,011
NEW SHOREHAM	126,699	1,864	259,233	387,796
NORTH KINGSTOWN	33,138	6,931	728	40,796
NORTH PROVIDENCE	-	1,130	-	1,130
NORTH SMITHFIELD	1,457	105	-	1,562
PAWTUCKET	35,184	1,349	130	36,664
PORTSMOUTH	3,826	2,624	4,680	11,130
PROVIDENCE	762,584	46,111	4,058	812,753
RICHMOND	1,133	2,011	-	3,144
SCITUATE	2,758	135	496	3,390
SMITHFIELD	68,955	446	641.98	70,043
SOUTH KINGSTOWN	79,490	4,908	23,723	108,122
TIVERTON	8,926	1,641	1,343	11,909
WARREN	- -	397	(1,112)	(715)
WARWICK	403,845	16,216	3,434	423,495
WESTERLY	280,966	6,886	110,863	398,716
WEST GREENWICH	48,997	268	228	49,492
WEST WARWICK	49,135	679	=	49,814
WOONSOCKET	22,416	1,059	141.48	23,616
Total	\$ 3,384,272	\$ 155,746	\$ 759,299	\$ 4,299,317

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount is \$5.00 or more. If the total accumulated amount is less than \$5.00, the amount is carried forward to the next month. For all municipalities, \$(681.58) was carried forward to July 2020.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT FY 2019 Year-to-Date Collections by Component

		Hosting Platforms and Room	Realtors and	
MUNICIPALITY	Hotels	Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 523	\$ 2,106	\$ 2,629
BRISTOL	28,584	842	5,582	35,008
BURRILLVILLE	-	73	-	73
CENTRAL FALLS	-	80	135	215
CHARLESTOWN	5,481	715	38,362	44,558
COVENTRY	42,706	476	302	43,483
CRANSTON	6,569	1,073	340	7,982
CUMBERLAND	=	156	53	208
EAST GREENWICH	213	300	898	1,411
EAST PROVIDENCE	25,327	2,172	218	27,717
EXETER	-	12	-	12
FOSTER	329	68	-	397
GLOCESTER	1,263	267	-	1,529
HOPKINTON	350	151	111	613
JAMESTOWN	3,926	7,172	18,019	29,117
JOHNSTON	3,567	180	-	3,747
LINCOLN	63,373	224	(251)	63,347
LITTLE COMPTON	2,728	933	18,069	21,730
MIDDLETOWN	462,211	9,939	35,182	507,332
NARRAGANSETT	53,248	7,122	133,044	193,414
NEWPORT	1,038,598	30,913	105,115	1,174,625
NEW SHOREHAM	126,849	4,462	281,447	412,757
NORTH KINGSTOWN	44,128	1,620	2,344	48,092
NORTH PROVIDENCE	-	712	-	712
NORTH SMITHFIELD	1,399	113	-	1,512
PAWTUCKET	45,557	1,679	164	47,400
PORTSMOUTH	4,763	2,026	5,439	12,228
PROVIDENCE	1,075,070	38,333	3,733	1,117,136
RICHMOND	1,549	3,361	718	5,629
SCITUATE	3,047	83	251	3,381
SMITHFIELD	71,535	267	321	72,124
SOUTH KINGSTOWN	68,994	3,609	28,003	100,606
TIVERTON	4,920	1,390	3,055	9,365
WARREN		429	799	1,228
WARWICK	553,668	13,160	2,256	569,085
WESTERLY	314,580	1,516	48,411	364,507
WEST GREENWICH	56,973	222	551	57,746
WEST WARWICK	60,807	502	4	61,313
WOONSOCKET	28,165	733	25	28,923
Total	\$ 4,200,475	\$ 137,608	\$ 734,808	\$ 5,072,891

^{*} Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(722.42) was carried forward to July 2019.