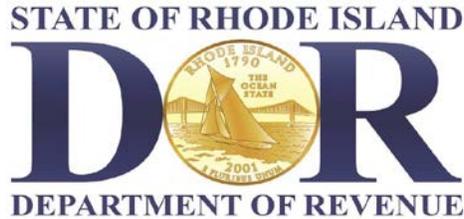


*STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS*  
**Governor Gina M. Raimondo**



**Office of Revenue Analysis**

**State of Rhode Island Monthly State Hotel Tax Report  
 FY 2016 State 5.0 Percent Hotel Tax Allocation February 2016**

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 allocation of the revenues collected for the state 5.0 percent hotel tax.

**NEW STATE HOTEL TAX DISTRIBUTION EFFECTIVE FOR TAX RETURNS AND PAYMENTS RECEIVED AFTER DECEMBER 31, 2015**

According to Rhode Island General Law Section 42-63.1-3(b) titled “Tourism and Development – Distribution of tax” for returns and payments received after December 31, 2015, the distribution of state hotel tax revenues is changed. The new distribution of state hotel tax revenues is as follows:

<b>Situs of Hotel</b>	<b>State Hotel Tax Allocation Percentage</b>	
	<b>Prior to Jan 1, 2016</b>	<b>After Dec 31, 2015</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
City of Providence	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	31 %	28 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
Rhode Island Commerce Corporation	27 %	60 %
Rhode Island Convention Center Authority	30 %	0 %

Situs of Hotel	State Hotel Tax Allocation Percentage	
	Prior to Jan 1, 2016	After Dec 31, 2015
<b>All Warwick Hotels</b>		
City of Warwick	25 %	25 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %
Warwick Department of Economic Development	31 %	28 %
<b>All Other Hotels in the State</b>		
Municipality Hotel is Located In	25 %	25 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %
Rhode Island Commerce Corporation	21 %	28 %
Tourism District Hotel is Located In	47 %	42 %

The dollar figures contained in this report on a going forward basis will reflect a combination of the state hotel tax distribution percentages that were in effect prior to January 1, 2016 and after December 31, 2015. The year-over-year dollar figures contained in the report will reflect the distribution for “after Dec 31, 2015” for the December through June period in FY 2016 and will reflect the distribution for “prior to Jan 1, 2016” for the same period in FY 2015.

### **SUMMARY OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION**

#### *Analysis of Year-over-Year Allocation for February:*

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax.

Allocation	February 2016	February 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 263,938	\$ 260,942	1.1 %	\$ 2,996
Municipalities	177,613	159,559	11.3 %	18,054
State of Rhode Island	0	149,597	-100.0 %	(149,597)
Rhode Island Commerce Corporation	222,278	0	n/a	222,278
Prov. Warwick Convention & Visitors Bureau	110,460	108,498	1.8 %	1,961
Rhode Island Convention Center Authority	0	17,297	-100.0 %	(17,297)
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 774,288</b>	<b>\$ 695,893</b>	<b>11.3 %</b>	<b>\$ 78,395</b>

- Total revenues generated from the state 5.0 percent hotel tax for February 2016 were \$774,288, an increase of \$78,395 or 11.3 percent from the \$695,893 received for February 2015. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$263,938 of the total revenues generated from the state 5.0 percent hotel tax for February 2016, an increase of \$2,996 or 1.1 percent over the \$260,942 received for February 2015.
  - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 42 percent of the state

hotel taxes generated from hotels located in the district for February 2016 versus 47 percent for February 2015.

- The Convention Authority of Providence and the Warwick Department of Economic Development received 28 percent of the state hotel taxes generated from hotels located in Providence and Warwick for February 2016 versus 31 percent for February 2015.
- For February 2016, the State's cities and towns received \$177,613, an increase of \$18,054 or 11.3 percent over the \$159,559 received for February 2015.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both February 2016 and February 2015. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
- For February 2016, the Rhode Island Convention Center Authority (RICCA) received none of the state 5.0 percent hotel tax revenue generated by the Omni Providence Hotel. For February 2015, RICCA received 30 percent of these revenues. As a result, RICCA's share of state 5.0 percent hotel tax revenues for February 2016 was \$17,297 or 100 percent less than for February 2015.
- For February 2016, RICC received \$222,278 from state 5.0 percent hotel tax revenues, an increase of \$72,681 or 48.6 percent over the \$149,597 received for February 2015 that was deposited as general revenues. Effective July 1, 2015, the Rhode Island Commerce Corporation (RICC) began to receive a share of the revenues generated from the state 5.0 percent hotel tax. Before July 1, 2015, RICC's share of state hotel tax revenues was deposited as general revenues.
  - For February 2016, RICC's share of the revenues from the state 5.0 percent hotel tax is 28 percent from all hotels not located in Providence or Warwick and 24 percent for all hotels located in Providence and Warwick, except from the Omni Providence Hotel where it is 60 percent.
  - For February 2015, the portion of state hotel tax revenues deposited as general revenues was 21 percent from all hotels located in the state, except from the Omni Providence Hotel where it was 27 percent.
- For February 2016, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$110,460 in state hotel tax revenues, an increase of \$1,961 or 1.8 percent over the \$108,498 received for February 2015.
  - For February 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel, and five percent of the state hotel tax revenues generated from all other hotels located in the state.
  - For February 2015, PWCVB received the same percentage of state hotel tax revenues from hotels located in Providence and Warwick and the Omni Providence Hotel as for February 2016 but received seven percent of state hotel tax revenues generated from all other hotels located in the state.

***Analysis of Fiscal Year-to-Date through February:***

The following table is a summary of the fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax.

<b>Allocation</b>	<b>FY 2016</b>	<b>FY 2015</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
Regional Tourism Districts	\$ 5,188,115	\$ 4,741,338	9.4 %	\$ 446,776
Municipalities	3,028,750	2,726,757	11.1 %	301,992
State of Rhode Island	0	2,469,668	-100.0 %	(2,469,668)
Rhode Island Commerce Corporation	2,891,700	0	n/a	2,891,700
Prov. Warwick Convention & Visitors Bureau	1,563,677	1,433,836	9.1 %	129,841
Rhode Island Convention Center Authority	165,897	199,102	-16.7 %	(33,204)
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$12,838,139</b>	<b>\$11,570,701</b>	<b>11.0 %</b>	<b>\$ 1,267,438</b>

- The total revenues generated from the state 5.0 percent hotel tax for FY 2016 through February were \$12.84 million, an increase of \$1.27 million or 11.0 percent over the \$11.57 million received for FY 2015 through February. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- For FY 2016 through February, the regional tourism districts received \$5.19 million of the total revenues generated from the state 5.0 percent hotel tax, an increase of \$446,776 or 9.4 percent over the \$4.74 million received in the same period last fiscal year.
  - For December through February of FY 2016, the regional tourism districts received 42 percent of the state hotel tax revenues generated in the tourism district. In the case of the Convention Authority of Providence and the Warwick Department of Economic Development, the comparable figure is 28 percent for hotels located in Providence and Warwick.
  - For July through November 2015 of FY 2016 and July 2014 through February 2015 of FY 2015, these shares were 47 percent and 31 percent, respectively.
- For FY 2016 through February, the State's cities and towns received \$3.03 million, an increase of \$301,992 or 11.1 percent over the \$2.73 million received for FY 2015 through February.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both FY 2016 through February and FY 2015 through February. Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel where it receives none of the state hotel tax revenues generated.
- For FY 2016 through February, the Rhode Island Convention Center Authority (RICCA) received \$165,897, a decrease of \$33,204 or 16.7 percent from the \$199,102 received for FY 2015 through February.
  - For December through February of FY 2016, RICCA received no share of the state 5.0 percent hotel tax revenues generated at the Omni Providence Hotel.
  - For July through November of FY 2016 and July 2014 through February 2015 of FY 2015, RICCA's share of state hotel tax revenues produced by the Omni Providence Hotel was 30 percent.

- For FY 2016 through February, the Rhode Island Commerce Corporation (RICC) received \$2.89 million of state 5.0 percent hotel tax revenues, an increase of \$422,033 or 17.1 percent over the \$2.47 million received for FY 2015 through February that was deposited as general revenues.
  - For December through February of FY 2016, RICC's share of the revenues generated by the state hotel tax was 28 percent from hotels located outside of Providence and Warwick, 24 percent from hotels located in Providence and Warwick, except the Omni Providence Hotel where RICC's share was 60 percent.
  - From July through November of FY 2016, RICC's share of the revenues generated from the state 5.0 percent hotel tax was 21 percent from all hotels located in the state except from the Omni Providence Hotel where it was 27 percent. For July 2014 through February 2015 of FY 2015, the same percentages applied except that state hotel tax revenues were deposited in the general fund.
- For FY 2016 through February, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.56 million, an increase of \$129,841 or 9.1 percent over the \$1.43 million received for FY 2015 through February.
  - For December through February of FY 2016, PWCVB received 23 percent of the state hotel tax revenues produced by hotels located in Providence and Warwick other than the Omni Providence Hotel, 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel and five percent of the state hotel tax revenues produced by all other hotels located in the state.
  - For both July through November of FY 2016 and July 2014 through February 2015 of FY 2015, PWCVB received the same percentage of state hotel tax revenues from hotels located in Providence and Warwick and the Omni Providence Hotel as above but received seven percent of the state hotel tax revenues produced by all other hotels located in the state.

## **DETAIL OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION**

### ***Analysis of Year-over-Year Allocation for February:***

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Year-over-Year Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District<sup>1</sup>; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence<sup>2</sup>; (5) Northern Rhode Island Tourism District<sup>3</sup>; (6) South County Tourism District<sup>4</sup>; (7) the Statewide Tourism District<sup>5</sup>; and (8) the Warwick Department of Economic

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<sup>1</sup> Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

<sup>2</sup> East Providence is not a member of any tourism district at this time. At such time that the City elects to join an established tourism district, all accrued and future revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in East Providence will be allocated to the selected tourism district.

<sup>3</sup> Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

<sup>4</sup> Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

<sup>5</sup> Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

Development. The regional tourism districts 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.

For February 2016, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>February 2016</b>	<b>February 2015</b>	<b>Difference</b>
Convention Authority of Providence	\$ 82,567	\$ 79,324	\$ 3,243
Aquidneck Island	\$ 76,276	\$ 64,181	\$ 12,096
Warwick Department of Economic Development	\$ 39,960	\$ 48,799	\$ (8,839)

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for February 2016 versus February 2015 were:

- Aquidneck Island: \$12,096
- Convention Authority of Providence: \$3,243
- Block Island: \$451

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for February 2016 versus February 2015 were:

- Warwick Department of Economic Development: \$(8,839)
- Northern Rhode Island: \$(1,856)
- South County: \$(1,422)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for February 2016 versus February 2015 were:

- Block Island: 29.5 percent
- Aquidneck Island: 18.8 percent
- Convention Authority of Providence: 4.1 percent

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for February 2016 versus February 2015 were:

- East Providence: -30.2 percent
- Warwick Department of Economic Development: -18.1 percent
- Northern Rhode Island: -7.4 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. For February 2016, the three municipalities who received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

<b>Municipality</b>	<b>February 2016</b>	<b>February 2015</b>	<b>Difference</b>	<b>Percent Change</b>
Providence	\$ 57,762	\$ 49,557	\$ 8,205	16.6 %
Warwick	\$ 35,678	\$ 39,354	\$ (3,676)	-9.3 %
Newport	\$ 33,042	\$ 24,350	\$ 8,692	35.7 %

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for February 2016 versus February 2015 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Narragansett	122.0 %	Bristol	-69.1 %
East Greenwich	53.6 %	Glocester	-49.1 %
New Shoreham	44.9 %	Jamestown	-39.3 %
Cranston	41.0 %	North Smithfield	-31.8 %
Newport	35.7 %	East Providence	-21.9 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for February 2016 versus February 2015 were:

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Newport	\$ 8,692	Warwick	\$ (3,676)
Providence	\$ 8,205	Bristol	\$ ( 497)
Middletown	\$ 3,096	Coventry	\$ ( 393)
South Kingstown	\$ 984	East Providence	\$ ( 327)
Smithfield	\$ 580	Lincoln	\$ ( 239)

#### ***Analysis of Fiscal Year-to-Date through February:***

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date basis. For FY 2016 through February, the tourism districts that received the largest portion of the tourism districts' share of the state 5.0 percent hotel tax were:

<b>Tourism District</b>	<b>FY 2016 YTD February</b>	<b>FY 2015 YTD February</b>	<b>Difference</b>
Aquidneck Island	\$ 2,241,274	\$ 2,052,930	\$ 188,344
Convention Authority of Providence	\$ 934,043	\$ 876,531	\$ 57,512
South County	\$ 849,852	\$ 753,259	\$ 96,593

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through February versus FY 2015 through February were:

- Aquidneck Island: \$188,344
- South County: \$96,593
- The Convention Authority of Providence: \$57,512

The one regional tourism district with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through February versus FY 2015 through February was:

- East Providence: \$(1,665)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through February versus FY 2015 through February were:

- Statewide: 20.4 percent
- Block Island: 13.2 percent
- South County: 12.8 percent

The one regional tourism district with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through February versus FY 2015 through February was:

- East Providence: -5.2 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. For FY 2016 through February, the three municipalities that received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

<b>Municipality</b>	<b>FY 2016 YTD February</b>	<b>FY 2015 YTD February</b>	<b>Difference</b>	<b>Percent Change</b>
Newport	\$ 869,602	\$ 786,433	\$ 83,168	10.6 %
Providence	\$ 591,617	\$ 540,962	\$ 50,656	9.4 %
Warwick	\$ 420,167	\$ 382,012	\$ 38,155	10.0 %

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through February versus FY 2015 through February were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Cranston	72.7 %	Foster	-51.2 %
East Greenwich	54.5 %	Little Compton	-27.7 %
Portsmouth	30.3 %	Jamestown	-5.3 %
Narragansett	28.7 %	North Kingstown	-3.7 %
West Warwick	22.3 %	East Providence	-2.9 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2016 through February versus FY 2015 through February were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 83,168	North Kingstown	\$ (1,156)
Providence	\$ 50,656	East Providence	\$ ( 487)
Warwick	\$ 38,155	Jamestown	\$ ( 238)
Middletown	\$ 29,379	Little Compton	\$ ( 54)
Westerly	\$ 27,524	Foster	\$ ( 47)



Robert S. Hull  
Director, Department of Revenue

May 26, 2016

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

*The February 2016 state 5.0 percent hotel tax collections report may include tax receipts generated from the expansion of the state hotel tax base. Effective July 1, 2015, the reselling of lodging by online travel companies and via hosting platforms became subject to the state 5.0 percent hotel tax. It should be noted that state hotel tax receipts received from hosting platforms are divided between the municipality where the rental occurred (25 percent) and the Rhode Island Commerce Corporation (75 percent) only. At this time, the Office of Revenue Analysis is unable to identify the amount collected from each of these state hotel tax base expansion components. Thus, an unknown amount of state 5.0 percent hotel tax receipts may be captured in this report. Also effective July 1, 2015, the General Assembly accepted the Governor's proposal to transfer the state's share and the statewide tourism district's share of the state 5.0 percent hotel tax from general revenues to the Rhode Island Commerce Corporation (RICC) for a state level tourism promotion and business attraction campaign.*

#### **RESTATEMENT OF PRIOR REPORT REVENUES FOR THE JULY TO NOVEMBER 2015 PERIOD**

*The Office of Revenue Analysis (ORA) became aware of an error that staff had made in interpreting state 5.0 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 state 5.0 percent hotel tax collection report, this error has been corrected by ORA.*

## DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

### Year-over-Year Collections

Allocation	Share †	Year-over-Year			
		February 2016	February 2015	Percent Change	Difference
<b>PROVIDENCE HOTELS ^</b>					
Convention Authority of Providence	31% / 28%	\$ 64,693	\$ 61,450	5.3%	\$ 3,243
City of Providence	25% / 25%	57,762	49,557	16.6%	8,205
State of Rhode Island General Revenues *	0% / 0%	-	41,628	-100.0%	(41,628)
Rhode Island Commerce Corporation *	21% / 24%	55,451	-	n/a	55,451
Prov. Warwick Convention & Visitors Bureau	23% / 23%	53,141	45,592	16.6%	7,548
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	\$ 231,046	\$ 198,227	16.6%	\$ 32,819
<b>OMNI PROVIDENCE HOTEL *</b>					
Convention Authority of Providence	31% / 28%	\$ 17,874	\$ 17,874	0.0%	\$ 0
RI Convention Center Authority	30% / 0%	-	17,297	-100.0%	(17,297)
State of Rhode Island General Revenues *	0% / 0%	-	15,567	-100.0%	(15,567)
Rhode Island Commerce Corporation *	27% / 60%	38,301	-	n/a	38,301
Prov. Warwick Convention & Visitors Bureau	12% / 12%	7,660	6,919	10.7%	741
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	\$ 63,836	\$ 57,657	10.7%	\$ 6,178
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 39,960	\$ 48,799	-18.1%	\$ (8,839)
City of Warwick	25% / 25%	35,678	39,354	-9.3%	(3,676)
State of Rhode Island General Revenues *	0% / 0%	-	33,057	-100.0%	(33,057)
Rhode Island Commerce Corporation *	21% / 24%	34,251	-	n/a	34,251
Prov. Warwick Convention & Visitors Bureau	23% / 23%	32,824	36,206	-9.3%	(3,382)
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	\$ 142,713	\$ 157,416	-9.3%	\$ (14,703)
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>South County</i>	47% / 42%	\$ 29,711	\$ 31,133	-4.6%	\$ (1,422)
<i>Northern RI</i>	47% / 42%	23,099	24,955	-7.4%	(1,856)
<i>Aquidneck Island</i>	47% / 42%	76,276	64,181	18.8%	12,096
<i>Block Island</i>	47% / 42%	1,983	1,531	29.5%	451
<i>East Providence</i>	47% / 42%	1,954	2,801	-30.2%	(847)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,389	8,218	2.1%	171
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 141,411	\$ 132,819	6.5%	\$ 8,592
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 84,173	\$ 70,648	19.1%	\$ 13,525
State of Rhode Island General Revenues *	0% / 0%	-	59,345	-100.0%	(59,345)
Rhode Island Commerce Corporation *	21% / 28%	94,274	-	n/a	94,274
Prov. Warwick Convention & Visitors Bureau	7% / 5%	16,835	19,782	-14.9%	(2,947)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	\$ 336,693	\$ 282,593	19.1%	\$ 54,100
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 774,288</b>	<b>\$ 695,893</b>	<b>11.3%</b>	<b>\$ 78,395</b>

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

\* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

† Revenues received after December 31, 2015 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects allocation of revenues received after December 31, 2015.

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

MUNICIPALITY	Year-over-Year			
	February 2016	February 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	222	719	-69.1%	(497)
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	186	202	-7.9%	(16)
COVENTRY	2,446	2,839	-13.8%	(393)
CRANSTON	494	350	41.0%	144
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	26	17	53.6%	9
EAST PROVIDENCE	1,163	1,490	-21.9%	(327)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	46	91	-49.1%	(45)
HOPKINTON	-	-	n/a	-
JAMESTOWN	97	160	-39.3%	(63)
JOHNSTON	264	287	-7.8%	(22)
LINCOLN	4,096	4,335	-5.5%	(239)
LITTLE COMPTON	10	-	n/a	10
MIDDLETOWN	11,930	8,834	35.0%	3,096
NARRAGANSETT	898	404	122.0%	493
NEWPORT	33,042	24,350	35.7%	8,692
NEW SHOREHAM	1,180	815	44.9%	366
NORTH KINGSTOWN	2,719	2,631	3.3%	88
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	85	125	-31.8%	(40)
PAWTUCKET	1,650	1,765	-6.5%	(115)
PORTSMOUTH	101	75	35.4%	26
PROVIDENCE	57,762	49,557	16.6%	8,205
RICHMOND	124	103	20.3%	21
SCITUATE	203	176	14.9%	26
SMITHFIELD	5,757	5,177	11.2%	580
SOUTH KINGSTOWN	4,046	3,061	32.2%	984
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	35,678	39,354	-9.3%	(3,676)
WESTERLY	4,068	3,957	2.8%	111
WEST GREENWICH	3,173	3,346	-5.2%	(172)
WEST WARWICK	4,033	3,558	13.3%	475
WOONSOCKET	2,115	1,781	18.8%	334
<b>TOTAL</b>	<b>\$ 177,613</b>	<b>\$ 159,559</b>	<b>11.3%</b>	<b>\$ 18,054</b>

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION**  
**Fiscal Year-to-Date Collections**

Allocation	Share	Fiscal Year-to-Date				
		FY 2016	FY 2015	Percent Change	Difference	
<b><u>PROVIDENCE HOTELS ^</u></b>						
Convention Authority of Providence	31% / 28%	\$ 714,974	\$ 670,793	6.6%	\$ 44,182	
City of Providence	25% / 25%	591,617	540,962	9.4%	50,656	
State of Rhode Island General Revenues *	0% / 0%	-	454,408	-100.0%	(454,408)	
Rhode Island Commerce Corporation *	21% / 24%	515,590	-	n/a	515,590	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	544,288	497,685	9.4%	46,603	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,366,469</b>	<b>\$ 2,163,847</b>	<b>9.4%</b>	<b>\$ 202,622</b>	
<b><u>OMNI PROVIDENCE HOTEL *</u></b>						
Convention Authority of Providence	31% / 28%	\$ 219,069	\$ 205,738	6.5%	\$ 13,331	
RI Convention Center Authority	30% / 0%	165,897	199,102	-16.7%	(33,204)	
State of Rhode Island General Revenues *	0% / 0%	-	179,192	-100.0%	(179,192)	
Rhode Island Commerce Corporation *	27% / 60%	251,397	-	n/a	251,397	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	86,777	79,641	9.0%	7,136	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 723,141</b>	<b>\$ 663,672</b>	<b>9.0%</b>	<b>\$ 59,468</b>	
<b><u>WARWICK HOTELS</u></b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 508,907	\$ 473,695	7.4%	\$ 35,212	
City of Warwick	25% / 25%	420,167	382,012	10.0%	38,155	
State of Rhode Island General Revenues *	0% / 0%	-	320,890	-100.0%	(320,890)	
Rhode Island Commerce Corporation *	21% / 24%	365,040	-	n/a	365,040	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	386,554	351,451	10.0%	35,102	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,680,668</b>	<b>\$ 1,528,050</b>	<b>10.0%</b>	<b>\$ 152,619</b>	
<b><u>ALL OTHER HOTELS</u></b>						
<b><u>Regional Tourism Districts</u></b>						
<i>South County</i>	47% / 42%	\$ 849,852	\$ 753,259	12.8%	\$ 96,593	
<i>Northern RI</i>	47% / 42%	261,637	238,863	9.5%	22,774	
<i>Aquidneck Island</i>	47% / 42%	2,241,274	2,052,930	9.2%	188,344	
<i>Block Island</i>	47% / 42%	252,767	223,279	13.2%	29,488	
<i>East Providence</i>	47% / 42%	30,478	32,142	-5.2%	(1,665)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	109,157	90,638	20.4%	18,519	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,745,164</i>	<i>\$ 3,391,112</i>	<i>10.4%</i>	<i>\$ 354,052</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,016,965	\$ 1,803,783	11.8%	\$ 213,182	
State of Rhode Island General Revenues *	0% / 0%	-	1,515,178	-100.0%	(1,515,178)	
Rhode Island Commerce Corporation *	21% / 28%	1,759,673	-	n/a	1,759,673	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	546,058	505,059	8.1%	40,999	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 8,067,861</b>	<b>\$ 7,215,132</b>	<b>11.8%</b>	<b>\$ 852,729</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 12,838,139</b>	<b>\$ 11,570,701</b>	<b>11.0%</b>	<b>\$ 1,267,438</b>	

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

\* Revenues received after July 1, 2015 are transferred to the Rhode Island Commerce Corporation. These revenues were previously deposited as general revenues.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**Fiscal Year-to-Date Collections**

MUNICIPALITY	Fiscal Year-to-Date			
	FY 2016	FY 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	14,472	14,139	2.4%	332
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	8,731	7,965	9.6%	766
COVENTRY	36,443	32,294	12.8%	4,148
CRANSTON	5,473	3,169	72.7%	2,305
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	223	144	54.5%	79
EAST PROVIDENCE	16,609	17,097	-2.9%	(487)
EXETER	-	-	n/a	-
FOSTER	44	91	-51.2%	(47)
GLOCESTER	773	717	7.8%	56
HOPKINTON	-	-	n/a	-
JAMESTOWN	4,221	4,460	-5.3%	(238)
JOHNSTON	3,331	3,258	2.2%	73
LINCOLN	38,112	36,902	3.3%	1,210
LITTLE COMPTON	140	194	-27.7%	(54)
MIDDLETOWN	311,033	281,654	10.4%	29,379
NARRAGANSETT	44,760	34,787	28.7%	9,972
NEWPORT	869,602	786,433	10.6%	83,168
NEW SHOREHAM	134,645	118,765	13.4%	15,880
NORTH KINGSTOWN	29,754	30,909	-3.7%	(1,156)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	1,092	969	12.7%	123
PAWTUCKET	22,126	18,129	22.1%	3,998
PORTSMOUTH	6,652	5,104	30.3%	1,548
PROVIDENCE	591,617	540,962	9.4%	50,656
RICHMOND	1,589	1,448	9.7%	141
SCITUATE	2,401	2,223	8.0%	178
SMITHFIELD	59,023	51,749	14.1%	7,274
SOUTH KINGSTOWN	60,968	53,012	15.0%	7,956
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	420,167	382,012	10.0%	38,155
WESTERLY	236,066	208,542	13.2%	27,524
WEST GREENWICH	38,461	31,567	21.8%	6,894
WEST WARWICK	48,254	39,472	22.3%	8,782
WOONSOCKET	21,966	18,589	18.2%	3,377
<b>TOTAL</b>	<b>\$ 3,028,749</b>	<b>\$ 2,726,757</b>	<b>11.1%</b>	<b>\$ 301,992</b>