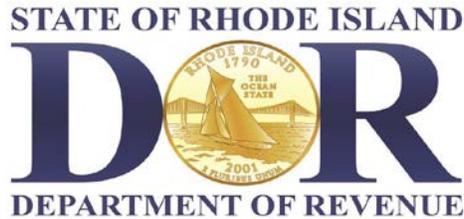


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2019 State 5.0 Percent Hotel Tax Allocation September 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 over fiscal year-to-date allocation of the revenues collected for the state 5.0 percent hotel tax. The state 5.0 percent hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms.

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.

How State Hotel Tax Revenues are Distributed

It is important to note that the distribution of the state hotel tax revenues was changed effective July 1, 2018.

- For returns and payments received after June 30, 2017 and prior to July 1, 2018, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(b).
- For returns and payments received after June 30, 2018, the distribution of the state hotel tax is made in accordance with the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f).

The state hotel tax allocation percentages for the periods covered by this report are as follows:

State Hotel Tax Allocation Percentages		
Hotel Tax Recipient	Received after June 30, 2017 and Prior to July 1, 2018	Received after June 30, 2018
<u>Regional Tourism Districts</u>		
Convention Authority of the City of Providence and Warwick Department of Economic Development	28 %	30 %
All Other Tourism Districts ^	42 %	45 %
Municipalities *	25 %	25 %
<u>Rhode Island Commerce Corporation *</u>		
Providence and Warwick Hotels	24 %	21 %
Omni Providence Hotel	60 %	50 %
Statewide Tourism District Hotels	70 %	70 %
All Other Hotels in the State	28 %	25 %
<u>Providence Warwick Convention & Visitors Bureau</u>		
Providence and Warwick Hotels	23 %	24 %
Omni Providence Hotel	12 %	20 %
All Other Hotels in the State †	5 %	5 %
^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County		
* State hotel tax revenues generated from the rental of rooms via hosting platforms is distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation.		
† Includes hotels in the Statewide Tourism District		

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, 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: Unaffiliated. If the city joins a tourism district, all accrued and future revenues generated from the state 5.0 percent hotel tax will be paid to that 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

Summary of the State 5.0 Percent Hotel Tax Allocation

Year over Year Allocation for September:

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	September 2018	September 2017	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 921,002	\$ 890,465	3.4 %	\$ 30,537
Hosting Platforms and Room Resellers	14,587	10,922	33.6 %	3,665
<i>Subtotal: Regional Tourism Districts</i>	\$ 935,589	\$ 901,387	3.8 %	\$ 34,202
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 559,404	\$ 579,557	-3.5 %	\$ (20,153)
Hosting Platforms and Room Resellers	24,338	12,381	96.6 %	11,957
<i>Subtotal: Municipalities</i>	\$ 583,743	\$ 591,939	-1.4 %	\$ (8,196)
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 603,662	\$ 716,034	-15.7 %	\$ (112,372)
Hosting Platforms and Room Resellers	52,942	22,421	136.1 %	30,522
<i>Subtotal: RI Commerce Corporation</i>	\$ 656,604	\$ 738,455	-11.1 %	\$ (81,851)
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 259,839	\$ 261,712	-0.7 %	\$ (1,873)
Hosting Platforms and Room Resellers	5,486	3,792	44.7 %	1,693
<i>Subtotal: PWCVB</i>	\$ 265,325	\$ 265,505	-0.1 %	\$ (180)
TOTAL STATE 5.0% HOTEL TAX	\$ 2,441,261	\$ 2,497,286	-2.2 %	\$ (56,025)

Fiscal Year-to-Date over Fiscal Year-to-Date through September:

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 2019	FY 2018	Percent Change	Nominal Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$ 3,384,038	\$ 3,155,800	7.2 %	\$ 228,238
Hosting Platforms and Room Resellers	49,487	50,594	-2.2 %	(1,107)
<i>Subtotal: Regional Tourism Districts</i>	\$ 3,433,524	\$ 3,206,394	7.1 %	\$ 227,131
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 2,037,915	\$ 2,029,509	0.4 %	\$ 8,406
Hosting Platforms and Room Resellers	69,963	58,655	19.3 %	11,307
<i>Subtotal: Municipalities</i>	\$ 2,107,877	\$ 2,088,164	0.9 %	\$ 19,713

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 2,173,446	\$ 2,475,006	-12.2 %	\$ (301,560)
Hosting Platforms and Room Resellers	144,715	109,595	32.0 %	35,120
Subtotal: RI Commerce Corporation	\$ 2,318,161	\$ 2,584,600	-10.3 %	\$ (266,440)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 876,559	\$ 839,339	4.4 %	\$ 37,221
Hosting Platforms and Room Resellers	15,686	15,886	-1.3 %	(200)
Subtotal: PWCVB	\$ 892,246	\$ 855,225	4.3 %	\$ 37,021
TOTAL STATE 5.0% HOTEL TAX	\$ 8,751,808	\$ 8,734,383	0.2 %	\$ 17,425

Detail of the State 5.0 Percent Hotel Tax Allocation

The tables *Detail of Rhode Island State 5.0% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes both year over year and fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.

Municipalities

The tables *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities* provides data by municipality on the year over year, and fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. A color coding scheme is used to indicate the municipalities with the largest percentage and nominal increases and decreases. The largest five percentage and nominal increases are shaded in green with the darkest green shade representing the largest value and the lightest green shade representing the fifth largest value. An analogous shading scheme is used for the largest five percentage and nominal decreases with red being used in place of green. Information on the state hotel tax receipts generated by room resellers and via hosting platforms, on a year over year and a fiscal year-to-date over fiscal year-to-date basis, is included in the *Collections by Component* tables.



Mark A. Furcolo, Director
Rhode Island Department of Revenue
December 6, 2018

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2019.php> under the Local Reports tab.

Questions or comments on the report should be directed to Paul Grimaldi, Chief of Information and Public Relations by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 574-8766.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 5

Year-over-Year Collections

Allocation	Share †	Year-over-Year ‡			
		September 2018	September 2017	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 467,016	\$ 430,390	8.5%	\$ 36,626
Block Island	45% / 42%	43,137	44,759	-3.6%	(1,622)
Convention Authority of Providence	30% / 28%	151,642	157,550	-3.7%	(5,908)
East Providence	45% / 42%	5,564	1,122	395.7%	4,441
Northern Rhode Island	45% / 42%	35,850	38,874	-7.8%	(3,024)
South County	45% / 42%	146,507	143,842	1.9%	2,665
Warwick Dept. of Economic Development	30% / 28%	85,873	84,850	1.2%	1,023
Subtotal - Tourism Districts		\$ 935,589	\$ 901,387	3.8%	\$ 34,202
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 583,743	\$ 591,939	-1.4%	\$ (8,196)
Subtotal - Municipalities		\$ 583,743	\$ 591,939	-1.4%	\$ (8,196)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 160,410	\$ 185,824	-13.7%	\$ (25,415)
Omni Providence Hotel	50% / 60%	53,145	77,724	-31.6%	(24,579)
Statewide Tourism District	70% / 70%	29,286	31,089	-5.8%	(1,803)
All Other Hotels in the State	25% / 28%	413,764	443,818	-6.8%	(30,054)
Subtotal - CommerceRI		\$ 656,604	\$ 738,455	-11.1%	\$ (81,851)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 164,503	\$ 169,320	-2.8%	\$ (4,818)
Omni Providence Hotel	20% / 12%	21,258	15,545	36.8%	5,713
All Other Hotels in the State	5% / 5%	79,564	80,640	-1.3%	(1,076)
Subtotal - PWCVB		\$ 265,325	\$ 265,505	-0.1%	\$ (180)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,441,261	\$ 2,497,286	-2.2%	\$ (56,025)
^ 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 September 2018 and the second number reflects the allocation of revenues for September 2017. ‡ See <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: September 2018 Collections by Component</i> and <i>Detail of Rhode Island State 5.0% Hotel Tax Allocation: September 2017 Collections by Component</i> table for the breakdown of rental activity from the state hotel base expansion for the respective periods.					

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
September 2018 Collections by Component

Allocation	Share	September 2018		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 459,746	\$ 7,269	\$ 467,016
Block Island	45%	43,137	-	43,137
Convention Authority of Providence	30%	148,436	3,206	151,642
East Providence	45%	5,279	284	5,564
Northern Rhode Island	45%	35,502	348	35,850
South County	45%	145,398	1,109	146,507
Warwick Dept. of Economic Development	30%	83,504	2,369	85,873
Subtotal - Tourism Districts		\$ 921,002	\$ 14,587	\$ 935,589
<u>Municipalities</u>				
All Municipalities	25%	\$ 559,404	\$ 24,338	\$ 583,743
Subtotal - Municipalities		\$ 559,404	\$ 24,338	\$ 583,743
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 140,037	\$ 20,373	\$ 160,410
Omni Providence Hotel	50%	53,145	-	53,145
Statewide Tourism District	70%	27,668	1,618	29,286
All other Hotels	25%	382,813	30,951	413,764
Subtotal - CommerceRI		\$ 603,662	\$ 52,942	\$ 656,604
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 160,042	\$ 4,461	\$ 164,503
Omni Providence Hotel	20%	21,258	-	21,258
All other Hotels	5%	78,539	1,025	79,564
Subtotal - PWCVB	45%	\$ 259,839	\$ 5,486	\$ 265,325
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,343,908	\$ 97,353	\$ 2,441,261
<p>^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.</p> <p>* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1.10) was carried forward to October 2018.</p>				

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
September 2017 Collections by Component

Allocation	Share	September 2017		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 424,439	\$ 5,950	\$ 430,390
Block Island	42%	44,759	-	44,759
Convention Authority of Providence	28%	155,474	2,075	157,550
East Providence	42%	1,111	12	1,122
Northern Rhode Island	42%	38,506	369	38,874
South County	42%	142,759	1,083	143,842
Warwick Dept. of Economic Development	28%	83,417	1,433	84,850
Subtotal - Tourism Districts		\$ 890,465	\$ 10,922	\$ 901,387
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 579,557	\$ 12,381	\$ 591,939
Subtotal - Municipalities		\$ 579,557	\$ 12,381	\$ 591,939
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 173,675	\$ 12,150	\$ 185,824
Omni Providence Hotel	60%	77,724	-	77,724
Statewide Tourism District	70%	30,253	836	31,089
All Other Hotels in the State	28%	434,383	9,435	443,818
Subtotal - CommerceRI		\$ 716,034	\$ 22,421	\$ 738,455
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 166,438	\$ 2,882	\$ 169,320
Omni Providence Hotel	12%	15,545	-	15,545
All Other Hotels in the State	5%	79,729	910	80,640
Subtotal - PWCVB		\$ 261,712	\$ 3,792	\$ 265,505
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 2,447,769	\$ 49,517	\$ 2,497,286
^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.				
* State hotel tax collections, including refunds, carried forward to the subsequent month were not reported in July 2017. For July 2017, the Division of Taxation only distributed state hotel tax collections when the accumulated amount for each type of filer (e.g. traditional hotels) was \$5.00 or more.				

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 8
Year-over-Year Collections

MUNICIPALITY	Year-over-Year *			
	September 2018	September 2017	Percent Change ^	Difference ^
BARRINGTON	\$ 91	\$ -	n/a	\$ 91
BRISTOL	4,038	4,272	-5.5%	(233)
BURRILLVILLE	22	-	n/a	22
CENTRAL FALLS	13	-	n/a	13
CHARLESTOWN	1,119	1,443	-22.5%	(325)
COVENTRY	5,124	6,331	-19.1%	(1,207)
CRANSTON	1,243	1,348	-7.8%	(106)
CUMBERLAND	36	-	n/a	36
EAST GREENWICH	72	54	32.9%	18
EAST PROVIDENCE	3,292	785	319.5%	2,507
EXETER	-	-	n/a	-
FOSTER	17	-	n/a	17
GLOCESTER	226	193	17.2%	33
HOPKINTON	91	34	162.9%	56
JAMESTOWN	1,721	564	204.9%	1,156
JOHNSTON	429	432	-0.8%	(3)
LINCOLN	5,705	5,942	-4.0%	(237)
LITTLE COMPTON	620	356	74.3%	264
MIDDLETOWN	70,706	79,876	-11.5%	(9,170)
NARRAGANSETT	9,949	8,973	10.9%	976
NEWPORT	185,165	171,936	7.7%	13,229
NEW SHOREHAM	24,754	26,642	-7.1%	(1,888)
NORTH KINGSTOWN	6,177	6,472	-4.5%	(294)
NORTH PROVIDENCE	158	-	n/a	158
NORTH SMITHFIELD	176	144	22.5%	32
PAWTUCKET	2,959	5,176	-42.8%	(2,217)
PORTSMOUTH	728	442	64.6%	286
PROVIDENCE	104,945	111,056	-5.5%	(6,111)
RICHMOND	753	246	206.2%	507
SCITUATE	326	362	-9.8%	(35)
SMITHFIELD	8,164	8,975	-9.0%	(812)
SOUTH KINGSTOWN	10,790	9,942	8.5%	848
TIVERTON	655	-	n/a	655
WARREN	101	-	n/a	101
WARWICK	71,902	76,036	-5.4%	(4,134)
WESTERLY	43,217	43,606	-0.9%	(389)
WEST GREENWICH	6,689	8,519	-21.5%	(1,829)
WEST WARWICK	8,256	8,953	-7.8%	(698)
WOONSOCKET	3,314	2,829	17.1%	485
TOTAL	\$ 583,743	\$ 591,939	-1.4%	\$ (8,196)

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

^ Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-over-year and fiscal year-to-date over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage nominal decreases year-over-year and fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

September 2018 Collections by Component

MUNICIPALITY	September 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 91	\$ 91
BRISTOL	3,778	261	4,038
BURRILLVILLE	-	22	22
CENTRAL FALLS	-	13	13
CHARLESTOWN	998	120	1,119
COVENTRY	4,990	134	5,124
CRANSTON	1,056	186	1,243
CUMBERLAND	-	36	36
EAST GREENWICH	13	59	72
EAST PROVIDENCE	2,933	359	3,292
EXETER	-	-	-
FOSTER	-	17	17
GLOCESTER	136	90	226
HOPKINTON	54	36	91
JAMESTOWN	374	1,346	1,721
JOHNSTON	413	16	429
LINCOLN	5,645	60	5,705
LITTLE COMPTON	443	178	620
MIDDLETOWN	69,073	1,633	70,706
NARRAGANSETT	8,911	1,038	9,949
NEWPORT	181,142	4,023	185,165
NEW SHOREHAM	23,965	789	24,754
NORTH KINGSTOWN	5,846	332	6,177
NORTH PROVIDENCE	-	158	158
NORTH SMITHFIELD	149	27	176
PAWTUCKET	2,524	435	2,959
PORTSMOUTH	298	430	728
PROVIDENCE	97,124	7,821	104,945
RICHMOND	229	524	753
SCITUATE	319	7	326
SMITHFIELD	8,111	53	8,164
SOUTH KINGSTOWN	10,169	621	10,790
TIVERTON	307	348	655
WARREN	-	101	101
WARWICK	69,587	2,315	71,902
WESTERLY	42,930	286	43,217
WEST GREENWICH	6,636	54	6,689
WEST WARWICK	8,093	163	8,256
WOONSOCKET	3,159	156	3,314
TOTAL	\$ 559,404	\$ 24,338	\$ 583,743

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1.10) was carried forward to October 2018.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 10

September 2017 Collections by Component

MUNICIPALITY	September 2017		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	4,110	162	4,272
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	1,431	12	1,443
COVENTRY	6,219	112	6,331
CRANSTON	1,192	156	1,348
CUMBERLAND	-	-	-
EAST GREENWICH	54	-	54
EAST PROVIDENCE	661	124	785
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	193	-	193
HOPKINTON	34	-	34
JAMESTOWN	550	14	564
JOHNSTON	423	9	432
LINCOLN	5,918	24	5,942
LITTLE COMPTON	356	-	356
MIDDLETOWN	79,026	850	79,876
NARRAGANSETT	8,847	126	8,973
NEWPORT	168,158	3,777	171,936
NEW SHOREHAM	26,642	-	26,642
NORTH KINGSTOWN	6,423	49	6,472
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	144	-	144
PAWTUCKET	5,023	153	5,176
PORTSMOUTH	442	-	442
PROVIDENCE	106,432	4,624	111,056
RICHMOND	246	-	246
SCITUATE	353	8	362
SMITHFIELD	8,868	107	8,975
SOUTH KINGSTOWN	9,830	112	9,942
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	74,480	1,556	76,036
WESTERLY	43,464	142	43,606
WEST GREENWICH	8,427	92	8,519
WEST WARWICK	8,836	117	8,953
WOONSOCKET	2,774	55	2,829
TOTAL	\$ 579,557	\$ 12,381	\$ 591,939

* State hotel tax collections, including refunds, carried forward to the subsequent month were not reported in August 2017. For August 2017, the Division of Taxation only distributed state hotel tax collections when the accumulated amount for each type of filer (e.g. traditional hotels) was \$5.00 or more.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 11

Fiscal Year-to-Date Collections

Allocation	Share †	Fiscal Year-to-Date over Fiscal Year-to-Date ‡			
		September 2018	September 2017	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45% / 42%	\$ 1,649,535	\$ 1,542,974	6.9%	\$ 106,562
Block Island	45% / 42%	207,933	193,129	7.7%	14,804
Convention Authority of Providence	30% / 28%	472,142	471,360	0.2%	782
East Providence	45% / 42%	19,756	4,658	324.1%	15,098
Northern Rhode Island	45% / 42%	128,764	109,044	18.1%	19,720
South County	45% / 42%	677,369	633,042	7.0%	44,327
Warwick Dept. of Economic Development	30% / 28%	278,025	252,187	10.2%	25,838
Subtotal - Tourism Districts		\$ 3,433,524	\$ 3,206,394	7.1%	\$ 227,131
<u>Municipalities</u>					
All Municipalities ^	25% / 25%	\$ 2,107,877	\$ 2,088,164	0.9%	\$ 19,713
Subtotal - Municipalities		\$ 2,107,877	\$ 2,088,164	0.9%	\$ 19,713
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21% / 24%	\$ 492,130	\$ 561,535	-12.4%	\$ (69,405)
Omni Providence Hotel	50% / 60%	160,150	228,971	-30.1%	(68,821)
Statewide Tourism District	70% / 70%	97,815	102,720	-4.8%	(4,905)
All Other Hotels in the State	25% / 28%	1,568,066	1,691,374	-7.3%	(123,308)
Subtotal - CommerceRI		\$ 2,318,161	\$ 2,584,600	-10.3%	\$ (266,440)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24% / 23%	\$ 523,262	\$ 506,685	3.3%	\$ 16,577
Omni Providence Hotel	20% / 12%	64,060	45,794	39.9%	18,266
All Other Hotels in the State	5% / 5%	304,924	302,746	0.7%	2,178
Subtotal - PWCVB		\$ 892,246	\$ 855,225	4.3%	\$ 37,021
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 8,751,808	\$ 8,734,383	0.2%	\$ 17,425

^ 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 FY 2019 year-to-date and the second number reflects the allocation of revenues for FY 2018 year-to-date.
‡ See *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2019 Year-to-Date Collections by Component* and *Detail of Rhode Island State 5.0% Hotel Tax Allocation: FY 2018 Year-to-Date Collections by Component* table for the breakdown of rental activity from the state hotel base expansion for the respective periods.

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2019 Year-to-Date Collections by Component**

Allocation	Share	FY 2019 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 1,621,232	\$ 28,304	\$ 1,649,535
Block Island	45%	207,933	-	207,933
Convention Authority of Providence	30%	463,701	8,441	472,142
East Providence	45%	19,061	694	19,756
Northern Rhode Island	45%	127,893	870	128,764
South County	45%	672,486	4,883	677,369
Warwick Dept. of Economic Development	30%	271,731	6,295	278,025
Subtotal - Tourism Districts		\$ 3,384,038	\$ 49,487	\$ 3,433,524
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,037,915	\$ 69,963	\$ 2,107,877
Subtotal - Municipalities		\$ 2,037,915	\$ 69,963	\$ 2,107,877
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 447,539	\$ 44,590	\$ 492,130
Omni Providence Hotel	50%	160,150	-	160,150
Statewide Tourism District	70%	94,309	3,506	97,815
All other Hotels	25%	1,471,448	96,618	1,568,066
Subtotal - CommerceRI		\$ 2,173,446	\$ 144,715	\$ 2,318,161
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 511,474	\$ 11,788	\$ 523,262
Omni Providence Hotel	20%	64,060	-	64,060
All other Hotels	5%	301,026	3,898	304,924
Subtotal - PWCVB	45%	\$ 876,559	\$ 15,686	\$ 892,246
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 8,471,957	\$ 279,850	\$ 8,751,808

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1.10) was carried forward to October 2018.

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

Allocation	Share	FY 2018 Year-to-Date		
		Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	42%	\$ 1,513,346	\$ 29,627	\$ 1,542,974
Block Island	42%	193,078	51	193,129
Convention Authority of Providence	28%	463,591	7,769	471,360
East Providence	42%	4,616	42	4,658
Northern Rhode Island	42%	107,569	1,474	109,044
South County	42%	627,336	5,706	633,042
Warwick Dept. of Economic Development	28%	246,262	5,925	252,187
Subtotal - Tourism Districts		\$ 3,155,800	\$ 50,594	\$ 3,206,394
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 2,029,509	\$ 58,655	\$ 2,088,164
Subtotal - Municipalities		\$ 2,029,509	\$ 58,655	\$ 2,088,164
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	24%	\$ 516,857	\$ 44,678	\$ 561,535
Omni Providence Hotel	60%	228,971	-	228,971
Statewide Tourism District	70%	98,547	4,173	102,720
All Other Hotels in the State	28%	1,630,631	60,743	1,691,374
Subtotal - CommerceRI		\$ 2,475,006	\$ 109,595	\$ 2,584,600
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	23%	\$ 495,321	\$ 11,364	\$ 506,685
Omni Providence Hotel	12%	45,794	-	45,794
All Other Hotels in the State	5%	298,223	4,522	302,746
Subtotal - PWCVB		\$ 839,339	\$ 15,886	\$ 855,225
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 8,499,652	\$ 234,731	\$ 8,734,383

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

* State hotel tax collections, including refunds, carried forward to the subsequent month were not reported in FY 2018 year-to-date. For FY 2018 year-to-date, the Division of Taxation only distributed state hotel tax collections when the accumulated amount for each type of filer (e.g. traditional hotels) was \$5.00 or more.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 14

Fiscal Year-to-Date Collections

MUNICIPALITY	Fiscal Year-to-Date *			
	FY 2019	FY 2018	Percent Change	Difference
BARRINGTON	\$ 218	\$ -	n/a	\$ 218
BRISTOL	15,911	13,659	16.5%	2,251
BURRILLVILLE	57	-	n/a	57
CENTRAL FALLS	30	15	104.7%	15
CHARLESTOWN	5,617	7,869	-28.6%	(2,252)
COVENTRY	17,532	21,031	-16.6%	(3,499)
CRANSTON	3,925	4,287	-8.4%	(362)
CUMBERLAND	71	-	n/a	71
EAST GREENWICH	222	124	79.0%	98
EAST PROVIDENCE	11,338	3,148	260.2%	8,190
EXETER	-	-	n/a	-
FOSTER	165	-	n/a	165
GLOCESTER	627	544	15.3%	83
HOPKINTON	362	279	30.0%	84
JAMESTOWN	6,851	2,199	211.5%	4,652
JOHNSTON	1,637	1,316	24.4%	321
LINCOLN	17,185	17,875	-3.9%	(689)
LITTLE COMPTON	3,015	2,595	16.2%	420
MIDDLETOWN	260,152	274,455	-5.2%	(14,303)
NARRAGANSETT	41,315	39,190	5.4%	2,125
NEWPORT	639,560	633,717	0.9%	5,843
NEW SHOREHAM	118,034	114,961	2.7%	3,073
NORTH KINGSTOWN	21,408	20,729	3.3%	679
NORTH PROVIDENCE	260	-	n/a	260
NORTH SMITHFIELD	566	464	22.0%	102
PAWTUCKET	17,688	10,031	76.3%	7,657
PORTSMOUTH	3,342	2,947	13.4%	395
PROVIDENCE	323,893	335,313	-3.4%	(11,420)
RICHMOND	3,357	807	315.8%	2,550
SCITUATE	1,193	1,218	-2.0%	(24)
SMITHFIELD	26,559	28,212	-5.9%	(1,654)
SOUTH KINGSTOWN	41,903	41,307	1.4%	596
TIVERTON	945	-	n/a	945
WARREN	251	-	n/a	251
WARWICK	232,597	226,371	2.8%	6,226
WESTERLY	228,529	223,044	2.5%	5,485
WEST GREENWICH	23,731	22,451	5.7%	1,279
WEST WARWICK	27,683	29,826	-7.2%	(2,143)
WOONSOCKET	10,149	8,179	24.1%	1,970
TOTAL	\$ 2,107,877	\$ 2,088,164	0.9%	\$ 19,713

* See Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2019 Year-to-Date Collections by Component and Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: FY 2018 Year-to-Date Collections by Component tables for breakdown by municipality.

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RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2019 Year-to-Date Collections by Component

MUNICIPALITY	FY 2019		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 218	\$ 218
BRISTOL	15,030	880	15,911
BURRILLVILLE	-	57	57
CENTRAL FALLS	-	30	30
CHARLESTOWN	5,242	375	5,617
COVENTRY	17,210	322	17,532
CRANSTON	3,398	526	3,925
CUMBERLAND	-	71	71
EAST GREENWICH	85	137	222
EAST PROVIDENCE	10,590	748	11,338
EXETER	-	-	-
FOSTER	124	40	165
GLOCESTER	452	175	627
HOPKINTON	290	72	362
JAMESTOWN	1,837	5,014	6,851
JOHNSTON	1,584	53	1,637
LINCOLN	17,087	99	17,185
LITTLE COMPTON	2,525	490	3,015
MIDDLETOWN	256,320	3,832	260,152
NARRAGANSETT	37,950	3,365	41,315
NEWPORT	622,333	17,226	639,560
NEW SHOREHAM	115,518	2,516	118,034
NORTH KINGSTOWN	20,555	853	21,408
NORTH PROVIDENCE	-	260	260
NORTH SMITHFIELD	491	75	566
PAWTUCKET	16,770	918	17,688
PORTSMOUTH	2,333	1,010	3,342
PROVIDENCE	306,343	17,550	323,893
RICHMOND	774	2,583	3,357
SCITUATE	1,145	48	1,193
SMITHFIELD	26,465	94	26,559
SOUTH KINGSTOWN	40,137	1,766	41,903
TIVERTON	307	638	945
WARREN	-	251	251
WARWICK	226,442	6,155	232,597
WESTERLY	227,738	791	228,529
WEST GREENWICH	23,624	106	23,731
WEST WARWICK	27,430	253	27,683
WOONSOCKET	9,787	362	10,149
TOTAL	\$ 2,037,915	\$ 69,963	\$ 2,107,877

* Includes refunds and adjustments to correct payments made in prior periods. The Division of Taxation distributed to municipalities the local hotel tax collected and the municipality share of the state hotel tax collected from hosting platforms, room resellers, and realtors and homeowners in one payment if the total accumulated amount was \$5.00 or more. If the total accumulated amount was less than \$5.00, the amount was carried forward to the next month. For all municipalities, \$(1.10) was carried forward to October 2018.

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FY 2018 Year-to-Date Collections by Component

MUNICIPALITY	FY 2018		
	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	13,300	359	13,659
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	15	15
CHARLESTOWN	7,792	77	7,869
COVENTRY	20,632	398	21,031
CRANSTON	3,560	727	4,287
CUMBERLAND	-	-	-
EAST GREENWICH	124	-	124
EAST PROVIDENCE	2,748	400	3,148
EXETER	-	-	-
FOSTER	-	-	-
GLOCESTER	544	-	544
HOPKINTON	266	13	279
JAMESTOWN	2,149	50	2,199
JOHNSTON	1,301	15	1,316
LINCOLN	17,851	24	17,875
LITTLE COMPTON	2,595	-	2,595
MIDDLETOWN	270,202	4,253	274,455
NARRAGANSETT	38,249	941	39,190
NEWPORT	609,607	24,110	633,717
NEW SHOREHAM	114,928	33	114,961
NORTH KINGSTOWN	20,497	233	20,729
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	464	-	464
PAWTUCKET	9,506	525	10,031
PORTSMOUTH	2,947	-	2,947
PROVIDENCE	318,516	16,797	335,313
RICHMOND	807	-	807
SCITUATE	1,167	51	1,218
SMITHFIELD	27,719	493	28,212
SOUTH KINGSTOWN	40,508	798	41,307
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	219,877	6,495	226,371
WESTERLY	222,410	634	223,044
WEST GREENWICH	22,129	322	22,451
WEST WARWICK	29,168	658	29,826
WOONSOCKET	7,945	234	8,179
TOTAL	\$ 2,029,509	\$ 58,655	\$ 2,088,164

* State hotel tax collections, including refunds, carried forward to the subsequent month were not reported in August 2017. For August 2017, the Division of Taxation only distributed state hotel tax collections when the accumulated amount for each type of filer (e.g. traditional hotels) was \$5.00 or more.