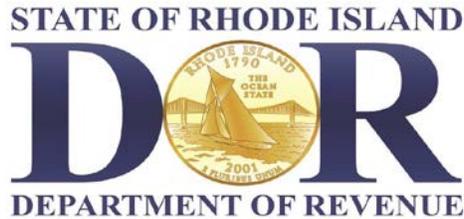


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2019 State 5.0 Percent Hotel Tax Allocation December 2018**

In June 2012, the Rhode Island Department of Revenue began issuing a report on the allocation of the state 5.0 percent hotel tax as required by Rhode Island General Laws §§ 42-63.1-3 and 42-63.1-12. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5.0 percent hotel tax. The report provides information on the year-over-year and fiscal year-to-date over fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax. The state 5.0 percent hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms.

State hotel tax collections are received by the Division of Taxation and the City of Newport in the month following the rental activity and distributed the subsequent month. For example, state hotel tax collected from a room rental in July is received in August and distributed in September. It should be noted that early payments, late payments, and adjustments may be included in this report.

How State Hotel Tax Revenues are Distributed

It is important to note that the distribution of the state hotel tax revenues was changed effective July 1, 2018.

- For returns and payments received after June 30, 2017 and prior to July 1, 2018, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(b).
- For returns and payments received after June 30, 2018, the distribution of the state hotel tax is made in accordance with the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f).

The state hotel tax allocation percentages for the periods covered by this report are as follows:

State Hotel Tax Allocation Percentages		
Hotel Tax Recipient	Received after June 30, 2017 and Prior to July 1, 2018	Received after June 30, 2018
<u>Regional Tourism Districts</u>		
Convention Authority of the City of Providence and Warwick Department of Economic Development	28 %	30 %
All Other Tourism Districts ^	42 %	45 %
Municipalities *	25 %	25 %
<u>Rhode Island Commerce Corporation *</u>		
Providence and Warwick Hotels	24 %	21 %
Omni Providence Hotel	60 %	50 %
Statewide Tourism District Hotels	70 %	70 %
All Other Hotels in the State	28 %	25 %
<u>Providence Warwick Convention & Visitors Bureau</u>		
Providence and Warwick Hotels	23 %	24 %
Omni Providence Hotel	12 %	20 %
All Other Hotels in the State †	5 %	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County		
* State hotel tax revenues generated from the rental of rooms via hosting platforms is distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation.		
† Includes hotels in the Statewide Tourism District		

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, Rhode Island is divided into eight regional tourism districts, which are administered by either a regional council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation. The tourism districts and member municipalities are as follows:

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- East Providence: Unaffiliated. If the city joins a tourism district, all accrued and future revenues generated from the state 5.0 percent hotel tax will be paid to that tourism district.
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket
- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick

Summary of the State 5.0 Percent Hotel Tax Allocation

Year over Year Allocation for December:

The following table is a summary of the year over year allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of year-over-year percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

State Hotel Tax Recipient	December 2018	December 2017	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 362,645	\$ 277,922	30.5 %	\$ 84,723
Hosting Platforms and Room Resellers	1,894	4,197	-54.9 %	(2,303)
<i>Subtotal: Regional Tourism Districts</i>	\$ 364,539	\$ 282,119	29.2 %	\$ 82,421
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 227,190	\$ 187,858	20.9 %	\$ 39,332
Hosting Platforms and Room Resellers	5,213	5,212	0.0 %	1
<i>Subtotal: Municipalities</i>	\$ 232,403	\$ 193,070	20.4 %	\$ 39,332
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 244,147	\$ 237,971	2.6 %	\$ 6,176
Hosting Platforms and Room Resellers	13,240	9,466	39.9 %	3,775
<i>Subtotal: RI Commerce Corporation</i>	\$ 257,388	\$ 247,437	4.0 %	\$ 9,951
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 121,064	\$ 100,962	19.9 %	\$ 20,103
Hosting Platforms and Room Resellers	504	1,974	-74.5 %	(1,470)
<i>Subtotal: PWCVB</i>	\$ 121,568	\$ 102,935	18.1 %	\$ 18,633
TOTAL STATE 5.0% HOTEL TAX	\$ 975,898	\$ 825,561	18.2 %	\$ 150,337

Fiscal Year-to-Date over Fiscal Year-to-Date through December:

The following table is a summary of the fiscal year-to-date over fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of fiscal year-to-date over fiscal year-to-date percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 4,902,460	\$ 4,548,017	7.8 %	\$ 354,443
Hosting Platforms and Room Resellers	66,985	68,735	-2.5 %	(1,750)
<i>Subtotal: Regional Tourism Districts</i>	\$ 4,969,445	\$ 4,616,752	7.6 %	\$ 352,694
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 2,983,069	\$ 2,961,849	0.7 %	\$ 21,219
Hosting Platforms and Room Resellers	91,637	86,319	6.2 %	5,318
<i>Subtotal: Municipalities</i>	\$ 3,074,706	\$ 3,048,169	0.9 %	\$ 26,538

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 3,226,947	\$ 3,667,707	-12.0 %	\$ (440,760)
Hosting Platforms and Room Resellers	184,795	166,206	11.2 %	18,589
<i>Subtotal: RI Commerce Corporation</i>	\$ 3,411,742	\$ 3,833,912	-11.0 %	\$ (422,171)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 1,406,666	\$ 1,339,204	5.0 %	\$ 67,461
Hosting Platforms and Room Resellers	23,132	23,730	-2.5 %	(597)
<i>Subtotal: PWCVB</i>	\$ 1,429,798	\$ 1,362,934	4.9 %	\$ 66,864
TOTAL STATE 5.0% HOTEL TAX	\$ 12,885,691	\$ 12,861,766	0.2 %	\$ 23,924

Detail of the State 5.0 Percent Hotel Tax Allocation

The tables *Detail of Rhode Island State 5.0% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes both year over year and fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.

Municipalities

The tables *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities* provides data by municipality on the year over year, and fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. 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. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.



Mark A. Furcolo, Director
Rhode Island Department of Revenue
March 8, 2019

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2019.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.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 5

Year-over-Year Collections

Allocation	Share †	Year-over-Year ‡			
		December 2018	December 2017	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 132,916	\$ 110,760	20.0%	\$ 22,156
Block Island	45% / 42%	2,689	2,240	20.0%	449
Convention Authority of Providence	30% / 28%	75,007	69,707	7.6%	5,300
East Providence	45% / 42%	2,197	3,279	-33.0%	(1,082)
Northern Rhode Island	45% / 42%	28,851	20,575	40.2%	8,276
South County	45% / 42%	78,784	39,591	99.0%	39,193
Warwick Dept. of Economic Development	30% / 28%	44,095	35,966	22.6%	8,128
Subtotal - Tourism Districts		\$ 364,539	\$ 282,119	29.2%	\$ 82,421
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 232,403	\$ 193,071	20.4%	\$ 39,332
Subtotal - Municipalities		\$ 232,403	\$ 193,071	20.4%	\$ 39,332
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 77,929	\$ 79,521	-2.0%	\$ (1,592)
Omni Providence Hotel	50% / 60%	23,143	31,968	-27.6%	(8,824)
Statewide Tourism District	70% / 70%	12,591	14,040	-10.3%	(1,449)
All Other Hotels in the State	25% / 28%	143,725	121,909	17.9%	21,816
Subtotal - CommerceRI		\$ 257,388	\$ 247,438	4.0%	\$ 9,950
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 84,173	\$ 74,549	12.9%	\$ 9,624
Omni Providence Hotel	20% / 12%	9,257	6,394	44.8%	2,864
All Other Hotels in the State	5% / 5%	28,138	21,993	27.9%	6,145
Subtotal - PWCVB		\$ 121,568	\$ 102,935	18.1%	\$ 18,633
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 975,898	\$ 825,562	18.2%	\$ 150,335
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † The first number reflects the allocation of revenues for December 2018 and the second number reflects the allocation of revenues for December 2017. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: December 2018 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: December 2017 Collections by Component</i> table for the breakdown of rental activity from the state hotel base expansion for the respective periods.					

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
December 2018 Collections by Component

Allocation	Share	December 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 131,541	\$ 1,375	\$ 132,916
Block Island	45%	2,689	-	2,689
Convention Authority of Providence	30%	74,829	178	75,007
East Providence	45%	2,181	16	2,197
Northern Rhode Island	45%	28,808	44	28,851
South County	45%	78,748	36	78,784
Warwick Dept. of Economic Development	30%	43,850	245	44,095
Subtotal - Tourism Districts		\$ 362,645	\$ 1,894	\$ 364,539
<u>Municipalities</u>				
All Municipalities	25%	\$ 227,190	\$ 5,213	\$ 232,403
Subtotal - Municipalities		\$ 227,190	\$ 5,213	\$ 232,403
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 73,355	\$ 4,574	\$ 77,929
Omni Providence Hotel	50%	23,143	-	23,143
Statewide Tourism District	70%	12,112	479	12,591
All other Hotels	25%	135,537	8,188	143,725
Subtotal - CommerceRI		\$ 244,147	\$ 13,240	\$ 257,388
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 83,834	\$ 338	\$ 84,173
Omni Providence Hotel	20%	9,257	-	9,257
All other Hotels	5%	27,973	166	28,138
Subtotal - PWCVB	45%	\$ 121,064	\$ 504	\$ 121,568
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 955,047	\$ 20,850	\$ 975,898

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
* 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, \$1.89 was carried forward to January 2019.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
December 2017 Collections by Component

Allocation	Share	December 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 108,996	\$ 1,763	\$ 110,760
Block Island	42%	2,240	-	2,240
Convention Authority of Providence	28%	68,432	1,275	69,707
East Providence	42%	3,206	73	3,279
Northern Rhode Island	42%	20,499	76	20,575
South County	42%	39,401	191	39,591
Warwick Dept. of Economic Development	28%	35,147	819	35,966
Subtotal - Tourism Districts		\$ 277,922	\$ 4,197	\$ 282,119
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 187,858	\$ 5,212	\$ 193,071
Subtotal - Municipalities		\$ 187,858	\$ 5,212	\$ 193,071
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 75,995	\$ 3,526	\$ 79,521
Omni Providence Hotel	60%	31,968	-	31,968
Statewide Tourism District	70%	13,780	260	14,040
All Other Hotels in the State	28%	116,229	5,680	121,909
Subtotal - CommerceRI		\$ 237,971	\$ 9,466	\$ 247,438
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 72,829	\$ 1,720	\$ 74,549
Omni Providence Hotel	12%	6,394	-	6,394
All Other Hotels in the State	5%	21,739	254	21,993
Subtotal - PWCVB		\$ 100,962	\$ 1,974	\$ 102,935
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 804,713	\$ 20,849	\$ 825,562

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* 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, \$(1,435.64) was carried forward to January 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 8
Year-over-Year Collections

MUNICIPALITY	Year-over-Year *			
	December 2018	December 2017	Percent Change ^	Difference ^
BARRINGTON	\$ 19	\$ 4	n/a	\$ 15
BRISTOL	1,388	1,235	12.4%	153
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	6	1	531.4%	5
CHARLESTOWN	120	256	-52.9%	(135)
COVENTRY	2,156	2,928	-26.4%	(772)
CRANSTON	665	733	-9.2%	(68)
CUMBERLAND	4	6	-45.8%	(3)
EAST GREENWICH	25	44	-43.1%	(19)
EAST PROVIDENCE	1,278	1,953	-34.5%	(674)
EXETER	-	-	n/a	-
FOSTER	48	-	n/a	48
GLOCESTER	116	105	9.8%	10
HOPKINTON	30	5	540.7%	25
JAMESTOWN	213	442	-51.9%	(230)
JOHNSTON	233	163	42.4%	69
LINCOLN	5,094	3,374	51.0%	1,719
LITTLE COMPTON	48	12	287.4%	35
MIDDLETOWN	23,909	18,897	26.5%	5,012
NARRAGANSETT	2,740	1,494	83.4%	1,246
NEWPORT	49,042	46,136	6.3%	2,906
NEW SHOREHAM	1,663	1,412	17.8%	251
NORTH KINGSTOWN	2,678	2,829	-5.4%	(152)
NORTH PROVIDENCE	56	20	181.2%	36
NORTH SMITHFIELD	142	118	20.0%	24
PAWTUCKET	3,225	2,632	22.5%	593
PORTSMOUTH	190	15	1,145.2%	175
PROVIDENCE	52,270	49,439	5.7%	2,831
RICHMOND	123	203	-39.3%	(80)
SCITUATE	235	252	-7.0%	(18)
SMITHFIELD	5,300	4,522	17.2%	778
SOUTH KINGSTOWN	3,026	3,636	-16.8%	(610)
TIVERTON	479	26	1,727.4%	453
WARREN	9	11	-10.3%	(1)
WARWICK	36,836	32,169	14.5%	4,666
WESTERLY	29,602	8,626	243.2%	20,977
WEST GREENWICH	3,890	3,967	-2.0%	(78)
WEST WARWICK	3,249	3,841	-15.4%	(591)
WOONSOCKET	2,295	1,562	46.9%	732
TOTAL	\$ 232,403	\$ 193,071	20.4%	\$ 39,332

* See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: December 2018 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: December 2017 Collections by Component* tables for breakdown of rental activity from the state hotel tax base expansion for the respective periods.

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

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

December 2018 Collections by Component

MUNICIPALITY	December 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 19	\$ 19
BRISTOL	1,334	54	1,388
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	98	23	120
COVENTRY	2,112	44	2,156
CRANSTON	602	62	665
CUMBERLAND	-	4	4
EAST GREENWICH	11	14	25
EAST PROVIDENCE	1,212	67	1,278
EXETER	-	-	-
FOSTER	44	4	48
GLOCESTER	102	14	116
HOPKINTON	-	30	30
JAMESTOWN	117	96	213
JOHNSTON	221	11	233
LINCOLN	5,064	30	5,094
LITTLE COMPTON	-	48	48
MIDDLETOWN	23,335	574	23,909
NARRAGANSETT	2,520	220	2,740
NEWPORT	47,844	1,198	49,042
NEW SHOREHAM	1,494	170	1,663
NORTH KINGSTOWN	2,595	83	2,678
NORTH PROVIDENCE	-	56	56
NORTH SMITHFIELD	136	6	142
PAWTUCKET	3,141	85	3,225
PORTSMOUTH	59	131	190
PROVIDENCE	50,786	1,484	52,270
RICHMOND	121	2	123
SCITUATE	230	5	235
SMITHFIELD	5,289	11	5,300
SOUTH KINGSTOWN	2,882	145	3,026
TIVERTON	389	90	479
WARREN	-	9	9
WARWICK	36,542	294	36,836
WESTERLY	29,534	68	29,602
WEST GREENWICH	3,877	12	3,890
WEST WARWICK	3,228	22	3,249
WOONSOCKET	2,272	22	2,295
TOTAL	\$ 227,190	\$ 5,213	\$ 232,403

* 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, \$1.89 was carried forward to January 2019.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

December 2017 Collections by Component

MUNICIPALITY	December 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 4	\$ 4
BRISTOL	1,184	51	1,235
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	1	1
CHARLESTOWN	229	27	256
COVENTRY	2,910	18	2,928
CRANSTON	702	30	733
CUMBERLAND	-	6	6
EAST GREENWICH	33	11	44
EAST PROVIDENCE	1,908	44	1,953
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	104	1	105
HOPKINTON	-	5	5
JAMESTOWN	136	307	442
JOHNSTON	159	4	163
LINCOLN	3,361	13	3,374
LITTLE COMPTON	-	12	12
MIDDLETOWN	18,526	371	18,897
NARRAGANSETT	1,287	207	1,494
NEWPORT	44,984	1,152	46,136
NEW SHOREHAM	1,333	79	1,412
NORTH KINGSTOWN	2,805	24	2,829
NORTH PROVIDENCE	-	20	20
NORTH SMITHFIELD	118	-	118
PAWTUCKET	2,566	66	2,632
PORTSMOUTH	48	(33)	15
PROVIDENCE	47,780	1,659	49,439
RICHMOND	121	81	203
SCITUATE	246	7	252
SMITHFIELD	4,500	23	4,522
SOUTH KINGSTOWN	3,522	113	3,636
TIVERTON	-	26	26
WARREN	-	11	11
WARWICK	31,381	788	32,169
WESTERLY	8,588	37	8,626
WEST GREENWICH	3,958	9	3,967
WEST WARWICK	3,814	26	3,841
WOONSOCKET	1,553	10	1,562
TOTAL	\$ 187,858	\$ 5,212	\$ 193,071

* 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, \$(1,435.64) was carried forward to January 2018.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

Fiscal Year-to-Date Collections

Allocation	Share †	Fiscal Year-to-Date over Fiscal Year-to-Date ‡			
		December 2018	December 2017	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 2,290,701	\$ 2,123,064	7.9%	\$ 167,637
Block Island	45% / 42%	223,729	210,247	6.4%	13,482
Convention Authority of Providence	30% / 28%	835,951	821,008	1.8%	14,943
East Providence	45% / 42%	31,317	13,553	131.1%	17,764
Northern Rhode Island	45% / 42%	237,162	197,912	19.8%	39,250
South County	45% / 42%	894,075	826,050	8.2%	68,025
Warwick Dept. of Economic Development	30% / 28%	456,510	424,918	7.4%	31,592
Subtotal - Tourism Districts		\$ 4,969,445	\$ 4,616,752	7.6%	\$ 352,694
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 3,074,706	\$ 3,048,169	0.9%	\$ 26,537
Subtotal - Municipalities		\$ 3,074,706	\$ 3,048,169	0.9%	\$ 26,537
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 826,415	\$ 961,385	-14.0%	\$ (134,970)
Omni Providence Hotel	50% / 60%	293,433	401,628	-26.9%	(108,195)
Statewide Tourism District	70% / 70%	154,352	167,792	-8.0%	(13,440)
All Other Hotels in the State	25% / 28%	2,137,541	2,303,108	-7.2%	(165,568)
Subtotal - CommerceRI		\$ 3,411,742	\$ 3,833,913	-11.0%	\$ (422,172)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 893,121	\$ 869,597	2.7%	\$ 23,524
Omni Providence Hotel	20% / 12%	117,373	80,326	46.1%	37,048
All Other Hotels in the State	5% / 5%	419,303	413,011	1.5%	6,292
Subtotal - PWCVB		\$ 1,429,798	\$ 1,362,934	4.9%	\$ 66,864
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 12,885,691	\$ 12,861,768	0.2%	\$ 23,923

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
† The first number reflects the allocation of revenues for FY 2019 year-to-date and the second number reflects the allocation of revenues for FY 2018 year-to-date.
‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2019 Year-to-Date Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-Date Collections by Component* table for the breakdown of rental activity from the state hotel base expansion for the respective periods.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2019 Year-to-Date Collections by Component**

Allocation	Share	FY 2019 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 2,254,730	\$ 35,971	\$ 2,290,701
Block Island	45%	223,729	-	223,729
Convention Authority of Providence	30%	822,828	13,123	835,951
East Providence	45%	30,205	1,112	31,317
Northern Rhode Island	45%	235,801	1,361	237,162
South County	45%	888,232	5,843	894,075
Warwick Dept. of Economic Development	30%	446,935	9,576	456,510
Subtotal - Tourism Districts		\$ 4,902,460	\$ 66,985	\$ 4,969,445
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,983,069	\$ 91,637	\$ 3,074,706
Subtotal - Municipalities		\$ 2,983,069	\$ 91,637	\$ 3,074,706
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 765,592	\$ 60,823	\$ 826,415
Omni Providence Hotel	50%	293,433	-	293,433
Statewide Tourism District	70%	149,757	4,596	154,352
All other Hotels	25%	2,018,165	119,376	2,137,541
Subtotal - CommerceRI		\$ 3,226,947	\$ 184,795	\$ 3,411,742
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 874,962	\$ 18,159	\$ 893,121
Omni Providence Hotel	20%	117,373	-	117,373
All other Hotels	5%	414,330	4,974	419,303
Subtotal - PWCVB	45%	\$ 1,406,666	\$ 23,132	\$ 1,429,798
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 12,519,141	\$ 366,550	\$ 12,885,691
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* 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, \$1.89 was carried forward to January 2019.				

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2018 Year-to-Date Collections by Component**

Allocation	Share	FY 2018 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 2,085,737	\$ 37,327	\$ 2,123,064
Block Island	42%	210,197	50	210,247
Convention Authority of Providence	28%	808,308	12,700	821,008
East Providence	42%	13,175	378	13,553
Northern Rhode Island	42%	195,699	2,213	197,912
South County	42%	818,991	7,058	826,050
Warwick Dept. of Economic Development	28%	415,910	9,008	424,918
Subtotal - Tourism Districts		\$ 4,548,017	\$ 68,735	\$ 4,616,752
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,961,849	\$ 86,319	\$ 3,048,169
Subtotal - Municipalities		\$ 2,961,849	\$ 86,319	\$ 3,048,169
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 888,679	\$ 72,706	\$ 961,385
Omni Providence Hotel	60%	401,628	-	401,628
Statewide Tourism District	70%	161,534	6,258	167,792
All Other Hotels in the State	28%	2,215,866	87,242	2,303,108
Subtotal - CommerceRI		\$ 3,667,707	\$ 166,207	\$ 3,833,913
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 851,650	\$ 17,947	\$ 869,597
Omni Providence Hotel	12%	80,326	-	80,326
All Other Hotels in the State	5%	407,229	5,783	413,011
Subtotal - PWCVB		\$ 1,339,204	\$ 23,730	\$ 1,362,934
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 12,516,777	\$ 344,991	\$ 12,861,768

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

* 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, \$(1,435.64) was carried forward to January 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2019	FY 2018	Percent Change	Difference
BARRINGTON	\$ 254	\$ 15	n/a	\$ 239
BRISTOL	23,105	19,901	16.1%	3,203
BURRILLVILLE	61	3	1,667.8%	58
CENTRAL FALLS	48	38	26.0%	10
CHARLESTOWN	6,297	8,495	-25.9%	(2,198)
COVENTRY	27,439	34,212	-19.8%	(6,773)
CRANSTON	6,512	7,325	-11.1%	(812)
CUMBERLAND	78	14	474.9%	64
EAST GREENWICH	309	250	23.7%	59
EAST PROVIDENCE	17,898	8,675	106.3%	9,223
EXETER	-	-	n/a	-
FOSTER	290	30	867.3%	260
GLOCESTER	1,050	944	11.2%	106
HOPKINTON	426	317	34.5%	109
JAMESTOWN	8,351	3,225	159.0%	5,126
JOHNSTON	2,561	2,150	19.1%	411
LINCOLN	35,241	31,745	11.0%	3,496
LITTLE COMPTON	3,376	2,741	23.2%	636
MIDDLETOWN	378,767	370,190	2.3%	8,577
NARRAGANSETT	48,889	56,316	-13.2%	(7,427)
NEWPORT	869,587	880,009	-1.2%	(10,423)
NEW SHOREHAM	127,072	125,374	1.4%	1,697
NORTH KINGSTOWN	32,456	32,820	-1.1%	(363)
NORTH PROVIDENCE	396	34	1,058.9%	362
NORTH SMITHFIELD	1,007	890	13.2%	118
PAWTUCKET	31,727	22,612	40.3%	9,115
PORTSMOUTH	4,104	3,747	9.5%	357
PROVIDENCE	563,706	582,067	-3.2%	(18,361)
RICHMOND	4,258	1,360	213.1%	2,898
SCITUATE	2,080	2,113	-1.5%	(32)
SMITHFIELD	46,363	48,591	-4.6%	(2,228)
SOUTH KINGSTOWN	56,617	58,513	-3.2%	(1,896)
TIVERTON	2,311	40	5,729.1%	2,272
WARREN	297	(50)	-693.8%	348
WARWICK	381,607	381,141	0.1%	466
WESTERLY	290,180	262,176	10.7%	28,004
WEST GREENWICH	38,780	38,040	1.9%	740
WEST WARWICK	43,194	48,198	-10.4%	(5,005)
WOONSOCKET	18,010	13,869	29.9%	4,141
TOTAL	\$ 3,074,706	\$ 3,048,169	0.9%	\$ 26,537

* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2019 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component tables for breakdown by municipality.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15
FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	FY 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 254	\$ 254
BRISTOL	22,063	1,041	23,105
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	48	48
CHARLESTOWN	5,882	415	6,297
COVENTRY	27,025	414	27,439
CRANSTON	5,881	631	6,512
CUMBERLAND	-	78	78
EAST GREENWICH	133	176	309
EAST PROVIDENCE	16,781	1,118	17,898
EXETER	-	-	-
FOSTER	241	50	290
GLOCESTER	841	209	1,050
HOPKINTON	314	113	426
JAMESTOWN	2,371	5,980	8,351
JOHNSTON	2,489	72	2,561
LINCOLN	35,083	158	35,241
LITTLE COMPTON	2,796	581	3,376
MIDDLETOWN	373,770	4,996	378,767
NARRAGANSETT	45,042	3,848	48,889
NEWPORT	847,267	22,320	869,587
NEW SHOREHAM	124,294	2,778	127,072
NORTH KINGSTOWN	31,439	1,017	32,456
NORTH PROVIDENCE	-	396	396
NORTH SMITHFIELD	917	90	1,007
PAWTUCKET	30,405	1,322	31,727
PORTSMOUTH	2,867	1,237	4,104
PROVIDENCE	538,974	24,732	563,706
RICHMOND	1,226	3,033	4,258
SCITUATE	2,018	63	2,080
SMITHFIELD	46,233	130	46,363
SOUTH KINGSTOWN	54,536	2,081	56,617
TIVERTON	1,493	818	2,311
WARREN	-	297	297
WARWICK	372,445	9,161	381,607
WESTERLY	289,249	931	290,180
WEST GREENWICH	38,617	164	38,780
WEST WARWICK	42,855	339	43,194
WOONSOCKET	17,521	489	18,010
TOTAL	\$ 2,983,069	\$ 91,637	\$ 3,074,706

* 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, \$1.89 was carried forward to January 2019.

16

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2018 Year-to-Date Collections by Component

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 15	\$ 15
BRISTOL	19,400	502	19,901
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	38	38
CHARLESTOWN	8,355	141	8,495
COVENTRY	33,581	631	34,212
CRANSTON	6,211	1,114	7,325
CUMBERLAND	-	14	14
EAST GREENWICH	229	21	250
EAST PROVIDENCE	7,842	833	8,675
EXETER	-	-	-
FOSTER	19	11	30
GLOCESTER	933	11	944
HOPKINTON	290	27	317
JAMESTOWN	2,788	437	3,225
JOHNSTON	2,117	34	2,150
LINCOLN	31,571	174	31,745
LITTLE COMPTON	2,667	74	2,741
MIDDLETOWN	364,435	5,755	370,190
NARRAGANSETT	54,960	1,356	56,316
NEWPORT	848,553	31,456	880,009
NEW SHOREHAM	125,117	257	125,374
NORTH KINGSTOWN	32,463	356	32,820
NORTH PROVIDENCE	-	34	34
NORTH SMITHFIELD	902	(13)	890
PAWTUCKET	21,666	946	22,612
PORTSMOUTH	3,667	80	3,747
PROVIDENCE	554,358	27,709	582,067
RICHMOND	1,275	85	1,360
SCITUATE	2,031	82	2,113
SMITHFIELD	47,887	704	48,591
SOUTH KINGSTOWN	57,324	1,189	58,513
TIVERTON	-	40	40
WARREN	-	(50)	(50)
WARWICK	371,348	9,792	381,141
WESTERLY	261,425	752	262,176
WEST GREENWICH	37,593	447	38,040
WEST WARWICK	47,313	885	48,198
WOONSOCKET	13,528	341	13,869
TOTAL	\$ 2,961,849	\$ 86,319	\$ 3,048,169

* 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, \$(1,435.64) was carried forward to January 2018.