# 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 June 2019

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 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 Alloc	ation Percentages	
Hotel Tax Recipient	Received after June 30, 2017 and Prior to July 1, 2018	Received after June 30, 2018
Regional Tourism Districts		
Convention Authority of the City of Providence and Warwick Department of Economic Development	28 %	30 %
All Other Tourism Districts ^	42 %	45 %
Municipalities *	25 %	25 %
Rhode Island Commerce Corporation *		
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 %
Providence Warwick Convention & Visitors Bureau		
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:

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

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

#### Year over Year Allocation for June:

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.

			Percent	Nominal
State Hotel Tax Recipient	June 2019	June 2018	Change	Difference
Regional Tourism Districts				
Traditional Hotels	\$ 927,983	\$ 952,561	-2.6 %	\$ (24,578)
Hosting Platforms and Room Resellers	9,119	12,171	-25.1 %	(3,053)
Subtotal: Regional Tourism Districts	\$ 937,101	\$ 964,732	-2.9 %	\$ (27,631)
<u>Municipalities</u>				
Traditional Hotels	\$ 562,381	\$ 577,540	-2.6 %	\$ (15,159)
Hosting Platforms and Room Resellers	5,085	8,096	-37.2 %	(3,012)
Subtotal: Municipalities	\$ 567,466	\$ 585,636	-3.1 %	\$ (18,170)
Rhode Island Commerce Corporation				
Traditional Hotels	\$ 614,589	\$ 632,459	-2.8 %	\$ (17,870)
Hosting Platforms and Room Resellers	5,076	7,576	-33.0 %	(2,500)
Subtotal: RI Commerce Corporation	\$ 619,665	\$ 640,034	-3.2 %	\$ (20,370)
Providence Warwick Convention & Visitors Bu	ireau			
Traditional Hotels	\$ 267,634	\$ 272,138	-1.7 %	\$ (4,504)
Hosting Platforms and Room Resellers	1,060	4,542	-76.7 %	(3,482)
Subtotal: PWCVB	\$ 268,694	\$ 276,679	-2.9 %	\$ (7,986)
TOTAL STATE 5.0% HOTEL TAX	\$ 2,392,925	\$ 2,467,081	-3.0 %	\$ (74,156)

#### Fiscal Year-to-Date over Fiscal Year-to-Date through June:

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
Regional Tourism Districts				
Traditional Hotels	\$ 8,058,914	\$ 7,520,345	7.2 %	\$ 538,569
Hosting Platforms and Room Resellers	110,334	114,211	-3.4 %	(3,877)
Subtotal: Regional Tourism Districts	\$ 8,169,248	\$ 7,634,557	7.0 %	\$ 534,692
<u>Municipalities</u>				
Traditional Hotels	\$ 4,949,315	\$ 4,910,015	0.8 %	\$ 39,300
Hosting Platforms and Room Resellers	172,011	148,721	15.7 %	23,291
Subtotal: Municipalities	\$ 5,121,326	\$ 5,058,736	1.2 %	\$ 62,591

State Hotel Tax Recipient	FY 2019	FY 2018	Percent Change	Nominal Difference
Rhode Island Commerce Corporation			_	_
Traditional Hotels	\$ 5,444,931	\$ 6,065,366	-10.2 %	\$ (620,435)
Hosting Platforms and Room Resellers	365,468	289,451	26.3 %	76,018
Subtotal: RI Commerce Corporation	\$ 5,810,399	\$ 6,354,817	-8.6 %	\$ (544,418)
Providence Warwick Convention & Visitors Ba	ireau			
Traditional Hotels	\$ 2,549,216	\$ 2,391,487	6.6 %	\$ 157,729
Hosting Platforms and Room Resellers	40,232	42,213	-4.7 %	(1,982)
Subtotal: PWCVB	\$ 2,589,448	\$ 2,433,700	6.4 %	\$ 155,748
TOTAL STATE 5.0% HOTEL TAX	\$ 21,690,421	\$ 21,481,809	1.0 %	\$ 208,612

#### **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.

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Mark A. Furcolo, Director Rhode Island Department of Revenue September 10, 2019

The report can be found on the Department of Revenue's web site at <u>http://www.dor.ri.gov/revenue-analysis/2019.php</u> 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 <u>paul.grimaldi@revenue.ri.gov</u> or by phone at (401) 574-8766.

## DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 5 Year-over-Year Collections

			Year-over-Year *						
Allocation	Share †		June 2019		June 2018	Percent Change	Di	fference	
Regional Tourism Districts									
Aquidneck Island	45%	\$	445,424	\$	457,952	-2.7%	\$	(12,529	
Block Island	45%		40,868		41,737	-2.1%		(869	
Convention Authority of Providence	30%		164,735		165,725	-0.6%		(990	
East Providence	45%		4,729		7,016	-32.6%		(2,287	
Northern Rhode Island	45%		49,326		45,099	9.4%		4,226	
South County	45%		153,644		162,970	-5.7%		(9,326	
Warwick Dept. of Economic Development	30%		78,376		84,233	-7.0%		(5,857	
Subtotal - Tourism Districts		\$	937,101	\$	964,732	-2.9%	\$	(27,631	
<u>Municipalties</u> All Municipalities ^ Subtotal - Municipalities	25%	\$ \$	567,466 <b>567,466</b>	\$ \$	585,636 <b>585,636</b>	-3.1% - <b>3.1%</b>		(18,170 ( <b>18,170</b>	
Subtotal - Municipalities		Þ	507,400	Þ	505,030	-3.1%	Þ	(10,1/0	
Rhode Island Commerce Corporation									
Providence and Warwick Hotels	21%	\$	144,334	\$	148,818	-3.0%	\$	(4,483	
Omni Providence Hotel	50%		61,531		62,269	-1.2%		(738	
Statewide Tourism District	70%		28,249		31,851	-11.3%		(3,602	
All Other Hotels in the State	25%		385,550		397,096	-2.9%		(11,546	
Subtotal - CommerceRI		\$	619,665	\$	640,034	-3.2%	\$	(20,370	
Providence Warwick Convention & Visitors Bu		¢	164.054	¢	170 077	2.00/	¢	(5.104	
Providence and Warwick Hotels	24%	\$	164,954	\$	170,077	-3.0%	Ф	(5,124	
Omni Providence Hotel	20%		24,613		24,908	-1.2%		(295	
All Other Hotels in the State	5%	¢	79,128	¢	81,694	-3.1%	¢	(2,567	
Subtotal - PWCVB		\$	268,694	\$	276,679	-2.9%	\$	(7,986	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$	2,392,925		2,467,081	-3.0%		(74,156	
^ The City of Providence does not receive any shar	e of the state	e 5.0 p	ercent hotel tax r	ever	nues generated from	n the Omni P	rovide	ence Hotel	

† Denotes the allocation of revenues for June 2019 that was received from all state hotel tax sources, including hosting platforms. For June 2018, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.

\* See Detail of Rhode Island State 5.0% Hotel Tax Allocation: June 2019 Collections by Component and Detail of Rhode Island State 5.0% Hotel Tax Allocation: June 2018 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 <sup>6</sup> June 2019 Collections by Component <sup>6</sup>

	June 2019						
Allocation	Share †		Hotels		g Platforms and m Resellers *		Grand Total
Regional Tourism Districts	· · · ·						
Aquidneck Island	45%	\$	436,384	\$	9,040	\$	445,424
Block Island	45%		40,868		-		40,868
Convention Authority of Providence	30%		164,700		35		164,735
East Providence	45%		4,721		8		4,729
Northern Rhode Island	45%		49,326		-		49,326
South County	45%		153,642		2		153,644
Warwick Dept. of Economic Development	30%		78,343		33		78,376
Subtotal - Tourism Districts		\$	927,983	\$	9,119	\$	937,101
<u>Municipalities</u>							
All Municipalties ^	25%	\$	562,381	\$	5,085	\$	567,466
Subtotal - Municipalities		\$	562,381	\$	5,085	\$	567,460
Rhode Island Commerce Corporation		<b>.</b>		<b>.</b>		•	
Providence and Warwick Hotels	21%	\$	144,287	\$	48	\$	144,334
Omni Providence Hotel	50%		61,531		-		61,531
Statewide Tourism District	70%		28,249		-		28,249
All other Hotels	25%		380,522	+	5,028		385,550
Subtotal - CommerceRI		\$	614,589	\$	5,076	\$	619,665
Providence Warwick Convention & Visitors Bureau							
Providence and Warwick Hotels	24%	\$	164,899	\$	55	\$	164,954
Omni Providence Hotel	20%		24,613		-		24,613
All other Hotels	5%		78,122		1,006		79,128
Subtotal - PWCVB	45%	\$	267,634	\$	1,060	\$	268,694
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$	2,372,586	\$	20,339	\$	2,392,925
^ The City of Providence does not receive any share of t	he state 5.0 1	percent					
<sup>†</sup> Denotes the allocation of revenues for June 2019 that		-		-			
* Includes refunds and adjustments to correct payments					0 01		
hotal tay collected and the municipality share of the st	-	-					-

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, \$(722.42) was carried forward to July 2019.

## DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 7 June 2018 Collections by Component 7

	June 2018						
Allocation	Share †		Hotels		osting Platforms and Room Resellers *		Grand Total
Regional Tourism Districts							
Aquidneck Island	45%	\$	451,858	\$	6,094	\$	457,952
Block Island	45%		41,737		-		41,737
Convention Authority of Providence	30%		162,817		2,908		165,725
East Providence	45%		6,841		175		7,016
Northern Rhode Island	45%		44,883		216		45,099
South County	45%		161,899		1,071		162,970
Warwick Dept. of Economic Development	30%		82,527		1,707		84,233
Subtotal - Tourism Districts		\$	952,561	\$	12,171	\$	964,732
<u>Municipalities</u> All Municipalities ^ Subtotal - Municipalities	25%	\$ \$	577,540 <b>577,540</b>		8,096 <b>8,09</b> 6	\$ \$	585,636 <b>585,636</b>
Rhode Island Commerce Corporation							
Providence and Warwick Hotels	21%	\$	145,587	\$	3,230	\$	148,818
Omni Providence Hotel	50%		62,269		-		62,269
Statewide Tourism District	70%		31,704		147		31,851
All Other Hotels in the State	25%		392,898		4,198		397,096
Subtotal - CommerceRI		\$	632,459	\$	7,576	\$	640,034
Providence Warwick Convention & Visitors Bureau							
Providence and Warwick Hotels	24%	\$	166,386	\$	3,692	\$	170,077
Omni Providence Hotel	20%		24,908		-		24,908
All Other Hotels in the State	5%		80,844		850		81,694
Subtotal - PWCVB	45%	\$	272,138	\$	4,542	\$	276,679

† Denotes the allocation of revenues for June 2019 that was received from all state hotel tax sources, except hosting platforms. For hosting platforms, 25% of the state hotel tax received was allocated to the municipality in which the rental was located and 75% was allocated to CommerceRI.

\* 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, \$(336.00) was carried forward to July 2018.

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

		Year-over-Year *								
			Percent							
MUNICIPALITY	June 2019	June 2018	Change ^	Difference ^						
BARRINGTON	\$ -	\$ -	n/a	\$ -						
BRISTOL	4,264	4,233	0.7%	31						
BURRILLVILLE	-	-	n/a	-						
CENTRAL FALLS	-	-	n/a	-						
CHARLESTOWN	488	752	-35.1%	(264)						
COVENTRY	5,744	6,288	-8.7%	(544)						
CRANSTON	2,943	1,227	139.8%	1,715						
CUMBERLAND	-	-	n/a	-						
EAST GREENWICH	12	13	-10.6%	(1)						
EAST PROVIDENCE	2,627	3,898	-32.6%	(1,270)						
EXETER	-	-	n/a	-						
FOSTER	29	40	-28.8%	(12)						
GLOCESTER	144	139	3.5%	5						
HOPKINTON	76	78	-3.0%	(2)						
JAMESTOWN	507	1,282	-60.5%	(775)						
JOHNSTON	484	528	-8.4%	(44)						
LINCOLN	8,806	6,332	39.1%	2,474						
LITTLE COMPTON	455	556	-18.1%	(101)						
MIDDLETOWN	68,231	78,416	-13.0%	(10,185)						
NARRAGANSETT	6,992	8,551	-18.2%	(1,559)						
NEWPORT	171,306	168,746	1.5%	2,560						
NEW SHOREHAM	22,704	23,187	-2.1%	(483)						
NORTH KINGSTOWN	5,207	5,942	-12.4%	(735)						
NORTH PROVIDENCE	-	-	n/a	-						
NORTH SMITHFIELD	156	123	26.9%	33						
PAWTUCKET	5,528	5,988	-7.7%	(461)						
PORTSMOUTH	1,834	1,184	54.9%	650						
PROVIDENCE	106,513	106,970	-0.4%	(456)						
RICHMOND	277	797	-65.2%	(519)						
SCITUATE	324	348	-6.8%	(24)						
SMITHFIELD	9,316	9,237	0.9%	79						
SOUTH KINGSTOWN	10,329	10,875	-5.0%	(545)						
TIVERTON	860	-	n/a	860						
WARREN	-	-	n/a	-						
WARWICK	65,313	70,194	-7.0%	(4,881)						
WESTERLY	48,937	50,597	-3.3%	(1,660)						
WEST GREENWICH	7,295	6,646	9.8%	649						
WEST WARWICK	6,310	9,232	-31.7%	(2,923)						
WOONSOCKET	3,454	3,237	6.7%	217						
TOTAL	\$ 567,466	\$ 585,636	-3.1%	\$ (18,170)						

\* See *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: June 2019 Collections by Component* and Rhode *Island State 5.0% Hotel Tax Allocation to Municipalities: June 2018 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 9 June 2019 Collections by Component

		June 2019	
		Hosting Platforms	
MUNICIPALITY	Hotels	and Room Resellers *	<b>Grand Total</b>
BARRINGTON	\$ -	\$ -	\$ -
BRISTOL	4,264	-	4,264
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	488	-	488
COVENTRY	5,744	-	5,744
CRANSTON	2,943	-	2,943
CUMBERLAND	-	-	-
EAST GREENWICH	12	-	12
EAST PROVIDENCE	2,623	5	2,627
EXETER	-	-	-
FOSTER	29	-	29
GLOCESTER	144	-	144
HOPKINTON	76	-	76
JAMESTOWN	507	-	507
JOHNSTON	484	-	484
LINCOLN	8,806	-	8,806
LITTLE COMPTON	455	-	455
MIDDLETOWN	68,229	2	68,231
NARRAGANSETT	6,992	-	6,992
NEWPORT	166,286	5,020	171,306
NEW SHOREHAM	22,704	-	22,704
NORTH KINGSTOWN	5,207	-	5,207
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	156	-	156
PAWTUCKET	5,528	-	5,528
PORTSMOUTH	1,834	-	1,834
PROVIDENCE	106,484	29	106,513
RICHMOND	277	-	277
SCITUATE	324	-	324
SMITHFIELD	9,316	-	9,316
SOUTH KINGSTOWN	10,329	-	10,329
TIVERTON	860	-	860
WARREN	-	-	-
WARWICK	65,286	28	65,313
WESTERLY	48,937	-	48,937
WEST GREENWICH	7,294	1	7,295
WEST WARWICK	6,310	-	6,310
WOONSOCKET	3,454	-	3,454
TOTAL	\$ 562,381	\$ 5,085	\$ 567,466

\* 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, \$(722.42) was carried forward to July 2019.

### RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES <sup>10</sup> June 2018 Collections by Component

		June 2018	
		Hosting Platforms	
MUNICIPALITY	Hotels	and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ -	\$-
BRISTOL	4,185	48	4,233
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	-	-
CHARLESTOWN	752	-	752
COVENTRY	6,276	13	6,288
CRANSTON	1,222	5	1,227
CUMBERLAND	-	-	-
EAST GREENWICH	13	-	13
EAST PROVIDENCE	3,800	97	3,898
EXETER	-	-	-
FOSTER	40	-	40
GLOCESTER	139	-	139
HOPKINTON	78	-	78
JAMESTOWN	394	888	1,282
JOHNSTON	528	-	528
LINCOLN	6,327	5	6,332
LITTLE COMPTON	556	-	556
MIDDLETOWN	78,309	107	78,416
NARRAGANSETT	8,551	-	8,551
NEWPORT	166,404	2,343	168,746
NEW SHOREHAM	23,187	-	23,187
NORTH KINGSTOWN	5,941	1	5,942
NORTH PROVIDENCE	-	-	-
NORTH SMITHFIELD	123	-	123
PAWTUCKET	5,930	59	5,988
PORTSMOUTH	1,184	-	1,184
PROVIDENCE	104,546	2,423	106,970
RICHMOND	264	533	797
SCITUATE	348	-	348
SMITHFIELD	9,227	9	9,237
SOUTH KINGSTOWN	10,848	27	10,875
TIVERTON	-	-	-
WARREN	-	-	-
WARWICK	68,772	1,422	70,194
WESTERLY	50,593	4	50,597
WEST GREENWICH	6,629	17	6,646
WEST WARWICK	9,185	48	9,232
WOONSOCKET	3,190	47	3,237
TOTAL	\$ 577,540	\$ 8,096	\$ 585,636

\* 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, \$(336.00) was carried forward to July 2018.

## DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION <sup>11</sup> Fiscal Year-to-Date Collections

		Fiscal Year-to-Date over Fiscal Year-to-Date ‡						ŀ
Allocation	Share †		June 2019		June 2018	Percent Change	Γ	Difference
Regional Tourism Districts	-							
Aquidneck Island	45% / 42%	\$	3,534,161	\$	3,333,798	6.0%	\$	200,363
Block Island	45% / 42%		285,427		292,477	-2.4%		(7,050
Convention Authority of Providence	30% / 28%		1,636,249		1,559,892	4.9%		76,357
East Providence	45% / 42%		59,179		42,690	38.6%		16,489
Northern Rhode Island	45% / 42%		478,074		396,291	20.6%		81,782
South County	45% / 42%		1,328,832		1,229,817	8.1%		99,014
Warwick Dept. of Economic Development	30% / 28%		847,327		779,592	8.7%		67,735
Subtotal - Tourism District	S	\$	8,169,248	\$	7,634,557	7.0%	\$	534,692
<u>Municipalties</u> All Municipalities ^	25% / 25%	\$	5,121,326	\$	5,058,736	1.2%	\$	62,591
Subtotal - Municipalitie		\$	5,121,326		5,058,736	1.2%		62,591
<b>Rhode Island Commerce Corporation</b> Providence and Warwick Hotels	21% / 24%	\$	1,577,357	\$	1,747,882	-9.8%	\$	(170,526
Omni Providence Hotel	50% / 60%		602,558		735,839	-18.1%		(133,281
Statewide Tourism District	70% / 70%		275,102		299,981	-8.3%		(24,879
All Other Hotels in the State	25% / 28%		3,355,383		3,571,115	-6.0%		(215,732
Subtotal - CommerceR		\$	5,810,399	\$	6,354,817	-8.6%	\$	(544,418
Providence Warwick Convention & Visitors I	Bureau							
Providence and Warwick Hotels	24% / 23%	\$	1,697,633	\$	1,628,387	4.3%	\$	69,246
Omni Providence Hotel	20% / 12%		241,023		159,622	51.0%		81,402
All Other Hotels in the State	5% / 5%		650,792		645,692	0.8%		5,100
Subtotal - PWCV		\$	2,589,448	\$	2,433,700	6.4%	\$	155,748
TOTAL 5.0 PERCENT STATE HOTEL TAX	<b>_</b>	\$	21,690,421	\$	21,481,809	1.0%	\$	208,612
<sup>^</sup> The City of Providence does not receive any sh <sup>†</sup> The first number reflects the allocation of reve		-			e			

<sup>†</sup> The first number reflects the allocation of revenues for FY 2019 year-to-date and June 2018 and the second number reflects the allocation of revenues for FY 2018 through May.

<sup>‡</sup> 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 <sup>12</sup> FY 2019 Year-to-Date Collections by Component <sup>12</sup>

				Year-to-Date	te			
Allocation	Share		Hotels		Hosting Platforms and Room Resellers *		Grand Total	
Regional Tourism Districts								
Aquidneck Island	45%	\$	3,477,891	\$	56,270	\$	3,534,161	
Block Island	45%		285,410		17		285,42	
Convention Authority of Providence	30%		1,612,605		23,643		1,636,249	
East Providence	45%		56,985		2,194		59,179	
Northern Rhode Island	45%		475,406		2,667		478,074	
South County	45%		1,320,113		8,718		1,328,832	
Warwick Dept. of Economic Development	30%		830,503		16,824		847,32	
Subtotal - Tourism Districts		\$	8,058,914	\$	110,334	\$	8,169,248	
<u>Municipalities</u>								
All Municipalties ^	25%	\$	4,949,315	\$	172,011	\$	5,121,320	
Subtotal - Municipalities		\$	4,949,315	\$	172,011	\$	5,121,320	
Rhode Island Commerce Corporation								
Providence and Warwick Hotels	21%	\$	1,457,101	\$	120,255	\$	1,577,357	
Omni Providence Hotel	50%		602,558		-		602,558	
Statewide Tourism District	70%		265,379		9,723		275,102	
All other Hotels	25%		3,119,892		235,490		3,355,383	
Subtotal - CommerceRI		\$	5,444,931	\$	365,468	\$	5,810,399	
Providence Warwick Convention & Visitors Bureau								
Providence and Warwick Hotels	24%	\$	1,665,259	\$	32,374	\$	1,697,633	
Omni Providence Hotel	20%		241,023		-		241,02	
All other Hotels	5%		642,934		7,858		650,792	
Subtotal - PWCVB	45%	\$	2,549,216	\$	40,232	\$	2,589,448	
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$	21,002,376	\$	688,046	\$	21,690,422	
^ The City of Providence does not receive any share of the	ne state 5.0	percent				Provi		
* Includes refunds and adjustments to correct payments i		-		-				
hotel tax collected and the municipality share of the sta	-	-					-	

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, \$(722.42) was carried forward to July 2019.

### DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION <sup>13</sup> FY 2018 Year-to-Date Collections by Component

					FY 2018 Year-to-Date				
Allocation	Share †		Hotels		ng Platforms and om Resellers *		Grand Total		
Regional Tourism Districts									
Aquidneck Island	45% / 42%	\$	3,274,169	\$	59,629	\$	3,333,798		
Block Island	45% / 42%		292,427		50		292,477		
Convention Authority of Providence	30% / 28%		1,535,590		24,302		1,559,892		
East Providence	45% / 42%		41,608		1,082		42,690		
Northern Rhode Island	45% / 42%		393,115		3,176		396,291		
South County	45% / 42%		1,220,022		9,795		1,229,817		
Warwick Dept. of Economic Development	30% / 28%		763,415		16,176		779,592		
Subtotal - Tourism Dist	ricts	\$	7,520,345	\$	114,211	\$	7,634,557		
<u>Municipalities</u> All Municipalities ^	25% / 25%	\$	4,910,015	\$	148,721	\$	5,058,736		
Subtotal - Municipal	ities	\$	4,910,015	\$	148,721	\$	5,058,736		
<b>Rhode Island Commerce Corporation</b> Providence and Warwick Hotels	21% / 24%	\$	1,636,441	\$	111,441	\$	1,747,882		
Omni Providence Hotel	50% / 60%		735,839		-		735,839		
Statewide Tourism District	70% / 70%		290,773		9,208		299,981		
All Other Hotels in the State	25% / 28%		3,402,314		168,801		3,571,115		
Subtotal - Commerce	eRI	\$	6,065,366	\$	289,451	\$	6,354,817		
Providence Warwick Convention & Visitors Bu	ıreau								
Providence and Warwick Hotels	24% / 23%	\$	1,595,120	\$	33,266	\$	1,628,387		
Omni Providence Hotel	20% / 12%		159,622		-		159,622		
All Other Hotels in the State	5% / 5%		636,745		8,947		645,692		
Subtotal - PWC	CVB	\$	2,391,487	\$	42,213	\$	2,433,700		
TOTAL 5.0 PERCENT STATE HOTEL 1	ГАХ	\$	20,887,213	\$	594,596	\$	21,481,809		
^ The City of Providence does not receive any sha		ercent							
* Includes refunds and adjustments to correct pay	-			-					
hotel tax collected and the municipality share of	-	-					1		

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, \$(336.00) was carried forward to July 2018.

# RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES <sup>14</sup> Fiscal Year-to-Date Collections

	Fiscal Year-to-Date *			
			Percent	
MUNICIPALITY	FY 2019	FY 2018	Change	Difference
BARRINGTON	\$ 654	\$ 211	n/a	\$ 443
BRISTOL	36,783	32,228	14.1%	4,555
BURRILLVILLE	91	16	455.8%	75
CENTRAL FALLS	100	59	70.5%	41
CHARLESTOWN	7,745	10,531	-26.5%	(2,786)
COVENTRY	52,096	59,406	-12.3%	(7,309)
CRANSTON	11,433	13,247	-13.7%	(1,814)
CUMBERLAND	194	69	180.0%	125
EAST GREENWICH	641	561	14.1%	79
EAST PROVIDENCE	34,374	26,007	32.2%	8,367
EXETER	15	-	n/a	15
FOSTER	496	341	45.4%	155
GLOCESTER	1,912	1,668	14.6%	244
HOPKINTON	627	522	20.1%	105
JAMESTOWN	13,873	7,721	79.7%	6,152
JOHNSTON	4,684	4,054	15.5%	630
LINCOLN	79,496	61,852	28.5%	17,645
LITTLE COMPTON	4,576	3,656	25.2%	920
MIDDLETOWN	590,188	582,028	1.4%	8,160
NARRAGANSETT	75,462	77,392	-2.5%	(1,930)
NEWPORT	1,336,888	1,363,078	-1.9%	(26,190)
NEW SHOREHAM	164,138	174,247	-5.8%	(10,109)
NORTH KINGSTOWN	57,186	60,438	-5.4%	(3,253)
NORTH PROVIDENCE	890	215	314.1%	675
NORTH SMITHFIELD	1,890	1,780	6.2%	110
PAWTUCKET	59,045	49,683	18.8%	9,363
PORTSMOUTH	8,486	6,587	28.8%	1,900
PROVIDENCE	1,090,475	1,094,705	-0.4%	(4,231)
RICHMOND	6,138	3,476	76.6%	2,662
SCITUATE	3,912	3,862	1.3%	50
SMITHFIELD	89,753	91,712	-2.1%	(1,958)
SOUTH KINGSTOWN	90,754	95,358	-4.8%	(4,603)
TIVERTON	7,887	364	2,068.5%	7,524
WARREN	536	84	539.3%	452
WARWICK	708,535	693,361	2.2%	15,175
WESTERLY	395,120	356,377	10.9%	38,743
WEST GREENWICH	71,493	67,626	5.7%	3,868
WEST WARWICK	76,636	85,286	-10.1%	(8,651)
WOONSOCKET	36,123	28,888	25.0%	7,234
TOTAL	\$ 5,121,326	\$ 5,058,735	1.2%	

\* 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.

## RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES <sup>15</sup> FY 2019 Year-to-Date Collections by Component

	FY 2019				
MUNICIPALITY	Hotels	and Room Resellers *	<b>Grand Total</b>		
BARRINGTON	\$ -	\$ 654	\$ 654		
BRISTOL	35,730	1,054	36,783		
BURRILLVILLE	-	91	91		
CENTRAL FALLS	-	100	100		
CHARLESTOWN	6,851	894	7,745		
COVENTRY	51,502	595	52,096		
CRANSTON	10,091	1,342	11,433		
CUMBERLAND	-	194	194		
EAST GREENWICH	266	375	641		
EAST PROVIDENCE	31,658	2,715	34,374		
EXETER	-	15	15		
FOSTER	411	85	496		
GLOCESTER	1,578	333	1,912		
HOPKINTON	438	189	627		
JAMESTOWN	4,908	8,965	13,873		
JOHNSTON	4,459	225	4,684		
LINCOLN	79,216	280	79,496		
LITTLE COMPTON	3,410	1,166	4,576		
MIDDLETOWN	577,764	12,424	590,188		
NARRAGANSETT	66,560	8,902	75,462		
NEWPORT	1,298,247	38,641	1,336,888		
NEW SHOREHAM	158,561	5,577	164,138		
NORTH KINGSTOWN	55,160	2,026	57,186		
NORTH PROVIDENCE	-	890	890		
NORTH SMITHFIELD	1,748	142	1,890		
PAWTUCKET	56,946	2,099	59,045		
PORTSMOUTH	5,954	2,533	8,486		
PROVIDENCE	1,042,559	47,916	1,090,475		
RICHMOND	1,936	4,202	6,138		
SCITUATE	3,809	103	3,912		
SMITHFIELD	89,419	334	89,753		
SOUTH KINGSTOWN	86,243	4,511	90,754		
TIVERTON	6,150	1,738	7,887		
WARREN	-	536	536		
WARWICK	692,085	16,450	708,535		
WESTERLY	393,225	1,895	395,120		
WEST GREENWICH	71,216	278	71,493		
WEST WARWICK	76,008	627	76,636		
WOONSOCKET	35,206	916	36,123		
TOTAL	\$ 4,949,315	\$ 172,011	\$ 5,121,326		

\* 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, \$(722.42) was carried forward to July 2019.

### RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES <sup>16</sup> FY 2018 Year-to-Date Collections by Component

	FY 2018				
		Hosting Platforms			
MUNICIPALITY	Hotels	and Room Resellers *	<b>Grand Total</b>		
BARRINGTON	\$ -	\$ 211	\$ 211		
BRISTOL	31,259	968	32,228		
BURRILLVILLE	-	16	16		
CENTRAL FALLS	-	59	59		
CHARLESTOWN	10,182	349	10,531		
COVENTRY	58,469	937	59,406		
CRANSTON	11,682	1,565	13,247		
CUMBERLAND	-	69	69		
EAST GREENWICH	423	138	561		
EAST PROVIDENCE	24,495	1,512	26,007		
EXETER	-	-	-		
FOSTER	311	30	341		
GLOCESTER	1,636	33	1,668		
HOPKINTON	412	110	522		
JAMESTOWN	4,050	3,671	7,721		
JOHNSTON	3,977	77	4,054		
LINCOLN	61,556	296	61,852		
LITTLE COMPTON	3,225	431	3,656		
MIDDLETOWN	572,300	9,728	582,028		
NARRAGANSETT	73,567	3,825	77,392		
NEWPORT	1,314,428	48,650	1,363,078		
NEW SHOREHAM	172,407	1,839	174,247		
NORTH KINGSTOWN	59,728	711	60,438		
NORTH PROVIDENCE	-	215	215		
NORTH SMITHFIELD	1,749	32	1,780		
PAWTUCKET	48,078	1,605	49,683		
PORTSMOUTH	5,718	869	6,587		
PROVIDENCE	1,049,582	45,123	1,094,705		
RICHMOND	2,136	1,340	3,476		
SCITUATE	3,748	114	3,862		
SMITHFIELD	90,902	810	91,712		
SOUTH KINGSTOWN	92,756	2,602	95,358		
TIVERTON	-	364	364		
WARREN	-	84	84		
WARWICK	676,708	16,652	693,361		
WESTERLY	355,034	1,343	356,377		
WEST GREENWICH	67,073	553	67,626		
WEST WARWICK	84,130	1,156	85,286		
WOONSOCKET	28,297	592	28,888		
<b>TOTAL</b> * Includes refunds and adjustments	\$ 4,910,015	\$ 148,721	\$ 5,058,735		

\* 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, \$(336.00) was carried forward to July 2018.