

STATE OF RHODE ISLAND
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2020 State 5.0 Percent Hotel Tax Allocation May 2020**

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 generated by the rental of rooms via a hosting platform was changed effective July 1, 2019.

- For returns and payments received prior to July 1, 2019, state hotel tax collections were distributed based on the allocation percentages provided in Rhode Island General Laws § 42-63.1-3(f). Of the state hotel tax revenues generated from the rental of rooms via hosting platforms, 25% were distributed to the host municipality and 75% were distributed to the Rhode Island Commerce Corporation.
- For returns and payments received after June 30, 2019, 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(g). All state hotel tax revenues, including revenues generated from the rental of rooms via hosting platforms, are distributed according to the percentages noted in the table below.

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, 2019 |
| <u>Regional Tourism Districts</u> | |
| Convention Authority of the City of Providence | 30 % |
| Warwick Department of Economic Development | 45 % |
| All Other Tourism Districts ^ | 45 % |
| Municipalities * | 25 % |
| <u>Rhode Island Commerce Corporation *</u> | |
| Providence and Warwick Hotels | 21 % |
| Omni Providence Hotel | 50 % |
| Statewide Tourism District Hotels | 70 % |
| All Other Hotels in the State | 25 % |
| <u>Providence Warwick Convention & Visitors Bureau</u> | |
| Providence and Warwick Hotels | 24 % |
| Omni Providence Hotel | 20 % |
| All Other Hotels in the State † | 5 % |
| ^ Aquidneck Island, Block Island, East Providence, Northern Rhode Island, and South County | |
| * Prior to July 1, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms were distributed as follows: 25% to the host municipality and 75% to the Rhode Island Commerce Corporation. After June 30, 2019, state hotel tax revenues generated from the rental of rooms via hosting platforms will be distributed using the same percentages as all other state hotel tax revenues, as noted above. | |
| † 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, Gloucester, 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 May:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of year-over-year percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

| State Hotel Tax Recipient | May 2020 | May 2019 | Percent Change | Nominal Difference |
|---|-------------------|---------------------|-----------------------|---------------------------|
| <i>Regional Tourism Districts</i> | | | | |
| Traditional Hotels | \$ 99,504 | \$ 698,369 | -85.8 % | \$ (598,865) |
| Hosting Platforms and Room Resellers | 3,543 | 11,425 | -69.0 % | (7,882) |
| <i>Subtotal: Regional Tourism Districts</i> | \$ 103,047 | \$ 709,794 | -85.5 % | \$ (606,747) |
| <i>Municipalities</i> | | | | |
| Traditional Hotels | \$ 66,112 | \$ 437,288 | -84.9 % | \$ (371,176) |
| Hosting Platforms and Room Resellers | 2,384 | 20,822 | -88.6 % | (18,437) |
| <i>Subtotal: Municipalities</i> | \$ 68,496 | \$ 458,109 | -85.0 % | \$ (389,614) |
| <i>Rhode Island Commerce Corporation</i> | | | | |
| Traditional Hotels | \$ 66,860 | \$ 493,731 | -86.5 % | \$ (426,871) |
| Hosting Platforms and Room Resellers | 2,246 | 46,033 | -95.1 % | (43,786) |
| <i>Subtotal: RI Commerce Corporation</i> | \$ 69,106 | \$ 539,763 | -87.2 % | \$ (470,657) |
| <i>Providence Warwick Convention & Visitors Bureau</i> | | | | |
| Traditional Hotels | \$ 31,971 | \$ 253,394 | -87.4 % | \$ (221,422) |
| Hosting Platforms and Room Resellers | 1,363 | 5,007 | -72.8 % | (3,644) |
| <i>Subtotal: PWCVB</i> | \$ 33,334 | \$ 258,401 | -87.1 % | \$ (225,066) |
| TOTAL STATE 5.0% HOTEL TAX | \$ 273,983 | \$ 1,966,067 | -86.1 % | \$ (1,692,085) |

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

The following table is a summary of the fiscal year-to-date over fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax. Caution is recommended in the interpretation of fiscal year-to-date over fiscal year-to-date percentage and nominal differences as the allocation of the state hotel tax revenues has changed.

| State Hotel Tax Recipient | FY 2020 | FY 2019 | Percent Change | Nominal Difference |
|--|---------------------|---------------------|-----------------------|---------------------------|
| <i>Regional Tourism Districts</i> | | | | |
| Traditional Hotels | \$ 6,169,086 | \$ 7,130,931 | -13.5 % | \$ (961,846) |
| Hosting Platforms and Room Resellers | 251,110 | 101,216 | 148.1 % | 149,894 |
| <i>Subtotal: Regional Tourism Districts</i> | \$ 6,420,195 | \$ 7,232,147 | -11.2 % | \$ (811,952) |

| State Hotel Tax Recipient | FY 2020 | FY 2019 | Percent Change | Nominal Difference |
|---|----------------------|----------------------|-----------------------|---------------------------|
| <i><u>Municipalities</u></i> | | | | |
| Traditional Hotels | \$ 3,800,915 | \$ 4,386,934 | -13.4 % | \$ (586,019) |
| Hosting Platforms and Room Resellers | 168,271 | 166,927 | 0.8 % | 1,344 |
| <i>Subtotal: Municipalities</i> | \$ 3,969,186 | \$ 4,553,861 | -12.8 % | \$ (584,675) |
| <i><u>Rhode Island Commerce Corporation</u></i> | | | | |
| Traditional Hotels | \$ 4,196,788 | \$ 4,830,342 | -13.1 % | \$ (633,554) |
| Hosting Platforms and Room Resellers | 163,802 | 360,393 | -54.5 % | (196,590) |
| <i>Subtotal: RI Commerce Corporation</i> | \$ 4,360,590 | \$ 5,190,735 | -16.0 % | \$ (830,144) |
| <i><u>Providence Warwick Convention & Visitors Bureau</u></i> | | | | |
| Traditional Hotels | \$ 1,850,655 | \$ 2,281,582 | -18.9 % | \$ (430,927) |
| Hosting Platforms and Room Resellers | 88,517 | 39,172 | 126.0 % | 49,346 |
| <i>Subtotal: PWCVB</i> | \$ 1,939,172 | \$ 2,320,754 | -16.4 % | \$ (381,582) |
| TOTAL STATE 5.0% HOTEL TAX | \$ 16,689,144 | \$ 19,297,496 | -13.5 % | \$(2,608,353) |

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
July 31, 2020

The report can be found on the Department of Revenue's web site at <http://www.dor.ri.gov/revenue-analysis/2020.php> under the State 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 6

Year-over-Year Collections

| Allocation | Share † | May 2020 | May 2019 | Percent Change | Difference |
|---|----------------|-------------------|---------------------|-----------------------|-----------------------|
| <u>Regional Tourism Districts</u> | | | | | |
| Aquidneck Island | 45% | \$ 36,262 | \$ 289,536 | -87.5% | \$ (253,274) |
| Block Island | 45% | 355 | 14,135 | -97.5% | (13,780) |
| Convention Authority of Providence | 30% | 11,188 | 183,544 | -93.9% | (172,356) |
| East Providence | 45% | 5,407 | 6,239 | -13.3% | (832) |
| Northern Rhode Island | 45% | 12,706 | 47,024 | -73.0% | (34,318) |
| South County | 45% | 17,314 | 87,564 | -80.2% | (70,250) |
| Warwick Dept. of Economic Development | 30% | 19,815 | 81,752 | -75.8% | (61,937) |
| Subtotal - Tourism Districts | | \$ 103,047 | \$ 709,794 | -85.5% | \$ (606,747) |
| <u>Municipalities</u> | | | | | |
| All Municipalities ^ | 25% | \$ 68,496 | \$ 458,109 | -85.0% | \$ (389,614) |
| Subtotal - Municipalities | | \$ 68,496 | \$ 458,109 | -85.0% | \$ (389,614) |
| <u>Rhode Island Commerce Corporation</u> | | | | | |
| Providence and Warwick Hotels | 21% | \$ 21,702 | \$ 168,665 | -87.1% | \$ (146,963) |
| Omni Providence Hotel | 50% | - | 66,815 | -100.0% | (66,815) |
| Statewide Tourism District | 70% | 7,380 | 30,585 | -75.9% | (23,206) |
| All Other Hotels in the State | 25% | 40,024 | 273,698 | -85.4% | (233,674) |
| Subtotal - CommerceRI | | \$ 69,106 | \$ 539,763 | -87.2% | \$ (470,657) |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | | |
| Providence and Warwick Hotels | 24% | \$ 24,802 | \$ 180,166 | -86.2% | \$ (155,363) |
| Omni Providence Hotel | 20% | - | 26,726 | -100.0% | (26,726) |
| All Other Hotels in the State | 5% | 8,532 | 51,509 | -83.4% | (42,977) |
| Subtotal - PWCVB | | \$ 33,334 | \$ 258,401 | -87.1% | \$ (225,066) |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 273,983 | \$ 1,966,067 | -86.1% | \$ (1,692,085) |

^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel.
† Denotes the allocation of revenues for May 2020 that was received from all state hotel tax sources, including hosting platforms. For May 2019, 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.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

May 2020 Collections by Component

| Allocation | Share † | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|--|----------------|-------------------|---|--------------------|
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island ‡ | 45% | \$ 35,066 | \$ 1,196 | \$ 36,262 |
| Block Island | 45% | 320 | 36 | 355 |
| Convention Authority of Providence | 30% | 10,555 | 633 | 11,188 |
| East Providence | 45% | 5,317 | 90 | 5,407 |
| Northern Rhode Island | 45% | 12,624 | 81 | 12,706 |
| South County | 45% | 16,573 | 741 | 17,314 |
| Warwick Dept. of Economic Development | 30% | 19,049 | 766 | 19,815 |
| Subtotal - Tourism Districts | | \$ 99,504 | \$ 3,543 | \$ 103,047 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 66,112 | \$ 2,384 | \$ 68,496 |
| Subtotal - Municipalities | | \$ 66,112 | \$ 2,384 | \$ 68,496 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 21% | \$ 20,723 | \$ 979 | \$ 21,702 |
| Omni Providence Hotel | 50% | - | - | - |
| Statewide Tourism District | 70% | 7,304 | 76 | 7,380 |
| All other Hotels | 25% | 38,833 | 1,191 | 40,024 |
| Subtotal - CommerceRI | | \$ 66,860 | \$ 2,246 | \$ 69,106 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 23,683 | \$ 1,119 | \$ 24,802 |
| Omni Providence Hotel | 20% | - | - | - |
| All other Hotels | 5% | 8,288 | 244 | 8,532 |
| Subtotal - PWCVB | 45% | \$ 31,971 | \$ 1,363 | \$ 33,334 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 264,446 | \$ 9,536 | \$ 273,983 |
| ^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for May 2020 that was received from all state hotel tax sources, including hosting platforms. For May 2019, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was 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, \$(1,584.75) was carried forward to June 2020. ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount. | | | | |

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

May 2019 Collections by Component

| Allocation | Share † | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|---|----------------|---------------------|---|---------------------|
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 45% | \$ 285,841 | \$ 3,695 | \$ 289,536 |
| Block Island | 45% | 14,118 | 17 | 14,135 |
| Convention Authority of Providence | 30% | 180,299 | 3,246 | 183,544 |
| East Providence | 45% | 5,880 | 358 | 6,239 |
| Northern Rhode Island | 45% | 46,640 | 384 | 47,024 |
| South County | 45% | 85,995 | 1,569 | 87,564 |
| Warwick Dept. of Economic Development | 30% | 79,596 | 2,156 | 81,752 |
| Subtotal - Tourism Districts | | \$ 698,369 | \$ 11,425 | \$ 709,794 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 437,288 | \$ 20,822 | \$ 458,109 |
| Subtotal - Municipalities | | \$ 437,288 | \$ 20,822 | \$ 458,109 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 21% | \$ 153,864 | \$ 14,801 | \$ 168,665 |
| Omni Providence Hotel | 50% | 66,815 | - | 66,815 |
| Statewide Tourism District | 70% | 29,455 | 1,131 | 30,585 |
| All Other Hotels in the State | 25% | 243,597 | 30,101 | 273,698 |
| Subtotal - CommerceRI | | \$ 493,731 | \$ 46,033 | \$ 539,763 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 175,844 | \$ 4,322 | \$ 180,166 |
| Omni Providence Hotel | 20% | 26,726 | - | 26,726 |
| All Other Hotels in the State | 5% | 50,823 | 685 | 51,509 |
| Subtotal - PWCVB | 45% | \$ 253,394 | \$ 5,007 | \$ 258,401 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 1,882,781 | \$ 83,286 | \$ 1,966,067 |

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

† Denotes the allocation of revenues for April 2020 that was received from all state hotel tax sources, including hosting platforms. For April 2019, 25% of the state hotel tax received from hosting platforms was allocated to the municipality in which the rental was 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, \$(548.43) was carried forward to June 2019.

RI STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Year-over-Year Collections

| Municipality | May 2020 | May 2019 | Percent Change ^ | Difference ^ |
|-------------------------|------------------|-------------------|------------------|---------------------|
| BARRINGTON | \$ 17 | \$ 79 | -79.0% | \$ (63) |
| BRISTOL | 278 | 2,701 | -89.7% | (2,423) |
| BURRILLVILLE | - | 18 | -100.0% | (18) |
| CENTRAL FALLS | - | 21 | -100.0% | (21) |
| CHARLESTOWN | 116 | 247 | -53.0% | (131) |
| COVENTRY | 698 | 4,295 | -83.7% | (3,597) |
| CRANSTON | 506 | 1,320 | -61.6% | (814) |
| CUMBERLAND | - | 20 | -100.0% | (20) |
| EAST GREENWICH | 24 | 78 | -69.3% | (54) |
| EAST PROVIDENCE | 3,004 | 3,713 | -19.1% | (709) |
| EXETER | - | 13 | -100.0% | (13) |
| FOSTER | 57 | 48 | 19.6% | 9 |
| GLOCESTER | 105 | 168 | -37.6% | (63) |
| HOPKINTON | 31 | 36 | -12.4% | (4) |
| JAMESTOWN | 44 | 1,285 | -96.6% | (1,241) |
| JOHNSTON | 158 | 518 | -69.5% | (360) |
| LINCOLN | 576 | 8,191 | -93.0% | (7,616) |
| LITTLE COMPTON | 70 | 285 | -75.3% | (215) |
| MIDDLETOWN | 8,748 | 50,615 | -82.7% | (41,867) |
| NARRAGANSETT | 1,820 | 5,448 | -66.6% | (3,627) |
| NEWPORT | 10,752 | 108,045 | -90.0% | (97,293) |
| NEW SHOREHAM | 197 | 8,510 | -97.7% | (8,313) |
| NORTH KINGSTOWN | 1,360 | 5,365 | -74.7% | (4,005) |
| NORTH PROVIDENCE | - | 86 | -100.0% | (86) |
| NORTH SMITHFIELD | 135 | 173 | -22.2% | (38) |
| PAWTUCKET | 2,448 | 5,472 | -55.3% | (3,024) |
| PORTSMOUTH | 212 | 1,401 | -84.9% | (1,189) |
| PROVIDENCE | 9,324 | 122,888 | -92.4% | (113,564) |
| RICHMOND | - | 663 | -100.0% | (663) |
| SCITUATE | 245 | 405 | -39.6% | (160) |
| SMITHFIELD | 2,676 | 8,564 | -68.8% | (5,888) |
| SOUTH KINGSTOWN | 1,564 | 5,697 | -72.6% | (4,134) |
| TIVERTON | 23 | 1,450 | -98.4% | (1,427) |
| WARREN | 3 | 83 | -96.9% | (81) |
| WARWICK | 16,512 | 68,458 | -75.9% | (51,946) |
| WESTERLY | 856 | 22,927 | -96.3% | (22,072) |
| WEST GREENWICH | 3,150 | 6,477 | -51.4% | (3,327) |
| WEST WARWICK | 1,670 | 8,526 | -80.4% | (6,856) |
| WOONSOCKET | 1,120 | 3,821 | -70.7% | (2,701) |
| TOTAL | \$ 68,496 | \$ 458,109 | -85.0% | \$ (389,614) |

^ 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 10

May 2020 Collections by Component

| Municipality | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|---------------------|------------------|---|--------------------|
| BARRINGTON | \$ - | \$ 17 | \$ 17 |
| BRISTOL | 265 | 13 | 278 |
| BURRILLVILLE | - | - | - |
| CENTRAL FALLS | - | - | - |
| CHARLESTOWN | 58 | 58 | 116 |
| COVENTRY | 694 | 4 | 698 |
| CRANSTON | 483 | 23 | 506 |
| CUMBERLAND | - | - | - |
| EAST GREENWICH | 23 | 1 | 24 |
| EAST PROVIDENCE | 2,954 | 50 | 3,004 |
| EXETER | - | - | - |
| FOSTER | 57 | - | 57 |
| GLOCESTER | 103 | 1 | 105 |
| HOPKINTON | - | 31 | 31 |
| JAMESTOWN | - | 44 | 44 |
| JOHNSTON | 158 | - | 158 |
| LINCOLN | 576 | - | 576 |
| LITTLE COMPTON | 21 | 49 | 70 |
| MIDDLETOWN | 8,572 | 176 | 8,748 |
| NARRAGANSETT | 1,643 | 177 | 1,820 |
| NEWPORT | 10,466 | 286 | 10,752 |
| NEW SHOREHAM | 178 | 20 | 197 |
| NORTH KINGSTOWN | 1,339 | 21 | 1,360 |
| NORTH PROVIDENCE | - | - | - |
| NORTH SMITHFIELD | 135 | - | 135 |
| PAWTUCKET | 2,429 | 19 | 2,448 |
| PORTSMOUTH | 157 | 54 | 212 |
| PROVIDENCE | 8,796 | 528 | 9,324 |
| RICHMOND | - | - | - |
| SCITUATE | 245 | - | 245 |
| SMITHFIELD | 2,671 | 5 | 2,676 |
| SOUTH KINGSTOWN | 1,502 | 61 | 1,564 |
| TIVERTON | - | 23 | 23 |
| WARREN | - | 3 | 3 |
| WARWICK | 15,874 | 638 | 16,512 |
| WESTERLY | 800 | 55 | 856 |
| WEST GREENWICH | 3,147 | 3 | 3,150 |
| WEST WARWICK | 1,666 | 4 | 1,670 |
| WOONSOCKET | 1,100 | 20 | 1,120 |
| TOTAL | \$ 66,112 | \$ 2,384 | \$ 68,496 |

* 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, \$(1,584.75) was carried forward to June 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

May 2019 Collections by Component

| Municipality | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|---------------------|-------------------|---|--------------------|
| BARRINGTON | \$ - | \$ 79 | \$ 79 |
| BRISTOL | 3,279 | (578) | 2,701 |
| BURRILLVILLE | - | 18 | 18 |
| CENTRAL FALLS | - | 21 | 21 |
| CHARLESTOWN | 85 | 162 | 247 |
| COVENTRY | 4,252 | 43 | 4,295 |
| CRANSTON | 1,160 | 161 | 1,320 |
| CUMBERLAND | - | 20 | 20 |
| EAST GREENWICH | 19 | 59 | 78 |
| EAST PROVIDENCE | 3,267 | 446 | 3,713 |
| EXETER | - | 13 | 13 |
| FOSTER | 44 | 3 | 48 |
| GLOCESTER | 125 | 43 | 168 |
| HOPKINTON | 31 | 5 | 36 |
| JAMESTOWN | 278 | 1,007 | 1,285 |
| JOHNSTON | 493 | 25 | 518 |
| LINCOLN | 8,164 | 28 | 8,191 |
| LITTLE COMPTON | 159 | 126 | 285 |
| MIDDLETOWN | 48,630 | 1,985 | 50,615 |
| NARRAGANSETT | 4,174 | 1,273 | 5,448 |
| NEWPORT | 104,185 | 3,860 | 108,045 |
| NEW SHOREHAM | 7,844 | 666 | 8,510 |
| NORTH KINGSTOWN | 5,017 | 348 | 5,365 |
| NORTH PROVIDENCE | - | 86 | 86 |
| NORTH SMITHFIELD | 154 | 19 | 173 |
| PAWTUCKET | 5,271 | 201 | 5,472 |
| PORTSMOUTH | 1,103 | 298 | 1,401 |
| PROVIDENCE | 116,841 | 6,047 | 122,888 |
| RICHMOND | 166 | 497 | 663 |
| SCITUATE | 390 | 14 | 405 |
| SMITHFIELD | 8,523 | 41 | 8,564 |
| SOUTH KINGSTOWN | 4,899 | 798 | 5,697 |
| TIVERTON | 1,167 | 283 | 1,450 |
| WARREN | - | 83 | 83 |
| WARWICK | 66,330 | 2,128 | 68,458 |
| WESTERLY | 22,676 | 252 | 22,927 |
| WEST GREENWICH | 6,454 | 23 | 6,477 |
| WEST WARWICK | 8,432 | 94 | 8,526 |
| WOONSOCKET | 3,674 | 147 | 3,821 |
| TOTAL | \$ 437,288 | \$ 20,821 | \$ 458,109 |

* 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, \$(548.43) was carried forward to June 2019.

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION 12
Fiscal Year-to-Date Collections

| Allocation | Share | FY 2020 YTD | FY 2019 YTD | Percent Change | Difference |
|---|-------|----------------------|----------------------|----------------|-----------------------|
| <u>Regional Tourism Districts</u> | | | | | |
| Aquidneck Island | 45% | \$ 2,778,427 | \$ 3,088,738 | -10.0% | \$ (310,311) |
| Block Island | 45% | 258,968 | 244,559 | 5.9% | 14,410 |
| Convention Authority of Providence | 30% | 1,193,170 | 1,471,514 | -18.9% | (278,344) |
| East Providence | 45% | 59,238 | 54,450 | 8.8% | 4,789 |
| Northern Rhode Island | 45% | 391,178 | 428,748 | -8.8% | (37,570) |
| South County | 45% | 1,136,808 | 1,175,188 | -3.3% | (38,379) |
| Warwick Dept. of Economic Development | 30% | 602,405 | 768,951 | -21.7% | (166,546) |
| Subtotal - Tourism Districts | | \$ 6,420,195 | \$ 7,232,147 | -11.2% | \$ (811,952) |
| <u>Municipalities</u> | | | | | |
| All Municipalities ^ | 25% | \$ 3,969,186 | \$ 4,553,861 | -12.8% | \$ (584,675) |
| Subtotal - Municipalities | | \$ 3,969,186 | \$ 4,553,861 | -12.8% | \$ (584,675) |
| <u>Rhode Island Commerce Corporation</u> | | | | | |
| Providence and Warwick Hotels | 21% | \$ 1,086,008 | \$ 1,433,022 | -24.2% | \$ (347,014) |
| Omni Providence Hotel | 50% | 406,891 | 541,027 | -24.8% | (134,135) |
| Statewide Tourism District | 70% | 297,689 | 246,853 | 20.6% | 50,836 |
| All Other Hotels in the State | 25% | 2,570,002 | 2,969,833 | -13.5% | (399,830) |
| Subtotal - CommerceRI | | \$ 4,360,590 | \$ 5,190,735 | -16.0% | \$ (830,144) |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | | |
| Providence and Warwick Hotels | 24% | \$ 1,241,152 | \$ 1,532,679 | -19.0% | \$ (291,527) |
| Omni Providence Hotel | 20% | 162,756 | 216,411 | -24.8% | (53,654) |
| All Other Hotels in the State | 5% | 535,264 | 571,664 | -6.4% | (36,400) |
| Subtotal - PWCVB | | \$ 1,939,172 | \$ 2,320,754 | -16.4% | \$ (381,582) |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 16,689,144 | \$ 19,297,496 | -13.5% | \$ (2,608,353) |
| ^ The City of Providence does not receive any share of the state 5.0 percent hotel tax revenues generated from the Omni Providence Hotel. † Denotes the allocation of revenues for FY 2020 year-to-date that was received from all state hotel tax sources, including hosting platforms. For FY 2019 year-to-date, 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. | | | | | |

**DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION
FY 2020 Year-to-Date Collections by Component**

| Allocation | Share | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|--|--------------|----------------------|---|----------------------|
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 45% | \$ 2,680,069 | \$ 98,358 | \$ 2,778,427 |
| Block Island | 45% | 255,549 | 3,420 | 258,968 |
| Convention Authority of Providence | 30% | 1,127,241 | 65,929 | 1,193,170 |
| East Providence | 45% | 53,879 | 5,360 | 59,238 |
| Northern Rhode Island | 45% | 383,878 | 7,301 | 391,178 |
| South County | 45% | 1,086,763 | 50,045 | 1,136,808 |
| Warwick Dept. of Economic Development | 30% | 581,708 | 20,697 | 602,405 |
| Subtotal - Tourism Districts | | \$ 6,169,086 | \$ 251,110 | \$ 6,420,195 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 3,800,915 | \$ 168,271 | \$ 3,969,186 |
| Subtotal - Municipalities | | \$ 3,800,915 | \$ 168,271 | \$ 3,969,186 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 21% | \$ 1,025,369 | \$ 60,638 | \$ 1,086,008 |
| Omni Providence Hotel | 50% | 406,891 | - | 406,891 |
| Statewide Tourism District | 70% | 286,673 | 11,016 | 297,689 |
| All other Hotels | 25% | 2,477,854 | 92,148 | 2,570,002 |
| Subtotal - CommerceRI | | \$ 4,196,788 | \$ 163,802 | \$ 4,360,590 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 1,171,851 | \$ 69,301 | \$ 1,241,152 |
| Omni Providence Hotel | 20% | 162,756 | - | 162,756 |
| All other Hotels | 5% | 516,048 | 19,217 | 535,264 |
| Subtotal - PWCVB | 45% | \$ 1,850,655 | \$ 88,517 | \$ 1,939,172 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 16,017,443 | \$ 671,700 | \$ 16,689,144 |
| ^ 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, \$(1,584.75) was carried forward to June 2020. | | | | |
| ‡ Aquidneck Island includes a refund payout for a prior period of an undisclosed amount. | | | | |

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

| Allocation | Share | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|---|--------------|----------------------|---|----------------------|
| <u>Regional Tourism Districts</u> | | | | |
| Aquidneck Island | 45% | \$ 3,041,507 | \$ 47,231 | \$ 3,088,738 |
| Block Island | 45% | 244,542 | 17 | 244,559 |
| Convention Authority of Providence | 30% | 1,447,906 | 23,608 | 1,471,514 |
| East Providence | 45% | 52,264 | 2,185 | 54,450 |
| Northern Rhode Island | 45% | 426,081 | 2,667 | 428,748 |
| South County | 45% | 1,166,472 | 8,716 | 1,175,188 |
| Warwick Dept. of Economic Development | 30% | 752,160 | 16,791 | 768,951 |
| Subtotal - Tourism Districts | | \$ 7,130,931 | \$ 101,216 | \$ 7,232,147 |
| <u>Municipalities</u> | | | | |
| All Municipalities ^ | 25% | \$ 4,386,934 | \$ 166,927 | \$ 4,553,861 |
| Subtotal - Municipalities | | \$ 4,386,934 | \$ 166,927 | \$ 4,553,861 |
| <u>Rhode Island Commerce Corporation</u> | | | | |
| Providence and Warwick Hotels | 21% | \$ 1,312,815 | \$ 120,207 | \$ 1,433,022 |
| Omni Providence Hotel | 50% | 541,027 | - | 541,027 |
| Statewide Tourism District | 70% | 237,131 | 9,723 | 246,853 |
| All Other Hotels in the State | 25% | 2,739,370 | 230,463 | 2,969,833 |
| Subtotal - CommerceRI | | \$ 4,830,342 | \$ 360,393 | \$ 5,190,735 |
| <u>Providence Warwick Convention & Visitors Bureau</u> | | | | |
| Providence and Warwick Hotels | 24% | \$ 1,500,360 | \$ 32,320 | \$ 1,532,679 |
| Omni Providence Hotel | 20% | 216,411 | - | 216,411 |
| All Other Hotels in the State | 5% | 564,812 | 6,852 | 571,664 |
| Subtotal - PWCVB | 45% | \$ 2,281,582 | \$ 39,172 | \$ 2,320,754 |
| TOTAL 5.0 PERCENT STATE HOTEL TAX | | \$ 18,629,790 | \$ 667,707 | \$ 19,297,496 |
| ^ 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, \$(548.43) was carried forward to June 2019. | | | | |

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES

Fiscal Year-to-Date over Fiscal Year-to-Date Collections

| Municipality | FY 2020 | FY 2019 | Percent Change | Difference |
|-------------------------|---------------------|---------------------|-----------------------|---------------------|
| BARRINGTON | \$ 480 | \$ 654 | n/a | \$ (174) |
| BRISTOL | 28,701 | 32,519 | -11.7% | (3,818) |
| BURRILLVILLE | 62 | 91 | -31.5% | (29) |
| CENTRAL FALLS | 128 | 100 | 27.8% | 28 |
| CHARLESTOWN | 10,282 | 7,256 | 41.7% | 3,025 |
| COVENTRY | 38,076 | 46,352 | -17.9% | (8,276) |
| CRANSTON | 37,986 | 8,490 | 347.4% | 29,496 |
| CUMBERLAND | 140 | 194 | -28.1% | (55) |
| EAST GREENWICH | 936 | 629 | 48.8% | 307 |
| EAST PROVIDENCE | 32,910 | 31,746 | 3.7% | 1,164 |
| EXETER | 68 | 15 | 355.5% | 53 |
| FOSTER | 162 | 468 | -65.4% | (306) |
| GLOCESTER | 1,513 | 1,768 | -14.4% | (255) |
| HOPKINTON | 587 | 551 | 6.5% | 36 |
| JAMESTOWN | 8,070 | 13,366 | -39.6% | (5,296) |
| JOHNSTON | 3,366 | 4,200 | -19.9% | (834) |
| LINCOLN | 60,987 | 70,690 | -13.7% | (9,703) |
| LITTLE COMPTON | 3,844 | 4,121 | -6.7% | (277) |
| MIDDLETOWN | 450,203 | 521,957 | -13.7% | (71,754) |
| NARRAGANSETT | 59,132 | 68,470 | -13.6% | (9,338) |
| NEWPORT | 1,032,844 | 1,165,582 | -11.4% | (132,738) |
| NEW SHOREHAM | 143,871 | 141,434 | 1.7% | 2,438 |
| NORTH KINGSTOWN | 45,097 | 51,979 | -13.2% | (6,882) |
| NORTH PROVIDENCE | 1,320 | 890 | 48.4% | 431 |
| NORTH SMITHFIELD | 1,803 | 1,734 | 4.0% | 69 |
| PAWTUCKET | 42,547 | 53,517 | -20.5% | (10,971) |
| PORTSMOUTH | 6,966 | 6,652 | 4.7% | 313 |
| PROVIDENCE | 790,862 | 983,961 | -19.6% | (193,099) |
| RICHMOND | 3,929 | 5,861 | -33.0% | (1,932) |
| SCITUATE | 3,370 | 3,588 | -6.1% | (218) |
| SMITHFIELD | 82,329 | 80,438 | 2.4% | 1,891 |
| SOUTH KINGSTOWN | 98,237 | 80,425 | 22.1% | 17,812 |
| TIVERTON | 12,777 | 7,027 | 81.8% | 5,750 |
| WARREN | 455 | 536 | -15.1% | (81) |
| WARWICK | 502,004 | 643,222 | -22.0% | (141,218) |
| WESTERLY | 318,446 | 346,183 | -8.0% | (27,737) |
| WEST GREENWICH | 56,771 | 64,199 | -11.6% | (7,427) |
| WEST WARWICK | 60,113 | 70,326 | -14.5% | (10,213) |
| WOONSOCKET | 27,812 | 32,669 | -14.9% | (4,857) |
| TOTAL | \$ 3,969,186 | \$ 4,553,861 | -12.8% | \$ (584,675) |

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 16

FY 2020 Year-to-Date Collections by Component

| Municipality | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|---------------------|---------------------|---|---------------------|
| BARRINGTON | \$ - | \$ 480 | \$ 480 |
| BRISTOL | 26,307 | 2,394 | 28,701 |
| BURRILLVILLE | - | 62 | 62 |
| CENTRAL FALLS | - | 128 | 128 |
| CHARLESTOWN | 8,842 | 1,440 | 10,282 |
| COVENTRY | 37,547 | 529 | 38,076 |
| CRANSTON | 36,410 | 1,575 | 37,986 |
| CUMBERLAND | - | 140 | 140 |
| EAST GREENWICH | 354 | 581 | 936 |
| EAST PROVIDENCE | 29,933 | 2,978 | 32,910 |
| EXETER | - | 68 | 68 |
| FOSTER | 139 | 23 | 162 |
| GLOCESTER | 1,416 | 97 | 1,513 |
| HOPKINTON | 298 | 288 | 587 |
| JAMESTOWN | 3,433 | 4,637 | 8,070 |
| JOHNSTON | 3,296 | 70 | 3,366 |
| LINCOLN | 60,834 | 153 | 60,987 |
| LITTLE COMPTON | 3,246 | 598 | 3,844 |
| MIDDLETOWN | 435,523 | 14,681 | 450,203 |
| NARRAGANSETT | 53,861 | 5,271 | 59,132 |
| NEWPORT | 1,004,637 | 28,206 | 1,032,844 |
| NEW SHOREHAM | 141,972 | 1,900 | 143,871 |
| NORTH KINGSTOWN | 38,757 | 6,340 | 45,097 |
| NORTH PROVIDENCE | - | 1,320 | 1,320 |
| NORTH SMITHFIELD | 1,672 | 131 | 1,803 |
| PAWTUCKET | 40,968 | 1,579 | 42,547 |
| PORTSMOUTH | 4,625 | 2,341 | 6,966 |
| PROVIDENCE | 735,922 | 54,941 | 790,862 |
| RICHMOND | 1,417 | 2,512 | 3,929 |
| SCITUATE | 3,220 | 150 | 3,370 |
| SMITHFIELD | 81,814 | 515 | 82,329 |
| SOUTH KINGSTOWN | 94,089 | 4,148 | 98,237 |
| TIVERTON | 11,157 | 1,620 | 12,777 |
| WARREN | - | 455 | 455 |
| WARWICK | 484,756 | 17,248 | 502,004 |
| WESTERLY | 312,088 | 6,357 | 318,446 |
| WEST GREENWICH | 56,504 | 267 | 56,771 |
| WEST WARWICK | 59,317 | 796 | 60,113 |
| WOONSOCKET | 26,561 | 1,252 | 27,812 |
| TOTAL | \$ 3,800,915 | \$ 168,271 | \$ 3,969,186 |

* 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, \$(1,584.75) was carried forward to June 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 17

FY 2019 Year-to-Date Collections by Component

| Municipality | Hotels | Hosting Platforms and Room Resellers * | Grand Total |
|---------------------|---------------------|---|---------------------|
| BARRINGTON | \$ - | \$ 654 | \$ 654 |
| BRISTOL | 31,465 | 1,054 | 32,519 |
| BURRILLVILLE | - | 91 | 91 |
| CENTRAL FALLS | - | 100 | 100 |
| CHARLESTOWN | 6,363 | 894 | 7,256 |
| COVENTRY | 45,757 | 595 | 46,352 |
| CRANSTON | 7,148 | 1,342 | 8,490 |
| CUMBERLAND | - | 194 | 194 |
| EAST GREENWICH | 254 | 375 | 629 |
| EAST PROVIDENCE | 29,036 | 2,711 | 31,746 |
| EXETER | - | 15 | 15 |
| FOSTER | 383 | 85 | 468 |
| GLOCESTER | 1,435 | 333 | 1,768 |
| HOPKINTON | 362 | 189 | 551 |
| JAMESTOWN | 4,401 | 8,965 | 13,366 |
| JOHNSTON | 3,975 | 225 | 4,200 |
| LINCOLN | 70,410 | 280 | 70,690 |
| LITTLE COMPTON | 2,955 | 1,166 | 4,121 |
| MIDDLETOWN | 509,535 | 12,422 | 521,957 |
| NARRAGANSETT | 59,568 | 8,902 | 68,470 |
| NEWPORT | 1,131,961 | 33,621 | 1,165,582 |
| NEW SHOREHAM | 135,857 | 5,577 | 141,434 |
| NORTH KINGSTOWN | 49,953 | 2,026 | 51,979 |
| NORTH PROVIDENCE | - | 890 | 890 |
| NORTH SMITHFIELD | 1,593 | 142 | 1,734 |
| PAWTUCKET | 51,418 | 2,099 | 53,517 |
| PORTSMOUTH | 4,120 | 2,533 | 6,652 |
| PROVIDENCE | 936,075 | 47,887 | 983,961 |
| RICHMOND | 1,659 | 4,202 | 5,861 |
| SCITUATE | 3,485 | 103 | 3,588 |
| SMITHFIELD | 80,103 | 334 | 80,438 |
| SOUTH KINGSTOWN | 75,914 | 4,511 | 80,425 |
| TIVERTON | 5,290 | 1,738 | 7,027 |
| WARREN | - | 536 | 536 |
| WARWICK | 626,800 | 16,422 | 643,222 |
| WESTERLY | 344,288 | 1,895 | 346,183 |
| WEST GREENWICH | 63,922 | 277 | 64,199 |
| WEST WARWICK | 69,699 | 627 | 70,326 |
| WOONSOCKET | 31,753 | 916 | 32,669 |
| TOTAL | \$ 4,386,934 | \$ 166,927 | \$ 4,553,861 |

* 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, \$(548.43) was carried forward to June 2019.