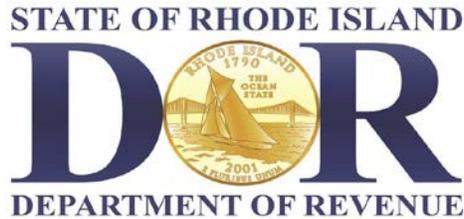


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report  
FY 2017 State 5.0 Percent Hotel Tax Allocation December 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. 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. 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. 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 will be included in the analysis of fiscal year-to-date over fiscal year-to-date collections for municipalities other than the City of Newport in the June report.*

*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 Division of Taxation, however, did not report hotel tax component data for October through December 2016.*

*The state hotel tax collection figures for December 2016 for all municipalities except the City of Newport include only receipts from traditional hotels. FY 2017 year-to-date figures for hosting platforms and room resellers for all municipalities except the City of Newport include only hotel tax receipts from July 2016 through September 2016.*

*The City of Newport has been distributing state hotel tax revenues from these rentals 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 state 5.0 percent hotel tax collections figures. The City of Newport, however, did not report the breakdown of the hotel tax components data as requested 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 Monthly and 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 through December 2016 and those figures are included in the hotels and hosting platforms and room resellers columns for December 2016 and FY 2017 year-to-date as appropriate.*

**New State Hotel Tax Distribution Effective for Tax Returns and Payments Received Prior to January 1, 2016, After December 31, 2015 and Prior to July 1, 2016, and After June 30, 2016**

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, except for receipts from the Omni Providence Hotel. Revenues received from the Omni Providence Hotel continue 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		
	Prior to Jan 1, 2016	After Dec 31, 2015 and Prior to Jul 1, 2016	After Jun 30, 2016
<b><u>All Providence Hotels except the Omni Providence</u></b>			
City of Providence	25 %	25 %	25 %
Convention Authority of the City of Providence	31 %	28 %	31 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
<b><u>Omni Providence Hotel</u></b>			
Convention Authority of the City of Providence	31 %	28 %	28 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %	12 %
Rhode Island Commerce Corporation	27 %	60 %	60 %
Rhode Island Convention Center Authority	30 %	0 %	0 %

Situs of Hotel	State Hotel Tax Allocation Percentage		
	Prior to Jan 1, 2016	After Dec 31, 2015 and Prior to Jul 1, 2016	After Jun 30, 2016
<b><u>All Warwick Hotels</u></b>			
City of Warwick	25 %	25 %	25 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %	23 %
Rhode Island Commerce Corporation	21 %	24 %	21 %
Warwick Department of Economic Development	31 %	28 %	31 %
<b><u>All Other Hotels in the State</u></b>			
Municipality in which Hotel is Located	25 %	25 %	25 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %	7 %
Rhode Island Commerce Corporation	21 %	28 %	21 %
Tourism District in which Hotel is Located	47 %	42 %	47 %

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

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

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

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

Allocation	December 2016	December 2015	Percent Change	Nominal Difference
Regional Tourism Districts	\$ 305,941	\$ 254,123	20.4 %	\$ 51,819
Municipalities	180,712	168,305	7.4 %	12,407
Rhode Island Commerce Corporation	184,588	206,853	-10.8 %	(22,266)
Prov. Warwick Convention & Visitors Bureau	105,183	94,961	10.8 %	10,223
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 776,424</b>	<b>\$ 724,241</b>	<b>7.2 %</b>	<b>\$ 52,183</b>

- Total revenues received from the state 5.0 percent hotel tax for December 2016 were \$776,424, an increase of \$52,183 or 7.2 percent over the \$724,241 received for December 2015. The largest share of these revenues is distributed to the State’s eight regional tourism districts.
- Regional tourism districts received \$305,941 of the total revenues collected from the state 5.0 percent hotel tax for December 2016, an increase of \$51,819 or 20.4 percent over the \$254,123 received for December 2015.

- 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 December 2016 vs 42 percent for December 2015.
- The Convention Authority of Providence and the Warwick Department of Economic Development received 31 percent of the state hotel taxes generated from hotels located in Providence and Warwick for December 2016 vs 28 percent for December 2015, 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 December 2016 and December 2015.
- The tourism districts combined received \$1,347 in reported state hotel tax revenues for December 2016 compared to \$1,237 reported for December 2015 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For December 2016, the State's cities and towns received \$180,712, an increase of \$12,407 or 7.4 percent over the \$168,305 received for December 2015.
  - Municipalities received 25 percent of the state hotel tax revenues generated from hotels located in the city or town for both December 2016 and December 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.
  - 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 \$1,014 for December 2016 and \$736 for December 2015.
- For December 2016, the Rhode Island Commerce Corporation (RICC) received \$184,588 from state 5.0 percent hotel tax revenues, a decrease of \$22,266 or 10.8 percent from the \$206,853 received for December 2015.
  - For December 2016, RICC's share of the revenues from the state 5.0 percent hotel tax was 21 percent from all hotels, except from the Omni Providence Hotel. For December 2015, the comparable share was 28 percent.
  - For December 2016 and December 2015, the RICC received 60 percent of the revenues from the state 5.0 percent hotel tax generated by the Omni Providence Hotel.
  - The RICC received \$1,496 for December 2016 and \$824 for December 2015 in reported state hotel tax revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For December 2016, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$105,183 in state hotel tax revenues, an increase of 10.8 percent or \$10,223 over the \$94,961 received for December 2015.
  - For both December 2016 and December 2015, PWCVB received 23 percent of the state hotel tax revenues generated from hotels located in Providence and Warwick, except from the Omni Providence Hotel where it was 12 percent.

- PWCVB's share of the state hotel tax revenues generated from all other hotels located in the state was seven percent in December 2016 vs five percent in December 2015.
- PWCVB received \$201 in reported state hotel tax revenues for December 2016 compared to \$147 reported for December 2015 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

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

<b>Allocation</b>	<b>FY 2017</b>	<b>FY 2016</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
Regional Tourism Districts	\$ 4,912,623	\$ 4,730,967	3.8 %	\$ 181,655
Municipalities	2,827,894	2,720,196	4.0 %	107,698
Rhode Island Commerce Corporation	2,709,413	2,499,750	8.4 %	209,664
Prov. Warwick Convention & Visitors Bureau	1,410,026	1,367,988	3.1 %	42,038
Rhode Island Convention Center Authority	0	165,897	-100.0 %	(165,897)
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 11,859,956</b>	<b>\$ 11,484,798</b>	<b>3.3 %</b>	<b>\$ 375,158</b>

- Total revenues received from the state 5.0 percent hotel tax for FY 2017 through December were \$11.86 million, an increase of \$375,158 or 3.3 percent over the \$11.48 million received for FY 2016 through December. The largest share of these revenues is distributed to the State's eight regional tourism districts.
- Regional tourism districts received \$4.91 million of the total revenues collected from the state 5.0 percent hotel tax for FY 2017 through December, an increase of \$181,655 or 3.8 percent over the \$4.73 million received for FY 2016 through December.
  - 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 year-to-date FY 2017 and for July through November 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 December 2015 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 of FY 2016. For July through November 2015 of FY 2016, the share was 31 percent.
  - The tourism districts combined received \$48,072 for FY 2017 through December and \$65,235 for FY 2016 through December of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

- For FY 2017 through December, the State's cities and towns received \$2.83 million, an increase of \$107,698 or 4.0 percent over the \$2.72 million received for FY 2016 through December.
  - 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 \$32,883 for FY 2017 through December and \$39,297 for FY 2016 through December of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For year-to-date FY 2017 and for December 2015 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 December, RICCA's share of the state 5.0 percent hotel tax revenues decreased 100 percent from the \$165,897 received for FY 2016 through December.
- For FY 2017 through December, the Rhode Island Commerce Corporation (RICC) received \$2.71 million from state 5.0 percent hotel tax revenues, an increase of \$209,664 or 8.4 percent over the \$2.50 million received for FY 2016 through December.
  - For year-to-date 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 December 2015 of FY 2016, the comparable figure was 28 percent.
  - For year-to-date 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 December 2015 of FY 2016, the comparable figure was 24 percent.
  - For year-to-date FY 2017 and December 2015 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.
  - The RICC received \$32,577 for FY 2017 through December and \$33,216 for FY 2016 through December of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.
- For FY 2017 through December, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.41 million in state hotel tax revenues, an increase of 3.1 percent or \$42,038 over the \$1.37 million received for FY 2016 through December.
  - 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 where it was 12 percent.
  - For year-to-date 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 December 2015 of FY 2016, the comparable figure was 5 percent.

- PWCVB received \$18,002 in year-to-date FY 2017 and \$19,441 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.

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

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

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.

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

<b>Tourism District</b>	<b>December 2016</b>	<b>December 2015</b>	<b>Difference</b>
Aquidneck Island *	\$ 122,006	\$ 104,463	\$ 17,543
Convention Authority of Providence	\$ 71,149	\$ 64,582	\$ 6,567
South County	\$ 45,274	\$ 21,947	\$ 23,327
* Includes \$1,347 for December 2016 and for \$1,237 for December 2015 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 December 2016 versus December 2015 were:

- South County: \$23,327
- Aquidneck Island: \$17,543
- Convention Authority of Providence: \$6,567

<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

There were no regional tourism districts with nominal decreases in revenues generated from the state 5.0 percent hotel tax for December 2016 versus December 2015.

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

- South County: 106.3 percent
- Block Island: 23.6 percent
- Aquidneck Island: 16.8 percent

There were no regional tourism districts with percentage decreases in revenues generated from the state 5.0 percent hotel tax for December 2016 versus December 2015.

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 December 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>December 2016</b>	<b>December 2015</b>	<b>Difference</b>	<b>Percent Change</b>
Newport *	\$ 47,441	\$ 46,836	\$ 605	1.3 %
Providence	\$ 45,280	\$ 44,907	\$ 347	0.8 %
Warwick	\$ 30,092	\$ 31,728	\$ (1,636)	-5.2 %

\* Includes \$1,014 for December 2016 and \$736 for December 2015 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 December 2016 versus December 2015 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Little Compton	3,753.5 %	Pawtucket	-100.0 %
Westerly	1,899.3 %	East Greenwich	-55.5 %
Coventry	150.0 %	South Kingstown	-39.1 %
Glocester	110.5 %	Portsmouth	-38.1 %
Bristol	52.7 %	Jamestown	-36.5 %

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

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Westerly	\$ 8,004	Warwick	\$ (1,636)
Coventry	\$ 3,475	Pawtucket	\$ (1,607)
Middletown	\$ 1,917	South Kingstown	\$ (1,380)
North Kingstown	\$ 1,034	West Greenwich	\$ ( 574)
Smithfield	\$ 818	West Warwick	\$ ( 291)

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

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

For FY 2017 through December, 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 *	\$ 2,213,719	\$ 2,113,562	\$ 100,157
South County ^	\$ 890,959	\$ 799,712	\$ 91,248
Convention Authority of Providence †	\$ 788,160	\$ 785,664	\$ 2,496

\* Includes \$12,566 for FY 2017 YTD and \$37,676 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$12,566 figure does not include hotel tax data from the City of Newport for July through September 2016. For October through December 2016, the \$12,566 figure includes only hotel tax data from the City of Newport.

^ Includes \$10,989 for FY 2017 YTD and \$6,006 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$10,989 figure does not include hotel tax data for October through December 2016.

† Includes \$12,149 for FY 2017 YTD and \$8,571 for FY 2016 YTD of reported revenues that were received from the expansion of the state hotel tax base. The \$12,149 figure does not include hotel tax data for October through December 2016.

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 December versus FY 2016 through December were:

- Aquidneck Island: \$100,157
- South County: \$91,248
- Block Island: \$31,022

<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

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

- Northern Rhode Island: \$(48,141)
- Warwick Department of Economic Development: \$(2,474)

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 December versus FY 2016 through December were:

- Block Island: 12.4 percent
- South County: 11.4 percent
- East Providence: 7.6 percent

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

- Northern Rhode Island: -21.6 percent
- Warwick Department of Economic Development: -0.6 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 December, 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 *	\$ 836,236	\$ 809,698	\$ 26,538	3.3 %
Providence ^	\$ 511,785	\$ 488,177	\$ 23,608	4.8 %
Warwick †	\$ 352,359	\$ 357,424	\$ (5,065)	-1.4 %

\* Includes \$3,787 for FY 2017 YTD and \$13,479 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$3,787 figure includes only receipts for October through December 2016.

^ Includes \$9,798 for FY 2017 YTD and \$6,912 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$9,798 figure does not include collections from October through December 2016.

† Includes \$4,947 for FY 2017 YTD and \$6,364 for FY 2016 YTD received from the expansion of the state hotel tax base. The \$4,947 figure does not include collections from October through December 2016.

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

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Little Compton	2,790.2 %	Exeter	-100.0 %
North Kingstown	40.4 %	Foster	-100.0 %
Glocester	26.6 %	North Providence	-100.0 %
Cranston	25.7 %	Warren	-100.0 %
Narragansett	21.4 %	Pawtucket	-93.5 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 26,538	Pawtucket	\$ (17,400)
Westerly	\$ 23,920	Smithfield	\$ ( 7,008)
Providence	\$ 23,608	South Kingstown	\$ ( 5,616)
New Shoreham	\$ 16,451	Warwick	\$ ( 5,065)
Middletown	\$ 16,270	Woonsocket	\$ ( 1,743)



Robert S. Hull, Director  
Rhode Island Department of Revenue  
May 24, 2017

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

Allocation	Share †	Year-over-Year				
		December 2016 ‡	December 2015	Percent Change	Difference	
<b>PROVIDENCE HOTELS</b>						
Convention Authority of Providence	31% / 28%	\$ 56,148	\$ 50,296	11.6%	\$ 5,852	
City of Providence	25% / 25%	45,280	44,907	0.8%	374	
Rhode Island Commerce Corporation	21% / 24%	38,035	43,110	-11.8%	(5,075)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	41,658	41,314	0.8%	344	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 181,121</b>	<b>\$ 179,627</b>	<b>0.8%</b>	<b>\$ 1,494</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 15,002	\$ 14,286	5.0%	\$ 715	
RI Convention Center Authority	30% / 0%	-	-	n/a	-	
Rhode Island Commerce Corporation	27% / 60%	32,146	30,614	5.0%	1,532	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	6,429	6,123	5.0%	306	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 53,577</b>	<b>\$ 51,023</b>	<b>5.0%</b>	<b>\$ 2,554</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 37,314	\$ 35,535	5.0%	\$ 1,779	
City of Warwick	25% / 25%	30,092	31,728	-5.2%	(1,636)	
Rhode Island Commerce Corporation	21% / 24%	25,277	30,459	-17.0%	(5,181)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	27,685	29,190	-5.2%	(1,505)	
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 120,368</b>	<b>\$ 126,912</b>	<b>-5.2%</b>	<b>\$ (6,543)</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>South County</i>	47% / 42%	\$ 45,274	\$ 21,947	106.3%	\$ 23,327	
<i>Northern RI</i>	47% / 42%	18,637	17,137	8.8%	1,500	
<i>Aquidneck Island *</i>	47% / 42%	122,006	104,463	16.8%	17,543	
<i>Block Island</i>	47% / 42%	987	798	23.6%	189	
<i>East Providence</i>	47% / 42%	2,573	2,383	8.0%	190	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,002	7,277	10.0%	725	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 197,478</i>	<i>\$ 154,005</i>	<i>28.2%</i>	<i>\$ 43,472</i>	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 105,339	\$ 91,670	14.9%	\$ 13,670	
Rhode Island Commerce Corporation *	21% / 28%	89,129	102,670	-13.2%	(13,541)	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	29,412	18,334	60.4%	11,078	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 421,358</b>	<b>\$ 366,680</b>	<b>14.9%</b>	<b>\$ 54,678</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 776,424</b>	<b>\$ 724,241</b>	<b>7.2%</b>	<b>\$ 52,183</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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, 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: December 2016 Collections by Component* table for breakdown of December 2016 rental activity from the state hotel base expansion.

\* Based on data that was provided after the state hotel tax report for December 2015 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 December 2015, Aquidneck Island received \$1,237, Newport received \$736, RICC received \$824, and PWCVB received \$147.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION**  
**December 2016 Collections by Component**

Allocation	Share †	December 2016		
		Hotels	Hosting Platforms and Room Resellers ‡	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31% / 28%	\$ 56,148	\$ -	\$ 56,148
City of Providence	25% / 25%	45,280	-	45,280
Rhode Island Commerce Corporation	21% / 24%	38,035	-	38,035
Prov. Warwick Convention & Visitors Bureau	23% / 23%	41,658	-	41,658
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 181,121</b>	<b>\$ -</b>	<b>\$ 181,121</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	31% / 28%	\$ 15,002	\$ -	\$ 15,002
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	32,146	-	32,146
Prov. Warwick Convention & Visitors Bureau	12% / 12%	6,429	-	6,429
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 53,577</b>	<b>\$ -</b>	<b>\$ 53,577</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 37,314	\$ -	\$ 37,314
City of Warwick	25% / 25%	30,092	-	30,092
Rhode Island Commerce Corporation	21% / 24%	25,277	-	25,277
Prov. Warwick Convention & Visitors Bureau	23% / 23%	27,685	-	27,685
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 120,368</b>	<b>\$ -</b>	<b>\$ 120,368</b>
<b>ALL OTHER HOTELS</b>				
<u>Regional Tourism Districts</u>				
<i>South County</i>	47% / 42%	\$ 45,274	\$ -	\$ 45,274
<i>Northern RI</i>	47% / 42%	18,637	-	18,637
<i>Aquidneck Island</i>	47% / 42%	120,659	1,347	122,006
<i>Block Island</i>	47% / 42%	987	-	987
<i>East Providence</i>	47% / 42%	2,573	-	2,573
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,002	-	8,002
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 196,131</i>	<i>\$ 1,347</i>	<i>\$ 197,478</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 104,325	\$ 1,014	\$ 105,339
Rhode Island Commerce Corporation	21% / 28%	87,633	1,496	89,129
Prov. Warwick Convention & Visitors Bureau	7% / 5%	29,211	201	29,412
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 417,300</b>	<b>\$ 4,058</b>	<b>\$ 421,358</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 772,366</b>	<b>\$ 4,058</b>	<b>\$ 776,424</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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, 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 Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for December 2016.				

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

MUNICIPALITY	Year-over-Year			
	December 2016 ^	December 2015	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	1,546	1,012	52.7%	534
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	101	87	15.9%	14
COVENTRY	5,792	2,316	150.0%	3,475
CRANSTON	549	378	45.0%	170
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	9	21	-55.5%	(12)
EAST PROVIDENCE	1,368	1,418	-3.5%	(50)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	91	43	110.5%	48
HOPKINTON	-	-	n/a	-
JAMESTOWN	147	231	-36.5%	(85)
JOHNSTON	362	328	10.3%	34
LINCOLN	3,297	2,902	13.6%	395
LITTLE COMPTON	96	3	3753.5%	94
MIDDLETOWN	15,881	13,964	13.7%	1,917
NARRAGANSETT	1,349	887	52.1%	462
NEWPORT *	47,441	46,836	1.3%	605
NEW SHOREHAM	525	475	10.5%	50
NORTH KINGSTOWN	3,689	2,655	38.9%	1,034
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	85	-	n/a	85
PAWTUCKET	-	1,607	-100.0%	(1,607)
PORTSMOUTH	83	134	-38.1%	(51)
PROVIDENCE	45,280	44,907	0.8%	374
RICHMOND	141	147	-4.1%	(6)
SCITUATE	265	254	4.5%	11
SMITHFIELD	4,641	3,823	21.4%	818
SOUTH KINGSTOWN	2,149	3,529	-39.1%	(1,380)
TIVERTON	-	-	n/a	-
WARREN	-	-	n/a	-
WARWICK	30,092	31,728	-5.2%	(1,636)
WESTERLY	8,426	421	1899.3%	8,004
WEST GREENWICH	2,426	2,999	-19.1%	(574)
WEST WARWICK	3,080	3,371	-8.6%	(291)
WOONSOCKET	1,799	1,826	-1.5%	(27)
<b>TOTAL</b>	<b>\$ 180,712</b>	<b>\$ 168,305</b>	<b>7.4%</b>	<b>\$ 12,407</b>

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: December 2016 Collections by Component* table for breakdown of December 2016 rental activity from the state hotel tax base expansion.

\* Based on data that was provided after the state hotel tax report for December 2015 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 December 2015, the City of Newport received \$736.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES**  
**December 2016 Collections by Component**

MUNICIPALITY	December 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	Not Reported	\$ -
BRISTOL	1,546	Not Reported	1,546
BURRILLVILLE	-	Not Reported	-
CENTRAL FALLS	-	Not Reported	-
CHARLESTOWN	101	Not Reported	101
COVENTRY	5,792	Not Reported	5,792
CRANSTON	549	Not Reported	549
CUMBERLAND	-	Not Reported	-
EAST GREENWICH	9	Not Reported	9
EAST PROVIDENCE	1,368	Not Reported	1,368
EXETER	-	Not Reported	-
FOSTER	-	Not Reported	-
GLOCESTER	91	Not Reported	91
HOPKINTON	-	Not Reported	-
JAMESTOWN	147	Not Reported	147
JOHNSTON	362	Not Reported	362
LINCOLN	3,297	Not Reported	3,297
LITTLE COMPTON	96	Not Reported	96
MIDDLETOWN	15,881	Not Reported	15,881
NARRAGANSETT	1,349	Not Reported	1,349
NEWPORT	46,427	\$ 1,014	47,441
NEW SHOREHAM	525	Not Reported	525
NORTH KINGSTOWN	3,689	Not Reported	3,689
NORTH PROVIDENCE	-	Not Reported	-
NORTH SMITHFIELD	85	Not Reported	85
PAWTUCKET	-	Not Reported	-
PORTSMOUTH	83	Not Reported	83
PROVIDENCE	45,280	Not Reported	45,280
RICHMOND	141	Not Reported	141
SCITUATE	265	Not Reported	265
SMITHFIELD	4,641	Not Reported	4,641
SOUTH KINGSTOWN	2,149	Not Reported	2,149
TIVERTON	-	Not Reported	-
WARREN	-	Not Reported	-
WARWICK	30,092	Not Reported	30,092
WESTERLY	8,426	Not Reported	8,426
WEST GREENWICH	2,426	Not Reported	2,426
WEST WARWICK	3,080	Not Reported	3,080
WOONSOCKET	1,799	Not Reported	1,799
<b>TOTAL</b>	<b>\$ 179,697</b>	<b>\$ 1,014</b>	<b>\$ 180,712</b>

**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%	\$ 634,614	\$ 599,950	5.8%	\$ 34,663	
City of Providence	25% / 25%	511,785	488,177	4.8%	23,608	
Rhode Island Commerce Corporation	21% / 24%	429,900	415,457	3.5%	14,442	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	470,842	449,123	4.8%	21,720	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,047,141</b>	<b>\$ 1,952,707</b>	<b>4.8%</b>	<b>\$ 94,434</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 153,546	\$ 185,714	-17.3%	\$ (32,168)	
RI Convention Center Authority	30% / 0%	-	165,897	-100.0%	(165,897)	
Rhode Island Commerce Corporation	27% / 60%	329,027	179,921	82.9%	149,106	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	65,805	72,482	-9.2%	(6,676)	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 548,379</b>	<b>\$ 604,015</b>	<b>-9.2%</b>	<b>\$ (55,636)</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 436,925	\$ 439,399	-0.6%	\$ (2,474)	
City of Warwick	25% / 25%	352,359	357,424	-1.4%	(5,066)	
Rhode Island Commerce Corporation	21% / 24%	295,981	304,044	-2.7%	(8,062)	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	324,170	328,830	-1.4%	(4,660)	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,409,436</b>	<b>\$ 1,429,698</b>	<b>-1.4%</b>	<b>\$ (20,262)</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>South County</i>	47% / 42%	\$ 890,959	\$ 799,712	11.4%	\$ 91,248	
<i>Northern RI</i>	47% / 42%	171,355	219,496	-21.9%	(48,141)	
<i>Aquidneck Island *</i>	47% / 42%	2,213,719	2,113,562	4.7%	100,157	
<i>Block Island</i>	47% / 42%	282,107	251,085	12.4%	31,022	
<i>East Providence</i>	47% / 42%	29,562	27,463	7.6%	2,099	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	99,836	94,587	5.5%	5,249	
<b>Subtotal - Tourism Districts</b>	<b>47% / 42%</b>	<b>\$ 3,687,538</b>	<b>\$ 3,505,904</b>	<b>5.2%</b>	<b>\$ 181,634</b>	
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 1,963,750	\$ 1,874,595	4.8%	\$ 89,155	
Rhode Island Commerce Corporation *	21% / 28%	1,654,505	1,600,327	3.4%	54,178	
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	549,208	517,553	6.1%	31,655	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,855,001</b>	<b>\$ 7,498,379</b>	<b>4.8%</b>	<b>\$ 356,622</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 11,859,956</b>	<b>\$ 11,484,798</b>	<b>3.3%</b>	<b>\$ 375,158</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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, 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 December 2015 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><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	31% / 28%	\$ 622,464	\$ 12,149	\$ 634,614
City of Providence	25% / 25%	501,987	9,798	511,785
Rhode Island Commerce Corporation	21% / 24%	421,669	8,230	429,900
Prov. Warwick Convention & Visitors Bureau	23% / 23%	461,828	9,014	470,842
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,007,949</b>	<b>\$ 39,191</b>	<b>\$ 2,047,141</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	31% / 28%	\$ 153,546	\$ -	\$ 153,546
RI Convention Center Authority	30% / 0%	-	-	-
Rhode Island Commerce Corporation	27% / 60%	329,027	-	329,027
Prov. Warwick Convention & Visitors Bureau	12% / 12%	65,805	-	65,805
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 548,379</b>	<b>\$ -</b>	<b>\$ 548,379</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 430,791	\$ 6,134	\$ 436,925
City of Warwick	25% / 25%	347,412	4,947	352,359
Rhode Island Commerce Corporation	21% / 24%	291,826	4,155	295,981
Prov. Warwick Convention & Visitors Bureau	23% / 23%	319,619	4,551	324,170
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,389,649</b>	<b>\$ 19,787</b>	<b>\$ 1,409,436</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>South County</i>	47% / 42%	\$ 879,970	\$ 10,989	\$ 890,959
<i>Northern RI</i>	47% / 42%	169,718	1,637	171,355
<i>Aquidneck Island *</i>	47% / 42%	2,201,153	12,566	2,213,719
<i>Block Island</i>	47% / 42%	280,006	2,102	282,107
<i>East Providence</i>	47% / 42%	28,833	729	29,562
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	98,071	1,765	99,836
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,657,749</i>	<i>\$ 29,789</i>	<i>\$ 3,687,538</i>
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 1,945,611	\$ 18,139	\$ 1,963,750
Rhode Island Commerce Corporation *	21% / 28%	1,634,314	20,191	1,654,505
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	544,771	4,437	549,208
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,782,446</b>	<b>\$ 72,556</b>	<b>\$ 7,855,001</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 11,728,423</b>	<b>\$ 131,533</b>	<b>\$ 11,859,956</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 December 31, 2015 and before July 1, 2016 are allocated based on new percentages. The first number reflects the allocation of revenues received prior to January 1, 2016 and after July 1, 2016 and the second number reflects allocation of revenues received between January 1, 2016 and June 30, 2016, 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 through December 2016.  
‡ The Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for October through December 2016. FY 2017 YTD figures for all municipalities except the City of Newport include only hotel tax data for July through September 2016.

**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%	\$ 591,379	\$ 8,571	\$ 599,950
City of Providence	25% / 25%	481,265	6,912	488,177
Rhode Island Commerce Corporation	21% / 24%	409,651	5,806	415,457
Prov. Warwick Convention & Visitors Bureau	23% / 23%	442,763	6,359	449,123
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,925,058</b>	<b>\$ 27,648</b>	<b>\$ 1,952,707</b>
<b><u>OMNI PROVIDENCE HOTEL</u></b>				
Convention Authority of Providence	31% / 28%	\$ 185,714	\$ -	\$ 185,714
RI Convention Center Authority	30% / 0%	165,897	-	165,897
Rhode Island Commerce Corporation	27% / 60%	179,921	-	179,921
Prov. Warwick Convention & Visitors Bureau	12% / 12%	72,482	-	72,482
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 604,015</b>	<b>\$ -</b>	<b>\$ 604,015</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31% / 28%	\$ 431,507	\$ 7,892	\$ 439,399
City of Warwick	25% / 25%	351,060	6,364	357,424
Rhode Island Commerce Corporation	21% / 24%	298,698	5,346	304,044
Prov. Warwick Convention & Visitors Bureau	23% / 23%	322,975	5,855	328,830
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,404,241</b>	<b>\$ 25,457</b>	<b>\$ 1,429,698</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b>Regional Tourism Districts</b>				
<i>South County</i>	47% / 42%	\$ 793,706	\$ 6,006	\$ 799,712
<i>Northern RI</i>	47% / 42%	216,805	2,691	219,496
<i>Aquidneck Island *</i>	47% / 42%	2,075,886	37,676	2,113,562
<i>Block Island</i>	47% / 42%	250,488	597	251,085
<i>East Providence</i>	47% / 42%	26,575	888	27,463
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	93,673	914	94,587
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,457,132</i>	<i>\$ 48,772</i>	<i>\$ 3,505,904</i>
Municipalities (excluding Providence & Warwick) *	25% / 25%	\$ 1,848,574	\$ 26,021	\$ 1,874,595
Rhode Island Commerce Corporation *	21% / 28%	1,578,264	22,064	1,600,327
Prov. Warwick Convention & Visitors Bureau *	7% / 5%	510,326	7,227	517,553
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,394,296</b>	<b>\$ 104,084</b>	<b>\$ 7,498,379</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 11,327,609</b>	<b>\$ 157,189</b>	<b>\$ 11,484,798</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 first number reflects the allocation of revenues received prior to January 1, 2016 and after June 30, 2016. The second number reflects the allocation of revenues received after December 31, 2015 and prior to July 1, 2016.				

**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	17,083	14,288	19.6%	2,795
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	8,398	8,440	-0.5%	(42)
COVENTRY	35,736	32,113	11.3%	3,623
CRANSTON	5,874	4,675	25.7%	1,200
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	146	303	-52.0%	(158)
EAST PROVIDENCE	15,725	14,759	6.5%	966
EXETER	-	9	-100.0%	(9)
FOSTER	-	44	-100.0%	(44)
GLOCESTER	779	616	26.6%	164
HOPKINTON	5,260	-	n/a	5,260
JAMESTOWN	2,842	4,090	-30.5%	(1,248)
JOHNSTON	2,532	2,796	-9.4%	(264)
LINCOLN	30,245	30,747	-1.6%	(502)
LITTLE COMPTON	3,552	123	2790.2%	3,429
MIDDLETOWN	312,096	295,826	5.5%	16,270
NARRAGANSETT	53,433	44,021	21.4%	9,412
NEWPORT *	836,236	809,698	3.3%	26,538
NEW SHOREHAM	150,057	133,606	12.3%	16,451
NORTH KINGSTOWN	34,600	24,640	40.4%	9,960
NORTH PROVIDENCE	-	4	-100.0%	(4)
NORTH SMITHFIELD	652	854	-23.7%	(202)
PAWTUCKET	1,213	18,613	-93.5%	(17,400)
PORTSMOUTH	7,900	6,520	21.2%	1,380
PROVIDENCE	511,785	488,177	4.8%	23,608
RICHMOND	1,403	1,380	1.7%	24
SCITUATE	2,064	2,056	0.4%	8
SMITHFIELD	41,708	48,716	-14.4%	(7,008)
SOUTH KINGSTOWN	48,491	54,107	-10.4%	(5,616)
TIVERTON	95	-	n/a	95
WARREN	-	306	-100.0%	(306)
WARWICK	352,359	357,424	-1.4%	(5,065)
WESTERLY	253,308	229,387	10.4%	23,920
WEST GREENWICH	33,139	32,368	2.4%	772
WEST WARWICK	42,634	41,198	3.5%	1,436
WOONSOCKET	16,550	18,293	-9.5%	(1,743)
<b>TOTAL</b>	<b>\$ 2,827,894</b>	<b>\$ 2,720,196</b>	<b>4.0%</b>	<b>\$ 107,698</b>

† See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections by Component table* for breakdown by municipality.

\* Based on data that was provided after the state hotel tax report for December 2015 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 YTD December 2015, the City of Newport received \$13,479.

**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	16,958	125	17,083
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	7,500	897	8,398
COVENTRY	35,417	319	35,736
CRANSTON	5,580	294	5,874
CUMBERLAND	-	-	-
EAST GREENWICH	146	-	146
EAST PROVIDENCE	15,337	388	15,725
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	779	-	779
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,664	178	2,842
JOHNSTON	2,527	5	2,532
LINCOLN	30,189	56	30,245
LITTLE COMPTON	3,178	374	3,552
MIDDLETOWN	308,302	3,794	312,096
NARRAGANSETT	51,237	2,197	53,433
NEWPORT *	832,449	3,787	836,236
NEW SHOREHAM	148,939	1,118	150,057
NORTH KINGSTOWN	34,180	420	34,600
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	652	-	652
PAWTUCKET	895	317	1,213
PORTSMOUTH	7,275	625	7,900
PROVIDENCE	501,987	9,798	511,785
RICHMOND	1,401	2	1,403
SCITUATE	2,016	48	2,064
SMITHFIELD	41,389	319	41,708
SOUTH KINGSTOWN	47,780	711	48,491
TIVERTON	-	95	95
WARREN	-	-	-
WARWICK	347,412	4,947	352,359
WESTERLY	252,229	1,079	253,308
WEST GREENWICH	32,919	220	33,139
WEST WARWICK	42,041	592	42,634
WOONSOCKET	16,371	179	16,550
<b>TOTAL</b>	<b>\$ 2,795,011</b>	<b>\$ 32,883</b>	<b>\$ 2,827,894</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 through December 2016. These revenues are included in the table for FY 2017 YTD.

† The Division of Taxation did not report hotel tax revenues from hosting platforms and room resellers for October through December 2016. Hotel tax collections from hosting platforms and room resellers for all municipalities other than the City of Newport for FY 2017 YTD include only receipts from July through September 2016.

**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	14,113	176	14,288
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	8,437	3	8,440
COVENTRY	31,769	344	32,113
CRANSTON	4,601	74	4,675
CUMBERLAND	-	-	-
EAST GREENWICH	174	129	303
EAST PROVIDENCE	14,286	472	14,759
EXETER	-	9	9
FOSTER	44	-	44
GLOCESTER	616	-	616
HOPKINTON	-	-	-
JAMESTOWN	3,960	130	4,090
JOHNSTON	2,795	2	2,796
LINCOLN	30,672	74	30,747
LITTLE COMPTON	123	-	123
MIDDLETOWN	289,818	6,007	295,826
NARRAGANSETT	43,273	748	44,021
NEWPORT	796,219	13,479	809,698
NEW SHOREHAM	133,289	318	133,606
NORTH KINGSTOWN	24,430	210	24,640
NORTH PROVIDENCE	-	4	4
NORTH SMITHFIELD	854	-	854
PAWTUCKET	18,044	569	18,613
PORTSMOUTH	6,499	21	6,520
PROVIDENCE	481,265	6,912	488,177
RICHMOND	1,380	-	1,380
SCITUATE	2,003	53	2,056
SMITHFIELD	48,156	559	48,716
SOUTH KINGSTOWN	53,442	665	54,107
TIVERTON	-	-	-
WARREN	-	306	306
WARWICK	351,060	6,364	357,424
WESTERLY	228,618	769	229,387
WEST GREENWICH	32,051	317	32,368
WEST WARWICK	40,844	354	41,198
WOONSOCKET	18,064	229	18,293
<b>TOTAL</b>	<b>\$ 2,680,899</b>	<b>\$ 39,297</b>	<b>\$ 2,720,196</b>