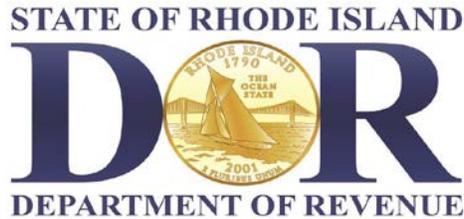


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report  
FY 2018 State 5.0 Percent Hotel Tax Allocation November 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.

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

**State 5.0 Percent Hotel Tax Base Expansion Component Data**

Effective July 1, 2015, the selling of transient lodging by online travel companies (room resellers) and hosting platforms became subject to the state 5.0 percent hotel tax. According to Rhode Island General Law Section 44-18-36.1, a house, condominium, or other residential dwelling shall be exempt from the state 5.0 percent hotel tax if the dwelling is rented in its entirety. For clarity, the Office of Revenue Analysis refers to the rental of these dwellings as vacation rentals.<sup>1</sup>

*The City of Newport 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 Monthly and Fiscal Year-to-Date Collections by Components tables.*

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<sup>1</sup> As they are exempt from the state hotel tax, collections from vacation rentals are not included in this report. Please see the *State of Rhode Island Monthly Local Hotel Tax Report* for more information on these collections.

## **State Hotel Tax Distribution Percentages**

For returns and payments received after June 30, 2016 and prior to July 1, 2017, the distribution of the state hotel tax was made in accordance with the allocation percentages provided in Rhode Island General Law Section 42-63.1-3(a). For returns and payments received after July 1, 2017, state hotel tax collections are distributed based on the allocation percentages provided in Rhode Island General Law Section 42-63.1-3(b). Please see the appendix for a more detailed explanation on the changes to the distribution of the state hotel tax. The state hotel tax allocation percentages for the periods covered by this report are as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
Convention Authority of the City of Providence	31 %	28 %
City of Providence	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<b><u>All Warwick Hotels</u></b>		
Warwick Department of Economic Development	31 %	28 %
City of Warwick	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>All Other Hotels in the State</u></b>		
Tourism District in which Hotel is Located	47 %	42 %
Municipality in which Hotel is Located	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %

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

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

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

State Hotel Tax Recipient	November 2017	November 2016	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 433,625	\$ 449,449	-3.5 %	\$ (15,824)
Hosting Platforms and Room Resellers	5,809	1,460	297.9 %	4,349
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 439,434</b>	<b>\$ 450,909</b>	<b>-2.5 %</b>	<b>\$ (11,475)</b>
<u>Municipalities</u>				
Traditional Hotels	\$ 284,493	\$ 266,045	6.9 %	\$ 18,449
Hosting Platforms and Room Resellers	7,411	1,150	544.2 %	6,261
<b>Subtotal: Municipalities</b>	<b>\$ 291,905</b>	<b>\$ 267,195</b>	<b>9.2 %</b>	<b>\$ 24,710</b>
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 358,138	\$ 271,002	32.2 %	\$ 87,136
Hosting Platforms and Room Resellers	13,809	1,774	678.6 %	12,035
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 371,947</b>	<b>\$ 272,776</b>	<b>36.4 %</b>	<b>\$ 99,171</b>
<u>Providence Warwick Convention &amp; Visitors Bureau</u>				
Traditional Hotels	\$ 162,043	\$ 156,890	3.3 %	\$ 5,153
Hosting Platforms and Room Resellers	2,484	217	1,404.2 %	2,266
<b>Subtotal: PWCVB</b>	<b>\$ 164,527</b>	<b>\$ 157,107</b>	<b>4.7 %</b>	<b>\$ 7,419</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 1,267,812</b>	<b>\$ 1,147,987</b>	<b>10.4 %</b>	<b>\$ 119,825</b>

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

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

State Hotel Tax Recipient	FY 2018	FY 2017	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 4,358,747	\$ 4,559,957	-4.4 %	\$ (201,209)
Hosting Platforms and Room Resellers	66,222	46,725	41.7 %	19,497
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 4,424,969</b>	<b>\$ 4,606,682</b>	<b>-3.9 %</b>	<b>\$ (181,712)</b>
<u>Municipalities</u>				
Traditional Hotels	\$ 2,773,991	\$ 2,615,314	6.1 %	\$ 158,677
Hosting Platforms and Room Resellers	81,107	31,869	154.5 %	49,238
<b>Subtotal: Municipalities</b>	<b>\$ 2,855,098</b>	<b>\$ 2,647,182</b>	<b>7.9 %</b>	<b>\$ 207,916</b>
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 3,341,083	\$ 2,493,745	34.0 %	\$ 847,338
Hosting Platforms and Room Resellers	155,057	31,081	398.9 %	123,976
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 3,496,139</b>	<b>\$ 2,524,826</b>	<b>38.5 %</b>	<b>\$ 971,314</b>
<u>Providence Warwick Convention &amp; Visitors Bureau</u>				
Traditional Hotels	\$ 1,238,243	\$ 1,287,041	-3.8 %	\$ (48,799)
Hosting Platforms and Room Resellers	21,756	17,801	22.2 %	3,955
<b>Subtotal: PWCVB</b>	<b>\$ 1,259,999</b>	<b>\$ 1,304,842</b>	<b>-3.4 %</b>	<b>\$ (44,844)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 12,036,206</b>	<b>\$ 11,083,532</b>	<b>8.6 %</b>	<b>\$ 952,674</b>

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

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

Total revenues received from the state 5.0 percent hotel tax for November 2017 were \$1.27 million, an increase of \$119,825, or 10.4 percent, over the \$1.15 million received for November 2016. 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.

### **Tourism Districts**<sup>2</sup>

The State's regional tourism districts received \$439,434 of the total revenues collected from the state 5.0 percent hotel tax for November 2017, a decrease of \$11,475, or 2.5 percent, from the \$450,909 received for November 2016. The tourism districts combined received \$5,809 in reported state hotel tax revenues for November 2017 compared to \$1,460 in revenues reported for November 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

<b>Tourism District</b>	<b>November 2017</b>	<b>November 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 156,412	\$ 186,042	-15.9 %	\$ (29,630)
Convention Authority of Providence †	117,513	108,069	8.7 %	9,444
South County ‡	60,659	51,333	18.2 %	9,326
* Includes \$2,161 for November 2017 and \$1,460 for November 2016 that was received from the expansion of the state hotel tax base.				
† Includes \$1,620 for November 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$434 for November 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 November 2017 versus November 2016 were:

- Convention Authority of Providence: \$9,444
- South County: \$9,326
- Northern Rhode Island: \$4,885

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

- Aquidneck Island: \$(29,630)
- Block Island: \$(8,314)
- East Providence: \$(1,330)

<sup>2</sup> Please see the appendix for a more detailed explanation of the tourism districts.

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

- Northern Rhode Island: 20.1 percent
- South County: 18.2 percent
- Statewide: 13.8 percent

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

- Block Island: -83.9 percent
- East Providence: -27.5 percent
- Aquidneck Island: -15.9 percent

### Municipalities

For November 2017, the State's cities and towns received \$291,905, an increase of \$24,710, or 9.2 percent, over the \$267,195 received for November 2016.<sup>3</sup> The municipalities combined received \$7,411 in reported state hotel tax revenues for November 2017 compared to \$1,150 reported for November 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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 November 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>November 2017</b>	<b>November 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Providence *	\$ 80,971	\$ 69,267	16.9 %	\$ 11,704
Newport †	69,548	77,271	-10.0 %	(7,723)
Warwick ‡	51,837	44,628	16.2 %	7,209
* Includes \$2,576 for November 2017 received from the expansion of the state hotel tax base. † Includes \$1,553 for November 2017 and \$1,150 for November 2016 received from the expansion of the state hotel tax base. ‡ Includes \$919 for November 2017 received from the expansion of the state hotel tax base.				

<sup>3</sup> The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$1,548.34 was carried forward to December 2017.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
East Greenwich	1,670.3 %	New Shoreham	-79.2 %
Narragansett	431.1 %	Little Compton	-73.0 %
Portsmouth	111.7 %	Woonsocket	-28.4 %
South Kingstown	87.6 %	Glocester	-27.5 %
Charlestown	50.8 %	Johnston	-20.0 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 11,704	Newport	\$ (7,723)
Narragansett	7,634	New Shoreham	(4,174)
Warwick	7,209	North Kingstown	(785)
Pawtucket	4,446	West Greenwich	(685)
Middletown	2,418	Woonsocket	(628)

#### Rhode Island Commerce Corporation

For November 2017, the Rhode Island Commerce Corporation (CommerceRI) received \$371,947 from state 5.0 percent hotel tax revenues, an increase of \$99,171, or 36.4 percent, over the \$272,776 received for November 2016. CommerceRI received \$13,809 for November 2017 and \$1,774 for November 2016 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For November 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$164,527 in state hotel tax revenues, an increase of 4.7 percent, or \$7,419, over the \$157,107 received for November 2016. The PWCVB received \$2,484 for November 2017 compared to \$217 of revenues reported for November 2016 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 November:***

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$12.03 million, an increase of \$952,674, or 8.6 percent, over the \$11.08 million received for year-to-date FY 2017. The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date over fiscal year-to-date basis.

### Tourism Districts <sup>4</sup>

The State's regional tourism districts received \$4.42 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$181,712, or 3.9 percent, from the \$4.61 million received for year-to-date FY 2017. The tourism districts combined received \$66,222 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$46,725 reported for year-to-date FY 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

For year-to-date FY 2018, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 2,012,304	\$ 2,091,713	-3.8 %	\$ (79,409)
South County †	786,458	845,685	-7.0 %	(59,227)
Convention Authority of Providence ‡	751,301	717,011	4.8 %	34,290
* Includes \$35,564 for FY 2018 YTD and \$11,219 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$11,219 does not include hotel tax data from the City of Newport for July through September 2016. † Includes \$6,868 for FY 2018 YTD and \$10,989 for FY 2017 YTD that was received from the expansion of the state hotel tax base. ‡ Includes \$11,425 for FY 2018 YTD and \$12,149 for FY 2017 YTD that was received from the expansion of the state hotel tax base.				

The two regional tourism districts with nominal increases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Convention Authority of Providence: \$34,290
- Northern Rhode Island: \$24,619

The three regional tourism districts with the largest nominal decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Aquidneck Island: \$(79,409)
- Block Island: \$(73,114)
- South County: \$(59,227)

The two regional tourism districts with percentage increases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- Northern Rhode Island: 16.1 percent
- Convention Authority of Providence: 4.8 percent

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<sup>4</sup> Please see the appendix for a more detailed explanation of the tourism districts.

The three regional tourism districts with the largest percentage decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

- East Providence: -61.9 percent
- Block Island: -26.0 percent
- South County: -7.0 percent

### Municipalities

For year-to-date FY 2018, the State's cities and towns received \$2.86 million, an increase of \$207,916, or 7.9 percent, over the \$2.65 million received for year-to-date FY 2017.<sup>5</sup> The municipalities combined received \$81,107 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$31,869 reported for year-to-date FY 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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 year-to-date FY 2018, 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 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Newport *	\$ 833,873	\$ 788,795	5.7 %	\$ 45,078
Providence †	532,628	466,505	14.2 %	66,123
Middletown ‡	351,292	296,215	18.6 %	55,077
<p>* Includes \$30,304 for year-to-date FY 2018 and \$2,773 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$2,773 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$26,050 for year-to-date FY 2018 and \$9,798 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$5,384 for year-to-date FY 2018 and \$3,794 for year-to-date FY 2017 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 year-to-date FY 2018 versus year-to-date FY 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Pawtucket	1,547.3 %	Hopkinton	-94.1 %
East Greenwich	51.2 %	Tiverton	-85.9 %
North Smithfield	36.2 %	East Providence	-53.2 %
Cranston	23.8 %	Portsmouth	-52.3 %
Glocester	21.9 %	Little Compton	-21.1 %

<sup>5</sup> Please see Footnote 3 for more information.

The five municipalities with the largest nominal increases / decreases in revenues generated from the state 5.0 percent hotel tax for year-to-date FY 2018 versus year-to-date FY 2017 were:

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Providence	\$ 66,123	New Shoreham	\$ (25,570)
Middletown	55,077	East Providence	(7,634)
Newport	45,078	Hopkinton	(4,948)
Warwick	26,704	Portsmouth	(4,085)
Pawtucket	18,767	Woonsocket	(2,444)

#### Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$3.50 million from state 5.0 percent hotel tax revenues, an increase of \$971,314, or 38.5 percent, over the \$2.52 million received for year-to-date FY 2017. CommerceRI received \$155,057 for year-to-date FY 2018 and \$31,081 for year-to-date FY 2017 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For year-to-date FY 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$1.26 million in state hotel tax revenues, a decrease of 3.4 percent, or \$44,844, from the \$1.30 million received for year-to-date FY 2017. The PWCVB received \$21,756 for year-to-date FY 2018 and \$17,801 for year-to-date FY 2017 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.



Mark A. Furcolo, Director  
Rhode Island Department of Revenue  
March 16, 2018

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

Allocation	Share †	Year-over-Year			
		November 2017 ‡	November 2016	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 89,422	\$ 85,891	4.1%	\$ 3,531
City of Providence	25% / 25%	80,971	69,267	16.9%	11,704
Rhode Island Commerce Corporation	21% / 24%	80,037	58,184	37.6%	21,853
Prov. Warwick Convention & Visitors Bureau	23% / 23%	73,454	63,726	15.3%	9,728
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 323,884</b>	<b>\$ 277,068</b>	<b>16.9%</b>	<b>\$ 46,816</b>
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 28,091	\$ 22,178	26.7%	\$ 5,913
Rhode Island Commerce Corporation	27% / 60%	60,195	47,524	26.7%	12,671
Prov. Warwick Convention & Visitors Bureau	12% / 12%	12,039	9,505	26.7%	2,534
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 100,326</b>	<b>\$ 79,207</b>	<b>26.7%</b>	<b>\$ 21,118</b>
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 57,960	\$ 55,338	4.7%	\$ 2,622
City of Warwick	25% / 25%	51,837	44,628	16.2%	7,209
Rhode Island Commerce Corporation	21% / 24%	49,941	37,487	33.2%	12,454
Prov. Warwick Convention & Visitors Bureau	23% / 23%	47,610	41,057	16.0%	6,552
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 207,348</b>	<b>\$ 178,511</b>	<b>16.2%</b>	<b>\$ 28,837</b>
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 156,412	\$ 186,042	-15.9%	\$ (29,630)
<i>Block Island</i>	47% / 42%	1,597	9,912	-83.9%	(8,314)
<i>East Providence</i>	47% / 42%	3,503	4,833	-27.5%	(1,330)
<i>Northern RI</i>	47% / 42%	29,220	24,336	20.1%	4,885
<i>South County</i>	47% / 42%	60,659	51,333	18.2%	9,326
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	12,570	11,046	13.8%	1,524
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 263,961</i>	<i>\$ 287,502</i>	<i>-8.2%</i>	<i>\$ (23,541)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 159,097	\$ 153,300	3.8%	\$ 5,796
Rhode Island Commerce Corporation	21% / 28%	181,773	129,579	40.3%	52,194
Prov. Warwick Convention & Visitors Bureau	7% / 5%	31,424	42,819	-26.6%	(11,395)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 636,255</b>	<b>\$ 613,201</b>	<b>3.8%</b>	<b>\$ 23,054</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,267,812</b>	<b>\$ 1,147,987</b>	<b>10.4%</b>	<b>\$ 119,825</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 for November 2016 and the second number reflects the allocation of revenues for November 2017.

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

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 11

**November 2017 Collections by Component**

Allocation	Share	November 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	28%	\$ 87,802	\$ 1,620	\$ 89,422
City of Providence	25%	78,395	2,576	80,971
Rhode Island Commerce Corporation	24%	75,259	4,778	80,037
Prov. Warwick Convention & Visitors Bureau	23%	72,123	1,330	73,454
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 313,580</b>	<b>\$ 10,304</b>	<b>\$ 323,884</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 28,091	\$ -	\$ 28,091
Rhode Island Commerce Corporation	60%	60,195	-	60,195
Prov. Warwick Convention & Visitors Bureau	12%	12,039	-	12,039
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 100,326</b>	<b>\$ -</b>	<b>\$ 100,326</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	28%	\$ 57,028	\$ 932	\$ 57,960
City of Warwick	25%	50,918	919	51,837
Rhode Island Commerce Corporation	24%	48,881	1,060	49,941
Prov. Warwick Convention & Visitors Bureau	23%	46,844	766	47,610
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 203,670</b>	<b>\$ 3,677</b>	<b>\$ 207,348</b>
<b>ALL OTHER HOTELS</b>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 154,251	\$ 2,161	\$ 156,412
<i>Block Island</i>	42%	1,597	-	1,597
<i>East Providence</i>	42%	3,352	152	3,503
<i>Northern RI</i>	42%	28,925	296	29,220
<i>South County</i>	42%	60,225	434	60,659
<i>Statewide (RI Commerce Corporation)</i>	42%	12,355	215	12,570
<i>Subtotal - Tourism Districts</i>	42%	\$ 260,704	\$ 3,257	\$ 263,961
Municipalities (excluding Providence & Warwick)	25%	\$ 155,181	\$ 3,916	\$ 159,097
Rhode Island Commerce Corporation	28%	173,803	7,970	181,773
Prov. Warwick Convention & Visitors Bureau	5%	31,036	388	31,424
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 620,723</b>	<b>\$ 15,531</b>	<b>\$ 636,255</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,238,300</b>	<b>\$ 29,513</b>	<b>\$ 1,267,812</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.  
 \* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$1,548.34 was carried forward to December 2017.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 12

**November 2016 Collections by Component**

Allocation	Share	November 2016		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31%	\$ 85,891	\$ -	\$ 85,891
City of Providence	25%	69,267	-	69,267
Rhode Island Commerce Corporation	21%	58,184	-	58,184
Prov. Warwick Convention & Visitors Bureau	23%	63,726	-	63,726
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 277,068</b>	<b>\$ -</b>	<b>\$ 277,068</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 22,178	\$ -	\$ 22,178
Rhode Island Commerce Corporation	60%	47,524	-	47,524
Prov. Warwick Convention & Visitors Bureau	12%	9,505	-	9,505
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 79,207</b>	<b>\$ -</b>	<b>\$ 79,207</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31%	\$ 55,338	\$ -	\$ 55,338
City of Warwick	25%	44,628	-	44,628
Rhode Island Commerce Corporation	21%	37,487	-	37,487
Prov. Warwick Convention & Visitors Bureau	23%	41,057	-	41,057
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 178,511</b>	<b>\$ -</b>	<b>\$ 178,511</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	47%	\$ 184,582	\$ 1,460	\$ 186,042
<i>Block Island</i>	47%	9,912	-	9,912
<i>East Providence</i>	47%	4,833	-	4,833
<i>Northern RI</i>	47%	24,336	-	24,336
<i>South County</i>	47%	51,333	-	51,333
<i>Statewide (RI Commerce Corporation)</i>	47%	11,046	-	11,046
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 286,042</i>	<i>\$ 1,460</i>	<i>\$ 287,502</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 152,150	\$ 1,150	\$ 153,300
Rhode Island Commerce Corporation	21%	127,806	1,774	129,579
Prov. Warwick Convention & Visitors Bureau	7%	42,602	217	42,819
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 608,599</b>	<b>\$ 4,602</b>	<b>\$ 613,201</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 1,143,386</b>	<b>\$ 4,602</b>	<b>\$ 1,147,987</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.

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

MUNICIPALITY	Year-over-Year			
	November 2017 ^	November 2016	Percent Change	Difference
BARRINGTON	\$ 11	\$ -	n/a	\$ 11
BRISTOL	1,621	1,378	17.7%	243
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	5	-	n/a	5
CHARLESTOWN	186	123	50.8%	63
COVENTRY	4,152	2,949	40.8%	1,203
CRANSTON	932	707	31.8%	225
CUMBERLAND	7	-	n/a	7
EAST GREENWICH	67	4	1,670.3%	63
EAST PROVIDENCE	2,120	2,571	-17.5%	(450)
EXETER	-	-	n/a	-
FOSTER	30	-	n/a	30
GLOCESTER	119	164	-27.5%	(45)
HOPKINTON	10	-	n/a	10
JAMESTOWN	183	202	-9.3%	(19)
JOHNSTON	284	355	-20.0%	(71)
LINCOLN	4,552	4,464	2.0%	88
LITTLE COMPTON	61	227	-73.0%	(165)
MIDDLETOWN	22,540	20,122	12.0%	2,418
NARRAGANSETT	9,405	1,771	431.1%	7,634
NEWPORT	69,548	77,271	-10.0%	(7,723)
NEW SHOREHAM	1,098	5,272	-79.2%	(4,174)
NORTH KINGSTOWN	3,702	4,487	-17.5%	(785)
NORTH PROVIDENCE	14	-	n/a	14
NORTH SMITHFIELD	146	111	32.1%	36
PAWTUCKET	4,446	-	n/a	4,446
PORTSMOUTH	280	132	111.7%	148
PROVIDENCE	80,971	69,267	16.9%	11,704
RICHMOND	131	154	-14.7%	(23)
SCITUATE	308	225	36.4%	82
SMITHFIELD	6,700	5,999	11.7%	701
SOUTH KINGSTOWN	4,938	2,633	87.6%	2,306
TIVERTON	13	-	n/a	13
WARREN	12	-	n/a	12
WARWICK	51,837	44,628	16.2%	7,209
WESTERLY	9,230	9,849	-6.3%	(619)
WEST GREENWICH	4,651	5,335	-12.8%	(685)
WEST WARWICK	6,011	4,589	31.0%	1,422
WOONSOCKET	1,579	2,207	-28.4%	(628)
<b>TOTAL</b>	<b>\$ 291,905</b>	<b>\$ 267,195</b>	<b>9.2%</b>	<b>\$ 24,710</b>

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: November 2017 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: November 2016 Collections by Component* tables for breakdown of November 2017 and November 2016 rental activity from the state hotel tax base expansion.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 14

**November 2017 Collections by Component**

MUNICIPALITY	November 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 11	\$ 11
BRISTOL	1,560	62	1,621
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	5	5
CHARLESTOWN	152	34	186
COVENTRY	4,046	106	4,152
CRANSTON	863	69	932
CUMBERLAND	-	7	7
EAST GREENWICH	57	9	67
EAST PROVIDENCE	1,995	125	2,120
EXETER	-	-	-
FOSTER	19	11	30
GLOCESTER	110	10	119
HOPKINTON	-	10	10
JAMESTOWN	108	75	183
JOHNSTON	276	7	284
LINCOLN	4,494	58	4,552
LITTLE COMPTON	-	61	61
MIDDLETOWN	21,986	553	22,540
NARRAGANSETT	9,256	149	9,405
NEWPORT	67,995	1,553	69,548
NEW SHOREHAM	951	147	1,098
NORTH KINGSTOWN	3,652	50	3,702
NORTH PROVIDENCE	-	14	14
NORTH SMITHFIELD	146	-	146
PAWTUCKET	4,299	147	4,446
PORTSMOUTH	167	113	280
PROVIDENCE	78,395	2,576	80,971
RICHMOND	129	2	131
SCITUATE	296	12	308
SMITHFIELD	6,628	72	6,700
SOUTH KINGSTOWN	4,752	186	4,938
TIVERTON	-	13	13
WARREN	-	12	12
WARWICK	50,918	919	51,837
WESTERLY	9,199	31	9,230
WEST GREENWICH	4,604	47	4,651
WEST WARWICK	5,900	111	6,011
WOONSOCKET	1,541	39	1,579
<b>TOTAL</b>	<b>\$ 284,493</b>	<b>\$ 7,411</b>	<b>\$ 291,905</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$1,548.34 was carried forward to December 2017.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES** 15

**November 2016 Collections by Component**

MUNICIPALITY	November 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	1,378	-	1,378
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	123	-	123
COVENTRY	2,949	-	2,949
CRANSTON	707	-	707
CUMBERLAND	-	-	-
EAST GREENWICH	4	-	4
EAST PROVIDENCE	2,571	-	2,571
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	164	-	164
HOPKINTON	-	-	-
JAMESTOWN	202	-	202
JOHNSTON	355	-	355
LINCOLN	4,464	-	4,464
LITTLE COMPTON	227	-	227
MIDDLETOWN	20,122	-	20,122
NARRAGANSETT	1,771	-	1,771
NEWPORT	76,121	1,150	77,271
NEW SHOREHAM	5,272	-	5,272
NORTH KINGSTOWN	4,487	-	4,487
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	111	-	111
PAWTUCKET	-	-	-
PORTSMOUTH	132	-	132
PROVIDENCE	69,267	-	69,267
RICHMOND	154	-	154
SCITUATE	225	-	225
SMITHFIELD	5,999	-	5,999
SOUTH KINGSTOWN	2,633	-	2,633
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	44,628	-	44,628
WESTERLY	9,849	-	9,849
WEST GREENWICH	5,335	-	5,335
WEST WARWICK	4,589	-	4,589
WOONSOCKET	2,207	-	2,207
<b>TOTAL</b>	<b>\$ 266,045</b>	<b>\$ 1,150</b>	<b>\$ 267,195</b>

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

Allocation	Share †	Fiscal Year-to-Date ‡			
		FY 2018	FY 2017	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 578,793	\$ 578,466	0.1%	\$ 327
City of Providence	25% / 25%	532,628	466,505	14.2%	66,123
Rhode Island Commerce Corporation	21% / 24%	543,529	391,864	38.7%	151,665
Prov. Warwick Convention & Visitors Bureau	23% / 23%	475,493	429,184	10.8%	46,309
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,130,443</b>	<b>\$ 1,866,019</b>	<b>14.2%</b>	<b>\$ 264,423</b>
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 172,508	\$ 138,545	24.5%	\$ 33,963
Rhode Island Commerce Corporation	27% / 60%	369,660	296,881	24.5%	72,779
Prov. Warwick Convention & Visitors Bureau	12% / 12%	73,932	59,376	24.5%	14,556
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 616,100</b>	<b>\$ 494,802</b>	<b>24.5%</b>	<b>\$ 121,298</b>
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 388,952	\$ 399,611	-2.7%	\$ (10,659)
City of Warwick	25% / 25%	348,971	322,267	8.3%	26,704
Rhode Island Commerce Corporation	21% / 24%	338,335	270,704	25.0%	67,631
Prov. Warwick Convention & Visitors Bureau	23% / 23%	319,555	296,485	7.8%	23,070
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,395,813</b>	<b>\$ 1,289,067</b>	<b>8.3%</b>	<b>\$ 106,746</b>
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 2,012,304	\$ 2,091,713	-3.8%	\$ (79,409)
<i>Block Island</i>	47% / 42%	208,007	281,121	-26.0%	(73,114)
<i>East Providence</i>	47% / 42%	10,274	26,989	-61.9%	(16,715)
<i>Northern RI</i>	47% / 42%	177,337	152,718	16.1%	24,619
<i>South County</i>	47% / 42%	786,458	845,685	-7.0%	(59,227)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	90,336	91,834	-1.6%	(1,498)
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,284,717</i>	<i>\$ 3,490,060</i>	<i>-5.9%</i>	<i>\$ (205,344)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 1,973,499	\$ 1,858,411	6.2%	\$ 115,088
Rhode Island Commerce Corporation	21% / 28%	2,244,616	1,565,376	43.4%	679,239
Prov. Warwick Convention & Visitors Bureau	7% / 5%	391,019	519,796	-24.8%	(128,778)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,893,850</b>	<b>\$ 7,433,643</b>	<b>6.2%</b>	<b>\$ 460,207</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 12,036,206</b>	<b>\$ 11,083,532</b>	<b>8.6%</b>	<b>\$ 952,674</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 for July through November 2016 and the second number reflects the allocation of revenues for July through November 2017.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component* table and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2017 Year-to-date Collections by Component* tables for breakdown of FY 2018 and FY 2017 rental activity from the state hotel base expansion.

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

Allocation	Share	FY 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	28%	\$ 567,367	\$ 11,425	\$ 578,793
City of Providence	25%	506,578	26,050	532,628
Rhode Island Commerce Corporation	24%	486,315	57,214	543,529
Prov. Warwick Convention & Visitors Bureau	23%	466,052	9,441	475,493
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,026,312</b>	<b>\$ 104,130</b>	<b>\$ 2,130,443</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 172,508	\$ -	\$ 172,508
Rhode Island Commerce Corporation	60%	369,660	-	369,660
Prov. Warwick Convention & Visitors Bureau	12%	73,932	-	73,932
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 616,100</b>	<b>\$ -</b>	<b>\$ 616,100</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	28%	\$ 380,763	\$ 8,189	\$ 388,952
City of Warwick	25%	339,967	9,004	348,971
Rhode Island Commerce Corporation	24%	326,368	11,966	338,335
Prov. Warwick Convention & Visitors Bureau	23%	312,770	6,786	319,555
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,359,869</b>	<b>\$ 35,945</b>	<b>\$ 1,395,813</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	42%	\$ 1,976,740	\$ 35,564	\$ 2,012,304
<i>Block Island</i>	42%	207,957	50	208,007
<i>East Providence</i>	42%	9,969	305	10,274
<i>Northern RI</i>	42%	175,199	2,138	177,337
<i>South County</i>	42%	779,591	6,868	786,458
<i>Statewide (RI Commerce Corporation)</i>	42%	88,653	1,683	90,336
<i>Subtotal - Tourism Districts</i>	42%	\$ 3,238,109	\$ 46,608	\$ 3,284,717
Municipalities (excluding Providence & Warwick)	25%	\$ 1,927,446	\$ 46,053	\$ 1,973,499
Rhode Island Commerce Corporation	28%	2,158,739	85,876	2,244,616
Prov. Warwick Convention & Visitors Bureau	5%	385,489	5,529	391,018
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,709,783</b>	<b>\$ 184,067</b>	<b>\$ 7,893,849</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 11,712,064</b>	<b>\$ 324,142</b>	<b>\$ 12,036,206</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.

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$1,548.34 was carried forward to December 2017.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 18  
**FY 2017 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%	\$ 566,317	\$ 12,149	\$ 578,466
City of Providence	25%	456,707	9,798	466,505
Rhode Island Commerce Corporation	21%	383,634	8,230	391,864
Prov. Warwick Convention & Visitors Bureau	23%	420,170	9,014	429,184
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 1,826,828</b>	<b>\$ 39,191</b>	<b>\$ 1,866,019</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 138,545	\$ -	\$ 138,545
Rhode Island Commerce Corporation	60%	296,881	-	296,881
Prov. Warwick Convention & Visitors Bureau	12%	59,376	-	59,376
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 494,802</b>	<b>\$ -</b>	<b>\$ 494,802</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31%	\$ 393,477	\$ 6,134	\$ 399,611
City of Warwick	25%	317,320	4,947	322,267
Rhode Island Commerce Corporation	21%	266,549	4,155	270,704
Prov. Warwick Convention & Visitors Bureau	23%	291,935	4,551	296,485
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,269,281</b>	<b>\$ 19,787</b>	<b>\$ 1,289,067</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	47%	\$ 2,080,494	\$ 11,219	\$ 2,091,713
<i>Block Island</i>	47%	279,019	2,102	281,121
<i>East Providence</i>	47%	26,260	729	26,989
<i>Northern RI</i>	47%	151,081	1,637	152,718
<i>South County</i>	47%	834,696	10,989	845,685
<i>Statewide (RI Commerce Corporation)</i>	47%	90,069	1,765	91,834
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 3,461,618</i>	<i>\$ 28,442</i>	<i>\$ 3,490,060</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 1,841,286	\$ 17,124	\$ 1,858,411
Rhode Island Commerce Corporation	21%	1,546,681	18,696	1,565,376
Prov. Warwick Convention & Visitors Bureau	7%	515,560	4,236	519,796
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 7,365,146</b>	<b>\$ 68,498</b>	<b>\$ 7,433,643</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 10,956,056</b>	<b>\$ 127,476</b>	<b>\$ 11,083,532</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.

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

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2018 ^	FY 2017	Percent Change	Difference
BARRINGTON	\$ 11	\$ -	n/a	\$ 11
BRISTOL	18,666	15,537	20.1%	3,130
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	37	-	n/a	37
CHARLESTOWN	8,239	8,297	-0.7%	(57)
COVENTRY	31,284	29,944	4.5%	1,340
CRANSTON	6,592	5,325	23.8%	1,267
CUMBERLAND	7	-	n/a	7
EAST GREENWICH	206	136	51.2%	70
EAST PROVIDENCE	6,722	14,356	-53.2%	(7,634)
EXETER	-	-	n/a	-
FOSTER	30	-	n/a	30
GLOCESTER	838	688	21.9%	151
HOPKINTON	312	5,260	-94.1%	(4,948)
JAMESTOWN	2,783	2,695	3.3%	88
JOHNSTON	1,987	2,170	-8.4%	(183)
LINCOLN	28,371	26,948	5.3%	1,422
LITTLE COMPTON	2,728	3,456	-21.1%	(728)
MIDDLETOWN	351,292	296,215	18.6%	55,077
NARRAGANSETT	54,822	52,085	5.3%	2,738
NEWPORT *	833,873	788,795	5.7%	45,078
NEW SHOREHAM	123,962	149,532	-17.1%	(25,570)
NORTH KINGSTOWN	29,990	30,911	-3.0%	(920)
NORTH PROVIDENCE	14	-	n/a	14
NORTH SMITHFIELD	771	566	36.2%	205
PAWTUCKET	19,980	1,213	1,547.3%	18,767
PORTSMOUTH	3,732	7,817	-52.3%	(4,085)
PROVIDENCE	532,628	466,505	14.2%	66,123
RICHMOND	1,157	1,262	-8.3%	(105)
SCITUATE	1,860	1,799	3.4%	62
SMITHFIELD	44,069	37,067	18.9%	7,002
SOUTH KINGSTOWN	54,877	46,342	18.4%	8,535
TIVERTON	13	95	-85.9%	(82)
WARREN	(61)	-	n/a	(61)
WARWICK	348,971	322,267	8.3%	26,704
WESTERLY	253,550	244,882	3.5%	8,668
WEST GREENWICH	34,073	30,714	10.9%	3,359
WEST WARWICK	44,358	39,554	12.1%	4,804
WOONSOCKET	12,307	14,750	-16.6%	(2,444)
<b>TOTAL</b>	<b>\$ 2,855,098</b>	<b>\$ 2,647,182</b>	<b>7.9%</b>	<b>\$ 207,916</b>

\* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2017 Year-to-Date Collections by Component tables for breakdown by municipality.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 20**

**FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 11	\$ 11
BRISTOL	18,215	451	18,666
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	37	37
CHARLESTOWN	8,126	114	8,239
COVENTRY	30,671	613	31,284
CRANSTON	5,509	1,083	6,592
CUMBERLAND	-	7	7
EAST GREENWICH	197	9	206
EAST PROVIDENCE	5,934	788	6,722
EXETER	-	-	-
FOSTER	19	11	30
GLOCESTER	829	10	838
HOPKINTON	290	23	312
JAMESTOWN	2,653	130	2,783
JOHNSTON	1,957	30	1,987
LINCOLN	28,210	160	28,371
LITTLE COMPTON	2,667	61	2,728
MIDDLETOWN	345,909	5,384	351,292
NARRAGANSETT	53,673	1,149	54,822
NEWPORT	803,569	30,304	833,873
NEW SHOREHAM	123,784	179	123,962
NORTH KINGSTOWN	29,659	332	29,990
NORTH PROVIDENCE	-	14	14
NORTH SMITHFIELD	784	(13)	771
PAWTUCKET	19,099	880	19,980
PORTSMOUTH	3,619	113	3,732
PROVIDENCE	506,578	26,050	532,628
RICHMOND	1,153	4	1,157
SCITUATE	1,785	75	1,860
SMITHFIELD	43,388	682	44,069
SOUTH KINGSTOWN	53,802	1,076	54,877
TIVERTON	-	13	13
WARREN	-	(61)	(61)
WARWICK	339,967	9,004	348,971
WESTERLY	252,836	714	253,550
WEST GREENWICH	33,635	438	34,073
WEST WARWICK	43,499	859	44,358
WOONSOCKET	11,975	331	12,307
<b>TOTAL</b>	<b>\$ 2,773,991</b>	<b>\$ 81,107</b>	<b>\$ 2,855,098</b>

\* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$1,548.34 was carried forward to December 2017.

**RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 21**  
**FY 2017 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers †	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	15,412	125	15,537
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	7,399	897	8,297
COVENTRY	29,625	319	29,944
CRANSTON	5,032	294	5,325
CUMBERLAND	-	-	-
EAST GREENWICH	136	-	136
EAST PROVIDENCE	13,968	388	14,356
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	688	-	688
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,517	178	2,695
JOHNSTON	2,165	5	2,170
LINCOLN	26,893	56	26,948
LITTLE COMPTON	3,082	374	3,456
MIDDLETOWN	292,421	3,794	296,215
NARRAGANSETT	49,888	2,197	52,085
NEWPORT *	786,022	2,773	788,795
NEW SHOREHAM	148,414	1,118	149,532
NORTH KINGSTOWN	30,491	420	30,911
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	566	-	566
PAWTUCKET	895	317	1,213
PORTSMOUTH	7,192	625	7,817
PROVIDENCE	456,707	9,798	466,505
RICHMOND	1,260	2	1,262
SCITUATE	1,751	48	1,799
SMITHFIELD	36,748	319	37,067
SOUTH KINGSTOWN	45,631	711	46,342
TIVERTON	-	95	95
WARREN	-	-	-
WARWICK	317,320	4,947	322,267
WESTERLY	243,804	1,079	244,882
WEST GREENWICH	30,493	220	30,714
WEST WARWICK	38,961	592	39,554
WOONSOCKET	14,572	179	14,750
<b>TOTAL</b>	<b>\$ 2,615,314</b>	<b>\$ 31,869</b>	<b>\$ 2,647,182</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.

## Appendix

### **Expansion of the State 5.0 Percent Hotel Tax Base: Definitions**

Hosting platform is defined by Rhode Island General Law Section 42-63.1-2(5) as “...any electronic or operating system in which a person or entity provides a means through which an owner may offer a residential unit for "tourist or transient" use.” The distribution of the state hotel tax revenues generated via hosting platforms is provided under § 42-63.1-3(c).

Room reseller is defined in Rhode Island General Law Section 44-18-7.3(4)(i) as “any person, except a tour operator as defined in § 42-63.1-2, having any right, permission, license, or other authority from or through a hotel as defined in § 42-63.1-2, to reserve, or arrange the transfer of occupancy of, accommodations the reservation or transfer of which is subject to this chapter, such that the occupant pays all or a portion of the rental and other fees to the room reseller or reseller, room reseller or reseller shall include, but not be limited to, sellers of travel packages as defined in this section. The distribution of the state hotel tax revenues generated by room resellers is provided under § 42-63.1-3.

### **Recent Law Changes to State Hotel Tax Distribution**

Revenues generated by the state 5.0 percent hotel tax are distributed, in general, to four recipients: the tourism district in which the hotel is located, the municipality in which the hotel is located, the Providence Warwick Convention and Visitors Bureau (PWCVB), and the Rhode Island Commerce Corporation. These allocation percentages are provided in Rhode Island General Law Subsection 42-63.1-3(e). In the 2016 Session, the General Assembly enacted a change to the state hotel tax distribution formula for all hotels other than the Omni Providence Hotel. For all other returns and tax payments received after June 30, 2016 and prior to July 1, 2017 (i.e. collections received in FY 2017), the distribution of state hotel tax revenues were allocated using the percentages provided in §42-63.1-3(a). For all returns and payments received after June 30, 2017 (i.e., collections received in FY 2018 and thereafter), the distribution of the state hotel tax revenues are allocated using the percentages provided in §42-63.1-3(b).

The distribution of state hotel tax revenues for the respective time periods is as follows:

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>All Providence Hotels except the Omni Providence</u></b>		
Convention Authority of the City of Providence	31 %	28 %
City of Providence	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %

<b>State Hotel Tax Allocation Percentages</b>		
<b>Situs of Hotel</b>	<b>Received after June 30, 2016 and Prior to July 1, 2017</b>	<b>Received after June 30, 2017</b>
<b><u>Omni Providence Hotel</u></b>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<b><u>All Warwick Hotels</u></b>		
Warwick Department of Economic Development	31 %	28 %
City of Warwick	25 %	25 %
Rhode Island Commerce Corporation	21 %	24 %
Providence Warwick Convention & Visitors Bureau	23 %	23 %
<b><u>All Other Hotels in the State</u></b>		
Tourism District in which Hotel is Located	47 %	42 %
Municipality in which Hotel is Located	25 %	25 %
Rhode Island Commerce Corporation	21 %	28 %
Providence Warwick Convention & Visitors Bureau	7 %	5 %

### **Tourism Districts**

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

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- East Providence 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.
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket
- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick