

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 2017 State 5.0 Percent Hotel Tax Allocation June 2017

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. It should be noted that early payments, late payments and adjustments may be included in this report.

**Expansion of the State 5.0 Percent Hotel Tax Base**

*Effective July 1, 2015, the selling of lodging by online travel companies and hosting platforms became subject to the state 5.0 percent hotel tax. The Office of Revenue Analysis has included additional tables in this report that break out by municipality the revenues received from room resellers and hosting platforms that were subsequently distributed by the Division of Taxation.*

*In April 2016, the Division of Taxation distributed state hotel taxes that were generated from these rentals to all municipalities other than the City of Newport. The revenues received and distributed were for taxable rental activity that occurred between July 1, 2015 and December 31, 2015, inclusive. In June 2016, the Division of Taxation distributed state hotel taxes that were generated from these rentals to all municipalities other than the City of Newport for taxable rental activity that occurred between January 1, 2016 and June 30, 2016, inclusive. These figures are included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport.*

*For FY 2017, the hotel tax collections generated by these state hotel tax base expansion components are supposed to be distributed monthly by the Division of Taxation. The hotel tax collections from the state hotel tax base expansion components are included in the year-over-year and fiscal year-to-date over fiscal year-to-date figures for all municipalities for which the Division of Taxation administers the state hotel tax. The City of Newport has been distributing hotel tax*

*collections from the state hotel tax base expansion components monthly since August 2015. The revenues distributed by the City of Newport for these rentals are included in the year-over-year and fiscal year-to-date over fiscal year-to-date state 5.0 percent hotel tax collections figures. The City of Newport, however, did not report the breakdown of the hotel tax components data for FY 2017 through September. All hotel tax collections as reported by the City of Newport for that period are listed under hotels in the Fiscal Year-to-Date Collections by Components tables. The City of Newport did provide a breakdown of the state hotel tax expansion components for October 2016 through June 2017 on a monthly basis, and those figures are included in the hosting platforms and room resellers columns for June 2017 and FY 2017 year-to-date as appropriate.*

### **New State Hotel Tax Distribution Percentages**

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 and before July 1, 2016, the distribution of state hotel tax revenues was changed from that which existed for payments and returns received prior to January 1, 2016. For returns and payments received after June 30, 2016 and before July 1, 2017, the distribution of the state hotel tax revenues reverts to the allocation percentages in effect prior to January 1, 2016 as established in § 42-63.1-3(a), except for receipts from the Omni Providence Hotel. For returns and payments received on or after July 1, 2017, the distribution of the state hotel tax revenues will follow the percentages outlined in § 42-63.1-3(b). Revenues received from the Omni Providence Hotel continued to be distributed based on allocation percentages in effect after December 31, 2015. The distribution of state hotel tax revenues for the respective time periods is as follows:

Situs of Hotel	State Hotel Tax Allocation Percentage			
	Received Prior to Jan 1, 2016	Received After Dec 31, 2015 and Prior to Jul 1, 2016	Received After Jun 30, 2016 and Prior to Jul 1, 2017	Received After Jun 30, 2017
<b><u>All Providence Hotels except the Omni Providence</u></b>				
City of Providence	25 %	25 %	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %	31 %	28 %
Prov. Warwick Convention & Visitors Bureau	23 %	23 %	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %	21 %	24 %
<b><u>Omni Providence Hotel</u></b>				
Convention Authority of the City of Providence	31 %	28 %	28 %	28 %
Prov. Warwick Convention & Visitors Bureau	12 %	12 %	12 %	12 %
Rhode Island Commerce Corporation	27 %	60 %	60 %	60 %
Rhode Island Convention Center Authority	30 %	0 %	0 %	0 %
<b><u>All Warwick Hotels</u></b>				
City of Warwick	25 %	25 %	25 %	25 %
Prov. Warwick Convention & Visitors Bureau	23 %	23 %	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %	21 %	24 %
Warwick Dept. of Economic Development	31 %	28 %	31 %	28 %

Situs of Hotel	State Hotel Tax Allocation Percentage			
	Received Prior to Jan 1, 2016	Received After Dec 31, 2015 and Prior to Jul 1, 2016	Received After Jun 30, 2016 and Prior to Jul 1, 2017	Received After Jun 30, 2017
<b>All Other Hotels in the State</b>				
Municipality in which Hotel is Located	25 %	25 %	25 %	25 %
Prov. Warwick Convention & Visitors Bureau	7 %	5 %	7 %	5 %
Rhode Island Commerce Corporation	21 %	28 %	21 %	28 %
Tourism District in which Hotel is Located	47 %	42 %	47 %	42 %

The fiscal year-to-date 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 for state hotel tax collections received prior to January 1, 2016; after December 31, 2015 and prior to July 1, 2016; after June 30, 2016 and prior to July 1, 2017; and after June 30, 2017. The year-over-year dollar figures contained in the report will reflect the distribution of receipts for “Received Prior to Jan 1, 2016” for July 2015 through November 2015; for December through June of FY 2016, the year-over-year dollar figures will reflect the distribution of receipts for “Received After Dec 31, 2015 and Prior to Jul 1, 2016”; for June 2016 of FY 2016 and for July 2016 through May 2017 of FY 2017, the year-over-year dollar figures will reflect the distribution of receipts for “Received After Jun 30, 2016 and Prior to Jul 1, 2017”; and for June 2017 of FY 2017, the year-over-year dollar figures will reflect the distribution of receipts for “Received After Jun 30, 2017”.

### **Summary of the State 5.0 Percent Hotel Tax Allocation**

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

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

Allocation	June 2017	June 2016	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 799,050	\$ 859,583	-7.0 %	\$ (60,534)
Municipalities	517,682	513,655	0.8 %	4,026
Rhode Island Commerce Corporation	633,680	431,470	46.9 %	202,210
Prov. Warwick Convention & Visitors Bureau	244,827	249,912	-2.0 %	(5,085)
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 2,195,239</b>	<b>\$ 2,054,621</b>	<b>6.8 %</b>	<b>\$ 140,618</b>

- Total revenues received from the state 5.0 percent hotel tax for June 2017 were \$2.20 million, an increase of \$140,618 or 6.8 percent over the \$2.05 million received for June 2016. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$799,050 of the total revenues collected from the state 5.0 percent hotel tax for June 2017, a decrease of \$60,534 or 7.0 percent from the \$859,583 received for June 2016.

- 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 June 2017 vs 47 percent for June 2016.
- 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 June 2017 vs 31 percent for June 2016, except from the Omni Providence Hotel. The Convention Authority of Providence received 28 percent of the state hotel taxes generated from the Omni Providence Hotel for June 2017. The Omni Providence Hotel made an early payment for hotel tax generated by rental activity in June 2016. The share received by the Convention Authority of Providence was distributed with the May 2016 hotel tax collections.
- The tourism districts combined received \$2,262 in reported state hotel tax revenues for June 2017 compared to \$9,166 reported for June 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base. Due to a processing error, the tourism districts' combined share of the June 2017 state hotel tax collections from room resellers and hosting platforms is overstated by \$232.
- In June 2017, a total of \$(23) of state hotel tax collections from room resellers and hosting platforms designated for tourism districts was carried-forward to July 2017. Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.
- For June 2017, the State's cities and towns received \$517,682, an increase of \$4,026 or 0.8 percent over the \$513,655 received for June 2016.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both June 2017 and June 2016. 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.
  - Reported state hotel tax revenues for municipalities from room resellers and hosting platforms as a result of the expansion of the state hotel tax base were \$5,704 for June 2017 and \$4,875 for June 2016.
  - In June 2017, a total of \$(39) of state hotel tax collections from room resellers and hosting platforms designated for municipalities was carried-forward to July 2017. Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.
- For June 2017, the Rhode Island Commerce Corporation (RICC) received \$633,680 from state 5.0 percent hotel tax revenues, an increase of \$202,210 or 46.9 percent over the \$431,470 received for June 2016.
  - For June 2017, RICC's share of the revenues from the state 5.0 percent hotel tax was 28 percent from all hotels, except from hotels located in Providence and Warwick. For June 2016, the comparable share was 21 percent.

- For June 2017, RICC's share of the revenues from the state 5.0 percent hotel tax from all hotels located in Providence and Warwick, except from the Omni Providence Hotel, was 24 percent. The comparable share for June 2016 was 21 percent.
- For June 2017, the RICC received 60 percent of the revenues from the state 5.0 percent hotel tax generated by the Omni Providence Hotel. The Omni Providence Hotel made an early payment for hotel tax generated by rental activity in June 2016. The share received by RICC was distributed with the May 2016 hotel tax collections.
- The RICC received \$13,566 for June 2017 and \$4,095 for June 2016 in reported state hotel tax revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base. Due to a processing error, RICC's share of the June 2017 state hotel tax collections from room resellers and hosting platforms is understated by \$258.
- For June 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$244,827 in state hotel tax revenues, a decrease of 2.0 percent or \$5,085 from the \$249,912 received for June 2016.
  - For both June 2017 and June 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel.
  - For June 2017, PWCVB received 12 percent of the state hotel tax revenues generated by the Omni Providence Hotel. The Omni Providence Hotel made an early payment for hotel tax generated by rental activity in June 2016. The share received by PWCVB was distributed with the May 2016 hotel tax collections.
  - PWCVB's share of the state hotel tax revenues generated from all other hotels located in the state was five percent in June 2017 vs seven percent in June 2016.
  - PWCVB received \$1,191 in reported state hotel tax revenues for June 2017 compared to \$1,365 reported for June 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base. Due to a processing error, PWCVB's share of the June 2017 state hotel tax collections from room resellers and hosting platforms is overstated by \$34.

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

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.

<b>Allocation</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
Regional Tourism Districts	\$ 7,792,548	\$ 7,629,142	2.1 %	\$ 163,406
Municipalities	4,625,422	4,555,516	1.5 %	69,905
Rhode Island Commerce Corporation	4,738,151	4,642,030	2.1 %	96,120
Prov. Warwick Convention & Visitors Bureau	2,443,712	2,376,743	2.8 %	66,969
Rhode Island Convention Center Authority	0	165,897	-100.0 %	(165,897)
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 19,599,832</b>	<b>\$ 19,369,329</b>	<b>1.2 %</b>	<b>\$ 230,503</b>

- Total revenues received from the state 5.0 percent hotel tax for FY 2017 through June were \$19.60 million, an increase of \$230,503 or 1.2 percent over the \$19.37 million received for FY 2016 through June. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$7.79 million of the total revenues collected from the state 5.0 percent hotel tax for FY 2017 through June, an increase of \$163,406 or 2.1 percent over the \$7.63 million received for FY 2016 through June.
  - Tourism districts other than the Convention Authority of Providence and the Warwick Department of Economic Development received 47 percent of the state hotel taxes generated from hotels located in the district for June 2016 of FY 2016 through May 2017 of FY 2017 and for July through November 2015 of FY 2016. In the case of the Convention Authority of Providence and the Warwick Department of Economic Development, the comparable figure for these periods is 31 percent for hotels located in Providence and Warwick, except from the Omni Providence Hotel.
  - For June 2017 of FY 2017 and for December 2015 through May 2016 of FY 2016, these shares were 42 and 28 percent, respectively.
  - The Convention Authority of Providence received 28 percent of the state hotel taxes generated from the Omni Providence Hotel for year-to-date FY 2017 and for December 2015 through May 2016 of FY 2016. For July through November 2015 of FY 2016, the share was 31 percent. It should be noted that the Omni Providence Hotel made an early payment for hotel tax generated by rental activity in June 2016. The share received by the Convention Authority of Providence was distributed with the May 2016 state hotel tax collections.
  - The tourism districts combined received \$95,611 for FY 2017 through June and \$124,120 for FY 2016 through June of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base. Due to a processing error, the tourism districts' combined share of the FY 2017 through June state hotel tax collections from room resellers and hosting platforms is overstated by \$232.
  - For June 2017 of FY 2017, a total of \$(23) of state hotel tax collections from room resellers and hosting platforms designated for tourism districts was carried-forward to July 2017 of FY 2018. Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.
- For FY 2017 through June, the State's cities and towns received \$4.63 million, an increase of \$69,905 or 1.5 percent over the \$4.56 million received for FY 2016 through June.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both year-to-date FY 2017 and year-to-date FY 2016. 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.

- The municipalities received \$97,252 for FY 2017 through June and \$78,548 for FY 2016 through June of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- In June 2017 of FY 2017, a total of \$(39) of state hotel tax collections from room resellers and hosting platforms designated for municipalities was carried-forward to July 2017 of FY 2018. Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.
- For year-to-date FY 2017 and for December 2015 through June 2016 of FY 2016, the Rhode Island Convention Center Authority (RICCA) received none of the state 5.0 percent hotel tax revenues generated by the Omni Providence Hotel. RICCA received 30 percent of these revenues for July through November 2015 of FY 2016. As a result, for FY 2017 through June, RICCA's share of the state 5.0 percent hotel tax revenues decreased 100 percent from the \$165,897 received for FY 2016 through June.
- For FY 2017 through June, the Rhode Island Commerce Corporation (RICC) received \$4.74 million from state 5.0 percent hotel tax revenues, an increase of \$96,120 or 2.1 percent from the \$4.64 million received for FY 2016 through June.
  - For June 2016 of FY 2016 through May 2017 of FY 2017 and July through November 2015 of FY 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from all hotels in the state except from hotels located in Providence and Warwick. For June 2017 of FY 2017 and December 2015 through May 2016 of FY 2016, the comparable figure was 28 percent.
  - For June 2016 of FY 2016 through May 2017 of FY 2017 and July through November 2015 of FY 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from hotels located in Providence and Warwick, except from the Omni Providence Hotel. For June 2017 of FY 2017 and December 2015 through May 2016 of FY 2016, the comparable figure was 24 percent.
  - For year-to-date FY 2017 and December 2015 through May 2016 of FY 2016, RICC received 60 percent of the revenues from the state 5.0 hotel tax generated by the Omni Providence Hotel. For July through November 2015 of FY 2016, the comparable share was 27 percent. It should be noted that the Omni Providence Hotel made an early payment for hotel tax generated by rental activity in June 2016. The share received by RICC was distributed with the May 2016 state hotel tax collections.
  - The RICC received \$160,217 for FY 2017 through June and \$73,517 for FY 2016 through June of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base. Due to a processing error, RICC's share of the FY 2017 through June state hotel tax collections from room resellers and hosting platforms is understated by \$258.
- For FY 2017 through June, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$2.44 million in state hotel tax revenues, an increase of 2.8 percent or \$66,969 over the \$2.38 million received for FY 2016 through June.

- For both year-to-date FY 2017 and year-to-date FY 2016, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel.
- For year-to-date FY 2017 and FY 2016 through May, PWCVB received 12 percent of the state hotel tax revenues generated from the Omni Providence Hotel. It should be noted that the Omni Providence Hotel made an early payment for hotel tax generated by rental activity in June 2016. The share received by PWCVB was distributed with the May 2016 state hotel tax collections.
- For June 2016 of FY 2016 through May 2017 of FY 2017 and July through November 2015 of FY 2016, PWCVB received seven percent of the state hotel tax revenues generated from all other hotels located in the state. For June 2017 of FY 2017 and December 2015 through May 2016 of FY 2016, the comparable figure was 5 percent.
- PWCVB received \$35,770 in year-to-date FY 2017 and \$38,007 in year-to-date FY 2016 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base. Due to a processing error, PWCVB's share of the FY 2017 through June state hotel tax collections from room resellers and hosting platforms is overstated by \$34 in total.

### **Detail of the State 5.0 Percent Hotel Tax Allocation**

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

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 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.

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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



For June 2017, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>June 2017</b>	<b>June 2016</b>	<b>Difference</b>
Aquidneck Island *	\$ 342,402	\$ 408,972	\$ (66,570)
Convention Authority of Providence †	\$ 154,996	\$ 121,583	\$ 33,414
South County ‡	\$ 139,420	\$ 160,047	\$ (20,628)
* Includes \$376 for June 2017 and \$9,166 for June 2016 that was received from the expansion of the state hotel tax base.			
† Includes \$705 for June 2017 that was received from the expansion of the state hotel tax base.			
‡ Includes \$285 for June 2017 that was received from the expansion of the state hotel tax base.			

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for June 2017 versus June 2016 were:

- Convention Authority of Providence: \$33,414
- Block Island: \$7,108
- Northern Rhode Island: \$481

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for June 2017 versus June 2016 were:

- Aquidneck Island: \$(66,570)
- South County: \$(20,628)
- Warwick Department of Economic Development: \$(6,176)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for June 2017 versus June 2016 were:

- Convention Authority of Providence: 27.5 percent
- Block Island: 22.7 percent
- Northern Rhode Island: 1.7 percent

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for June 2017 versus June 2016 were:

- East Providence: -100.0 percent
- Aquidneck Island: -16.3 percent
- Statewide: -13.9 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of state 5.0 percent hotel tax revenues distributed to the cities and towns in Rhode Island. For June 2017, 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>June 2017</b>	<b>June 2016</b>	<b>Difference</b>	<b>Percent Change</b>
Newport *	\$ 142,141	\$ 155,385	\$ (13,244)	-8.5 %
Providence †	\$ 110,499	\$ 98,051	\$ 12,449	12.7 %
Warwick ‡	\$ 69,815	\$ 67,713	\$ 2,102	3.1 %
* Includes \$4,875 for June 2016 received from the expansion of the state hotel tax base.				
† Includes \$3,890 for June 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,024 for June 2017 received from the expansion of the state hotel tax base.				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for June 2017 versus June 2016 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Glocester	275.3 %	East Providence	-96.6 %
Little Compton	83.7 %	Woonsocket	-41.4 %
Smithfield	56.8 %	Hopkinton	-34.2 %
New Shoreham	37.3 %	Charlestown	-23.1 %
West Greenwich	27.3 %	Westerly	-9.3 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for June 2017 versus June 2016 were:

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Providence	\$ 12,449	Newport	\$ (13,244)
New Shoreham	\$ 6,213	Westerly	\$ (4,498)
Smithfield	\$ 3,453	East Providence	\$ (2,821)
Warwick	\$ 2,102	Middletown	\$ (1,716)
West Greenwich	\$ 1,616	Woonsocket	\$ (1,346)

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

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 year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District<sup>6</sup>; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence<sup>7</sup>; (5) Northern Rhode Island Tourism District<sup>8</sup>; (6) South County Tourism District<sup>9</sup>; (7) the Statewide Tourism District<sup>10</sup>; and (8) the Warwick Department of Economic Development. The regional tourism districts are administered by either a regional

<sup>6</sup> Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

<sup>7</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>8</sup> Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

<sup>9</sup> Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

<sup>10</sup> Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation.

For FY 2017 through June, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>Difference</b>
Aquidneck Island *	\$ 3,302,996	\$ 3,253,742	\$ 49,254
Convention Authority of Providence ^	\$ 1,520,004	\$ 1,470,052	\$ 49,952
South County †	\$ 1,269,871	\$ 1,188,918	\$ 80,953
* Includes \$33,315 for FY 2017 YTD and \$73,000 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$33,315 figure does not include hotel tax data from the City of Newport for July through September 2016.			
^ Includes \$22,405 for FY 2017 YTD and \$18,368 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base.			
† Includes \$15,342 for FY 2017 YTD and \$9,659 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base.			

The three regional tourism districts with the largest nominal increases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through June versus FY 2016 through June were:

- South County: \$80,953
- Convention Authority of Providence: \$49,952
- Aquidneck Island: \$49,254

The two regional tourism districts with nominal decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through June versus FY 2016 through June were:

- Northern Rhode Island: \$(60,706)
- East Providence: \$(5,263)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through June versus FY 2016 through June were:

- South County: 6.8 percent
- Statewide: 5.4 percent
- Block Island: 3.7 percent

The two regional tourism districts with percentage decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through June versus FY 2016 through June were:

- Northern Rhode Island: -15.8 percent
- East Providence: -10.9 percent

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of state 5.0 percent hotel tax revenues distributed to the cities and towns in Rhode Island. For FY 2017 through June, 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>FY 2017</b>	<b>FY 2016</b>	<b>Difference</b>	<b>Percent Change</b>
Newport *	\$ 1,263,745	\$ 1,287,501	\$ (23,756)	-1.8 %
Providence ^	\$ 1,006,825	\$ 952,919	\$ 53,906	5.7 %
Warwick †	\$ 660,162	\$ 654,724	\$ 5,438	0.8 %
<p>* Includes \$16,347 for FY 2017 YTD and \$31,275 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$16,347 figure includes only receipts for October through June 2017.</p> <p>^ Includes \$36,771 for FY 2017 YTD and \$15,659 for FY 2016 YTD received from the expansion of the state hotel tax base.</p> <p>† Includes \$12,741 for FY 2017 YTD and \$11,958 for FY 2016 YTD received from the expansion of the state hotel tax base.</p>				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through June versus FY 2016 through June were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Hopkinton	2,602.6 %	Exeter	-100.0 %
Little Compton	617.4 %	North Providence	-100.0 %
Warren	333.2 %	Pawtucket	-91.9 %
Portsmouth	73.2 %	East Greenwich	-32.9 %
Foster	67.7 %	Jamestown	-21.1 %

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for FY 2017 through June versus FY 2016 through June were:

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Providence	\$ 53,906	Newport	\$ (23,756)
Westerly	\$ 21,413	Pawtucket	\$ (21,158)
Middletown	\$ 16,721	Smithfield	\$ (11,691)
North Kingstown	\$ 14,522	South Kingstown	\$ ( 9,320)
Portsmouth	\$ 6,496	Woonsocket	\$ ( 6,756)

Marilyn S. McConaghy, Esq.  
Acting Director  
Rhode Island Department of Revenue  
October 23, 2017

## DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION Year-over-Year Collections

Allocation	Share †	Year-over-Year				
		June 2017 ‡	June 2016	Percent Change	Difference	
<b><u>PROVIDENCE HOTELS</u></b>						
Convention Authority of Providence	31% / 28%	\$ 120,107	\$ 121,583	-1.2%	\$ (1,476)	
City of Providence	25% / 25%	110,499	98,051	12.7%	12,449	
Rhode Island Commerce Corporation	21% / 24%	112,787	82,362	36.9%	30,424	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	98,603	90,206	9.3%	8,397	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 441,996</b>	<b>\$ 392,202</b>	<b>12.7%</b>	<b>\$ 49,794</b>	
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>						
Convention Authority of Providence	28%	\$ 34,889	-	n/a	\$ 34,889	
Rhode Island Commerce Corporation	60%	74,763	-	n/a	74,763	
Prov. Warwick Convention & Visitors Bureau	12%	14,953	-	n/a	14,953	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 124,605</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ 124,605</b>	
<b><u>WARWICK HOTELS</u></b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 77,788	\$ 83,964	-7.4%	\$ (6,176)	
City of Warwick	25% / 25%	69,815	67,713	3.1%	2,102	
Rhode Island Commerce Corporation	21% / 24%	67,819	56,879	19.2%	10,940	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	63,838	62,296	2.5%	1,542	
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 279,261</b>	<b>\$ 270,852</b>	<b>3.1%</b>	<b>\$ 8,408</b>	
<b><u>ALL OTHER HOTELS</u></b>						
<b><u>Regional Tourism Districts</u></b>						
<i>South County</i>	47% / 42%	\$ 139,420	\$ 160,047	-12.9%	\$ (20,628)	
<i>Northern RI</i>	47% / 42%	29,458	28,977	1.7%	481	
<i>Aquidneck Island *</i>	47% / 42%	342,402	408,972	-16.3%	(66,570)	
<i>Block Island</i>	47% / 42%	38,464	31,356	22.7%	7,108	
<i>East Providence</i>	47% / 42%	-	5,488	-100.0%	(5,488)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	16,521	19,195	-13.9%	(2,674)	
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 566,265	\$ 654,036	-13.4%	\$ (87,771)	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 337,368	\$ 347,892	-3.0%	\$ (10,524)	
Rhode Island Commerce Corporation *	21% / 28%	378,311	292,229	29.5%	86,082	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	67,433	97,410	-30.8%	(29,976)	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,349,377</b>	<b>\$ 1,391,567</b>	<b>-3.0%</b>	<b>\$ (42,189)</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,195,239</b>	<b>\$ 2,054,621</b>	<b>6.8%</b>	<b>\$ 140,618</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. June 2016 hotel tax collections do not include an early payment from the Omni Providence Hotel that was generated by rental activity in June 2016 and accounted for in the May 2016 hotel tax collections.

† The allocation of state hotel tax revenues has changed. The first number reflects the allocation of revenues received for June 2016, and the second number reflects the allocation of revenues received in June 2017, except for from the Omni Providence Hotel where the number reflects the allocation for June 2017.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: June 2017 Collections by Component* table for breakdown of June 2017 rental activity from the state hotel base expansion.

\* Based on data that was provided after the state hotel tax report for June 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components. From hosting platforms and room resellers for June 2016, Aquidneck Island received \$9,166, Newport received \$4,875, RICC received \$4,095, and PWCVB received \$1,365.

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

Allocation	Share †	June 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31% / 28%	\$ 119,402	\$ 705	\$ 120,107
City of Providence	25% / 25%	106,609	3,890	110,499
Rhode Island Commerce Corporation	21% / 24%	102,344	10,442	112,787
Prov. Warwick Convention & Visitors Bureau	23% / 23%	98,080	523	98,603
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 426,435</b>	<b>\$ 15,561</b>	<b>\$ 441,996</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	31% / 28%	\$ 34,889	-	\$ 34,889
Rhode Island Commerce Corporation	27% / 60%	74,763	-	74,763
Prov. Warwick Convention & Visitors Bureau	12% / 12%	14,953	-	14,953
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 124,605</b>	<b>-</b>	<b>\$ 124,605</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 77,046	\$ 742	\$ 77,788
City of Warwick	25% / 25%	68,791	1,024	69,815
Rhode Island Commerce Corporation	21% / 24%	66,040	1,780	67,819
Prov. Warwick Convention & Visitors Bureau	23% / 23%	63,288	550	63,838
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 275,165</b>	<b>\$ 4,095</b>	<b>\$ 279,261</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>South County</i>	47% / 42%	\$ 139,135	\$ 285	\$ 139,420
<i>Northern RI</i>	47% / 42%	29,458	-	29,458
<i>Aquidneck Island</i>	47% / 42%	342,027	376	342,402
<i>Block Island</i>	47% / 42%	38,458	5	38,464
<i>East Providence</i>	47% / 42%	-	-	-
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	16,372	149	16,521
<i>Subtotal - Tourism Districts</i>	47% / 42%	\$ 565,450	\$ 815	\$ 566,265
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 336,578	\$ 790	\$ 337,368
Rhode Island Commerce Corporation	21% / 28%	376,967	1,344	378,311
Prov. Warwick Convention & Visitors Bureau	7% / 5%	67,316	118	67,433
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 1,346,310</b>	<b>\$ 3,067</b>	<b>\$ 1,349,377</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,172,516</b>	<b>\$ 22,723</b>	<b>\$ 2,195,239</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. June 2016 hotel tax collections do not include an early payment from the Omni Providence Hotel that was generated by rental activity in June 2016 and accounted for in the May 2016 hotel tax collections.

† The allocation of state hotel tax revenues has changed. The first number reflects the allocation of revenues received for June 2016, and the second number reflects the allocation of revenues received in June 2017, except for from the Omni Providence Hotel where the number reflects the allocation for June 2017.

\* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will no longer distribute hotel tax collections of less than \$5. In June 2017, a total of \$(62) was carried-forward to July 2017. Additionally, due to a processing error June 2017 distributions to tourism districts are overstated by \$232, the distribution to CommerceCorp is understated by \$258, and the distribution to PWCVB is overstated by \$34.

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

MUNICIPALITY	Year-over-Year			
	June 2017 ^	June 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	3,876	3,209	20.8%	667
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	1,030	1,339	-23.1%	(309)
COVENTRY	6,558	6,439	1.9%	120
CRANSTON	921	891	3.4%	30
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	35	-	n/a	35
EAST PROVIDENCE	98	2,919	-96.6%	(2,821)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	169	45	275.3%	124
HOPKINTON	68	104	-34.2%	(36)
JAMESTOWN	529	466	13.5%	63
JOHNSTON	453	497	-8.9%	(44)
LINCOLN	5,817	5,883	-1.1%	(66)
LITTLE COMPTON	747	407	83.7%	341
MIDDLETOWN	55,137	56,853	-3.0%	(1,716)
NARRAGANSETT	8,034	7,386	8.8%	648
NEWPORT *	142,141	155,385	-8.5%	(13,244)
NEW SHOREHAM	22,892	16,679	37.3%	6,213
NORTH KINGSTOWN	5,217	4,851	7.6%	367
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	153	159	-3.3%	(5)
PAWTUCKET	106	-	n/a	106
PORTSMOUTH	1,356	1,219	11.2%	137
PROVIDENCE	110,499	98,051	12.7%	12,449
RICHMOND	224	238	-5.8%	(14)
SCITUATE	467	377	23.8%	90
SMITHFIELD	9,529	6,076	56.8%	3,453
SOUTH KINGSTOWN	10,396	10,489	-0.9%	(93)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	69,815	67,713	3.1%	2,102
WESTERLY	43,878	48,377	-9.3%	(4,498)
WEST GREENWICH	7,525	5,909	27.3%	1,616
WEST WARWICK	8,104	8,443	-4.0%	(338)
WOONSOCKET	1,905	3,251	-41.4%	(1,346)
<b>TOTAL</b>	<b>\$ 517,682</b>	<b>\$ 513,653</b>	<b>0.8%</b>	<b>\$ 4,029</b>

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: June 2017 Collections by Component* table for breakdown of June 2017 rental activity from the state hotel tax base expansion.

\* Based on data that was provided after the state hotel tax report for June 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components. From hosting platforms and room resellers for June 2016, the City of Newport received \$4,875.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**June 2017 Collections by Component**

MUNICIPALITY	June 2017		
	Hotels *	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	3,876	-	3,876
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	1,030	-	1,030
COVENTRY	6,527	31	6,558
CRANSTON	796	125	921
CUMBERLAND	-	-	-
EAST GREENWICH	35	-	35
EAST PROVIDENCE	-	98	98
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	169	-	169
HOPKINTON	68	-	68
JAMESTOWN	529	-	529
JOHNSTON	453	-	453
LINCOLN	5,817	-	5,817
LITTLE COMPTON	747	-	747
MIDDLETOWN	54,939	199	55,137
NARRAGANSETT	8,034	-	8,034
NEWPORT	142,141	-	142,141
NEW SHOREHAM	22,892	-	22,892
NORTH KINGSTOWN	5,210	7	5,217
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	153	-	153
PAWTUCKET	-	106	106
PORTSMOUTH	1,356	-	1,356
PROVIDENCE	106,609	3,890	110,499
RICHMOND	224	-	224
SCITUATE	467	-	467
SMITHFIELD	9,499	30	9,529
SOUTH KINGSTOWN	10,348	49	10,396
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	68,791	1,024	69,815
WESTERLY	43,857	21	43,878
WEST GREENWICH	7,484	41	7,525
WEST WARWICK	8,030	74	8,104
WOONSOCKET	1,897	9	1,905
<b>TOTAL</b>	<b>\$ 511,978</b>	<b>\$ 5,704</b>	<b>\$ 517,682</b>

\* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will no longer distribute to municipalities hotel tax collections of less than \$5. In June 2017, a total of \$(39) in state hotel tax collections designated for municipalities was carried-forward to July 2017.



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

Allocation	Share †	Fiscal Year-to-Date ‡				
		FY 2017	FY 2016	Percent Change	Difference	
<b>PROVIDENCE HOTELS</b>						
Convention Authority of Providence	31% / 28%	\$ 1,212,479	\$ 1,132,228	7.1%	\$ 80,251	
City of Providence	25% / 25%	1,006,825	952,919	5.7%	53,906	
Rhode Island Commerce Corporation	21% / 24%	898,923	849,844	5.8%	49,078	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	909,073	876,686	3.7%	32,387	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 4,027,300</b>	<b>\$ 3,811,678</b>	<b>5.7%</b>	<b>\$ 215,623</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 307,525	\$ 337,824	-9.0%	\$ (30,299)	
RI Convention Center Authority	30% / 0%	-	165,897	-100.0%	(165,897)	
Rhode Island Commerce Corporation	27% / 60%	658,982	505,872	30.3%	153,110	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	131,796	137,672	-4.3%	(5,875)	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 1,098,303</b>	<b>\$ 1,147,265</b>	<b>-4.3%</b>	<b>\$ (48,961)</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 808,455	\$ 780,500	3.6%	\$ 27,955	
City of Warwick	25% / 25%	660,162	654,724	0.8%	5,438	
Rhode Island Commerce Corporation	21% / 24%	566,084	581,326	-2.6%	(15,241)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	605,946	602,346	0.6%	3,600	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 2,640,647</b>	<b>\$ 2,618,895</b>	<b>0.8%</b>	<b>\$ 21,752</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>South County</i>	47% / 42%	\$ 1,269,871	\$ 1,188,918	6.8%	\$ 80,953	
<i>Northern RI</i>	47% / 42%	324,315	385,021	-15.8%	(60,706)	
<i>Aquidneck Island *</i>	47% / 42%	3,302,996	3,253,742	1.5%	49,254	
<i>Block Island</i>	47% / 42%	349,324	336,929	3.7%	12,395	
<i>East Providence</i>	47% / 42%	43,033	48,296	-10.9%	(5,263)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	174,549	165,684	5.4%	8,865	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 5,464,088</i>	<i>\$ 5,378,590</i>	<i>1.6%</i>	<i>\$ 85,498</i>	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,958,435	\$ 2,947,873	0.4%	\$ 10,562	
Rhode Island Commerce Corporation *	21% / 28%	2,614,162	2,704,989	-3.4%	(90,827)	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	796,896	760,040	4.8%	36,856	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 11,833,581</b>	<b>\$ 11,791,492</b>	<b>0.4%</b>	<b>\$ 42,089</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 19,599,832</b>	<b>\$ 19,369,329</b>	<b>1.2%</b>	<b>\$ 230,503</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.

† The allocation of state hotel revenues has changed. The first number reflects the allocation of revenues received prior to January 1, 2016 and between July 1, 2016 and June 30, 2017, inclusive. The second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, inclusive, and after July 1, 2017, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component* table and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2016 Year-to-date Collections by Component* table for breakdown of FY 2017 and FY 2016 rental activity from the state hotel base expansion.

\* Based on data that was provided after the state hotel tax report for June 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION  
FY 2017 Year-to-Date Collections by Component**

Allocation	Share †	FY 2017		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31% / 28%	\$ 1,190,074	\$ 22,405	\$ 1,212,479
City of Providence	25% / 25%	970,054	36,771	1,006,825
Rhode Island Commerce Corporation	21% / 24%	827,639	71,284	898,923
Prov. Warwick Convention & Visitors Bureau	23% / 23%	892,450	16,623	909,073
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 3,880,217</b>	<b>\$ 147,083</b>	<b>\$ 4,027,300</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	31% / 28%	\$ 307,525	\$ -	\$ 307,525
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	658,982	-	658,982
Prov. Warwick Convention & Visitors Bureau	12% / 12%	131,796	-	131,796
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 1,098,303</b>	<b>\$ -</b>	<b>\$ 1,098,303</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 794,546	\$ 13,909	\$ 808,455
City of Warwick	25% / 25%	647,421	12,741	660,162
Rhode Island Commerce Corporation	21% / 24%	552,088	13,996	566,084
Prov. Warwick Convention & Visitors Bureau	23% / 23%	595,627	10,319	605,946
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 2,589,682</b>	<b>\$ 50,965</b>	<b>\$ 2,640,647</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>South County</i>	47% / 42%	\$ 1,254,529	\$ 15,342	\$ 1,269,871
<i>Northern RI</i>	47% / 42%	320,881	3,434	324,315
<i>Aquidneck Island *</i>	47% / 42%	3,269,681	33,315	3,302,996
<i>Block Island</i>	47% / 42%	347,127	2,197	349,324
<i>East Providence</i>	47% / 42%	41,508	1,525	43,033
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	171,066	3,484	174,549
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 5,404,791</i>	<i>\$ 59,297</i>	<i>\$ 5,464,088</i>
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 2,910,695	\$ 47,740	\$ 2,958,435
Rhode Island Commerce Corporation *	21% / 28%	2,539,225	74,937	2,614,162
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	788,068	8,828	796,896
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 11,642,780</b>	<b>\$ 190,801</b>	<b>\$ 11,833,581</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 19,210,982</b>	<b>\$ 388,850</b>	<b>\$ 19,599,832</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.

† The allocation of state hotel revenues has changed. The first number reflects the allocation of revenues received prior to January 1, 2016 and between July 1, 2016 and June 30, 2017, inclusive. The second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, inclusive, and after July 1, 2017, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the allocation of revenues received after December 31, 2015.

\* The City of Newport did not report July through September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels. Year-to-date FY 2017 hotel tax revenues for room resellers and hosting platforms for the City of Newport include only revenues from October 2016 through June 2017.

‡ Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will no longer distribute hotel tax collections of less than \$5. For FY 2017, a total of \$(84) was carried-forward to FY 2018. Additionally, due to a processing error FY 2017 distributions to tourism districts are overstated by \$232, the distribution to CommerceCorp is understated by \$258, and the distribution to PWCVB is overstated by \$34.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION  
FY 2016 Year-to-Date Collections by Component**

Allocation	Share †	Fiscal Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
<b><u>PROVIDENCE HOTELS ^</u></b>				
Convention Authority of Providence	31% / 28%	\$ 1,113,860	\$ 18,368	\$ 1,132,228
City of Providence	25% / 25%	937,260	15,659	952,919
Rhode Island Commerce Corporation	21% / 24%	835,641	14,204	849,844
Prov. Warwick Convention & Visitors Bureau	23% / 23%	862,279	14,407	876,686
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 3,749,040</b>	<b>\$ 62,638</b>	<b>\$ 3,811,678</b>
<b><u>OMNI PROVIDENCE HOTEL</u></b>				
Convention Authority of Providence	31% / 28%	\$ 337,824	\$ -	\$ 337,824
RI Convention Center Authority	30% / 0%	165,897	-	165,897
Rhode Island Commerce Corporation	27% / 60%	505,872	-	505,872
Prov. Warwick Convention & Visitors Bureau	12% / 12%	137,672	-	137,672
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 1,147,265</b>	<b>\$ -</b>	<b>\$ 1,147,265</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 766,343	\$ 14,157	\$ 780,500
City of Warwick	25% / 25%	642,765	11,958	654,724
Rhode Island Commerce Corporation	21% / 24%	570,609	10,716	581,326
Prov. Warwick Convention & Visitors Bureau	23% / 23%	591,344	11,002	602,346
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 2,571,061</b>	<b>\$ 47,833</b>	<b>\$ 2,618,895</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b>Regional Tourism Districts</b>				
<i>South County</i>	47% / 42%	\$ 1,179,259	\$ 9,659	\$ 1,188,918
<i>Northern RI</i>	47% / 42%	380,738	4,283	385,021
<i>Aquidneck Island</i>	47% / 42%	3,180,742	73,000	3,253,742
<i>Block Island</i>	47% / 42%	335,234	1,695	336,929
<i>East Providence</i>	47% / 42%	46,831	1,465	48,296
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	164,192	1,492	165,684
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 5,286,995</i>	<i>\$ 91,595</i>	<i>\$ 5,378,590</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,896,943	\$ 50,930	\$ 2,947,873
Rhode Island Commerce Corporation	21% / 28%	2,656,392	48,597	2,704,989
Prov. Warwick Convention & Visitors Bureau	7% / 5%	747,441	12,599	760,040
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 11,587,771</b>	<b>\$ 203,721</b>	<b>\$ 11,791,492</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 19,055,138</b>	<b>\$ 314,192</b>	<b>\$ 19,369,329</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.

† The allocation of state hotel revenues has changed. The first number reflects the allocation of revenues received prior to January 1, 2016 and between July 1, 2016 and June 30, 2017, inclusive. The second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, inclusive, and after July 1, 2017, except for the Omni Providence Hotel where the first number reflects the allocation of revenues received prior to January 1, 2016 and the second number reflects the 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 2017 ^	FY 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	28,152	22,598	24.6%	5,553
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	6	-	n/a	6
CHARLESTOWN	10,488	11,748	-10.7%	(1,259)
COVENTRY	54,334	55,156	-1.5%	(822)
CRANSTON	10,680	8,744	22.1%	1,936
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	322	480	-32.9%	(158)
EAST PROVIDENCE	23,576	26,812	-12.1%	(3,236)
EXETER	-	9	-100.0%	(9)
FOSTER	146	87	67.7%	59
GLOCESTER	1,470	1,185	24.1%	285
HOPKINTON	5,377	199	2602.6%	5,178
JAMESTOWN	4,326	5,485	-21.1%	(1,159)
JOHNSTON	4,604	4,891	-5.9%	(287)
LINCOLN	59,972	59,698	0.5%	274
LITTLE COMPTON	4,821	672	617.4%	4,149
MIDDLETOWN	474,908	458,188	3.6%	16,721
NARRAGANSETT	69,066	65,167	6.0%	3,900
NEWPORT *	1,263,745	1,287,501	-1.8%	(23,756)
NEW SHOREHAM	188,243	182,718	3.0%	5,524
NORTH KINGSTOWN	60,061	45,539	31.9%	14,522
NORTH PROVIDENCE	-	4	-100.0%	(4)
NORTH SMITHFIELD	1,605	1,872	-14.2%	(267)
PAWTUCKET	1,864	23,022	-91.9%	(21,158)
PORTSMOUTH	15,375	8,879	73.2%	6,496
PROVIDENCE	1,006,825	952,919	5.7%	53,906
RICHMOND	2,189	2,291	-4.4%	(101)
SCITUATE	4,046	3,714	8.9%	331
SMITHFIELD	84,197	95,887	-12.2%	(11,691)
SOUTH KINGSTOWN	81,053	90,373	-10.3%	(9,320)
TIVERTON	95	-	n/a	95
WARREN	1,335	308	333.2%	1,027
WARWICK	660,162	654,724	0.8%	5,438
WESTERLY	339,862	318,449	6.7%	21,413
WEST GREENWICH	61,518	58,894	4.5%	2,624
WEST WARWICK	74,888	74,437	0.6%	451
WOONSOCKET	26,110	32,866	-20.6%	(6,756)
<b>TOTAL</b>	<b>\$ 4,625,421</b>	<b>\$ 4,555,516</b>	<b>1.5%</b>	<b>\$ 69,905</b>

† See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2017 Year-to-Date Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2016 Year-to-Date Collections by Component* tables for breakdown by municipality.

\* Based on data that was provided after the state hotel tax report for June 2016 was issued, the figures for the state 5.0 percent hotel tax collections from the City of Newport have been adjusted to properly reflect collections from the hotel base expansion components.

^ Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will no longer distribute to municipalities hotel tax collections of less than \$5. In June 2017, a total of \$(39) in state hotel tax collections designated for municipalities was carried-forward to July 2017.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES  
FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	27,909	243	28,152
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	9,563	925	10,488
COVENTRY	53,531	804	54,334
CRANSTON	9,863	816	10,680
CUMBERLAND	-	-	-
EAST GREENWICH	309	13	322
EAST PROVIDENCE	22,079	1,497	23,576
EXETER	-	-	-
FOSTER	146	-	146
GLOCESTER	1,470	-	1,470
HOPKINTON	5,377	-	5,377
JAMESTOWN	4,073	253	4,326
JOHNSTON	4,582	22	4,604
LINCOLN	59,722	250	59,972
LITTLE COMPTON	4,447	374	4,821
MIDDLETOWN	467,828	7,081	474,908
NARRAGANSETT	66,387	2,679	69,066
NEWPORT *	1,247,398	16,347	1,263,745
NEW SHOREHAM	187,077	1,166	188,243
NORTH KINGSTOWN	59,439	622	60,061
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,440	165	1,605
PAWTUCKET	895	969	1,864
PORTSMOUTH	9,196	6,179	15,375
PROVIDENCE	970,054	36,771	1,006,825
RICHMOND	2,169	21	2,189
SCITUATE	3,815	231	4,046
SMITHFIELD	83,290	907	84,197
SOUTH KINGSTOWN	79,897	1,156	81,053
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	647,421	12,741	660,162
WESTERLY	338,560	1,301	339,862
WEST GREENWICH	60,882	635	61,518
WEST WARWICK	73,623	1,265	74,888
WOONSOCKET	25,729	381	26,110
<b>TOTAL</b>	<b>\$ 4,528,170</b>	<b>\$ 97,252</b>	<b>\$ 4,625,421</b>

\* The City of Newport did not report July through September 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels. The City of Newport did report a breakdown of the hotel base expansion components for October 2016 through June 2017. These revenues are included in the table for FY 2017 YTD.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES  
FY 2016 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	22,355	244	22,598
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	11,443	305	11,748
COVENTRY	54,610	546	55,156
CRANSTON	8,567	176	8,744
CUMBERLAND	-	-	-
EAST GREENWICH	317	163	480
EAST PROVIDENCE	25,996	816	26,812
EXETER	-	9	9
FOSTER	87	-	87
GLOCESTER	1,185	-	1,185
HOPKINTON	199	-	199
JAMESTOWN	5,314	171	5,485
JOHNSTON	4,889	2	4,891
LINCOLN	59,532	166	59,698
LITTLE COMPTON	657	15	672
MIDDLETOWN	449,657	8,531	458,188
NARRAGANSETT	64,220	947	65,167
NEWPORT	1,256,227	31,275	1,287,501
NEW SHOREHAM	181,747	971	182,718
NORTH KINGSTOWN	45,226	313	45,539
NORTH PROVIDENCE	-	4	4
NORTH SMITHFIELD	1,872	-	1,872
PAWTUCKET	22,126	896	23,022
PORTSMOUTH	8,857	21	8,879
PROVIDENCE	937,260	15,659	952,919
RICHMOND	2,291	-	2,291
SCITUATE	3,631	83	3,714
SMITHFIELD	94,932	955	95,887
SOUTH KINGSTOWN	89,368	1,005	90,373
TIVERTON	-	-	-
WARREN	-	308	308
WARWICK	642,765	11,958	654,724
WESTERLY	316,966	1,483	318,449
WEST GREENWICH	58,296	598	58,894
WEST WARWICK	73,873	565	74,437
WOONSOCKET	32,504	363	32,866
<b>TOTAL</b>	<b>\$ 4,476,968</b>	<b>\$ 78,548</b>	<b>\$ 4,555,516</b>