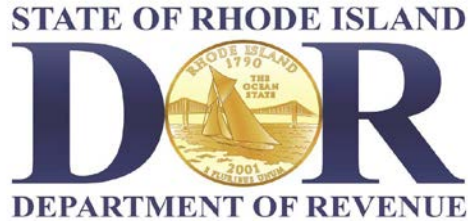


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

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

Situs of Hotel	State Hotel Tax Allocation Percentage	
	Prior to Jan 1, 2016	After Dec 31, 2015
<u>All Providence Hotels except the Omni Providence</u>		
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 %
<u>Omni Providence Hotel</u>		
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
All Warwick Hotels		
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 %
All Other Hotels in the State		
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 March:

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

Allocation	March 2016	March 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 371,044	\$ 310,247	19.6 %	\$60,797
Municipalities	247,624	185,749	33.3 %	61,875
State of Rhode Island	0	179,857	-100.0 %	(179,857)
Rhode Island Commerce Corporation	308,627	0	n/a	308,627
Prov. Warwick Convention & Visitors Bureau	148,076	128,918	14.9 %	19,158
Rhode Island Convention Center Authority	0	26,475	-100.0 %	(26,475)
TOTAL STATE 5.0% HOTEL TAX	\$ 1,075,371	\$ 831,246	29.4 %	\$ 244,125

- Total revenues generated from the state 5.0 percent hotel tax for March 2016 were \$1.08 million, an increase of \$244,125 or 29.4 percent from the \$831,246 received for March 2015. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$371,044 of the total revenues generated from the state 5.0 percent hotel tax for March 2016, an increase of \$60,797 or 19.6 percent over the \$310,247 received for March 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 March 2016 versus 47 percent for March 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 March 2016 versus 31 percent for March 2015.
- For March 2016, the State's cities and towns received \$247,624, an increase of \$61,875 or 33.3 percent over the \$185,749 received for March 2015.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both March 2016 and March 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 March 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 March 2015, RICCA received 30 percent of these revenues. As a result, RICCA's share of state 5.0 percent hotel tax revenues for March 2016 was \$26,475 or 100 percent less than for March 2015.
- For March 2016, RICC received \$308,627 from state 5.0 percent hotel tax revenues, an increase of \$128,770 or 71.6 percent over the \$179,857 received for March 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 March 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 March 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 March 2016, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$148,076 in state hotel tax revenues, an increase of \$19,158 or 14.9 percent over the \$128,918 received for March 2015.
 - For March 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 March 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 March 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 March:

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

Allocation	FY 2016	FY 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 5,559,159	\$ 5,051,586	10.0 %	\$ 507,573
Municipalities	3,276,374	2,912,506	12.5 %	363,868
State of Rhode Island	0	2,649,524	-100.0 %	(2,649,524)
Rhode Island Commerce Corporation	3,200,327	0	n/a	3,200,327
Prov. Warwick Convention & Visitors Bureau	1,711,753	1,562,754	9.5 %	148,999
Rhode Island Convention Center Authority	165,897	225,577	-26.5 %	(59,679)
TOTAL STATE 5.0% HOTEL TAX	\$13,913,510	\$12,401,947	12.2 %	\$ 1,511,563

- The total revenues generated from the state 5.0 percent hotel tax for FY 2016 through March were \$13.91 million, an increase of \$1.51 million or 12.2 percent over the \$12.40 million received for FY 2015 through March. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- For FY 2016 through March, the regional tourism districts received \$5.56 million of the total revenues generated from the state 5.0 percent hotel tax, an increase of \$507,573 or 10.0 percent over the \$5.05 million received in the same period last fiscal year.
 - For December through March 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 March 2015 of FY 2015, these shares were 47 percent and 31 percent, respectively.
- For FY 2016 through March, the State's cities and towns received \$3.28 million, an increase of \$363,868 or 12.5 percent over the \$2.91 million received for FY 2015 through March.
 - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both FY 2016 through March and FY 2015 through March. 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 March, the Rhode Island Convention Center Authority (RICCA) received \$165,897, a decrease of \$59,679 or -26.5 percent from the \$225,577 received for FY 2015 through March.
 - For December through March 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 March 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 March, the Rhode Island Commerce Corporation (RICC) received \$3.20 million of state 5.0 percent hotel tax revenues, an increase of \$550,802 or 20.8 percent over the \$2.65 million received for FY 2015 through March that was deposited as general revenues.
 - For December through March 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 March 2015 of FY 2015, the same percentages applied except that state hotel tax revenues were deposited in the general fund.
- For FY 2016 through March, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.71 million, an increase of \$148,999 or 9.5 percent over the \$1.56 million received for FY 2015 through March.
 - For December through March 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 March 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 March:

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 District¹; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence²; (5) Northern Rhode Island Tourism District³; (6) South County Tourism District⁴; (7) the Statewide Tourism District⁵; and (8) the Warwick Department of Economic

¹ Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

² 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.

³ Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

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

⁵ 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 March 2016, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

Tourism District	March 2016	March 2015	Difference
Aquidneck Island	\$ 114,478	\$ 71,050	\$ 43,428
Convention Authority of Providence	\$ 102,826	\$ 100,189	\$ 2,637
Warwick Department of Economic Development	\$ 58,398	\$ 55,660	\$ 2,738

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

- o Aquidneck Island: \$43,428
- o Block Island: \$9,481
- o Warwick Department of Economic Development: \$2,738

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

- o Statewide: \$(1,953)

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

- o Block Island: 886.6 percent
- o Aquidneck Island: 61.1 percent
- o East Providence: 52.9 percent

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

- o Statewide: -16.2 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 March 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:

Municipality	March 2016	March 2015	Difference	Percent Change
Providence	\$ 70,591	\$ 58,735	\$ 11,855	20.2 %
Warwick	\$ 52,141	\$ 44,887	\$ 7,254	16.2 %
Newport	\$ 50,476	\$ 24,062	\$ 26,415	109.8 %

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
New Shoreham	1,004.0 %	Foster	-100.0 %
Narragansett	162.3 %	Pawtucket	-100.0 %
Jamestown	139.7 %	Portsmouth	-71.9 %
Newport	109.8 %	East Greenwich	-70.0 %
Smithfield	100.8 %	Johnston	-62.6 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 26,415	Pawtucket	\$ (2,456)
Providence	\$ 11,855	Lincoln	\$ (888)
Warwick	\$ 7,254	Coventry	\$ (816)
Smithfield	\$ 6,501	Johnston	\$ (376)
New Shoreham	\$ 5,711	West Greenwich	\$ (127)

Analysis of Fiscal Year-to-Date through March:

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 March, the tourism districts that received the largest portion of the tourism districts' share of the state 5.0 percent hotel tax were:

Tourism District	FY 2016 YTD March	FY 2015 YTD March	Difference
Aquidneck Island	\$ 2,355,752	\$ 2,123,980	\$ 231,772
Convention Authority of Providence	\$ 1,036,870	\$ 976,720	\$ 60,149
South County	\$ 885,436	\$ 788,374	\$ 97,062

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 March versus FY 2015 through March were:

- Aquidneck Island: \$231,772
- South County: \$97,062
- The Convention Authority of Providence: \$60,149

There were no regional tourism districts with a nominal decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through March versus FY 2015 through March.

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 March versus FY 2015 through March were:

- Block Island: 17.4 percent
- Statewide: 16.1 percent
- South County: 12.3 percent

There were no regional tourism districts with a percentage decrease in revenues generated from the state 5.0 percent hotel tax for FY 2016 through March versus FY 2015 through March.

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 March, 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:

Municipality	FY 2016 YTD March	FY 2015 YTD March	Difference	Percent Change
Newport	\$ 920,078	\$ 810,495	\$ 109,583	13.5 %
Providence	\$ 662,208	\$ 599,697	\$ 62,511	10.4 %
Warwick	\$ 472,308	\$ 426,899	\$ 45,409	10.6 %

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Cranston	69.3 %	Foster	-56.3 %
Narragansett	30.4 %	Little Compton	-27.7 %
Portsmouth	28.0 %	Johnston	-7.8 %
Smithfield	23.7 %	Jamestown	-2.9 %
West Warwick	19.5 %	North Kingstown	-1.8 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 109,583	North Kingstown	\$ (608)
Providence	\$ 62,511	Johnston	\$ (303)
Warwick	\$ 45,409	Jamestown	\$ (132)
Middletown	\$ 33,031	Foster	\$ (57)
Westerly	\$ 28,628	Little Compton	\$ (54)



Robert S. Hull
Director, Department of Revenue

June 13, 2016

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

The March 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			
		March 2016	March 2015	Percent Change	Difference
PROVIDENCE HOTELS ^					
Convention Authority of Providence	31% / 28%	\$ 79,061	\$ 72,832	8.6%	\$ 6,229
City of Providence	25% / 25%	70,591	58,735	20.2%	11,855
State of Rhode Island General Revenues *	0% / 0%	-	49,338	-100.0%	(49,338)
Rhode Island Commerce Corporation *	21% / 24%	67,767	-	n/a	67,767
Prov. Warwick Convention & Visitors Bureau	23% / 23%	64,943	54,037	20.2%	10,907
Subtotal - Providence Hotels	100%	\$ 282,362	\$ 234,942	20.2%	\$ 47,420
OMNI PROVIDENCE HOTEL *					
Convention Authority of Providence	31% / 28%	\$ 23,765	\$ 27,357	-13.1%	\$ (3,593)
RI Convention Center Authority	30% / 0%	-	26,475	-100.0%	(26,475)
State of Rhode Island General Revenues *	0% / 0%	-	23,827	-100.0%	(23,827)
Rhode Island Commerce Corporation *	27% / 60%	50,924	-	n/a	50,924
Prov. Warwick Convention & Visitors Bureau	12% / 12%	10,185	10,590	-3.8%	(405)
Subtotal - Omni Providence Hotel	100%	\$ 84,874	\$ 88,250	-3.8%	\$ (3,376)
WARWICK HOTELS					
Warwick Dept. of Economic Development	31% / 28%	\$ 58,398	\$ 55,660	4.9%	\$ 2,738
City of Warwick	25% / 25%	52,141	44,887	16.2%	7,254
State of Rhode Island General Revenues *	0% / 0%	-	37,705	-100.0%	(37,705)
Rhode Island Commerce Corporation *	21% / 24%	50,055	-	n/a	50,055
Prov. Warwick Convention & Visitors Bureau	23% / 23%	47,970	41,296	16.2%	6,674
Subtotal - Warwick Hotels	100%	\$ 208,564	\$ 179,548	16.2%	\$ 29,016
ALL OTHER HOTELS					
Regional Tourism Districts					
<i>South County</i>	47% / 42%	\$ 35,584	\$ 35,115	1.3%	\$ 469
<i>Northern RI</i>	47% / 42%	33,733	31,607	6.7%	2,126
<i>Aquidneck Island</i>	47% / 42%	114,478	71,050	61.1%	43,428
<i>Block Island</i>	47% / 42%	10,551	1,069	886.6%	9,481
<i>East Providence</i>	47% / 42%	5,406	3,536	52.9%	1,870
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	10,068	12,021	-16.2%	(1,953)
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 209,820	\$ 154,398	35.9%	\$ 55,422
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 124,893	\$ 82,127	52.1%	\$ 42,766
State of Rhode Island General Revenues *	0% / 0%	-	68,986	-100.0%	(68,986)
Rhode Island Commerce Corporation *	21% / 28%	139,880	-	n/a	139,880
Prov. Warwick Convention & Visitors Bureau	7% / 5%	24,979	22,995	8.6%	1,983
Subtotal - All Other Hotels	100%	\$ 499,571	\$ 328,507	52.1%	\$ 171,065
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,075,371	\$ 831,246	29.4%	\$ 244,125

^ 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			
	March 2016	March 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	1,094	833	31.3%	261
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	325	170	91.5%	155
COVENTRY	2,482	3,298	-24.7%	(816)
CRANSTON	588	411	42.9%	177
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	20	66	-70.0%	(46)
EAST PROVIDENCE	3,218	1,881	71.1%	1,337
EXETER	-	-	n/a	-
FOSTER	-	11	-100.0%	(11)
GLOCESTER	103	60	72.6%	43
HOPKINTON	-	-	n/a	-
JAMESTOWN	182	76	139.7%	106
JOHNSTON	225	601	-62.6%	(376)
LINCOLN	4,620	5,508	-16.1%	(888)
LITTLE COMPTON	-	-	n/a	-
MIDDLETOWN	16,356	12,705	28.7%	3,652
NARRAGANSETT	1,212	462	162.3%	750
NEWPORT	50,476	24,062	109.8%	26,415
NEW SHOREHAM	6,280	569	1004.0%	5,711
NORTH KINGSTOWN	3,175	2,628	20.8%	547
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	168	98	72.3%	71
PAWTUCKET	-	2,456	-100.0%	(2,456)
PORTSMOUTH	33	117	-71.9%	(84)
PROVIDENCE	70,591	58,735	20.2%	11,855
RICHMOND	109	96	13.8%	13
SCITUATE	221	329	-32.7%	(108)
SMITHFIELD	12,953	6,452	100.8%	6,501
SOUTH KINGSTOWN	4,303	3,382	27.2%	921
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	52,141	44,887	16.2%	7,254
WESTERLY	5,857	4,753	23.2%	1,104
WEST GREENWICH	3,697	3,823	-3.3%	(127)
WEST WARWICK	4,959	5,042	-1.7%	(84)
WOONSOCKET	2,235	2,239	-0.2%	(4)
TOTAL	\$ 247,624	\$ 185,749	33.3%	\$ 61,875

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	
<u>PROVIDENCE HOTELS ^</u>						
Convention Authority of Providence	31% / 28%	\$ 794,036	\$ 743,624	6.8%	\$ 50,411	
City of Providence	25% / 25%	662,208	599,697	10.4%	62,511	
State of Rhode Island General Revenues *	0% / 0%	-	503,746	-100.0%	(503,746)	
Rhode Island Commerce Corporation *	21% / 24%	583,357	-	n/a	583,357	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	609,231	551,721	10.4%	57,510	
Subtotal - Providence Hotels	100%	\$ 2,648,831	\$ 2,398,789	10.4%	\$ 250,043	
<u>OMNI PROVIDENCE HOTEL *</u>						
Convention Authority of Providence	31% / 28%	\$ 242,834	\$ 233,096	4.2%	\$ 9,738	
RI Convention Center Authority	30% / 0%	165,897	225,577	-26.5%	(59,679)	
State of Rhode Island General Revenues *	0% / 0%	-	203,019	-100.0%	(203,019)	
Rhode Island Commerce Corporation *	27% / 60%	302,322	-	n/a	302,322	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	96,962	90,231	7.5%	6,731	
Subtotal - Omni Providence Hotel	100%	\$ 808,015	\$ 751,922	7.5%	\$ 56,092	
<u>WARWICK HOTELS</u>						
Warwick Dept. of Economic Development	31% / 28%	\$ 567,305	\$ 529,355	7.2%	\$ 37,950	
City of Warwick	25% / 25%	472,308	426,899	10.6%	45,409	
State of Rhode Island General Revenues *	0% / 0%	-	358,595	-100.0%	(358,595)	
Rhode Island Commerce Corporation *	21% / 24%	415,096	-	n/a	415,096	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	434,523	392,747	10.6%	41,776	
Subtotal - Warwick Hotels	0%	\$ 1,889,232	\$ 1,707,598	10.6%	\$ 181,634	
<u>ALL OTHER HOTELS</u>						
<u>Regional Tourism Districts</u>						
<i>South County</i>	47% / 42%	\$ 885,436	\$ 788,374	12.3%	\$ 97,062	
<i>Northern RI</i>	47% / 42%	295,370	270,471	9.2%	24,899	
<i>Aquidneck Island</i>	47% / 42%	2,355,752	2,123,980	10.9%	231,772	
<i>Block Island</i>	47% / 42%	263,317	224,348	17.4%	38,969	
<i>East Providence</i>	47% / 42%	35,884	35,678	0.6%	206	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	119,225	102,659	16.1%	16,566	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,954,984</i>	<i>\$ 3,545,510</i>	<i>11.5%</i>	<i>\$ 409,474</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,141,858	\$ 1,885,910	13.6%	\$ 255,948	
State of Rhode Island General Revenues *	0% / 0%	-	1,584,164	-100.0%	(1,584,164)	
Rhode Island Commerce Corporation *	21% / 28%	1,899,553	-	n/a	1,899,553	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	571,037	528,055	8.1%	42,982	
Subtotal - All Other Hotels	100%	\$ 8,567,432	\$ 7,543,639	13.6%	\$ 1,023,793	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,913,510	\$ 12,401,947	12.2%	\$ 1,511,563	

^ 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
Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date			
	FY 2016	FY 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	15,566	14,972	4.0%	594
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	9,056	8,135	11.3%	921
COVENTRY	38,925	35,593	9.4%	3,333
CRANSTON	6,061	3,580	69.3%	2,481
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	243	210	15.4%	32
EAST PROVIDENCE	19,827	18,978	4.5%	850
EXETER	-	-	n/a	-
FOSTER	44	101	-56.3%	(57)
GLOCESTER	876	777	12.8%	99
HOPKINTON	-	-	n/a	-
JAMESTOWN	4,403	4,536	-2.9%	(132)
JOHNSTON	3,556	3,859	-7.8%	(303)
LINCOLN	42,732	42,410	0.8%	322
LITTLE COMPTON	140	194	-27.7%	(54)
MIDDLETOWN	327,389	294,358	11.2%	33,031
NARRAGANSETT	45,972	35,250	30.4%	10,722
NEWPORT	920,078	810,495	13.5%	109,583
NEW SHOREHAM	140,925	119,334	18.1%	21,591
NORTH KINGSTOWN	32,929	33,537	-1.8%	(608)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	1,260	1,067	18.1%	194
PAWTUCKET	22,126	20,584	7.5%	1,542
PORTSMOUTH	6,685	5,222	28.0%	1,463
PROVIDENCE	662,208	599,697	10.4%	62,511
RICHMOND	1,698	1,544	10.0%	154
SCITUATE	2,622	2,552	2.8%	70
SMITHFIELD	71,976	58,201	23.7%	13,775
SOUTH KINGSTOWN	65,271	56,394	15.7%	8,877
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	472,308	426,899	10.6%	45,409
WESTERLY	241,923	213,295	13.4%	28,628
WEST GREENWICH	42,157	35,390	19.1%	6,767
WEST WARWICK	53,213	44,514	19.5%	8,699
WOONSOCKET	24,201	20,828	16.2%	3,373
TOTAL	\$ 3,276,374	\$ 2,912,506	12.5%	\$ 363,868