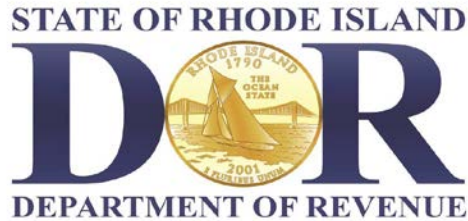


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

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

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.*

*In March 2017, the Division of Taxation distributed hotel tax collections from the state hotel tax base expansion components for taxable rental activity that occurred between October 2016 and*

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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.

January 2017, inclusive. These figures are included in the year-over-year and fiscal year-to-date over fiscal year-to-date collections for FY 2017 for all municipalities other than the City of Newport. Thus, collections for January 2017 are likely overstated.

### **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 January:***

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.

<b>State Hotel Tax Recipient</b>	<b>January 2018</b>	<b>January 2017</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 257,716	\$ 227,667	13.2 %	\$ 30,048
Hosting Platforms and Room Resellers	3,249	14,871	-78.1 %	(11,622)
<b><i>Subtotal: Regional Tourism Districts</i></b>	<b>\$ 260,965</b>	<b>\$ 242,539</b>	<b>7.6 %</b>	<b>\$ 18,427</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 174,239	\$ 144,669	20.4 %	\$ 29,569
Hosting Platforms and Room Resellers	3,144	18,354	-82.9 %	(15,210)
<b><i>Subtotal: Municipalities</i></b>	<b>\$ 177,382</b>	<b>\$ 163,023</b>	<b>8.8 %</b>	<b>\$ 14,359</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 217,017	\$ 154,159	40.8 %	\$ 62,858
Hosting Platforms and Room Resellers	4,467	34,978	-87.2 %	(30,511)
<b><i>Subtotal: RI Commerce Corporation</i></b>	<b>\$ 221,484</b>	<b>\$ 189,137</b>	<b>17.1 %</b>	<b>\$ 32,346</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 109,273	\$ 102,935	6.2 %	\$ 6,338
Hosting Platforms and Room Resellers	1,715	5,213	-67.1 %	(3,497)
<b><i>Subtotal: PWCVB</i></b>	<b>\$ 110,989</b>	<b>\$ 108,148</b>	<b>2.6 %</b>	<b>\$ 2,841</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 770,820</b>	<b>\$ 702,847</b>	<b>9.7 %</b>	<b>\$ 67,973</b>

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

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.

<b>State Hotel Tax Recipient</b>	<b>FY 2018</b>	<b>FY 2017</b>	<b>Percent Change</b>	<b>Nominal Difference</b>
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$ 4,902,653	\$ 5,092,218	-3.7 %	\$ (189,565)
Hosting Platforms and Room Resellers	73,694	62,943	17.1 %	10,751
<b><i>Subtotal: Regional Tourism Districts</i></b>	<b>\$ 4,976,347</b>	<b>\$ 5,155,161</b>	<b>-3.5 %</b>	<b>\$ (178,814)</b>
<u><i>Municipalities</i></u>				
Traditional Hotels	\$ 3,136,088	\$ 2,939,680	6.7 %	\$ 196,408
Hosting Platforms and Room Resellers	89,463	51,237	74.6 %	38,225
<b><i>Subtotal: Municipalities</i></b>	<b>\$ 3,225,550</b>	<b>\$ 2,990,918</b>	<b>7.8 %</b>	<b>\$ 234,633</b>
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$ 3,787,803	\$ 2,830,996	33.8 %	\$ 956,807
Hosting Platforms and Room Resellers	168,962	67,555	150.1 %	101,407
<b><i>Subtotal: RI Commerce Corporation</i></b>	<b>\$ 3,956,765</b>	<b>\$ 2,898,551</b>	<b>36.5 %</b>	<b>\$ 1,058,214</b>
<u><i>Providence Warwick Convention &amp; Visitors Bureau</i></u>				
Traditional Hotels	\$ 1,448,478	\$ 1,494,960	-3.1 %	\$ (46,482)
Hosting Platforms and Room Resellers	25,445	23,214	9.6 %	2,230
<b><i>Subtotal: PWCVB</i></b>	<b>\$ 1,473,922</b>	<b>\$ 1,518,174</b>	<b>-2.9 %</b>	<b>\$ (44,251)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 13,632,585</b>	<b>\$ 12,562,803</b>	<b>8.5 %</b>	<b>\$ 1,069,781</b>

## Detail of the State 5.0 Percent Hotel Tax Allocation

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

Total revenues received from the state 5.0 percent hotel tax for January 2018 were \$770,820, an increase of \$67,973, or 9.7 percent, over the \$702,847 received for January 2017. 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. January 2018 state hotel tax revenues include \$12,575 received from room resellers and hosting platforms compared to \$73,416 in revenues reported for January 2017. The \$73,416 figure includes state hotel tax revenues received from room resellers and hosting platforms for rental activity in October 2016 through January 2017.

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

The State's regional tourism districts received \$260,965 of the total revenues collected from the state 5.0 percent hotel tax for January 2018, an increase of \$18,427, or 7.6 percent, over the \$242,539 received for January 2017. The tourism districts combined received \$3,249 in reported state hotel tax revenues for January 2018 compared to \$14,871 in revenues reported for January 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

For January 2018, the largest recipients of the tourism districts' share of state 5.0 percent hotel tax revenues were:

<b>Tourism District</b>	<b>January 2018</b>	<b>January 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Convention Authority of Providence *	\$ 82,175	\$ 84,360	-2.6 %	\$ (2,185)
Aquidneck Island †	64,423	56,104	14.8 %	8,319
Warwick Dept. of Econ. Development ‡	41,210	45,619	-9.7 %	(4,409)
* Includes \$1,130 for January 2018 and \$2,725 for January 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$953 for January 2018 and \$6,428 for January 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$761 for January 2018 and \$2,330 for January 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 January 2018 versus January 2017 were:

- South County: \$11,448
- Aquidneck Island: \$8,319
- Northern Rhode Island: \$4,044

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

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

- Warwick Department of Economic Development: \$(4,409)
- Convention Authority of Providence: \$(2,185)
- East Providence: \$(576)

The three regional tourism districts with the largest percentage increases in revenues generated from the state 5.0 percent hotel tax for January 2018 versus January 2017 were:

- South County: 55.3 percent
- Block Island: 50.0 percent
- Northern Rhode Island: 19.2 percent

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

- East Providence: -16.1 percent
- Warwick Department of Economic Development: -9.7 percent
- Convention Authority of Providence: -2.6 percent

### Municipalities

For January 2018, the State's cities and towns received \$177,382, an increase of \$14,359, or 8.8 percent, over the \$163,023 received for January 2017.<sup>3</sup> The municipalities combined received \$3,144 in reported state hotel tax revenues for January 2018 compared to \$18,354 reported for January 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 January 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:

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<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, \$(1,029.27) was carried forward to February 2018.

<b>Municipality</b>	<b>January 2018</b>	<b>January 2017</b>	<b>Percent Change</b>	<b>Difference</b>
Providence *	\$ 58,048	\$ 60,529	-4.1 %	\$ (2,481)
Warwick †	36,795	36,990	-0.5 %	(195)
Newport ‡	26,428	15,579	69.6 %	10,850
* Includes \$1,009 for January 2018 and \$7,696 for January 2017 received from the expansion of the state hotel tax base.				
† Includes \$680 for January 2018 and \$2,080 for January 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,043 for January 2018 and \$393 for January 2017 received from the expansion of the state hotel tax base.				

The five municipalities with the largest percentage increases / decreases in revenues generated from the state 5.0 percent hotel tax for January 2018 versus January 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Coventry	1,482.3 %	Central Falls	-100.0 %
Pawtucket	1,371.3 %	Little Compton	-100.0 %
East Greenwich	1,155.3 %	Warren	-100.0 %
Glocester	207.7 %	Portsmouth	-98.4 %
Jamestown	168.0 %	North Smithfield	-54.9 %

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

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Newport	\$ 10,850	Portsmouth	\$ (3,394)
Pawtucket	3,128	Providence	(2,481)
Coventry	2,805	Warren	(881)
West Greenwich	1,759	East Providence	(392)
South Kingstown	1,197	Middletown	(310)

#### Rhode Island Commerce Corporation

For January 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$221,484 from state 5.0 percent hotel tax revenues, an increase of \$32,346, or 17.1 percent, over the \$189,137 received for January 2017. CommerceRI received \$4,467 for January 2018 and \$34,978 for January 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 January 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$110,989 in state hotel tax revenues, an increase of 2.6 percent, or \$2,841, from the \$108,148 received for January 2017. The PWCVB received \$1,715 for January 2018 compared to \$5,213

of revenues reported for January 2017 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 January:***

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$13.63 million, an increase of \$1.1 million, or 8.5 percent, over the \$12.56 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. Year-to-date FY 2018 state hotel tax revenues include \$357,563 received from room resellers and hosting platforms. For year-to-date FY 2017, the comparable figure is \$204,950.

**Tourism Districts** <sup>4</sup>

The State's regional tourism districts received \$4.98 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$178,814, or 3.5 percent, from the \$5.16 million received for year-to-date FY 2017. The tourism districts combined received \$73,694 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$62,943 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 *	\$ 2,187,487	\$ 2,269,823	-3.6 %	\$ (82,336)
Convention Authority of Providence †	903,182	872,519	3.5 %	30,663
South County ‡	858,191	911,652	-5.9 %	(53,462)
* Includes \$38,280 for FY 2018 YTD and \$18,994 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$18,994 does not include hotel tax data from the City of Newport for July through September 2016. † Includes \$13,830 for FY 2018 YTD and \$14,874 for FY 2017 YTD that was received from the expansion of the state hotel tax base. ‡ Includes \$7,256 for FY 2018 YTD and \$12,439 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: \$30,663
- Northern Rhode Island: \$30,600

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

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: \$(82,336)
- Block Island: \$(70,551)
- South County: \$(53,462)

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: 15.9 percent
- Convention Authority of Providence: 3.5 percent

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: -50.0 percent
- Block Island: -24.8 percent
- South County: -5.9 percent

### Municipalities

For year-to-date FY 2018, the State's cities and towns received \$3.23 million, an increase of \$234,633, or 7.8 percent, over the \$2.99 million received for year-to-date FY 2017.<sup>5</sup> The municipalities combined received \$89,462 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$51,237 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 *	\$ 906,438	\$ 851,815	6.4 %	\$ 54,623
Providence †	640,115	572,314	11.8 %	67,801
Warwick ‡	417,935	389,349	7.3 %	28,586
<p>* Includes \$32,499 for year-to-date FY 2018 and \$4,180 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$4,180 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$28,717 for year-to-date FY 2018 and \$17,494 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$10,472 for year-to-date FY 2018 and \$7,027 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p>				

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



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:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	1,702.1 %	Warren	-105.7 %
Central Falls	742.9 %	Hopkinton	-94.0 %
East Greenwich	89.2 %	Portsmouth	-66.5 %
Glocester	31.2 %	Tiverton	-58.3 %
South Kingstown	22.2 %	East Providence	-41.6 %

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	\$ 67,801	New Shoreham	\$ (23,737)
Middletown	57,784	Portsmouth	(7,548)
Newport	54,623	East Providence	(7,441)
Warwick	28,586	Hopkinton	(4,943)
Pawtucket	24,527	Woonsocket	(2,753)

#### Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$3.96 million from state 5.0 percent hotel tax revenues, an increase of \$1.06 million, or 36.5 percent, over the \$2.90 million received for year-to-date FY 2017. CommerceRI received \$168,962 for year-to-date FY 2018 and \$67,555 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 \$1.47 million in state hotel tax revenues, a decrease of 2.9 percent, or \$44,251, from the \$1.52 million received for year-to-date FY 2017. The PWCVB received \$25,445 for year-to-date FY 2018 and \$23,214 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  
May 1, 2018

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

Allocation	Share †	Year-over-Year			
		January 2018 ‡	January 2017	Percent Change	Difference
<b>PROVIDENCE HOTELS</b>					
Convention Authority of Providence	31% / 28%	\$ 65,014	\$ 68,237	-4.7%	\$ (3,223)
City of Providence	25% / 25%	58,048	60,529	-4.1%	(2,481)
Rhode Island Commerce Corporation	21% / 24%	55,726	62,722	-11.2%	(6,996)
Prov. Warwick Convention & Visitors Bureau	23% / 23%	53,404	50,627	5.5%	2,777
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	\$ 232,191	\$ 242,115	-4.1%	\$ (9,924)
<b>OMNI PROVIDENCE HOTEL ^</b>					
Convention Authority of Providence	31% / 28%	\$ 17,161	\$ 16,123	6.4%	\$ 1,039
Rhode Island Commerce Corporation	27% / 60%	36,774	34,549	6.4%	2,226
Prov. Warwick Convention & Visitors Bureau	12% / 12%	7,355	6,910	6.4%	445
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	\$ 61,290	\$ 57,581	6.4%	\$ 3,709
<b>WARWICK HOTELS</b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 41,210	\$ 45,619	-9.7%	\$ (4,409)
City of Warwick	25% / 25%	36,795	36,990	-0.5%	(195)
Rhode Island Commerce Corporation	21% / 24%	35,323	31,505	12.1%	3,818
Prov. Warwick Convention & Visitors Bureau	23% / 23%	33,851	33,847	0.0%	5
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	\$ 147,180	\$ 147,961	-0.5%	\$ (782)
<b>ALL OTHER HOTELS</b>					
<b>Regional Tourism Districts</b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 64,423	\$ 56,104	14.8%	\$ 8,319
<i>Block Island</i>	47% / 42%	3,931	2,621	50.0%	1,310
<i>East Providence</i>	47% / 42%	3,007	3,583	-16.1%	(576)
<i>Northern RI</i>	47% / 42%	25,125	21,082	19.2%	4,044
<i>South County</i>	47% / 42%	32,141	20,693	55.3%	11,448
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	8,954	8,478	5.6%	476
<b>Subtotal - Tourism Districts</b>	<b>47% / 42%</b>	\$ 137,580	\$ 112,560	22.2%	\$ 25,020
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 82,540	\$ 65,504	26.0%	\$ 17,036
Rhode Island Commerce Corporation	21% / 28%	93,660	60,362	55.2%	33,299
Prov. Warwick Convention & Visitors Bureau	7% / 5%	16,379	16,764	-2.3%	(386)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	\$ 330,159	\$ 255,190	29.4%	\$ 74,969
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 770,820</b>	<b>\$ 702,847</b>	<b>9.7%</b>	<b>\$ 67,973</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 January 2017 and the second number reflects the allocation of revenues for January 2018.

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

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

**January 2018 Collections by Component**

Allocation	Share	January 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	28%	\$ 63,884	\$ 1,130	\$ 65,014
City of Providence	25%	57,039	1,009	58,048
Rhode Island Commerce Corporation	24%	54,758	968	55,726
Prov. Warwick Convention & Visitors Bureau	23%	52,476	928	53,404
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 228,156</b>	<b>\$ 4,035</b>	<b>\$ 232,191</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 17,161	\$ -	\$ 17,161
Rhode Island Commerce Corporation	60%	36,774	-	36,774
Prov. Warwick Convention & Visitors Bureau	12%	7,355	-	7,355
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 61,290</b>	<b>\$ -</b>	<b>\$ 61,290</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	28%	\$ 40,449	\$ 761	\$ 41,210
City of Warwick	25%	36,115	680	36,795
Rhode Island Commerce Corporation	24%	34,670	653	35,323
Prov. Warwick Convention & Visitors Bureau	23%	33,226	626	33,851
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 144,460</b>	<b>\$ 2,720</b>	<b>\$ 147,180</b>
<b>ALL OTHER HOTELS</b>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 63,470	\$ 953	\$ 64,423
<i>Block Island</i>	42%	3,931	-	3,931
<i>East Providence</i>	42%	2,935	72	3,007
<i>Northern RI</i>	42%	25,018	107	25,125
<i>South County</i>	42%	31,943	198	32,141
<i>Statewide (RI Commerce Corporation)</i>	42%	8,925	28	8,954
<i>Subtotal - Tourism Districts</i>	<i>42%</i>	<i>\$ 136,222</i>	<i>\$ 1,358</i>	<i>\$ 137,580</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 81,084	\$ 1,455	\$ 82,540
Rhode Island Commerce Corporation	28%	90,815	2,846	93,660
Prov. Warwick Convention & Visitors Bureau	5%	16,217	162	16,379
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 324,338</b>	<b>\$ 5,821</b>	<b>\$ 330,159</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 758,245</b>	<b>\$ 12,575</b>	<b>\$ 770,820</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, \$(1,029,27) was carried forward to February 2018.

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

**January 2017 Collections by Component**

Allocation	Share	January 2017		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31%	\$ 65,512	\$ 2,725	\$ 68,237
City of Providence	25%	52,832	7,696	60,529
Rhode Island Commerce Corporation	21%	44,379	18,343	62,722
Prov. Warwick Convention & Visitors Bureau	23%	48,606	2,022	50,627
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	\$ 211,330	\$ 30,786	\$ 242,115
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 16,123	\$ -	\$ 16,123
Rhode Island Commerce Corporation	60%	34,549	-	34,549
Prov. Warwick Convention & Visitors Bureau	12%	6,910	-	6,910
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	\$ 57,581	\$ -	\$ 57,581
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31%	\$ 43,289	\$ 2,330	\$ 45,619
City of Warwick	25%	34,910	2,080	36,990
Rhode Island Commerce Corporation	21%	29,325	2,180	31,505
Prov. Warwick Convention & Visitors Bureau	23%	32,118	1,729	33,847
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	\$ 139,641	\$ 8,320	\$ 147,961
<b>ALL OTHER HOTELS</b>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 49,677	\$ 6,428	\$ 56,104
<i>Block Island</i>	47%	2,577	44	2,621
<i>East Providence</i>	47%	3,075	508	3,583
<i>Northern RI</i>	47%	20,417	664	21,082
<i>South County</i>	47%	19,243	1,450	20,693
<i>Statewide (RI Commerce Corporation)</i>	47%	7,755	723	8,478
<i>Subtotal - Tourism Districts</i>	47%	\$ 102,744	\$ 9,816	\$ 112,560
Municipalities (excluding Providence & Warwick)	25%	\$ 56,926	\$ 8,578	\$ 65,504
Rhode Island Commerce Corporation	21%	45,907	14,455	60,362
Prov. Warwick Convention & Visitors Bureau	7%	15,302	1,462	16,764
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	\$ 220,879	\$ 34,311	\$ 255,190
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		\$ <b>629,431</b>	\$ <b>73,416</b>	\$ <b>702,847</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			
	January 2018 ^	January 2017	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	789	655	20.5%	134
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	5	-100.0%	(5)
CHARLESTOWN	153	150	1.8%	3
COVENTRY	2,994	189	1,482.3%	2,805
CRANSTON	547	633	-13.5%	(86)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	30	2	1,155.3%	27
EAST PROVIDENCE	1,790	2,181	-18.0%	(392)
EXETER	-	-	n/a	-
FOSTER	114	-	n/a	114
GLOCESTER	137	45	207.7%	93
HOPKINTON	-	-	n/a	-
JAMESTOWN	186	70	168.0%	117
JOHNSTON	155	255	-39.0%	(99)
LINCOLN	4,234	4,137	2.4%	97
LITTLE COMPTON	-	43	-100.0%	(43)
MIDDLETOWN	11,534	11,844	-2.6%	(310)
NARRAGANSETT	988	787	25.6%	201
NEWPORT	26,428	15,579	69.6%	10,850
NEW SHOREHAM	2,340	1,394	67.8%	946
NORTH KINGSTOWN	3,280	3,557	-7.8%	(277)
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	105	233	-54.9%	(128)
PAWTUCKET	3,356	228	1,371.3%	3,128
PORTSMOUTH	56	3,451	-98.4%	(3,394)
PROVIDENCE	58,048	60,529	-4.1%	(2,481)
RICHMOND	67	65	1.9%	1
SCITUATE	202	317	-36.2%	(115)
SMITHFIELD	5,538	5,212	6.3%	327
SOUTH KINGSTOWN	3,253	2,055	58.3%	1,197
TIVERTON	-	-	n/a	-
WARREN	-	881	-100.0%	(881)
WARWICK	36,795	36,990	-0.5%	(195)
WESTERLY	4,224	4,091	3.2%	133
WEST GREENWICH	4,145	2,386	73.7%	1,759
WEST WARWICK	4,311	3,405	26.6%	906
WOONSOCKET	1,584	1,657	-4.4%	(72)
<b>TOTAL</b>	<b>\$ 177,382</b>	<b>\$ 163,023</b>	<b>8.8%</b>	<b>\$ 14,359</b>

^ See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: January 2018 Collections by Component* and *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: January 2017 Collections by Component* tables for breakdown of January 2018 and January 2017 rental activity from the state hotel tax base expansion.

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

**January 2018 Collections by Component**

MUNICIPALITY	January 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	772	17	789
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	153	-	153
COVENTRY	2,955	39	2,994
CRANSTON	540	7	547
CUMBERLAND	-	-	-
EAST GREENWICH	30	-	30
EAST PROVIDENCE	1,747	43	1,790
EXETER	-	-	-
FOSTER	114	-	114
GLOCESTER	137	-	137
HOPKINTON	-	-	-
JAMESTOWN	80	107	186
JOHNSTON	155	-	155
LINCOLN	4,233	1	4,234
LITTLE COMPTON	-	-	-
MIDDLETOWN	11,486	48	11,534
NARRAGANSETT	988	-	988
NEWPORT	25,386	1,043	26,428
NEW SHOREHAM	2,340	-	2,340
NORTH KINGSTOWN	3,280	-	3,280
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	105	-	105
PAWTUCKET	3,328	29	3,356
PORTSMOUTH	56	-	56
PROVIDENCE	57,039	1,009	58,048
RICHMOND	4	63	67
SCITUATE	202	-	202
SMITHFIELD	5,522	17	5,538
SOUTH KINGSTOWN	3,245	8	3,253
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	36,115	680	36,795
WESTERLY	4,224	-	4,224
WEST GREENWICH	4,136	8	4,145
WEST WARWICK	4,301	10	4,311
WOONSOCKET	1,567	18	1,584
<b>TOTAL</b>	<b>\$ 174,239</b>	<b>\$ 3,144</b>	<b>\$ 177,382</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, \$(1,029.27) was carried forward to February 2018.

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

**January 2017 Collections by Component**

MUNICIPALITY	January 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	637	18	655
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	5	5
CHARLESTOWN	138	12	150
COVENTRY	-	189	189
CRANSTON	509	124	633
CUMBERLAND	-	-	-
EAST GREENWICH	2	-	2
EAST PROVIDENCE	1,636	546	2,181
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	45	-	45
HOPKINTON	-	-	-
JAMESTOWN	44	26	70
JOHNSTON	246	9	255
LINCOLN	4,087	51	4,137
LITTLE COMPTON	43	-	43
MIDDLETOWN	10,501	1,342	11,844
NARRAGANSETT	601	186	787
NEWPORT	15,185	393	15,579
NEW SHOREHAM	1,371	24	1,394
NORTH KINGSTOWN	3,517	39	3,557
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	130	103	233
PAWTUCKET	-	228	228
PORTSMOUTH	13	3,437	3,451
PROVIDENCE	52,832	7,696	60,529
RICHMOND	54	12	65
SCITUATE	209	107	317
SMITHFIELD	5,008	204	5,212
SOUTH KINGSTOWN	1,957	98	2,055
TIVERTON	-	-	-
WARREN	-	881	881
WARWICK	34,910	2,080	36,990
WESTERLY	4,003	88	4,091
WEST GREENWICH	2,239	147	2,386
WEST WARWICK	3,160	245	3,405
WOONSOCKET	1,592	65	1,657
<b>TOTAL</b>	<b>\$ 144,669</b>	<b>\$ 18,354</b>	<b>\$ 163,023</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%	\$ 698,595	\$ 702,850	-0.6%	\$ (4,256)	
City of Providence	25% / 25%	640,115	572,314	11.8%	67,801	
Rhode Island Commerce Corporation	21% / 24%	647,779	492,622	31.5%	155,157	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	573,902	521,470	10.1%	52,432	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,560,390</b>	<b>\$ 2,289,256</b>	<b>11.8%</b>	<b>\$ 271,134</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 204,588	\$ 169,669	20.6%	\$ 34,919	
Rhode Island Commerce Corporation	27% / 60%	438,402	363,576	20.6%	74,826	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	87,680	72,715	20.6%	14,965	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 730,670</b>	<b>\$ 605,960</b>	<b>20.6%</b>	<b>\$ 124,710</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 466,129	\$ 482,544	-3.4%	\$ (16,416)	
City of Warwick	25% / 25%	417,935	389,349	7.3%	28,586	
Rhode Island Commerce Corporation	21% / 24%	404,655	327,486	23.6%	77,169	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	382,950	358,017	7.0%	24,934	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 1,671,670</b>	<b>\$ 1,557,397</b>	<b>7.3%</b>	<b>\$ 114,273</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>Aquidneck Island</i>	47% / 42%	\$ 2,187,487	\$ 2,269,823	-3.6%	\$ (82,336)	
<i>Block Island</i>	47% / 42%	214,178	284,728	-24.8%	(70,551)	
<i>East Providence</i>	47% / 42%	16,560	33,145	-50.0%	(16,585)	
<i>Northern RI</i>	47% / 42%	223,037	192,436	15.9%	30,600	
<i>South County</i>	47% / 42%	858,191	911,652	-5.9%	(53,462)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	107,584	108,313	-0.7%	(729)	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 3,607,036</i>	<i>\$ 3,800,098</i>	<i>-5.1%</i>	<i>\$ (193,062)</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,167,500	\$ 2,029,255	6.8%	\$ 138,246	
Rhode Island Commerce Corporation	21% / 28%	2,465,929	1,714,867	43.8%	751,062	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	429,390	565,972	-24.1%	(136,582)	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 8,669,855</b>	<b>\$ 8,110,191</b>	<b>6.9%</b>	<b>\$ 559,664</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 13,632,585</b>	<b>\$ 12,562,803</b>	<b>8.5%</b>	<b>\$ 1,069,781</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 2017 through January 2017 and the second number reflects the allocation of revenues for July 2017 through January 2018.  
‡ 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%	\$ 684,765	\$ 13,830	\$ 698,595
City of Providence	25%	611,397	28,717	640,115
Rhode Island Commerce Corporation	24%	586,942	60,837	647,779
Prov. Warwick Convention & Visitors Bureau	23%	562,486	11,416	573,902
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,445,590</b>	<b>\$ 114,800</b>	<b>\$ 2,560,390</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 204,588	\$ -	\$ 204,588
Rhode Island Commerce Corporation	60%	438,402	-	438,402
Prov. Warwick Convention & Visitors Bureau	12%	87,680	-	87,680
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 730,670</b>	<b>\$ -</b>	<b>\$ 730,670</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	28%	\$ 456,359	\$ 9,770	\$ 466,129
City of Warwick	25%	407,463	10,472	417,935
Rhode Island Commerce Corporation	24%	391,165	13,490	404,655
Prov. Warwick Convention & Visitors Bureau	23%	374,866	8,084	382,950
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,629,854</b>	<b>\$ 41,816</b>	<b>\$ 1,671,670</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	42%	\$ 2,149,207	\$ 38,280	\$ 2,187,487
<i>Block Island</i>	42%	214,128	50	214,178
<i>East Providence</i>	42%	16,110	450	16,560
<i>Northern RI</i>	42%	220,717	2,320	223,037
<i>South County</i>	42%	850,934	7,256	858,191
<i>Statewide (RI Commerce Corporation)</i>	42%	105,846	1,738	107,584
<i>Subtotal - Tourism Districts</i>	42%	\$ 3,556,941	\$ 50,094	\$ 3,607,036
Municipalities (excluding Providence & Warwick)	25%	\$ 2,117,227	\$ 50,273	\$ 2,167,500
Rhode Island Commerce Corporation	28%	2,371,294	94,635	2,465,929
Prov. Warwick Convention & Visitors Bureau	5%	423,445	5,944	429,390
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 8,468,908</b>	<b>\$ 200,947</b>	<b>\$ 8,669,854</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 13,275,022</b>	<b>\$ 357,563</b>	<b>\$ 13,632,586</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, \$(1,029.27) was carried forward to February 2018.

**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%	\$ 687,977	\$ 14,874	\$ 702,850
City of Providence	25%	554,820	17,494	572,314
Rhode Island Commerce Corporation	21%	466,049	26,573	492,622
Prov. Warwick Convention & Visitors Bureau	23%	510,434	11,036	521,470
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 2,219,279</b>	<b>\$ 69,977</b>	<b>\$ 2,289,256</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 169,669	\$ -	\$ 169,669
Rhode Island Commerce Corporation	60%	363,576	-	363,576
Prov. Warwick Convention & Visitors Bureau	12%	72,715	-	72,715
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 605,960</b>	<b>\$ -</b>	<b>\$ 605,960</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31%	\$ 474,080	\$ 8,464	\$ 482,544
City of Warwick	25%	382,323	7,027	389,349
Rhode Island Commerce Corporation	21%	321,151	6,336	327,486
Prov. Warwick Convention & Visitors Bureau	23%	351,737	6,280	358,017
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 1,529,290</b>	<b>\$ 28,106</b>	<b>\$ 1,557,397</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	47%	\$ 2,250,830	\$ 18,994	\$ 2,269,823
<i>Block Island</i>	47%	282,582	2,146	284,728
<i>East Providence</i>	47%	31,908	1,237	33,145
<i>Northern RI</i>	47%	190,135	2,301	192,436
<i>South County</i>	47%	899,213	12,439	911,652
<i>Statewide (RI Commerce Corporation)</i>	47%	105,825	2,488	108,313
<i>Subtotal - Tourism Districts</i>	47%	\$ 3,760,493	\$ 39,605	\$ 3,800,098
Municipalities (excluding Providence & Warwick)	25%	\$ 2,002,538	\$ 26,717	\$ 2,029,255
Rhode Island Commerce Corporation	21%	1,680,220	34,646	1,714,867
Prov. Warwick Convention & Visitors Bureau	7%	560,073	5,899	565,972
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 8,003,325</b>	<b>\$ 106,866</b>	<b>\$ 8,110,191</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 12,357,854</b>	<b>\$ 204,950</b>	<b>\$ 12,562,803</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	\$ 15	\$ -	n/a	\$ 15
BRISTOL	20,690	17,738	16.6%	2,953
BURRILLVILLE	3	-	n/a	3
CENTRAL FALLS	38	5	742.9%	34
CHARLESTOWN	8,648	8,548	1.2%	100
COVENTRY	37,206	35,925	3.6%	1,281
CRANSTON	7,872	6,507	21.0%	1,365
CUMBERLAND	14	-	n/a	14
EAST GREENWICH	280	148	89.2%	132
EAST PROVIDENCE	10,465	17,906	-41.6%	(7,441)
EXETER	-	-	n/a	-
FOSTER	144	-	n/a	144
GLOCESTER	1,081	824	31.2%	257
HOPKINTON	317	5,260	-94.0%	(4,943)
JAMESTOWN	3,411	2,911	17.2%	500
JOHNSTON	2,306	2,787	-17.3%	(481)
LINCOLN	35,979	34,382	4.6%	1,597
LITTLE COMPTON	2,741	3,595	-23.8%	(855)
MIDDLETOWN	381,724	323,940	17.8%	57,784
NARRAGANSETT	57,304	54,220	5.7%	3,084
NEWPORT	906,438	851,815	6.4%	54,623
NEW SHOREHAM	127,714	151,451	-15.7%	(23,737)
NORTH KINGSTOWN	36,099	38,157	-5.4%	(2,057)
NORTH PROVIDENCE	34	-	n/a	34
NORTH SMITHFIELD	995	885	12.5%	110
PAWTUCKET	25,968	1,441	1,702.1%	24,527
PORTSMOUTH	3,803	11,351	-66.5%	(7,548)
PROVIDENCE	640,115	572,314	11.8%	67,801
RICHMOND	1,427	1,469	-2.9%	(42)
SCITUATE	2,314	2,381	-2.8%	(66)
SMITHFIELD	54,130	46,920	15.4%	7,210
SOUTH KINGSTOWN	61,766	50,546	22.2%	11,219
TIVERTON	40	95	-58.3%	(56)
WARREN	(50)	881	-105.7%	(931)
WARWICK	417,935	389,349	7.3%	28,586
WESTERLY	266,400	257,399	3.5%	9,001
WEST GREENWICH	42,185	35,525	18.7%	6,660
WEST WARWICK	52,509	46,039	14.1%	6,471
WOONSOCKET	15,453	18,206	-15.1%	(2,753)
<b>TOTAL</b>	<b>\$ 3,225,550</b>	<b>\$ 2,990,918</b>	<b>7.8%</b>	<b>\$ 234,633</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	\$ -	\$ 15	\$ 15
BRISTOL	20,172	518	20,690
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	38	38
CHARLESTOWN	8,507	141	8,648
COVENTRY	36,536	670	37,206
CRANSTON	6,751	1,120	7,872
CUMBERLAND	-	14	14
EAST GREENWICH	259	21	280
EAST PROVIDENCE	9,589	876	10,465
EXETER	-	-	-
FOSTER	133	11	144
GLOCESTER	1,070	11	1,081
HOPKINTON	290	27	317
JAMESTOWN	2,868	544	3,411
JOHNSTON	2,272	34	2,306
LINCOLN	35,804	175	35,979
LITTLE COMPTON	2,667	74	2,741
MIDDLETOWN	375,921	5,803	381,724
NARRAGANSETT	55,948	1,356	57,304
NEWPORT	873,939	32,499	906,438
NEW SHOREHAM	127,457	257	127,714
NORTH KINGSTOWN	35,743	356	36,099
NORTH PROVIDENCE	-	34	34
NORTH SMITHFIELD	1,007	(13)	995
PAWTUCKET	24,993	975	25,968
PORTSMOUTH	3,723	80	3,803
PROVIDENCE	611,397	28,717	640,115
RICHMOND	1,279	148	1,427
SCITUATE	2,233	81	2,314
SMITHFIELD	53,409	721	54,130
SOUTH KINGSTOWN	60,569	1,197	61,766
TIVERTON	-	40	40
WARREN	-	(50)	(50)
WARWICK	407,463	10,472	417,935
WESTERLY	265,648	752	266,400
WEST GREENWICH	41,730	456	42,185
WEST WARWICK	51,614	895	52,509
WOONSOCKET	15,095	358	15,453
<b>TOTAL</b>	<b>\$ 3,136,088</b>	<b>\$ 89,462</b>	<b>\$ 3,225,550</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, \$(1,029.27) was carried forward to February 2018.

**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	17,595	143	17,738
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	5	5
CHARLESTOWN	7,638	909	8,548
COVENTRY	35,417	508	35,925
CRANSTON	6,090	417	6,507
CUMBERLAND	-	-	-
EAST GREENWICH	148	-	148
EAST PROVIDENCE	16,972	934	17,906
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	824	-	824
HOPKINTON	5,260	-	5,260
JAMESTOWN	2,708	203	2,911
JOHNSTON	2,773	14	2,787
LINCOLN	34,276	106	34,382
LITTLE COMPTON	3,221	374	3,595
MIDDLETOWN	318,803	5,137	323,940
NARRAGANSETT	51,837	2,383	54,220
NEWPORT *	847,634	4,180	851,815
NEW SHOREHAM	150,310	1,142	151,451
NORTH KINGSTOWN	37,698	459	38,157
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	781	103	885
PAWTUCKET	895	546	1,441
PORTSMOUTH	7,288	4,062	11,351
PROVIDENCE	554,820	17,494	572,314
RICHMOND	1,455	14	1,469
SCITUATE	2,226	155	2,381
SMITHFIELD	46,397	523	46,920
SOUTH KINGSTOWN	49,737	810	50,546
TIVERTON	-	95	95
WARREN	-	881	881
WARWICK	382,323	7,027	389,349
WESTERLY	256,232	1,167	257,399
WEST GREENWICH	35,158	367	35,525
WEST WARWICK	45,202	837	46,039
WOONSOCKET	17,963	243	18,206
<b>TOTAL</b>	<b>\$ 2,939,680</b>	<b>\$ 51,237</b>	<b>\$ 2,990,918</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