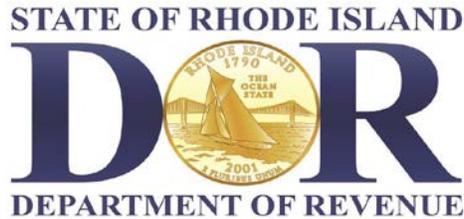


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2018 State 5.0 Percent Hotel Tax Allocation May 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 § 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.¹

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 Fiscal Year-to-Date Collections by Components tables.

¹ 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:

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>All Providence Hotels except the Omni Providence</u>		
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 %
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<u>All Warwick Hotels</u>		
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 %
<u>All Other Hotels in the State</u>		
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 May:

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	May 2018	May 2017	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 702,201	\$ 699,200	0.4 %	\$ 3,001
Hosting Platforms and Room Resellers	9,625	8,721	10.4 %	904
Subtotal: Regional Tourism Districts	\$ 711,827	\$ 707,922	0.6 %	\$ 3,905
<u>Municipalities</u>				
Traditional Hotels	\$ 456,653	\$ 413,183	10.5 %	\$ 43,470
Hosting Platforms and Room Resellers	9,078	11,968	-24.1 %	(2,890)
Subtotal: Municipalities	\$ 465,731	\$ 425,151	9.5 %	\$ 40,580
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 559,981	\$ 422,297	32.6 %	\$ 137,684
Hosting Platforms and Room Resellers	13,700	24,128	-43.2 %	(10,428)
Subtotal: RI Commerce Corporation	\$ 573,681	\$ 446,425	28.5 %	\$ 127,257
<u>Providence Warwick Convention & Visitors Bureau</u>				
Traditional Hotels	\$ 236,804	\$ 243,424	-2.7 %	\$ (6,620)
Hosting Platforms and Room Resellers	3,908	3,054	28.0 %	854
Subtotal: PWCVB	\$ 240,712	\$ 246,478	-2.3 %	\$ (5,766)
TOTAL STATE 5.0% HOTEL TAX	\$ 1,991,950	\$ 1,825,975	9.1 %	\$ 165,975

Analysis of Fiscal Year-to-Date through May:

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	\$ 6,723,226	\$ 6,900,149	-2.6 %	\$ (176,923)
Hosting Platforms and Room Resellers	104,038	93,349	11.4 %	10,688
Subtotal: Regional Tourism Districts	\$ 6,827,264	\$ 6,993,498	-2.4 %	\$ (166,234)
<u>Municipalities</u>				
Traditional Hotels	\$ 4,332,475	\$ 4,016,192	7.9 %	\$ 316,283
Hosting Platforms and Room Resellers	140,622	91,548	53.6 %	49,074
Subtotal: Municipalities	\$ 4,473,097	\$ 4,107,740	8.9 %	\$ 365,357
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 5,277,466	\$ 3,957,821	33.3 %	\$ 1,319,646
Hosting Platforms and Room Resellers	279,869	146,650	90.8 %	133,219
Subtotal: RI Commerce Corporation	\$ 5,557,336	\$ 4,104,471	35.4 %	\$ 1,452,865
<u>Providence Warwick Convention & Visitors Bureau</u>				
Traditional Hotels	\$ 2,119,349	\$ 2,164,305	-2.1 %	\$ (44,956)
Hosting Platforms and Room Resellers	37,671	34,579	8.9 %	3,092
Subtotal: PWCVB	\$ 2,157,020	\$ 2,198,885	-1.9 %	\$ (41,864)
TOTAL STATE 5.0% HOTEL TAX	\$ 19,014,717	\$ 17,404,593	9.3 %	\$ 1,610,123

Detail of the State 5.0 Percent Hotel Tax Allocation

Analysis of Year-over-Year Allocation for May:

Total revenues received from the state 5.0 percent hotel tax for May 2018 were \$1.99 million, an increase of \$165,975, or 9.1 percent, over the \$1.83 million received for May 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. May 2018 state hotel tax revenues include \$36,311 received from room resellers and hosting platforms compared to \$47,871 in revenues reported for May 2017.

Tourism Districts²

The State's regional tourism districts received \$711,827 of the total revenues collected from the state 5.0 percent hotel tax for May 2018, an increase of \$3,905, or 0.6 percent, over the \$707,922 received for May 2017. The tourism districts combined received \$9,625 in reported state hotel tax revenues for May 2018 compared to \$8,721 in revenues reported for May 2017 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

Tourism District	May 2018	May 2017	Percent Change	Difference
Aquidneck Island *	\$ 300,239	\$ 286,757	4.7 %	\$ 13,481
Convention Authority of Providence †	166,593	170,707	-2.4 %	(4,114)
South County ‡	89,879	91,902	-2.2 %	(2,024)
* Includes \$4,666 for May 2018 and \$4,331 for May 2017 that was received from the expansion of the state hotel tax base.				
† Includes \$2,344 for May 2018 and \$1,781 for May 2017 that was received from the expansion of the state hotel tax base.				
‡ Includes \$565 for May 2018 and \$840 for May 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 May 2018 versus May 2017 were:

- Aquidneck Island: \$13,481
- Northern Rhode Island: \$7,021
- East Providence: \$3,072

² 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 May 2018 versus May 2017 were:

- Warwick Department of Economic Development: \$(10,016)
- Convention Authority of Providence: \$(4,114)
- Block Island: \$(2,034)

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

- East Providence: 122.6 percent
- Northern Rhode Island: 21.0 percent
- Aquidneck Island: 4.7 percent

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

- Warwick Department of Economic Development: -11.7 percent
- Block Island: -11.0 percent
- Statewide: -8.0 percent

Municipalities

For May 2018, the State's cities and towns received \$465,731, an increase of \$40,580, or 9.5 percent, over the \$425,151 received for May 2017.³ The municipalities combined received \$9,078 in reported state hotel tax revenues for May 2018 compared to \$11,968 reported for May 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 May 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:

Municipality	May 2018	May 2017	Percent Change	Difference
Newport *	\$ 124,820	\$ 107,821	15.8 %	\$ 16,999
Providence †	116,487	112,476	3.6 %	4,011
Warwick ‡	67,566	69,360	-2.6 %	(1,794)
* Includes \$3,928 for May 2018 and \$4,503 for May 2017 received from the expansion of the state hotel tax base.				
† Includes \$2,093 for May 2018 and \$4,555 for May 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,419 for May 2018 and \$1,205 for May 2017 received from the expansion of the state hotel tax base.				

³ 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, \$(398.86) was carried forward to June 2018.

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

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	4,641.7 %	Little Compton	-100.0 %
Jamestown	170.6 %	Glocester	-40.4 %
Richmond	140.5 %	East Greenwich	-23.2 %
East Providence	134.9 %	Charlestown	-19.9 %
Woonsocket	88.5 %	South Kingstown	-10.8 %

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 16,999	Warwick	\$ (1,794)
Middletown	7,781	South Kingstown	(845)
Pawtucket	5,041	Smithfield	(597)
Providence	4,011	Little Compton	(395)
North Kingstown	3,443	West Greenwich	(287)

Rhode Island Commerce Corporation

For May 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$573,681 from state 5.0 percent hotel tax revenues, an increase of \$127,257, or 28.5 percent, over the \$446,425 received for May 2017. CommerceRI received \$13,700 for May 2018 and \$24,128 for May 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 May 2018, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$240,712 in state hotel tax revenues, a decrease of 2.3 percent, or \$5,766, from the \$246,478 received for May 2017. The PWCVB received \$3,908 for May 2018 compared to \$3,054 of revenues reported for May 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 May:

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$19.01 million, an increase of \$1.61 million, or 9.3 percent, over the \$17.40 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 \$562,200 received from room resellers and hosting platforms. For year-to-date FY 2017, the comparable figure is \$366,127.

Tourism Districts ⁴

The State's regional tourism districts received \$6.83 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$166,234, or 2.4 percent, from the \$6.99 million received for year-to-date FY 2017. The tourism districts combined received \$104,038 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$93,349 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:

Tourism District	FY 2018	FY 2017	Percent Change	Difference
Aquidneck Island *	\$ 2,875,846	\$ 2,960,594	-2.9 %	\$ (84,748)
Convention Authority of Providence †	1,394,167	1,365,008	2.1 %	29,159
South County ‡	1,066,847	1,130,451	-5.6 %	(63,604)
* Includes \$53,535 for FY 2018 YTD and \$32,939 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$32,939 does not include hotel tax data from the City of Newport for July through September 2016. † Includes \$21,394 for FY 2018 YTD and \$21,700 for FY 2017 YTD that was received from the expansion of the state hotel tax base. ‡ Includes \$8,725 for FY 2018 YTD and \$15,057 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:

- Northern Rhode Island: \$56,334
- Convention Authority of Providence: \$29,159

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: \$(84,748)
- South County: \$(63,604)
- Block Island: \$(60,120)

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: 19.1 percent
- Convention Authority of Providence: 2.1 percent

⁴ 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:

- Block Island: -19.3 percent
- East Providence: -17.1 percent
- South County: -5.6 percent

Municipalities

For year-to-date FY 2018, the State's cities and towns received \$4.47 million, an increase of \$365,357, or 8.9 percent, over the \$4.11 million received for year-to-date FY 2017.⁵ The municipalities combined received \$140,622 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$91,548 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:

Municipality	FY 2018	FY 2017	Percent Change	Difference
Newport *	\$ 1,194,331	\$ 1,121,605	6.5 %	\$ 72,727
Providence †	987,736	896,326	10.2 %	91,410
Warwick ‡	623,166	590,347	5.6 %	32,820
<p>* Includes \$46,307 for year-to-date FY 2018 and \$16,347 for year-to-date FY 2017 received from the expansion of the state hotel tax base. The \$16,347 figure does not include hotel tax data from the City of Newport for July through September 2016.</p> <p>† Includes \$42,700 for year-to-date FY 2018 and \$32,881 for year-to-date FY 2017 received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$15,230 for year-to-date FY 2018 and \$11,717 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:

<u>Municipality</u>	<u>Percentage Increase</u>	<u>Municipality</u>	<u>Percentage Decrease</u>
Pawtucket	2,385.2 %	Warren	-93.7 %
Central Falls	863.5 %	Hopkinton	-91.6 %
Tiverton	282.3 %	Portsmouth	-61.5 %
Foster	106.7 %	Little Compton	-23.9 %
East Greenwich	91.0 %	Johnston	-15.1 %

⁵ 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	\$ 91,410	New Shoreham	\$ (14,292)
Middletown	83,841	Portsmouth	(8,616)
Newport	72,727	Hopkinton	(4,865)
Pawtucket	41,936	East Providence	(1,369)
Warwick	32,820	Warren	(1,251)

Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$5.56 million from state 5.0 percent hotel tax revenues, an increase of \$1.45 million, or 35.4 percent, over the \$4.10 million received for year-to-date FY 2017. CommerceRI received \$279,869 for year-to-date FY 2018 and \$146,650 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 \$2.16 million in state hotel tax revenues, a decrease of 1.9 percent, or \$41,864, from the \$2.20 million received for year-to-date FY 2017. The PWCVB received \$37,671 for year-to-date FY 2018 and \$34,579 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
August 7, 2018

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

Allocation	Share †	Year-over-Year				
		May 2018 ‡	May 2017	Percent Change	Difference	
PROVIDENCE HOTELS						
Convention Authority of Providence	31% / 28%	\$ 130,465	\$ 135,603	-3.8%	\$ (5,138)	
City of Providence	25% / 25%	116,487	112,476	3.6%	4,011	
Rhode Island Commerce Corporation	21% / 24%	111,827	101,216	10.5%	10,612	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	107,168	100,609	6.5%	6,559	
Subtotal - Providence Hotels	100%	\$ 465,947	\$ 449,903	3.6%	\$ 16,044	
OMNI PROVIDENCE HOTEL ^						
Convention Authority of Providence	31% / 28%	\$ 36,128	\$ 35,104	2.9%	\$ 1,024	
Rhode Island Commerce Corporation	27% / 60%	77,417	75,223	2.9%	2,194	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	15,483	15,045	2.9%	439	
Subtotal - Omni Providence Hotel	100%	\$ 129,028	\$ 125,372	2.9%	\$ 3,656	
WARWICK HOTELS						
Warwick Dept. of Economic Development	31% / 28%	\$ 75,674	\$ 85,690	-11.7%	\$ (10,016)	
City of Warwick	25% / 25%	67,566	69,360	-2.6%	(1,794)	
Rhode Island Commerce Corporation	21% / 24%	64,863	58,813	10.3%	6,050	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	62,161	63,576	-2.2%	(1,416)	
Subtotal - Warwick Hotels	100%	\$ 270,263	\$ 277,439	-2.6%	\$ (7,176)	
ALL OTHER HOTELS						
Regional Tourism Districts						
<i>Aquidneck Island</i>	47% / 42%	\$ 300,239	\$ 286,757	4.7%	\$ 13,481	
<i>Block Island</i>	47% / 42%	16,449	18,482	-11.0%	(2,034)	
<i>East Providence</i>	47% / 42%	5,579	2,506	122.6%	3,072	
<i>Northern RI</i>	47% / 42%	40,394	33,374	21.0%	7,021	
<i>South County</i>	47% / 42%	89,879	91,902	-2.2%	(2,024)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	17,021	18,503	-8.0%	(1,482)	
Subtotal - Tourism Districts	47% / 42%	\$ 469,560	\$ 451,525	4.0%	\$ 18,035	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 281,678	\$ 243,315	15.8%	\$ 38,363	
Rhode Island Commerce Corporation	21% / 28%	319,574	211,173	51.3%	108,401	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	55,900	67,248	-16.9%	(11,348)	
Subtotal - All Other Hotels	100%	\$ 1,126,712	\$ 973,261	15.8%	\$ 153,450	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,991,950	\$ 1,825,975	9.1%	\$ 165,975	

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

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

May 2018 Collections by Component

Allocation	Share	May 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	28%	\$ 128,122	\$ 2,344	\$ 130,465
City of Providence	25%	114,394	2,093	116,487
Rhode Island Commerce Corporation	24%	109,818	2,009	111,827
Prov. Warwick Convention & Visitors Bureau	23%	105,243	1,925	107,168
Subtotal - Providence Hotels	100%	\$ 457,577	\$ 8,371	\$ 465,947
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 36,128	\$ -	\$ 36,128
Rhode Island Commerce Corporation	60%	77,417	-	77,417
Prov. Warwick Convention & Visitors Bureau	12%	15,483	-	15,483
Subtotal - Omni Providence Hotel	100%	\$ 129,028	\$ -	\$ 129,028
WARWICK HOTELS				
Warwick Dept. of Economic Development	28%	\$ 74,085	\$ 1,589	\$ 75,674
City of Warwick	25%	66,147	1,419	67,566
Rhode Island Commerce Corporation	24%	63,501	1,362	64,863
Prov. Warwick Convention & Visitors Bureau	23%	60,855	1,305	62,161
Subtotal - Warwick Hotels	100%	\$ 264,589	\$ 5,674	\$ 270,263
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 295,573	\$ 4,666	\$ 300,239
<i>Block Island</i>	42%	16,449	-	16,449
<i>East Providence</i>	42%	5,397	181	5,579
<i>Northern RI</i>	42%	40,224	170	40,394
<i>South County</i>	42%	89,313	565	89,879
<i>Statewide (RI Commerce Corporation)</i>	42%	16,911	110	17,021
<i>Subtotal - Tourism Districts</i>	42%	\$ 463,867	\$ 5,693	\$ 469,560
Municipalities (excluding Providence & Warwick)	25%	\$ 276,111	\$ 5,567	\$ 281,678
Rhode Island Commerce Corporation	28%	309,245	10,329	319,574
Prov. Warwick Convention & Visitors Bureau	5%	55,222	678	55,900
Subtotal - All Other Hotels	100%	\$ 1,104,445	\$ 22,266	\$ 1,126,712
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,955,639	\$ 36,311	\$ 1,991,950

^ 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, \$(398.86) was carried forward to June 2018.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 12

May 2017 Collections by Component

Allocation	Share	May 2017		
		Hotels	Hosting Platforms and Room Resellers	Grand Total
PROVIDENCE HOTELS				
Convention Authority of Providence	31%	\$ 133,822	\$ 1,781	\$ 135,603
City of Providence	25%	107,921	4,555	112,476
Rhode Island Commerce Corporation	21%	90,654	10,562	101,216
Prov. Warwick Convention & Visitors Bureau	23%	99,287	1,321	100,609
Subtotal - Providence Hotels	100%	\$ 431,684	\$ 18,220	\$ 449,903
OMNI PROVIDENCE HOTEL ^				
Convention Authority of Providence	28%	\$ 35,104	\$ -	\$ 35,104
Rhode Island Commerce Corporation	60%	75,223	-	75,223
Prov. Warwick Convention & Visitors Bureau	12%	15,045	-	15,045
Subtotal - Omni Providence Hotel	100%	\$ 125,372	\$ -	\$ 125,372
WARWICK HOTELS				
Warwick Dept. of Economic Development	31%	\$ 84,511	\$ 1,179	\$ 85,690
City of Warwick	25%	68,154	1,205	69,360
Rhode Island Commerce Corporation	21%	57,250	1,563	58,813
Prov. Warwick Convention & Visitors Bureau	23%	62,702	874	63,576
Subtotal - Warwick Hotels	100%	\$ 272,617	\$ 4,822	\$ 277,439
ALL OTHER HOTELS				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 282,426	\$ 4,331	\$ 286,757
<i>Block Island</i>	47%	18,482	-	18,482
<i>East Providence</i>	47%	2,481	25	2,506
<i>Northern RI</i>	47%	33,054	320	33,374
<i>South County</i>	47%	91,063	840	91,902
<i>Statewide (RI Commerce Corporation)</i>	47%	18,257	246	18,503
<i>Subtotal - Tourism Districts</i>	47%	\$ 445,763	\$ 5,762	\$ 451,525
Municipalities (excluding Providence & Warwick)	25%	\$ 237,108	\$ 6,207	\$ 243,315
Rhode Island Commerce Corporation	21%	199,171	12,002	211,173
Prov. Warwick Convention & Visitors Bureau	7%	66,390	858	67,248
Subtotal - All Other Hotels	100%	\$ 948,432	\$ 24,829	\$ 973,261
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,778,105	\$ 47,871	\$ 1,825,975

^ 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 MUNICIPALITIES³
Year-over-Year Collections

MUNICIPALITY	Year-over-Year			
	May 2018 ^	May 2017	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	3,002	2,708	10.8%	294
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	-	-	n/a	-
CHARLESTOWN	457	571	-19.9%	(114)
COVENTRY	5,225	5,366	-2.6%	(141)
CRANSTON	1,154	1,163	-0.7%	(8)
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	31	40	-23.2%	(9)
EAST PROVIDENCE	3,321	1,414	134.9%	1,907
EXETER	-	-	n/a	-
FOSTER	43	-	n/a	43
GLOCESTER	94	158	-40.4%	(64)
HOPKINTON	28	24	16.6%	4
JAMESTOWN	1,063	393	170.6%	670
JOHNSTON	467	457	2.3%	10
LINCOLN	6,094	5,956	2.3%	138
LITTLE COMPTON	-	395	-100.0%	(395)
MIDDLETOWN	51,505	43,724	17.8%	7,781
NARRAGANSETT	4,575	2,994	52.8%	1,581
NEWPORT	124,820	107,821	15.8%	16,999
NEW SHOREHAM	9,791	9,831	-0.4%	(40)
NORTH KINGSTOWN	8,193	4,750	72.5%	3,443
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	166	147	13.2%	19
PAWTUCKET	5,150	109	4,641.7%	5,041
PORTSMOUTH	482	304	58.5%	178
PROVIDENCE	116,487	112,476	3.6%	4,011
RICHMOND	478	199	140.5%	279
SCITUATE	342	365	-6.3%	(23)
SMITHFIELD	9,028	9,625	-6.2%	(597)
SOUTH KINGSTOWN	7,001	7,845	-10.8%	(845)
TIVERTON	-	-	n/a	-
WARREN	19	-	n/a	19
WARWICK	67,566	69,360	-2.6%	(1,794)
WESTERLY	20,968	20,264	3.5%	704
WEST GREENWICH	6,544	6,832	-4.2%	(287)
WEST WARWICK	8,125	7,999	1.6%	126
WOONSOCKET	3,512	1,863	88.5%	1,649
TOTAL	\$ 465,731	\$ 425,151	9.5%	\$ 40,580

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

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

May 2018 Collections by Component

MUNICIPALITY	May 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	2,980	22	3,002
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	457	-	457
COVENTRY	5,192	33	5,225
CRANSTON	1,144	10	1,154
CUMBERLAND	-	-	-
EAST GREENWICH	31	-	31
EAST PROVIDENCE	3,213	108	3,321
EXETER	-	-	-
FOSTER	43	-	43
GLOCESTER	94	-	94
HOPKINTON	28	-	28
JAMESTOWN	226	837	1,063
JOHNSTON	467	-	467
LINCOLN	6,081	13	6,094
LITTLE COMPTON	-	-	-
MIDDLETOWN	51,372	133	51,505
NARRAGANSETT	4,575	-	4,575
NEWPORT	120,892	3,928	124,820
NEW SHOREHAM	9,791	-	9,791
NORTH KINGSTOWN	8,190	3	8,193
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	165	1	166
PAWTUCKET	5,109	41	5,150
PORTSMOUTH	466	16	482
PROVIDENCE	114,394	2,093	116,487
RICHMOND	206	272	478
SCITUATE	339	3	342
SMITHFIELD	9,023	5	9,028
SOUTH KINGSTOWN	6,987	14	7,001
TIVERTON	-	-	-
WARREN	-	19	19
WARWICK	66,147	1,419	67,566
WESTERLY	20,968	0	20,968
WEST GREENWICH	6,530	15	6,544
WEST WARWICK	8,072	53	8,125
WOONSOCKET	3,471	41	3,512
TOTAL	\$ 456,653	\$ 9,078	\$ 465,731

* 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, \$(398.86) was carried forward to June 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 15

May 2017 Collections by Component

MUNICIPALITY	May 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	2,659	50	2,708
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	563	8	571
COVENTRY	5,293	73	5,366
CRANSTON	1,020	142	1,163
CUMBERLAND	-	-	-
EAST GREENWICH	40	1	40
EAST PROVIDENCE	1,320	94	1,414
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	158	-	158
HOPKINTON	24	-	24
JAMESTOWN	377	16	393
JOHNSTON	452	5	457
LINCOLN	5,946	10	5,956
LITTLE COMPTON	395	-	395
MIDDLETOWN	43,174	550	43,724
NARRAGANSETT	2,900	94	2,994
NEWPORT	103,317	4,503	107,821
NEW SHOREHAM	9,831	-	9,831
NORTH KINGSTOWN	4,703	46	4,750
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	147	-	147
PAWTUCKET	-	109	109
PORTSMOUTH	304	-	304
PROVIDENCE	107,921	4,555	112,476
RICHMOND	198	1	199
SCITUATE	350	14	365
SMITHFIELD	9,503	122	9,625
SOUTH KINGSTOWN	7,754	91	7,845
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	68,154	1,205	69,360
WESTERLY	20,182	82	20,264
WEST GREENWICH	6,781	50	6,832
WEST WARWICK	7,889	110	7,999
WOONSOCKET	1,828	35	1,863
TOTAL	\$ 413,183	\$ 11,968	\$ 425,151

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
PROVIDENCE HOTELS					
Convention Authority of Providence	31% / 28%	\$ 1,079,834	\$ 1,092,372	-1.1%	\$ (12,538)
City of Providence	25% / 25%	987,736	896,326	10.2%	91,410
Rhode Island Commerce Corporation	21% / 24%	996,242	786,136	26.7%	210,106
Prov. Warwick Convention & Visitors Bureau	23% / 23%	887,063	810,470	9.5%	76,593
Subtotal - Providence Hotels	100%	\$ 3,950,875	\$ 3,585,304	10.2%	\$ 365,571
OMNI PROVIDENCE HOTEL ^					
Convention Authority of Providence	31% / 28%	\$ 314,332	\$ 272,636	15.3%	\$ 41,697
Rhode Island Commerce Corporation	27% / 60%	673,570	584,219	15.3%	89,350
Prov. Warwick Convention & Visitors Bureau	12% / 12%	134,714	116,844	15.3%	17,870
Subtotal - Omni Providence Hotel	100%	\$ 1,122,616	\$ 973,699	15.3%	\$ 148,917
WARWICK HOTELS					
Warwick Dept. of Economic Development	31% / 28%	\$ 695,358	\$ 730,667	-4.8%	\$ (35,309)
City of Warwick	25% / 25%	623,166	590,347	5.6%	32,820
Rhode Island Commerce Corporation	21% / 24%	602,823	498,265	21.0%	104,558
Prov. Warwick Convention & Visitors Bureau	23% / 23%	571,246	542,108	5.4%	29,138
Subtotal - Warwick Hotels	0%	\$ 2,492,594	\$ 2,361,386	5.6%	\$ 131,207
ALL OTHER HOTELS					
Regional Tourism Districts					
<i>Aquidneck Island</i>	47% / 42%	\$ 2,875,846	\$ 2,960,594	-2.9%	\$ (84,748)
<i>Block Island</i>	47% / 42%	250,740	310,860	-19.3%	(60,120)
<i>East Providence</i>	47% / 42%	35,674	43,033	-17.1%	(7,359)
<i>Northern RI</i>	47% / 42%	351,191	294,857	19.1%	56,334
<i>South County</i>	47% / 42%	1,066,847	1,130,451	-5.6%	(63,604)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	157,440	158,028	-0.4%	(588)
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 4,737,739</i>	<i>\$ 4,897,823</i>	<i>-3.3%</i>	<i>\$ (160,084)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 2,862,195	\$ 2,621,067	9.2%	\$ 241,127
Rhode Island Commerce Corporation	21% / 28%	3,284,702	2,235,851	46.9%	1,048,851
Prov. Warwick Convention & Visitors Bureau	7% / 5%	563,997	729,463	-22.7%	(165,466)
Subtotal - All Other Hotels	100%	\$ 11,448,632	\$ 10,484,204	9.2%	\$ 964,428
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 19,014,717	\$ 17,404,593	9.3%	\$ 1,610,123

^ 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 May 2017 and the second number reflects the allocation of revenues for July 2017 through May 2018.

‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-date Collections by Component* 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
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	28%	\$ 1,058,441	\$ 21,394	\$ 1,079,834
City of Providence	25%	945,036	42,700	987,736
Rhode Island Commerce Corporation	24%	907,235	89,007	996,242
Prov. Warwick Convention & Visitors Bureau	23%	869,433	17,630	887,063
Subtotal - Providence Hotels	100%	\$ 3,780,145	\$ 170,730	\$ 3,950,875
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 314,332	\$ -	\$ 314,332
Rhode Island Commerce Corporation	60%	673,570	-	673,570
Prov. Warwick Convention & Visitors Bureau	12%	134,714	-	134,714
Subtotal - Omni Providence Hotel	100%	\$ 1,122,616	\$ -	\$ 1,122,616
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	28%	\$ 680,889	\$ 14,470	\$ 695,358
City of Warwick	25%	607,936	15,230	623,166
Rhode Island Commerce Corporation	24%	583,619	19,204	602,823
Prov. Warwick Convention & Visitors Bureau	23%	559,301	11,945	571,246
Subtotal - Warwick Hotels	100%	\$ 2,431,745	\$ 60,849	\$ 2,492,594
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	42%	\$ 2,822,311	\$ 53,535	\$ 2,875,846
<i>Block Island</i>	42%	250,690	50	250,740
<i>East Providence</i>	42%	34,767	907	35,674
<i>Northern RI</i>	42%	348,232	2,959	351,191
<i>South County</i>	42%	1,058,123	8,725	1,066,847
<i>Statewide (RI Commerce Corporation)</i>	42%	155,441	1,999	157,440
<i>Subtotal - Tourism Districts</i>	42%	\$ 4,669,565	\$ 68,174	\$ 4,737,739
Municipalities (excluding Providence & Warwick)	25%	\$ 2,779,503	\$ 82,692	\$ 2,862,195
Rhode Island Commerce Corporation	28%	3,113,043	171,659	3,284,702
Prov. Warwick Convention & Visitors Bureau	5%	555,901	8,097	563,997
Subtotal - All Other Hotels	100%	\$ 11,118,011	\$ 330,621	\$ 11,448,632
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 18,452,517	\$ 562,200	\$ 19,014,717

^ 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, \$(398.86) was carried forward to June 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
<u>PROVIDENCE HOTELS</u>				
Convention Authority of Providence	31%	\$ 1,070,672	\$ 21,700	\$ 1,092,372
City of Providence	25%	863,445	32,881	896,326
Rhode Island Commerce Corporation	21%	725,294	60,842	786,136
Prov. Warwick Convention & Visitors Bureau	23%	794,370	16,100	810,470
Subtotal - Providence Hotels	100%	\$ 3,453,782	\$ 131,523	\$ 3,585,304
<u>OMNI PROVIDENCE HOTEL ^</u>				
Convention Authority of Providence	28%	\$ 272,636	\$ -	\$ 272,636
Rhode Island Commerce Corporation	60%	584,219	-	584,219
Prov. Warwick Convention & Visitors Bureau	12%	116,844	-	116,844
Subtotal - Omni Providence Hotel	100%	\$ 973,699	\$ -	\$ 973,699
<u>WARWICK HOTELS</u>				
Warwick Dept. of Economic Development	31%	\$ 717,500	\$ 13,167	\$ 730,667
City of Warwick	25%	578,629	11,717	590,347
Rhode Island Commerce Corporation	21%	486,049	12,216	498,265
Prov. Warwick Convention & Visitors Bureau	23%	532,339	9,769	542,108
Subtotal - Warwick Hotels	100%	\$ 2,314,517	\$ 46,869	\$ 2,361,386
<u>ALL OTHER HOTELS</u>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island</i>	47%	\$ 2,927,655	\$ 32,939	\$ 2,960,594
<i>Block Island</i>	47%	308,669	2,191	310,860
<i>East Providence</i>	47%	41,508	1,525	43,033
<i>Northern RI</i>	47%	291,422	3,434	294,857
<i>South County</i>	47%	1,115,394	15,057	1,130,451
<i>Statewide (RI Commerce Corporation)</i>	47%	154,693	3,335	158,028
<i>Subtotal - Tourism Districts</i>	47%	\$ 4,839,341	\$ 58,482	\$ 4,897,823
Municipalities (excluding Providence & Warwick)	25%	\$ 2,574,117	\$ 46,950	\$ 2,621,067
Rhode Island Commerce Corporation	21%	2,162,259	73,592	2,235,851
Prov. Warwick Convention & Visitors Bureau	7%	720,753	8,710	729,463
Subtotal - All Other Hotels	100%	\$ 10,296,470	\$ 187,734	\$ 10,484,204
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 17,038,467	\$ 366,127	\$ 17,404,593

^ 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 19

Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2018	FY 2017	Percent Change	Difference
BARRINGTON	\$ 211	\$ -	n/a	\$ 211
BRISTOL	27,994	24,275	15.3%	3,719
BURRILLVILLE	16	-	n/a	16
CENTRAL FALLS	59	6	863.5%	52
CHARLESTOWN	9,779	9,458	3.4%	321
COVENTRY	53,117	47,776	11.2%	5,341
CRANSTON	12,019	9,758	23.2%	2,261
CUMBERLAND	69	-	n/a	69
EAST GREENWICH	548	287	91.0%	261
EAST PROVIDENCE	22,109	23,478	-5.8%	(1,369)
EXETER	-	-	n/a	-
FOSTER	301	146	106.7%	156
GLOCESTER	1,529	1,301	17.6%	228
HOPKINTON	444	5,309	-91.6%	(4,865)
JAMESTOWN	6,439	3,798	69.5%	2,641
JOHNSTON	3,526	4,151	-15.1%	(625)
LINCOLN	55,519	54,155	2.5%	1,364
LITTLE COMPTON	3,100	4,073	-23.9%	(973)
MIDDLETOWN	503,612	419,771	20.0%	83,841
NARRAGANSETT	68,842	61,032	12.8%	7,809
NEWPORT	1,194,331	1,121,605	6.5%	72,727
NEW SHOREHAM	151,060	165,351	-8.6%	(14,292)
NORTH KINGSTOWN	54,497	54,844	-0.6%	(347)
NORTH PROVIDENCE	215	-	n/a	215
NORTH SMITHFIELD	1,658	1,452	14.1%	205
PAWTUCKET	43,694	1,758	2,385.2%	41,936
PORTSMOUTH	5,403	14,019	-61.5%	(8,616)
PROVIDENCE	987,736	896,326	10.2%	91,410
RICHMOND	2,680	1,965	36.3%	714
SCITUATE	3,512	3,579	-1.9%	(67)
SMITHFIELD	82,475	74,668	10.5%	7,808
SOUTH KINGSTOWN	84,483	70,657	19.6%	13,827
TIVERTON	364	95	282.3%	269
WARREN	84	1,335	-93.7%	(1,251)
WARWICK	623,166	590,347	5.6%	32,820
WESTERLY	305,780	295,984	3.3%	9,797
WEST GREENWICH	60,980	53,993	12.9%	6,987
WEST WARWICK	76,054	66,784	13.9%	9,270
WOONSOCKET	25,652	24,205	6.0%	1,447
TOTAL	\$ 4,473,097	\$ 4,107,740	8.9%	\$ 365,357

* 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 2018 Year-to-Date Collections by Component

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 211	\$ 211
BRISTOL	27,074	921	27,994
BURRILLVILLE	-	16	16
CENTRAL FALLS	-	59	59
CHARLESTOWN	9,430	349	9,779
COVENTRY	52,193	924	53,117
CRANSTON	10,460	1,560	12,019
CUMBERLAND	-	69	69
EAST GREENWICH	410	138	548
EAST PROVIDENCE	20,695	1,415	22,109
EXETER	-	-	-
FOSTER	271	30	301
GLOCESTER	1,497	33	1,529
HOPKINTON	334	110	444
JAMESTOWN	3,655	2,784	6,439
JOHNSTON	3,449	77	3,526
LINCOLN	55,229	290	55,519
LITTLE COMPTON	2,669	431	3,100
MIDDLETOWN	493,992	9,621	503,612
NARRAGANSETT	65,016	3,825	68,842
NEWPORT	1,148,024	46,307	1,194,331
NEW SHOREHAM	149,220	1,839	151,060
NORTH KINGSTOWN	53,787	710	54,497
NORTH PROVIDENCE	-	215	215
NORTH SMITHFIELD	1,626	32	1,658
PAWTUCKET	42,148	1,546	43,694
PORTSMOUTH	4,534	869	5,403
PROVIDENCE	945,036	42,700	987,736
RICHMOND	1,872	807	2,680
SCITUATE	3,400	112	3,512
SMITHFIELD	81,674	801	82,475
SOUTH KINGSTOWN	81,908	2,576	84,483
TIVERTON	-	364	364
WARREN	-	84	84
WARWICK	607,936	15,230	623,166
WESTERLY	304,441	1,339	305,780
WEST GREENWICH	60,444	536	60,980
WEST WARWICK	74,946	1,109	76,054
WOONSOCKET	25,107	545	25,652
TOTAL	\$ 4,332,475	\$ 140,622	\$ 4,473,097

* 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, \$(398.86) was carried forward to June 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	24,033	243	24,275
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	8,533	925	9,458
COVENTRY	47,003	773	47,776
CRANSTON	9,067	691	9,758
CUMBERLAND	-	-	-
EAST GREENWICH	274	13	287
EAST PROVIDENCE	22,079	1,399	23,478
EXETER	-	-	-
FOSTER	146	-	146
GLOCESTER	1,301	-	1,301
HOPKINTON	5,309	-	5,309
JAMESTOWN	3,544	253	3,798
JOHNSTON	4,129	22	4,151
LINCOLN	53,906	250	54,155
LITTLE COMPTON	3,700	374	4,073
MIDDLETOWN	412,889	6,882	419,771
NARRAGANSETT	58,353	2,679	61,032
NEWPORT *	1,105,257	16,347	1,121,605
NEW SHOREHAM	164,186	1,166	165,351
NORTH KINGSTOWN	54,228	615	54,844
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	1,287	165	1,452
PAWTUCKET	895	863	1,758
PORTSMOUTH	7,840	6,179	14,019
PROVIDENCE	863,445	32,881	896,326
RICHMOND	1,945	21	1,965
SCITUATE	3,348	231	3,579
SMITHFIELD	73,790	877	74,668
SOUTH KINGSTOWN	69,549	1,108	70,657
TIVERTON	-	95	95
WARREN	-	1,335	1,335
WARWICK	578,629	11,717	590,347
WESTERLY	294,703	1,280	295,984
WEST GREENWICH	53,399	594	53,993
WEST WARWICK	65,593	1,191	66,784
WOONSOCKET	23,832	373	24,205
TOTAL	\$ 4,016,192	\$ 91,548	\$ 4,107,740

* 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:

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>All Providence Hotels except the Omni Providence</u>		
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 %

State Hotel Tax Allocation Percentages		
Situs of Hotel	Received after June 30, 2016 and Prior to July 1, 2017	Received after June 30, 2017
<u>Omni Providence Hotel</u>		
Convention Authority of the City of Providence	28 %	28 %
Rhode Island Commerce Corporation	60 %	60 %
Providence Warwick Convention & Visitors Bureau	12 %	12 %
<u>All Warwick Hotels</u>		
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 %
<u>All Other Hotels in the State</u>		
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