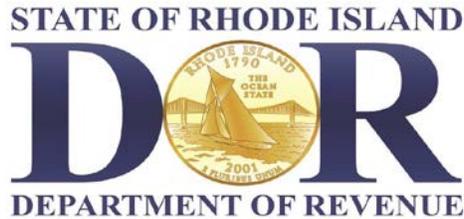


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS  
Governor Gina M. Raimondo



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report  
FY 2018 State 5.0 Percent Hotel Tax Allocation August 2017

In June 2012, the Rhode Island Department of Revenue began issuing a report on the allocation of the state 5.0 percent hotel tax as required by Rhode Island General Laws §§ 42-63.1-3 and 42-63.1-12. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5.0 percent hotel tax. The report provides information on the year-over-year and fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax.

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

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

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

*The City of Newport did not report the breakdown of the hotel tax components data for FY 2017 through September. All hotel tax collections as reported by the City of Newport for that period are listed under hotels in the Monthly and Fiscal Year-to-Date Collections by Components tables.*

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

## **State Hotel Tax Distribution Percentages**

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

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

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

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

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	August 2017	August 2016	Percent Change	Nominal Difference
<u>Regional Tourism Districts</u>				
Traditional Hotels	\$ 1,182,740	\$ 1,245,823	-5.1 %	\$ (63,083)
Hosting Platforms and Room Resellers	15,200	869	1,649.8 %	14,332
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 1,197,940</b>	<b>\$ 1,246,691</b>	<b>-3.9 %</b>	<b>\$ (48,752)</b>
<u>Municipalities</u>				
Traditional Hotels	\$ 742,373	\$ 707,916	4.9 %	\$ 34,457
Hosting Platforms and Room Resellers	17,734	462	3,737.9 %	17,271
<b>Subtotal: Municipalities</b>	<b>\$ 760,107</b>	<b>\$ 708,378</b>	<b>7.3 %</b>	<b>\$ 51,728</b>
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 883,259	\$ 650,645	35.8 %	\$ 232,613
Hosting Platforms and Room Resellers	33,481	388	8,526.3 %	33,093
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 916,740</b>	<b>\$ 651,033</b>	<b>40.8 %</b>	<b>\$ 265,707</b>
<u>Providence Warwick Convention &amp; Visitors Bureau</u>				
Traditional Hotels	\$ 296,149	\$ 320,607	-7.6 %	\$ (24,458)
Hosting Platforms and Room Resellers	4,563	129	3,426.7 %	4,433
<b>Subtotal: PWCVB</b>	<b>\$ 300,711</b>	<b>\$ 320,736</b>	<b>-6.2 %</b>	<b>\$ (20,025)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 3,175,498</b>	<b>\$ 2,926,839</b>	<b>8.5 %</b>	<b>\$ 248,659</b>

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

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	\$ 2,306,310	\$ 2,467,531	-6.5 %	\$ (161,221)
Hosting Platforms and Room Resellers	40,691	19,326	110.6 %	21,365
<b>Subtotal: Regional Tourism Districts</b>	<b>\$ 2,347,002</b>	<b>\$ 2,486,857</b>	<b>-5.6 %</b>	<b>\$ (139,855)</b>
<u>Municipalities</u>				
Traditional Hotels	\$ 1,449,951	\$ 1,400,425	3.5 %	\$ 49,526
Hosting Platforms and Room Resellers	46,274	12,061	283.6 %	34,212
<b>Subtotal: Municipalities</b>	<b>\$ 1,496,225</b>	<b>\$ 1,412,487</b>	<b>5.9 %</b>	<b>\$ 83,738</b>
<u>Rhode Island Commerce Corporation</u>				
Traditional Hotels	\$ 1,717,995	\$ 1,290,586	33.1 %	\$ 427,409
Hosting Platforms and Room Resellers	86,155	10,132	750.4 %	76,023
<b>Subtotal: RI Commerce Corporation</b>	<b>\$ 1,804,150</b>	<b>\$ 1,300,717</b>	<b>38.7 %</b>	<b>\$ 503,433</b>
<u>Providence Warwick Convention &amp; Visitors Bureau</u>				
Traditional Hotels	\$ 577,626	\$ 633,540	-8.8 %	\$ (55,913)
Hosting Platforms and Room Resellers	12,094	6,727	79.8 %	5,367
<b>Subtotal: PWCVB</b>	<b>\$ 589,720</b>	<b>\$ 640,267</b>	<b>-7.9 %</b>	<b>\$ (50,547)</b>
<b>TOTAL STATE 5.0% HOTEL TAX</b>	<b>\$ 6,237,097</b>	<b>\$ 5,840,328</b>	<b>6.8 %</b>	<b>\$ 396,769</b>

## Detail of the State 5.0 Percent Hotel Tax Allocation

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

Total revenues received from the state 5.0 percent hotel tax for August 2017 were \$3.18 million, an increase of \$248,659 or 8.5 percent over the \$2.93 million received for August 2016. The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Year-over-Year Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a year-over-year basis.

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

The State's regional tourism districts received \$1.20 million of the total revenues collected from the state 5.0 percent hotel tax for August 2017, a decrease of \$48,752 or 3.9 percent from the \$1.25 million received for August 2016. The tourism districts combined received \$15,200 in reported state hotel tax revenues for August 2017 compared to \$869 reported for August 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

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

<b>Tourism District</b>	<b>August 2017</b>	<b>August 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Aquidneck Island *	\$ 558,045	\$ 564,596	-1.2 %	\$ (6,551)
South County †	248,935	271,617	-8.4 %	(22,682)
Convention Authority of Providence ‡	162,587	151,115	7.6 %	11,472
* Includes \$8,947 for August 2017 and \$64 for August 2016 that was received from the expansion of the state hotel tax base. The \$64 does not include hotel tax data from the City of Newport.				
† Includes \$1,741 for August 2017 and \$805 for August 2016 that was received from the expansion of the state hotel tax base.				
‡ Includes \$2,167 for August 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 August 2017 versus August 2016 were:

- Northern Rhode Island: \$14,161
- Convention Authority of Providence: \$11,472
- Statewide: \$349

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

- Block Island: \$(33,871)
- South County: \$(22,682)
- Warwick Department of Economic Development: \$(6,930)

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

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

- Northern Rhode Island: 57.8 percent
- Convention Authority of Providence: 7.6 percent
- Statewide: 1.7 percent

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

- East Providence: -80.9 percent
- Block Island: -28.8 percent
- Northern Rhode Island: -8.4 percent

### Municipalities

For August 2017, the State's cities and towns received \$760,107, an increase of \$51,728 or 7.3 percent over the \$708,378 received for August 2016.<sup>3</sup> The municipalities combined received \$17,734 in reported state hotel tax revenues for August 2017 compared to \$462 reported for August 2016 from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of state 5.0 percent hotel tax revenues distributed to the cities and towns in Rhode Island. For August 2017, the three municipalities who received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax were:

<b>Municipality</b>	<b>August 2017</b>	<b>August 2016</b>	<b>Percent Change</b>	<b>Difference</b>
Newport *	\$ 228,202	\$ 210,299	8.5 %	\$ 17,903
Providence †	114,953	100,793	14.0 %	14,160
Middletown ‡	98,407	82,089	19.9 %	16,318
* Includes \$6,743 for August 2017 received from the expansion of the state hotel tax base.				
† Includes \$5,478 for August 2017 received from the expansion of the state hotel tax base.				
‡ Includes \$1,358 for August 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 August 2017 versus August 2016 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Woonsocket	572.9 %	Tiverton	-100.0 %
Pawtucket	411.9 %	Hopkinton	-95.4 %
East Greenwich	80.1 %	East Providence	-74.1 %
Smithfield	65.7 %	Portsmouth	-28.8 %
Cranston	48.7 %	North Smithfield	-24.8 %

<sup>3</sup> In August 2017, a total of \$11.89 of state hotel tax collections from room resellers and hosting platforms designated for municipalities was carried-forward to August 2017. Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more.

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

<u>Municipality</u>	<u>Nominal Increase</u>	<u>Municipality</u>	<u>Nominal Decrease</u>
Newport	\$ 17,903	New Shoreham	\$ (12,718)
Middletown	16,318	Narragansett	(3,064)
Providence	14,160	Hopkinton	(2,465)
Westerly	6,684	East Providence	(2,289)
Smithfield	3,784	West Greenwich	(828)

#### Rhode Island Commerce Corporation

For August 2017, the Rhode Island Commerce Corporation (CommerceRI) received \$916,740 from state 5.0 percent hotel tax revenues, an increase of \$265,707 or 40.8 percent over the \$651,033 received for August 2016. CommerceRI received \$33,481 for August 2017 and \$388 for August 2016 of reported revenues from room resellers and hosting platforms as a result of the expansion of the state hotel tax base.

#### Providence Warwick Convention and Visitors Bureau

For August 2017, the Providence Warwick Convention & Visitors Bureau (PWCVB) received \$300,711 in state hotel tax revenues, a decrease of 6.2 percent or \$20,025 from the \$320,736 received for August 2016. The PWCVB received \$4,563 for August 2017 and \$129 for August 2016 of reported revenues 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 August:***

Total revenues received from the state 5.0 percent hotel tax for year-to-date FY 2018 were \$6.24 million, an increase of \$396,769 or 6.8 percent over the \$5.84 million received for year-to-date FY 2017. The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date over fiscal year-to-date basis.

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

The State's regional tourism districts received \$2.35 million of the total revenues collected from the state 5.0 percent hotel tax for year-to-date FY 2018, a decrease of \$139,855 or 5.6 percent from the \$2.49 million received for year-to-date FY 2017. The tourism districts combined received \$40,691 in reported state hotel tax revenues for year-to-date FY 2018 compared to \$19,326 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.

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

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 *	\$ 1,112,584	\$ 1,112,788	0.0 %	\$ (204)
South County †	489,200	546,307	-10.5 %	(57,107)
Convention Authority of Providence ‡	313,810	298,781	5.0 %	15,029
<p>* Includes \$23,677 for FY 2018 YTD and \$4,137 for FY 2017 YTD that was received from the expansion of the state hotel tax base. The \$4,137 does not include hotel tax data from the City of Newport.</p> <p>† Includes \$4,623 for FY 2018 YTD and \$5,329 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p> <p>‡ Includes \$5,693 for FY 2018 YTD and \$4,294 for FY 2017 YTD that was received from the expansion of the state hotel tax base.</p>				

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: \$15,029
- Northern Rhode Island: \$9,255

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:

- Block Island: \$(79,555)
- South County: \$(57,107)
- Warwick Department of Economic Development: \$(17,168)

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: 15.2 percent
- Convention Authority of Providence: 5.0 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: -70.2 percent
- Block Island: -34.9 percent
- South County: -10.5 percent

### Municipalities

For year-to-date FY 2018, the State's cities and towns received \$1.50 million, an increase of \$83,738 or 5.9 percent over the \$1.41 million received for year-to-date FY 2017.<sup>5</sup> The municipalities combined received \$46,274 in reported state hotel tax revenues for year-to-date FY

<sup>5</sup> Not included in year-to-date FY 2018 state hotel tax collections from room resellers and hosting platforms is \$11.89 that was carried-forward to September 2017. Please see Footnote 3 for more information.

2018 compared to \$12,061 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 *	\$ 461,781	\$ 406,663	13.6 %	\$ 55,118
Providence †	224,258	197,963	13.3 %	26,295
Middletown ‡	194,579	168,069	15.8 %	26,510
* Includes \$20,332 for year-to-date FY 2018 received from the expansion of the state hotel tax base. † Includes \$12,173 for year-to-date FY 2018 and \$3,463 for year-to-date FY 2017 received from the expansion of the state hotel tax base. ‡ Includes \$3,403 for year-to-date FY 2018 and \$1,485 for year-to-date FY 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 year-to-date FY 2018 versus year-to-date FY 2017 were:

<b><u>Municipality</u></b>	<b><u>Percentage Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Percentage Decrease</u></b>
Pawtucket	378.9 %	Tiverton	-100.0 %
Smithfield	41.0 %	Hopkinton	-95.3 %
Jamestown	23.9 %	East Providence	-62.5 %
Cranston	18.8 %	Portsmouth	-56.7 %
Little Compton	17.5 %	New Shoreham	-27.2 %

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:

<b><u>Municipality</u></b>	<b><u>Nominal Increase</u></b>	<b><u>Municipality</u></b>	<b><u>Nominal Decrease</u></b>
Newport	\$ 55,118	New Shoreham	\$ (32,918)
Middletown	26,510	Hopkinton	(4,905)
Providence	26,295	East Providence	(3,943)
Westerly	7,690	Narragansett	(3,858)
Smithfield	5,596	Portsmouth	(3,277)

### Rhode Island Commerce Corporation

For year-to-date FY 2018, the Rhode Island Commerce Corporation (CommerceRI) received \$1.80 million from state 5.0 percent hotel tax revenues, an increase of \$503,433 or 38.7 percent over the \$1.30 million received for year-to-date FY 2017. CommerceRI received \$86,155 for year-to-date FY 2018 and \$10,132 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 \$589,720 in state hotel tax revenues, a decrease of 7.9 percent or \$50,547 from the \$640,267 received for year-to-date FY 2017. The PWCVB received \$12,094 for year-to-date FY 2018 and \$6,727 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  
December 22, 2017

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION** 10

**Year-over-Year Collections**

Allocation	Share †	Year-over-Year			
		August 2017 ‡	August 2016	Percent Change	Difference
<b><u>PROVIDENCE HOTELS</u></b>					
Convention Authority of Providence	31% / 28%	\$ 124,779	\$ 124,983	-0.2%	\$ (204)
City of Providence	25% / 25%	114,953	100,793	14.0%	14,160
Rhode Island Commerce Corporation	21% / 24%	117,459	84,666	38.7%	32,793
Prov. Warwick Convention & Visitors Bureau	23% / 23%	102,553	92,730	10.6%	9,823
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 459,744</b>	<b>\$ 403,172</b>	<b>14.0%</b>	<b>\$ 56,572</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>					
Convention Authority of Providence	31% / 28%	\$ 37,808	\$ 26,131	44.7%	\$ 11,676
Rhode Island Commerce Corporation	27% / 60%	81,016	55,995	44.7%	25,021
Prov. Warwick Convention & Visitors Bureau	12% / 12%	16,203	11,199	44.7%	5,004
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 135,027</b>	<b>\$ 93,326</b>	<b>44.7%</b>	<b>\$ 41,702</b>
<b><u>WARWICK HOTELS</u></b>					
Warwick Dept. of Economic Development	31% / 28%	\$ 83,520	\$ 90,450	-7.7%	\$ (6,930)
City of Warwick	25% / 25%	75,062	72,943	2.9%	2,119
Rhode Island Commerce Corporation	21% / 24%	72,931	61,272	19.0%	11,659
Prov. Warwick Convention & Visitors Bureau	23% / 23%	68,665	67,108	2.3%	1,557
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 300,178</b>	<b>\$ 291,773</b>	<b>2.9%</b>	<b>\$ 8,405</b>
<b><u>ALL OTHER HOTELS</u></b>					
<b><u>Regional Tourism Districts</u></b>					
<i>Aquidneck Island</i>	47% / 42%	\$ 558,045	\$ 564,596	-1.2%	\$ (6,551)
<i>Block Island</i>	47% / 42%	83,670	117,541	-28.8%	(33,871)
<i>East Providence</i>	47% / 42%	1,111	5,812	-80.9%	(4,701)
<i>Northern RI</i>	47% / 42%	38,677	24,516	57.8%	14,161
<i>South County</i>	47% / 42%	248,935	271,617	-8.4%	(22,682)
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	21,394	21,045	1.7%	349
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 951,833</i>	<i>\$ 1,005,127</i>	<i>-5.3%</i>	<i>\$ (53,294)</i>
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 570,091	\$ 534,642	6.6%	\$ 35,449
Rhode Island Commerce Corporation	21% / 28%	645,333	449,099	43.7%	196,234
Prov. Warwick Convention & Visitors Bureau	7% / 5%	113,291	149,700	-24.3%	(36,409)
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 2,280,549</b>	<b>\$ 2,138,569</b>	<b>6.6%</b>	<b>\$ 141,980</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 3,175,498</b>	<b>\$ 2,926,839</b>	<b>8.5%</b>	<b>\$ 248,659</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 August 2016 and the second number reflects the allocation of revenues for August 2017.

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

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

**August 2017 Collections by Component**

Allocation	Share	August 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	28%	\$ 122,612	\$ 2,167	\$ 124,779
City of Providence	25%	109,475	5,478	114,953
Rhode Island Commerce Corporation	24%	105,096	12,363	117,459
Prov. Warwick Convention & Visitors Bureau	23%	100,717	1,836	102,553
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 437,901</b>	<b>\$ 21,843</b>	<b>\$ 459,744</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 37,808	\$ -	\$ 37,808
Rhode Island Commerce Corporation	60%	81,016	-	81,016
Prov. Warwick Convention & Visitors Bureau	12%	16,203	-	16,203
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 135,027</b>	<b>\$ -</b>	<b>\$ 135,027</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	28%	\$ 81,898	\$ 1,622	\$ 83,520
City of Warwick	25%	73,123	1,940	75,062
Rhode Island Commerce Corporation	24%	70,198	2,733	72,931
Prov. Warwick Convention & Visitors Bureau	23%	67,273	1,391	68,665
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 292,492</b>	<b>\$ 7,686</b>	<b>\$ 300,178</b>
<b>ALL OTHER HOTELS</b>				
<b>Regional Tourism Districts</b>				
<i>Aquidneck Island</i>	42%	\$ 549,099	\$ 8,947	\$ 558,045
<i>Block Island</i>	42%	83,670	-	83,670
<i>East Providence</i>	42%	1,111	-	1,111
<i>Northern RI</i>	42%	38,279	399	38,677
<i>South County</i>	42%	247,194	1,741	248,935
<i>Statewide (RI Commerce Corporation)</i>	42%	21,070	325	21,394
<i>Subtotal - Tourism Districts</i>	<i>42%</i>	<i>\$ 940,422</i>	<i>\$ 11,411</i>	<i>\$ 951,833</i>
Municipalities (excluding Providence & Warwick)	25%	\$ 559,775	\$ 10,316	\$ 570,091
Rhode Island Commerce Corporation	28%	626,948	18,385	645,333
Prov. Warwick Convention & Visitors Bureau	5%	111,955	1,336	113,291
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 2,239,100</b>	<b>\$ 41,449</b>	<b>\$ 2,280,549</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 3,104,520</b>	<b>\$ 70,978</b>	<b>\$ 3,175,498</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.  
 \* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In August 2017, a total of \$15.76 was carried-forward to September 2017. Additionally, due to the correction of a June 2017 processing error in August 2017 distributions to tourism districts are understated by \$226, the distribution to CommerceCorp is overstated by \$258, and the distribution to PWCVB is understated by \$34.

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

**August 2016 Collections by Component**

Allocation	Share	August 2016		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<b>PROVIDENCE HOTELS</b>				
Convention Authority of Providence	31%	\$ 124,983	\$ -	\$ 124,983
City of Providence	25%	100,793	-	100,793
Rhode Island Commerce Corporation	21%	84,666	-	84,666
Prov. Warwick Convention & Visitors Bureau	23%	92,730	-	92,730
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 403,172</b>	<b>\$ -</b>	<b>\$ 403,172</b>
<b>OMNI PROVIDENCE HOTEL ^</b>				
Convention Authority of Providence	28%	\$ 26,131	\$ -	\$ 26,131
Rhode Island Commerce Corporation	60%	55,995	-	55,995
Prov. Warwick Convention & Visitors Bureau	12%	11,199	-	11,199
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 93,326</b>	<b>\$ -</b>	<b>\$ 93,326</b>
<b>WARWICK HOTELS</b>				
Warwick Dept. of Economic Development	31%	\$ 90,450	\$ -	\$ 90,450
City of Warwick	25%	72,943	-	72,943
Rhode Island Commerce Corporation	21%	61,272	-	61,272
Prov. Warwick Convention & Visitors Bureau	23%	67,108	-	67,108
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 291,773</b>	<b>\$ -</b>	<b>\$ 291,773</b>
<b>ALL OTHER HOTELS</b>				
<u>Regional Tourism Districts</u>				
<i>Aquidneck Island *</i>	47%	\$ 564,532	\$ 64	\$ 564,596
<i>Block Island</i>	47%	117,541	-	117,541
<i>East Providence</i>	47%	5,812	-	5,812
<i>Northern RI</i>	47%	24,516	-	24,516
<i>South County</i>	47%	270,812	805	271,617
<i>Statewide (RI Commerce Corporation)</i>	47%	21,045	-	21,045
<i>Subtotal - Tourism Districts</i>	<i>47%</i>	<i>\$ 1,004,259</i>	<i>\$ 869</i>	<i>\$ 1,005,127</i>
Municipalities (excluding Providence & Warwick) *	25%	\$ 534,180	\$ 462	\$ 534,642
Rhode Island Commerce Corporation *	21%	448,711	388	449,099
Prov. Warwick Convention & Visitors Bureau *	7%	149,570	129	149,700
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 2,136,720</b>	<b>\$ 1,848</b>	<b>\$ 2,138,569</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 2,924,991</b>	<b>\$ 1,848</b>	<b>\$ 2,926,839</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 City of Newport did not report August 2016 hotel component data as requested. All hotel tax collections from the City of Newport are listed under hotels.

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

MUNICIPALITY	Year-over-Year			
	July 2017 ^	July 2016	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	4,897	4,193	16.8%	704
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	6	-	n/a	6
CHARLESTOWN	3,981	3,525	13.0%	457
COVENTRY	7,154	7,033	1.7%	120
CRANSTON	1,555	1,046	48.7%	510
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	44	24	80.1%	20
EAST PROVIDENCE	802	3,091	-74.1%	(2,289)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	171	164	4.0%	6
HOPKINTON	118	2,583	-95.4%	(2,465)
JAMESTOWN	751	593	26.8%	159
JOHNSTON	452	435	3.9%	17
LINCOLN	6,154	5,583	10.2%	571
LITTLE COMPTON	1,196	834	43.4%	362
MIDDLETOWN	98,407	82,089	19.9%	16,318
NARRAGANSETT	14,470	17,534	-17.5%	(3,064)
NEWPORT	228,202	210,299	8.5%	17,903
NEW SHOREHAM	49,804	62,522	-20.3%	(12,718)
NORTH KINGSTOWN	7,105	6,149	15.6%	956
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	198	263	-24.8%	(65)
PAWTUCKET	4,583	895	411.9%	3,688
PORTSMOUTH	1,634	2,294	-28.8%	(660)
PROVIDENCE	114,953	100,793	14.0%	14,160
RICHMOND	261	288	-9.6%	(28)
SCITUATE	423	426	-0.8%	(3)
SMITHFIELD	9,545	5,761	65.7%	3,784
SOUTH KINGSTOWN	15,575	13,711	13.6%	1,864
TIVERTON	-	15	-100.0%	(15)
WARREN	-	-	n/a	-
WARWICK	75,062	72,943	2.9%	2,119
WESTERLY	93,246	86,562	7.7%	6,684
WEST GREENWICH	6,241	7,069	-11.7%	(828)
WEST WARWICK	10,598	9,288	14.1%	1,310
WOONSOCKET	2,519	374	572.9%	2,145
<b>TOTAL</b>	<b>\$ 760,107</b>	<b>\$ 708,378</b>	<b>7.3%</b>	<b>\$ 51,728</b>

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

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

**August 2017 Collections by Component**

MUNICIPALITY	August 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	4,771	126	4,897
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	6	6
CHARLESTOWN	3,960	21	3,981
COVENTRY	7,079	75	7,154
CRANSTON	1,251	304	1,555
CUMBERLAND	-	-	-
EAST GREENWICH	44	-	44
EAST PROVIDENCE	661	141	802
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	171	-	171
HOPKINTON	118	-	118
JAMESTOWN	734	17	751
JOHNSTON	452	-	452
LINCOLN	6,154	-	6,154
LITTLE COMPTON	1,196	-	1,196
MIDDLETOWN	97,050	1,358	98,407
NARRAGANSETT	14,126	344	14,470
NEWPORT	221,460	6,743	228,202
NEW SHOREHAM	49,804	-	49,804
NORTH KINGSTOWN	7,017	88	7,105
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	198	-	198
PAWTUCKET	4,374	209	4,583
PORTSMOUTH	1,634	-	1,634
PROVIDENCE	109,475	5,478	114,953
RICHMOND	261	-	261
SCITUATE	407	16	423
SMITHFIELD	9,437	107	9,545
SOUTH KINGSTOWN	15,345	230	15,575
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	73,123	1,940	75,062
WESTERLY	93,038	208	93,246
WEST GREENWICH	6,152	89	6,241
WEST WARWICK	10,432	166	10,598
WOONSOCKET	2,451	68	2,519
<b>TOTAL</b>	<b>\$ 742,373</b>	<b>\$ 17,734</b>	<b>\$ 760,107</b>

\* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In August 2017, a total of \$11.89 in state hotel tax collections designated for municipalities was carried-forward to September 2017.

August 2016 Collections by Component

MUNICIPALITY	August 2016		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	4,174	19	4,193
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	3,525	-	3,525
COVENTRY	7,033	-	7,033
CRANSTON	1,046	-	1,046
CUMBERLAND	-	-	-
EAST GREENWICH	24	-	24
EAST PROVIDENCE	3,091	-	3,091
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	164	-	164
HOPKINTON	2,583	-	2,583
JAMESTOWN	593	-	593
JOHNSTON	435	-	435
LINCOLN	5,583	-	5,583
LITTLE COMPTON	834	-	834
MIDDLETOWN	82,089	-	82,089
NARRAGANSETT	17,289	245	17,534
NEWPORT *	210,299	Not Reported	210,299
NEW SHOREHAM	62,522	-	62,522
NORTH KINGSTOWN	6,149	-	6,149
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	263	-	263
PAWTUCKET	895	-	895
PORTSMOUTH	2,294	-	2,294
PROVIDENCE	100,793	-	100,793
RICHMOND	288	-	288
SCITUATE	426	-	426
SMITHFIELD	5,761	-	5,761
SOUTH KINGSTOWN	13,674	37	13,711
TIVERTON	-	15	15
WARREN	-	-	-
WARWICK	72,943	-	72,943
WESTERLY	86,415	146	86,562
WEST GREENWICH	7,069	-	7,069
WEST WARWICK	9,288	-	9,288
WOONSOCKET	374	-	374
<b>TOTAL</b>	<b>\$ 707,916</b>	<b>\$ 462</b>	<b>\$ 708,378</b>

\* The City of Newport did not report August 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels.

**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%	\$ 243,228	\$ 245,474	-0.9%	\$ (2,246)	
City of Providence	25% / 25%	224,258	197,963	13.3%	26,295	
Rhode Island Commerce Corporation	21% / 24%	229,626	166,289	38.1%	63,338	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	199,850	182,126	9.7%	17,725	
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 896,962</b>	<b>\$ 791,851</b>	<b>13.3%</b>	<b>\$ 105,111</b>	
<b>OMNI PROVIDENCE HOTEL ^</b>						
Convention Authority of Providence	31% / 28%	\$ 70,582	\$ 53,307	32.4%	\$ 17,275	
Rhode Island Commerce Corporation	27% / 60%	151,247	114,229	32.4%	37,018	
Prov. Warwick Convention & Visitors Bureau	12% / 12%	30,249	22,846	32.4%	7,404	
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 252,078</b>	<b>\$ 190,381</b>	<b>32.4%</b>	<b>\$ 61,697</b>	
<b>WARWICK HOTELS</b>						
Warwick Dept. of Economic Development	31% / 28%	\$ 167,337	\$ 184,505	-9.3%	\$ (17,168)	
City of Warwick	25% / 25%	150,336	148,795	1.0%	1,541	
Rhode Island Commerce Corporation	21% / 24%	146,085	124,987	16.9%	21,097	
Prov. Warwick Convention & Visitors Bureau	23% / 23%	137,514	136,891	0.5%	623	
<b>Subtotal - Warwick Hotels</b>	<b>0%</b>	<b>\$ 601,272</b>	<b>\$ 595,178</b>	<b>1.0%</b>	<b>\$ 6,093</b>	
<b>ALL OTHER HOTELS</b>						
<b>Regional Tourism Districts</b>						
<i>Aquidneck Island</i>	47% / 42%	\$ 1,112,584	\$ 1,112,788	0.0%	\$ (204)	
<i>Block Island</i>	47% / 42%	148,370	227,926	-34.9%	(79,555)	
<i>East Providence</i>	47% / 42%	3,535	11,857	-70.2%	(8,321)	
<i>Northern RI</i>	47% / 42%	70,170	60,915	15.2%	9,255	
<i>South County</i>	47% / 42%	489,200	546,307	-10.5%	(57,107)	
<i>Statewide (RI Commerce Corporation)</i>	47% / 42%	41,995	43,779	-4.1%	(1,784)	
<i>Subtotal - Tourism Districts</i>	<i>47% / 42%</i>	<i>\$ 1,865,855</i>	<i>\$ 2,003,571</i>	<i>-6.9%</i>	<i>\$ (137,716)</i>	
Municipalities (excluding Providence & Warwick)	25% / 25%	\$ 1,121,632	\$ 1,065,729	5.2%	\$ 55,902	
Rhode Island Commerce Corporation	21% / 28%	1,277,192	895,213	42.7%	381,980	
Prov. Warwick Convention & Visitors Bureau	7% / 5%	222,106	298,404	-25.6%	(76,298)	
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 4,486,785</b>	<b>\$ 4,262,918</b>	<b>5.3%</b>	<b>\$ 223,867</b>	
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 6,237,097</b>	<b>\$ 5,840,328</b>	<b>6.8%</b>	<b>\$ 396,769</b>	

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.

† The first number reflects the allocation of revenues for July through August 2016 and the second number reflects the allocation of revenues for July through August 2017.

‡ 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
<b><u>PROVIDENCE HOTELS</u></b>				
Convention Authority of Providence	28%	\$ 237,535	\$ 5,693	\$ 243,228
City of Providence	25%	212,085	12,173	224,258
Rhode Island Commerce Corporation	24%	203,601	26,025	229,626
Prov. Warwick Convention & Visitors Bureau	23%	195,118	4,733	199,850
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 848,339</b>	<b>\$ 48,624</b>	<b>\$ 896,962</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 70,582	\$ -	\$ 70,582
RI Convention Center Authority	0%	-	-	-
Rhode Island Commerce Corporation	60%	151,247	-	151,247
Prov. Warwick Convention & Visitors Bureau	12%	30,249	-	30,249
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 252,078</b>	<b>\$ -</b>	<b>\$ 252,078</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	28%	\$ 162,845	\$ 4,492	\$ 167,337
City of Warwick	25%	145,397	4,939	150,336
Rhode Island Commerce Corporation	24%	139,581	6,503	146,085
Prov. Warwick Convention & Visitors Bureau	23%	133,765	3,749	137,514
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 581,588</b>	<b>\$ 19,684</b>	<b>\$ 601,272</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island *</i>	42%	\$ 1,088,907	\$ 23,677	\$ 1,112,584
<i>Block Island</i>	42%	148,320	51	148,370
<i>East Providence</i>	42%	3,505	30	3,535
<i>Northern RI</i>	42%	69,064	1,106	70,170
<i>South County</i>	42%	484,577	4,623	489,200
<i>Statewide (RI Commerce Corporation)</i>	42%	40,976	1,019	41,995
<i>Subtotal - Tourism Districts</i>	42%	\$ 1,835,349	\$ 30,506	\$ 1,865,855
Municipalities (excluding Providence & Warwick) *	25%	\$ 1,092,470	\$ 29,162	\$ 1,121,632
Rhode Island Commerce Corporation *	28%	1,223,566	53,626	1,277,192
Prov. Warwick Convention & Visitors Bureau *	5%	218,494	3,612	222,106
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 4,369,878</b>	<b>\$ 116,907</b>	<b>\$ 4,486,785</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 6,051,883</b>	<b>\$ 185,214</b>	<b>\$ 6,237,097</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 City of Newport did not report July through August 2016 hotel component data as requested. All hotel tax collections from the City of Newport for this period are listed under hotels.

‡ Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In August 2017, a total of \$15.76 was carried-forward to September 2017. Additionally, due to the correction of a June 2017 processing error FY 2018 YTD distributions to tourism districts are understated by \$226, the distribution to CommerceCorp is overstated by \$258, and the distribution to PWCVB is understated by \$34.

**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%	\$ 241,180	\$ 4,294	\$ 245,474
City of Providence	25%	194,500	3,463	197,963
Rhode Island Commerce Corporation	21%	163,380	2,909	166,289
Prov. Warwick Convention & Visitors Bureau	23%	178,940	3,186	182,126
<b>Subtotal - Providence Hotels</b>	<b>100%</b>	<b>\$ 778,000</b>	<b>\$ 13,851</b>	<b>\$ 791,851</b>
<b><u>OMNI PROVIDENCE HOTEL ^</u></b>				
Convention Authority of Providence	28%	\$ 53,307	\$ -	\$ 53,307
RI Convention Center Authority	0%	-	-	-
Rhode Island Commerce Corporation	60%	114,229	-	114,229
Prov. Warwick Convention & Visitors Bureau	12%	22,846	-	22,846
<b>Subtotal - Omni Providence Hotel</b>	<b>100%</b>	<b>\$ 190,381</b>	<b>\$ -</b>	<b>\$ 190,381</b>
<b><u>WARWICK HOTELS</u></b>				
Warwick Dept. of Economic Development	31%	\$ 182,309	\$ 2,196	\$ 184,505
City of Warwick	25%	147,024	1,771	148,795
Rhode Island Commerce Corporation	21%	123,500	1,488	124,987
Prov. Warwick Convention & Visitors Bureau	23%	135,262	1,629	136,891
<b>Subtotal - Warwick Hotels</b>	<b>100%</b>	<b>\$ 588,094</b>	<b>\$ 7,084</b>	<b>\$ 595,178</b>
<b><u>ALL OTHER HOTELS</u></b>				
<b><u>Regional Tourism Districts</u></b>				
<i>Aquidneck Island</i>	47%	\$ 1,108,651	\$ 4,137	\$ 1,112,788
<i>Block Island</i>	47%	226,062	1,864	227,926
<i>East Providence</i>	47%	11,579	278	11,857
<i>Northern RI</i>	47%	60,291	623	60,915
<i>South County</i>	47%	540,979	5,329	546,307
<i>Statewide (RI Commerce Corporation)</i>	47%	43,173	606	43,779
<i>Subtotal - Tourism Districts</i>	47%	\$ 1,990,735	\$ 12,836	\$ 2,003,571
Municipalities (excluding Providence & Warwick)	25%	\$ 1,058,902	\$ 6,828	\$ 1,065,729
Rhode Island Commerce Corporation	21%	889,477	5,735	895,213
Prov. Warwick Convention & Visitors Bureau	7%	296,492	1,912	298,404
<b>Subtotal - All Other Hotels</b>	<b>100%</b>	<b>\$ 4,235,607</b>	<b>\$ 27,311</b>	<b>\$ 4,262,918</b>
<b>TOTAL 5.0 PERCENT STATE HOTEL TAX</b>		<b>\$ 5,792,082</b>	<b>\$ 48,246</b>	<b>\$ 5,840,328</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.

## Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date †			
	FY 2018	FY 2017	Percent Change	Difference
BARRINGTON	\$ -	\$ -	n/a	\$ -
BRISTOL	9,388	8,089	16.1%	1,299
BURRILLVILLE	-	-	n/a	-
CENTRAL FALLS	15	-	n/a	15
CHARLESTOWN	6,426	6,718	-4.3%	(292)
COVENTRY	14,700	15,161	-3.0%	(462)
CRANSTON	2,939	2,474	18.8%	464
CUMBERLAND	-	-	n/a	-
EAST GREENWICH	70	84	-16.9%	(14)
EAST PROVIDENCE	2,363	6,307	-62.5%	(3,943)
EXETER	-	-	n/a	-
FOSTER	-	-	n/a	-
GLOCESTER	351	304	15.6%	47
HOPKINTON	244	5,149	-95.3%	(4,905)
JAMESTOWN	1,635	1,320	23.9%	315
JOHNSTON	883	966	-8.5%	(82)
LINCOLN	11,933	10,953	8.9%	980
LITTLE COMPTON	2,239	1,905	17.5%	333
MIDDLETOWN	194,579	168,069	15.8%	26,510
NARRAGANSETT	30,218	34,076	-11.3%	(3,858)
NEWPORT	461,781	406,663	13.6%	55,118
NEW SHOREHAM	88,319	121,237	-27.2%	(32,918)
NORTH KINGSTOWN	14,257	13,385	6.5%	873
NORTH PROVIDENCE	-	-	n/a	-
NORTH SMITHFIELD	321	285	12.4%	35
PAWTUCKET	4,855	1,014	378.9%	3,841
PORTSMOUTH	2,505	5,782	-56.7%	(3,277)
PROVIDENCE	224,258	197,963	13.3%	26,295
RICHMOND	561	610	-8.0%	(49)
SCITUATE	856	872	-1.9%	(16)
SMITHFIELD	19,237	13,641	41.0%	5,596
SOUTH KINGSTOWN	31,365	29,020	8.1%	2,345
TIVERTON	-	79	-100.0%	(79)
WARREN	-	-	n/a	-
WARWICK	150,336	148,795	1.0%	1,541
WESTERLY	179,438	171,748	4.5%	7,690
WEST GREENWICH	13,933	14,639	-4.8%	(706)
WEST WARWICK	20,873	18,974	10.0%	1,898
WOONSOCKET	5,350	6,204	-13.8%	(854)
<b>TOTAL</b>	<b>\$ 1,496,225</b>	<b>\$ 1,412,487</b>	<b>5.9%</b>	<b>\$ 83,738</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 2018 Year-to-Date Collections by Component**

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	9,190	198	9,388
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	15	15
CHARLESTOWN	6,362	65	6,426
COVENTRY	14,413	287	14,700
CRANSTON	2,368	571	2,939
CUMBERLAND	-	-	-
EAST GREENWICH	70	-	70
EAST PROVIDENCE	2,086	277	2,363
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	351	-	351
HOPKINTON	231	13	244
JAMESTOWN	1,599	36	1,635
JOHNSTON	877	6	883
LINCOLN	11,933	-	11,933
LITTLE COMPTON	2,239	-	2,239
MIDDLETOWN	191,176	3,403	194,579
NARRAGANSETT	29,402	815	30,218
NEWPORT	441,449	20,332	461,781
NEW SHOREHAM	88,286	33	88,319
NORTH KINGSTOWN	14,073	184	14,257
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	321	-	321
PAWTUCKET	4,483	372	4,855
PORTSMOUTH	2,505	-	2,505
PROVIDENCE	212,085	12,173	224,258
RICHMOND	561	-	561
SCITUATE	813	43	856
SMITHFIELD	18,851	386	19,237
SOUTH KINGSTOWN	30,679	686	31,365
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	145,397	4,939	150,336
WESTERLY	178,946	492	179,438
WEST GREENWICH	13,702	231	13,933
WEST WARWICK	20,332	540	20,873
WOONSOCKET	5,171	179	5,350
<b>TOTAL</b>	<b>\$ 1,449,951</b>	<b>\$ 46,274</b>	<b>\$ 1,496,225</b>

\* Beginning with the August 2017 distribution of state hotel tax collections generated by rental activity in June 2017 and thereafter, the Division of Taxation will only distribute state hotel tax collections when the accumulated amount is \$5.00 or more. In August 2017, a total of \$11.89 in state hotel tax collections designated for municipalities was carried-forward to September 2017.

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

MUNICIPALITY	FY 2017		
	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	8,030	59	8,089
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	6,303	414	6,718
COVENTRY	15,050	111	15,161
CRANSTON	2,403	71	2,474
CUMBERLAND	-	-	-
EAST GREENWICH	84	-	84
EAST PROVIDENCE	6,159	148	6,307
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	304	-	304
HOPKINTON	5,149	-	5,149
JAMESTOWN	1,305	16	1,320
JOHNSTON	966	-	966
LINCOLN	10,938	15	10,953
LITTLE COMPTON	1,755	150	1,905
MIDDLETOWN	166,584	1,485	168,069
NARRAGANSETT	32,688	1,388	34,076
NEWPORT *	406,663	Not Reported	406,663
NEW SHOREHAM	120,246	991	121,237
NORTH KINGSTOWN	13,330	55	13,385
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	285	-	285
PAWTUCKET	895	118	1,014
PORTSMOUTH	5,370	412	5,782
PROVIDENCE	194,500	3,463	197,963
RICHMOND	610	-	610
SCITUATE	853	19	872
SMITHFIELD	13,513	129	13,641
SOUTH KINGSTOWN	28,703	316	29,020
TIVERTON	-	79	79
WARREN	-	-	-
WARWICK	147,024	1,771	148,795
WESTERLY	171,267	480	171,748
WEST GREENWICH	14,569	70	14,639
WEST WARWICK	18,742	232	18,974
WOONSOCKET	6,134	70	6,204
<b>TOTAL</b>	<b>\$ 1,400,425</b>	<b>\$ 12,062</b>	<b>\$ 1,412,487</b>

\* The City of Newport did not report July through August 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