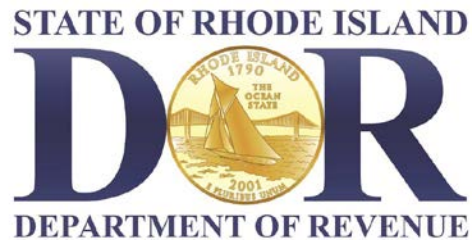


STATE OF RHODE ISLAND
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly Local Hotel Tax Report
FY 2021 Local 1.0 Percent Collections July 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 July 2020 Local 1.0 Percent Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Month-to-Month	July 2020	June 2020	\$ Difference	% Difference
Hotels	\$ 395,006	\$ 180,783	\$ 214,223	118.5 %
Room Resellers and Hosting Platforms	32,209	21,130	11,079	52.4 %
Realtors and Homeowners	155,638	61,686	93,953	152.3 %
Total	\$ 582,853	\$ 263,598	\$ 319,255	121.1 %
Year-over-Year	July 2020	July 2019	\$ Difference	% Difference
Hotels	\$ 395,006	\$ 637,317	\$ (242,311)	-38.0 %
Room Resellers and Hosting Platforms	32,209	36,059	(3,850)	-10.7 %
Realtors and Homeowners	155,638	188,916	(33,277)	-17.6 %
Total	\$ 582,853	\$ 862,292	\$ (279,439)	-32.4 %
Year to Date-over-Year to Date	FY 2021	FY 2020	\$ Difference	% Difference
Hotels	\$ 395,006	\$ 637,317	\$ (242,311)	-38.0 %
Room Resellers and Hosting Platforms	32,209	36,059	(3,850)	-10.7 %
Realtors and Homeowners	155,638	188,916	(33,277)	-17.6 %
Total	\$ 582,853	\$ 862,292	\$ (279,439)	-32.4 %

Mark A. Furcolo, Director
Rhode Island Department of Revenue
October 2, 2020

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2021.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) 378-1080.

RHODE ISLAND 1.0% LOCAL HOTEL TAX REPORT

Month-to-Month Collections

MUNICIPALITY	July 2020	June 2020	Percent Change *	Difference *
BARRINGTON	\$ 307	\$ 486	-37.0%	\$ (180)
BRISTOL	2,411	1,193	102.1%	1,218
BURRILLVILLE	-	32	-100.0%	(32)
CENTRAL FALLS	3	3	-1.1%	(0)
CHARLESTOWN	17,843	5,535	222.4%	12,308
COVENTRY	2,058	1,421	44.9%	637
CRANSTON	1,040	790	31.6%	250
CUMBERLAND	10	3	240.9%	7
EAST GREENWICH	151	69	119.5%	82
EAST PROVIDENCE	2,814	2,695	4.4%	119
EXETER	5	4	28.9%	1
FOSTER	17	28	-40.8%	(12)
GLOCESTER	84	98	-14.3%	(14)
HOPKINTON	226	158	43.0%	68
JAMESTOWN	5,040	1,841	173.7%	3,199
JOHNSTON	677	233	190.1%	444
LINCOLN	1,134	1,021	11.0%	113
LITTLE COMPTON	6,515	4,022	62.0%	2,493
MIDDLETOWN	55,631	33,390	66.6%	22,241
NARRAGANSETT	68,526	21,893	213.0%	46,633
NEWPORT	162,585	64,830	150.8%	97,755
NEW SHOREHAM	66,285	28,401	133.4%	37,883
NORTH KINGSTOWN	4,713	3,994	18.0%	719
NORTH PROVIDENCE	124	73	69.3%	51
NORTH SMITHFIELD	115	119	-3.3%	(4)
PAWTUCKET	2,890	2,504	15.4%	387
PORTSMOUTH	1,422	1,174	21.1%	248
PROVIDENCE	23,942	13,388	78.8%	10,554
RICHMOND	1,178	1	135,289.7%	1,177
SCITUATE	233	201	16.2%	32
SMITHFIELD	4,555	3,541	28.6%	1,014
SOUTH KINGSTOWN	19,172	7,238	164.9%	11,934
TIVERTON	455	345	32.0%	110
WARREN	33	33	-0.4%	(0)
WARWICK	23,242	18,854	23.3%	4,388
WESTERLY	98,058	37,175	163.8%	60,882
WEST GREENWICH	4,434	3,856	15.0%	577
WEST WARWICK	3,388	1,724	96.6%	1,664
WOONSOCKET	1,537	1,230	24.9%	307
Total	\$ 582,853	\$ 263,598	121.1%	\$ 319,255

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases month-to-month, 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
July 2020 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 183	\$ 123	\$ 307
BRISTOL	1,796	508	106	2,411
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	1,282	842	15,719	17,843
COVENTRY	1,983	71	4	2,058
CRANSTON	903	137	-	1,040
CUMBERLAND	-	10	-	10
EAST GREENWICH	9	88	54	151
EAST PROVIDENCE	2,535	256	24	2,814
EXETER	-	5	-	5
FOSTER	9	8	-	17
GLOCESTER	83	1	-	84
HOPKINTON	98	127	-	226
JAMESTOWN	507	1,384	3,149	5,040
JOHNSTON	365	312	-	677
LINCOLN	1,123	10	1	1,134
LITTLE COMPTON	979	462	5,074	6,515
MIDDLETOWN	48,582	3,913	3,137	55,631
NARRAGANSETT	12,050	4,550	51,926	68,526
NEWPORT	125,332	6,287	30,966	162,585
NEW SHOREHAM	42,025	574	23,686	66,285
NORTH KINGSTOWN	3,420	1,278	16	4,713
NORTH PROVIDENCE	-	124	-	124
NORTH SMITHFIELD	115	-	-	115
PAWTUCKET	2,794	86	10	2,890
PORTSMOUTH	242	946	234	1,422
PROVIDENCE	20,654	2,831	457	23,942
RICHMOND	-	1,097	81	1,178
SCITUATE	220	12	1	233
SMITHFIELD	4,500	46	10	4,555
SOUTH KINGSTOWN	10,464	1,656	7,051	19,172
TIVERTON	-	349	106	455
WARREN	-	33	-	33
WARWICK	21,702	1,318	222	23,242
WESTERLY	82,038	2,551	13,469	98,058
WEST GREENWICH	4,379	47	8	4,434
WEST WARWICK	3,339	49	-	3,388
WOONSOCKET	1,477	55	5	1,537
Total	\$ 395,006	\$ 32,209	\$ 155,638	\$ 582,853

* 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, \$3,747.27 was carried forward to August 2020.

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

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and 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	-	2.91
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	3.07	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	4.73	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

Year-over-Year Collections

MUNICIPALITY	July 2020	July 2019	Percent Change *	Difference *
BARRINGTON	\$ 307	\$ 369	-16.8%	\$ (62)
BRISTOL	2,411	5,794	-58.4%	(3,383)
BURRILLVILLE	-	32	-100.0%	(32)
CENTRAL FALLS	3	20	-85.8%	(17)
CHARLESTOWN	17,843	20,637	-13.5%	(2,793)
COVENTRY	2,058	5,443	-62.2%	(3,385)
CRANSTON	1,040	5,325	-80.5%	(4,284)
CUMBERLAND	10	39	-74.3%	(29)
EAST GREENWICH	151	216	-30.0%	(65)
EAST PROVIDENCE	2,814	3,722	-24.4%	(908)
EXETER	5	24	-79.6%	(19)
FOSTER	17	7	133.8%	10
GLOCESTER	84	193	-56.6%	(109)
HOPKINTON	226	166	35.7%	59
JAMESTOWN	5,040	6,753	-25.4%	(1,713)
JOHNSTON	677	461	46.8%	216
LINCOLN	1,134	6,180	-81.6%	(5,046)
LITTLE COMPTON	6,515	4,552	43.1%	1,963
MIDDLETOWN	55,631	90,568	-38.6%	(34,937)
NARRAGANSETT	68,526	65,322	4.9%	3,203
NEWPORT	162,585	204,051	-20.3%	(41,466)
NEW SHOREHAM	66,285	104,864	-36.8%	(38,579)
NORTH KINGSTOWN	4,713	8,868	-46.9%	(4,155)
NORTH PROVIDENCE	124	258	-51.8%	(133)
NORTH SMITHFIELD	115	152	-24.1%	(37)
PAWTUCKET	2,890	4,542	-36.4%	(1,652)
PORTSMOUTH	1,422	3,659	-61.1%	(2,236)
PROVIDENCE	23,942	119,232	-79.9%	(95,290)
RICHMOND	1,178	908	29.7%	270
SCITUATE	233	354	-34.1%	(121)
SMITHFIELD	4,555	9,147	-50.2%	(4,592)
SOUTH KINGSTOWN	19,172	20,131	-4.8%	(959)
TIVERTON	455	2,155	-78.9%	(1,700)
WARREN	33	153	-78.7%	(120)
WARWICK	23,242	62,142	-62.6%	(38,900)
WESTERLY	98,058	88,223	11.1%	9,834
WEST GREENWICH	4,434	6,654	-33.4%	(2,221)
WEST WARWICK	3,388	7,601	-55.4%	(4,213)
WOONSOCKET	1,537	3,373	-54.4%	(1,836)
Total	\$ 582,853	\$ 862,292	-32.4%	\$ (279,439)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases year-over-year.

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

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 113	\$ 255	\$ 369
BRISTOL	4,921	386	488	5,794
BURRILLVILLE	-	32	-	32
CENTRAL FALLS	-	20	-	20
CHARLESTOWN	1,440	312	18,885	20,637
COVENTRY	5,271	115	58	5,443
CRANSTON	4,969	336	20	5,325
CUMBERLAND	-	39	-	39
EAST GREENWICH	67	149	-	216
EAST PROVIDENCE	2,981	679	63	3,722
EXETER	-	24	-	24
FOSTER	-	7	-	7
GLOCESTER	139	54	-	193
HOPKINTON	90	77	-	166
JAMESTOWN	391	1,122	5,240	6,753
JOHNSTON	437	24	-	461
LINCOLN	6,128	53	-	6,180
LITTLE COMPTON	755	211	3,586	4,552
MIDDLETOWN	81,328	3,084	6,156	90,568
NARRAGANSETT	12,098	1,695	51,529	65,322
NEWPORT	185,100	5,383	13,568	204,051
NEW SHOREHAM	40,493	1,211	63,160	104,864
NORTH KINGSTOWN	7,801	668	399	8,868
NORTH PROVIDENCE	-	258	-	258
NORTH SMITHFIELD	120	32	-	152
PAWTUCKET	4,122	336	84	4,542
PORTSMOUTH	1,755	498	1,405	3,659
PROVIDENCE	105,828	12,452	952	119,232
RICHMOND	205	703	-	908
SCITUATE	292	41	21	354
SMITHFIELD	8,486	59	602	9,147
SOUTH KINGSTOWN	10,827	1,456	7,847	20,131
TIVERTON	1,229	276	650	2,155
WARREN	-	75	78	153
WARWICK	58,800	2,990	352	62,142
WESTERLY	74,119	592	13,512	88,223
WEST GREENWICH	6,584	67	3	6,654
WEST WARWICK	7,419	183	-	7,601
WOONSOCKET	3,125	246	2	3,373
Total	\$ 637,317	\$ 36,059	\$ 188,916	\$ 862,292

* 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, \$(204.63) was carried forward to August 2019.

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

MUNICIPALITY	FY 2021 YTD	FY 2020 YTD	Percent Change *	Difference *
BARRINGTON	\$ 307	\$ 369	-16.8%	\$ (62)
BRISTOL	2,411	5,794	-58.4%	(3,383)
BURRILLVILLE	-	32	-100.0%	(32)
CENTRAL FALLS	3	20	-85.8%	(17)
CHARLESTOWN	17,843	20,637	-13.5%	(2,793)
COVENTRY	2,058	5,443	-62.2%	(3,385)
CRANSTON	1,040	5,325	-80.5%	(4,284)
CUMBERLAND	10	39	-74.3%	(29)
EAST GREENWICH	151	216	-30.0%	(65)
EAST PROVIDENCE	2,814	3,722	-24.4%	(908)
EXETER	5	24	-79.6%	(19)
FOSTER	17	7	133.8%	10
GLOCESTER	84	193	-56.6%	(109)
HOPKINTON	226	166	35.7%	59
JAMESTOWN	5,040	6,753	-25.4%	(1,713)
JOHNSTON	677	461	46.8%	216
LINCOLN	1,134	6,180	-81.6%	(5,046)
LITTLE COMPTON	6,515	4,552	43.1%	1,963
MIDDLETOWN	55,631	90,568	-38.6%	(34,937)
NARRAGANSETT	68,526	65,322	4.9%	3,203
NEWPORT	162,585	204,051	-20.3%	(41,466)
NEW SHOREHAM	66,285	104,864	-36.8%	(38,579)
NORTH KINGSTOWN	4,713	8,868	-46.9%	(4,155)
NORTH PROVIDENCE	124	258	-51.8%	(133)
NORTH SMITHFIELD	115	152	-24.1%	(37)
PAWTUCKET	2,890	4,542	-36.4%	(1,652)
PORTSMOUTH	1,422	3,659	-61.1%	(2,236)
PROVIDENCE	23,942	119,232	-79.9%	(95,290)
RICHMOND	1,178	908	29.7%	270
SCITUATE	233	354	-34.1%	(121)
SMITHFIELD	4,555	9,147	-50.2%	(4,592)
SOUTH KINGSTOWN	19,172	20,131	-4.8%	(959)
TIVERTON	455	2,155	-78.9%	(1,700)
WARREN	33	153	-78.7%	(120)
WARWICK	23,242	62,142	-62.6%	(38,900)
WESTERLY	98,058	88,223	11.1%	9,834
WEST GREENWICH	4,434	6,654	-33.4%	(2,221)
WEST WARWICK	3,388	7,601	-55.4%	(4,213)
WOONSOCKET	1,537	3,373	-54.4%	(1,836)
Total	\$ 582,853	\$ 862,292	-32.4%	\$ (279,439)

* 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 2021 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 183	\$ 123	\$ 307
BRISTOL	1,796	508	106	2,411
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	1,282	842	15,719	17,843
COVENTRY	1,983	71	4	2,058
CRANSTON	903	137	-	1,040
CUMBERLAND	-	10	-	10
EAST GREENWICH	9	88	54	151
EAST PROVIDENCE	2,535	256	24	2,814
EXETER	-	5	-	5
FOSTER	9	8	-	17
GLOCESTER	83	1	-	84
HOPKINTON	98	127	-	226
JAMESTOWN	507	1,384	3,149	5,040
JOHNSTON	365	312	-	677
LINCOLN	1,123	10	1	1,134
LITTLE COMPTON	979	462	5,074	6,515
MIDDLETOWN	48,582	3,913	3,137	55,631
NARRAGANSETT	12,050	4,550	51,926	68,526
NEWPORT	125,332	6,287	30,966	162,585
NEW SHOREHAM	42,025	574	23,686	66,285
NORTH KINGSTOWN	3,420	1,278	16	4,713
NORTH PROVIDENCE	-	124	-	124
NORTH SMITHFIELD	115	-	-	115
PAWTUCKET	2,794	86	10	2,890
PORTSMOUTH	242	946	234	1,422
PROVIDENCE	20,654	2,831	457	23,942
RICHMOND	-	1,097	81	1,178
SCITUATE	220	12	1	233
SMITHFIELD	4,500	46	9.57	4,555
SOUTH KINGSTOWN	10,464	1,656	7,051	19,172
TIVERTON	-	349	106	455
WARREN	-	33	-	33
WARWICK	21,702	1,318	222	23,242
WESTERLY	82,038	2,551	13,469	98,058
WEST GREENWICH	4,379	47	8	4,434
WEST WARWICK	3,339	49	-	3,388
WOONSOCKET	1,477	55	5.10	1,537
Total	\$ 395,006	\$ 32,209	\$ 155,638	\$ 582,853

* 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, \$3,747.27 was carried forward to August 2020.

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	\$ -	\$ 113	\$ 255	\$ 369
BRISTOL	4,921	386	488	5,794
BURRILLVILLE	-	32	-	32
CENTRAL FALLS	-	20	-	20
CHARLESTOWN	1,440	312	18,885	20,637
COVENTRY	5,271	115	58	5,443
CRANSTON	4,969	336	20	5,325
CUMBERLAND	-	39	-	39
EAST GREENWICH	67	149	-	216
EAST PROVIDENCE	2,981	679	63	3,722
EXETER	-	24	-	24
FOSTER	-	7	-	7
GLOCESTER	139	54	-	193
HOPKINTON	90	77	-	166
JAMESTOWN	391	1,122	5,240	6,753
JOHNSTON	437	24	-	461
LINCOLN	6,128	53	-	6,180
LITTLE COMPTON	755	211	3,586	4,552
MIDDLETOWN	81,328	3,084	6,156	90,568
NARRAGANSETT	12,098	1,695	51,529	65,322
NEWPORT	185,100	5,383	13,568	204,051
NEW SHOREHAM	40,493	1,211	63,160	104,864
NORTH KINGSTOWN	7,801	668	399	8,868
NORTH PROVIDENCE	-	258	-	258
NORTH SMITHFIELD	120	32	-	152
PAWTUCKET	4,122	336	84	4,542
PORTSMOUTH	1,755	498	1,405	3,659
PROVIDENCE	105,828	12,452	952	119,232
RICHMOND	205	703	-	908
SCITUATE	292	41	21	354
SMITHFIELD	8,486	59	602	9,147
SOUTH KINGSTOWN	10,827	1,456	7,847	20,131
TIVERTON	1,229	276	650	2,155
WARREN	-	75	78	153
WARWICK	58,800	2,990	352	62,142
WESTERLY	74,119	592	13,512	88,223
WEST GREENWICH	6,584	67	3	6,654
WEST WARWICK	7,419	183	-	7,601
WOONSOCKET	3,125	246	2	3,373
Total	\$ 637,317	\$ 36,059	\$ 188,916	\$ 862,292

* 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, \$(204.63) was carried forward to August 2019.