

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 June 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	
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 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.

State Hotel Tax Recipient	June 2020	June 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 380,140	\$ 927,983	-59.0 %	\$ (547,842)
Hosting Platforms and Room Resellers	43,531	9,119	377.4 %	34,413
<i>Subtotal: Regional Tourism Districts</i>	\$ 423,672	\$ 937,101	-54.8 %	\$ (513,430)
<i>Municipalities</i>				
Traditional Hotels	\$ 225,965	\$ 562,381	-59.8 %	\$ (336,416)
Hosting Platforms and Room Resellers	26,412	5,085	419.4 %	21,327
<i>Subtotal: Municipalities</i>	\$ 252,377	\$ 567,466	-55.5 %	\$ (315,089)
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 226,843	\$ 614,589	-63.1 %	\$ (387,746)
Hosting Platforms and Room Resellers	26,075	5,076	413.7 %	20,999
<i>Subtotal: RI Commerce Corporation</i>	\$ 252,918	\$ 619,665	-59.2 %	\$ (366,747)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 70,967	\$ 267,634	-73.5 %	\$ (196,667)
Hosting Platforms and Room Resellers	9,629	1,060	808.3 %	8,569
<i>Subtotal: PWCVB</i>	\$ 80,596	\$ 268,694	-70.0 %	\$ (188,098)
TOTAL STATE 5.0% HOTEL TAX	\$ 1,009,563	\$ 2,392,925	-57.8 %	\$ (1,383,362)

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 2020	FY 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 6,549,226	\$ 8,058,914	-18.7 %	\$ (1,509,688)
Hosting Platforms and Room Resellers	294,641	110,334	167.0 %	184,307
<i>Subtotal: Regional Tourism Districts</i>	\$ 6,843,867	\$ 8,169,248	-16.2 %	\$ (1,325,381)

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 4,026,880	\$ 4,949,315	-18.6 %	\$ (922,435)
Hosting Platforms and Room Resellers	194,683	172,011	13.2 %	22,671
Subtotal: Municipalities	\$ 4,221,563	\$ 5,121,326	-17.6 %	\$ (899,763)
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 4,423,631	\$ 5,444,931	-18.8 %	\$ (1,021,300)
Hosting Platforms and Room Resellers	189,877	365,468	-48.0 %	(175,591)
Subtotal: RI Commerce Corporation	\$ 4,613,508	\$ 5,810,399	-20.6 %	\$ (1,196,891)
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,921,622	\$ 2,549,216	-24.6 %	\$ (627,594)
Hosting Platforms and Room Resellers	98,147	40,232	144.0 %	57,915
Subtotal: PWCVB	\$ 2,019,769	\$ 2,589,448	-22.0 %	\$ (569,679)
TOTAL STATE 5.0% HOTEL TAX	\$ 17,698,706	\$ 21,690,421	-18.4 %	\$ (3,991,715)

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
September 4, 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	June 2020	June 2019	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 191,927	\$ 445,424	-56.9%	\$ (253,496)
Block Island	45%	30,299	40,868	-25.9%	(10,569)
Convention Authority of Providence	30%	19,872	164,735	-87.9%	(144,862)
East Providence	45%	5,860	4,729	23.9%	1,131
Northern Rhode Island	45%	19,142	49,326	-61.2%	(30,184)
South County	45%	128,885	153,644	-16.1%	(24,759)
Warwick Dept. of Economic Development	30%	27,686	78,376	-64.7%	(50,690)
Subtotal - Tourism Districts		\$ 423,672	\$ 937,101	-54.8%	\$ (513,430)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 252,377	\$ 567,466	-55.5%	\$ (315,089)
Subtotal - Municipalities		\$ 252,377	\$ 567,466	-55.5%	\$ (315,089)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 33,279	\$ 144,334	-76.9%	\$ (111,055)
Omni Providence Hotel	50%	28	61,531	-100.0%	(61,504)
Statewide Tourism District	70%	10,659	28,249	-62.3%	(17,589)
All Other Hotels in the State	25%	208,952	385,550	-45.8%	(176,598)
Subtotal - CommerceRI		\$ 252,918	\$ 619,665	-59.2%	\$ (366,747)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 38,034	\$ 164,954	-76.9%	\$ (126,920)
Omni Providence Hotel	20%	11	24,613	-100.0%	(24,602)
All Other Hotels in the State	5%	42,552	79,128	-46.2%	(36,576)
Subtotal - PWCVB		\$ 80,596	\$ 268,694	-70.0%	\$ (188,098)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 1,009,563	\$ 2,392,925	-57.8%	\$ (1,383,362)

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

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

June 2020 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 175,216	\$ 16,712	\$ 191,927
Block Island	45%	29,524	775	30,299
Convention Authority of Providence	30%	16,635	3,237	19,872
East Providence	45%	5,088	772	5,860
Northern Rhode Island	45%	18,708	434	19,142
South County	45%	110,910	17,975	128,885
Warwick Dept. of Economic Development	30%	24,060	3,627	27,686
Subtotal - Tourism Districts		\$ 380,140	\$ 43,531	\$ 423,672
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 225,965	\$ 26,412	\$ 252,377
Subtotal - Municipalities		\$ 225,965	\$ 26,412	\$ 252,377
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 28,475	\$ 4,804	\$ 33,279
Omni Providence Hotel	50%	28	-	28
Statewide Tourism District	70%	9,760	899	10,659
All other Hotels	25%	188,581	20,371	208,952
Subtotal - CommerceRI		\$ 226,843	\$ 26,075	\$ 252,918
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 32,543	\$ 5,491	\$ 38,034
Omni Providence Hotel	20%	11	-	11
All other Hotels	5%	38,413	4,138	42,552
Subtotal - PWCVB	45%	\$ 70,967	\$ 9,629	\$ 80,596
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 903,915	\$ 105,648	\$ 1,009,563
^ 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, \$(681.58) was carried forward to July 2020.				

DETAIL OF RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION

June 2019 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
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 Municipalities ^	25%	\$ 562,381	\$ 5,085	\$ 567,466
Subtotal - Municipalities		\$ 562,381	\$ 5,085	\$ 567,466
<u>Rhode Island Commerce Corporation</u>				
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 in the State	25%	380,522	5,028	385,550
Subtotal - CommerceRI		\$ 614,589	\$ 5,076	\$ 619,665
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 164,899	\$ 55	\$ 164,954
Omni Providence Hotel	20%	24,613	-	24,613
All Other Hotels in the State	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 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, \$(722.42) was carried forward to July 2019.

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

Municipality	June 2020	June 2019	Percent Change ^	Difference ^
BARRINGTON	\$ 222	\$ -	n/a	\$ 222
BRISTOL	1,420	4,264	-66.7%	(2,844)
BURRILLVILLE	5	-	n/a	5
CENTRAL FALLS	4	-	n/a	4
CHARLESTOWN	1,055	488	115.9%	566
COVENTRY	1,759	5,744	-69.4%	(3,985)
CRANSTON	987	2,943	-66.5%	(1,956)
CUMBERLAND	4	-	n/a	4
EAST GREENWICH	79	12	580.9%	68
EAST PROVIDENCE	3,256	2,627	23.9%	628
EXETER	5	-	n/a	5
FOSTER	36	29	24.8%	7
GLOCESTER	122	144	-14.9%	(21)
HOPKINTON	197	76	159.7%	121
JAMESTOWN	566	507	11.7%	59
JOHNSTON	292	484	-39.7%	(192)
LINCOLN	1,277	8,806	-85.5%	(7,530)
LITTLE COMPTON	830	455	82.5%	375
MIDDLETOWN	41,334	68,231	-39.4%	(26,896)
NARRAGANSETT	10,078	6,992	44.1%	3,086
NEWPORT	60,684	171,306	-64.6%	(110,622)
NEW SHOREHAM	16,833	22,704	-25.9%	(5,872)
NORTH KINGSTOWN	4,988	5,207	-4.2%	(219)
NORTH PROVIDENCE	92	-	n/a	92
NORTH SMITHFIELD	149	156	-4.4%	(7)
PAWTUCKET	3,120	5,528	-43.5%	(2,407)
PORTSMOUTH	1,097	1,834	-40.2%	(737)
PROVIDENCE	16,547	106,513	-84.5%	(89,967)
RICHMOND	1	277	-99.6%	(276)
SCITUATE	247	324	-23.8%	(77)
SMITHFIELD	4,422	9,316	-52.5%	(4,894)
SOUTH KINGSTOWN	7,261	10,329	-29.7%	(3,068)
TIVERTON	431	860	-49.9%	(429)
WARREN	41	-	n/a	41
WARWICK	23,072	65,313	-64.7%	(42,242)
WESTERLY	41,370	48,937	-15.5%	(7,567)
WEST GREENWICH	4,809	7,295	-34.1%	(2,486)
WEST WARWICK	2,155	6,310	-65.9%	(4,155)
WOONSOCKET	1,531	3,454	-55.7%	(1,922)
TOTAL	\$ 252,377	\$ 567,466	-55.5%	\$ (315,089)

^ 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.

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June 2020 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 222	\$ 222
BRISTOL	1,024	396	1,420
BURRILLVILLE	-	5	5
CENTRAL FALLS	-	4	4
CHARLESTOWN	386	669	1,055
COVENTRY	1,666	93	1,759
CRANSTON	834	153	987
CUMBERLAND	-	4	4
EAST GREENWICH	34	45	79
EAST PROVIDENCE	2,827	429	3,256
EXETER	-	5	5
FOSTER	31	5	36
GLOCESTER	121	1	122
HOPKINTON	123	75	197
JAMESTOWN	93	473	566
JOHNSTON	292	-	292
LINCOLN	1,271	6	1,277
LITTLE COMPTON	438	392	830
MIDDLETOWN	37,646	3,688	41,334
NARRAGANSETT	7,608	2,470	10,078
NEWPORT	57,983	2,700	60,684
NEW SHOREHAM	16,402	431	16,833
NORTH KINGSTOWN	2,665	2,323	4,988
NORTH PROVIDENCE	-	92	92
NORTH SMITHFIELD	149	-	149
PAWTUCKET	3,013	108	3,120
PORTSMOUTH	158	940	1,097
PROVIDENCE	13,849	2,698	16,547
RICHMOND	-	1	1
SCITUATE	228	19	247
SMITHFIELD	4,380	42	4,422
SOUTH KINGSTOWN	5,274	1,987	7,261
TIVERTON	-	431	431
WARREN	-	41	41
WARWICK	20,050	3,022	23,072
WESTERLY	39,120	2,251	41,370
WEST GREENWICH	4,741	68	4,809
WEST WARWICK	2,102	53	2,155
WOONSOCKET	1,460	72	1,531
TOTAL	\$ 225,965	\$ 26,412	\$ 252,377

* 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, \$(681.58) was carried forward to July 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

June 2019 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
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.

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Fiscal Year-to-Date Collections

Allocation	Share	FY 2020 YTD	FY 2019 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 2,970,355	\$ 3,534,161	-16.0%	\$ (563,807)
Block Island	45%	289,267	285,427	1.3%	3,841
Convention Authority of Providence	30%	1,213,042	1,636,249	-25.9%	(423,207)
East Providence	45%	65,099	59,179	10.0%	5,920
Northern Rhode Island	45%	410,320	478,074	-14.2%	(67,754)
South County	45%	1,265,693	1,328,832	-4.8%	(63,139)
Warwick Dept. of Economic Development	30%	630,091	847,327	-25.6%	(217,236)
Subtotal - Tourism Districts		\$ 6,843,867	\$ 8,169,248	-16.2%	\$ (1,325,381)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 4,221,563	\$ 5,121,326	-17.6%	\$ (899,763)
Subtotal - Municipalities		\$ 4,221,563	\$ 5,121,326	-17.6%	\$ (899,763)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 1,119,287	\$ 1,577,357	-29.0%	\$ (458,069)
Omni Providence Hotel	50%	406,919	602,558	-32.5%	(195,639)
Statewide Tourism District	70%	308,348	275,102	12.1%	33,246
All Other Hotels in the State	25%	2,778,954	3,355,383	-17.2%	(576,429)
Subtotal - CommerceRI		\$ 4,613,508	\$ 5,810,399	-20.6%	\$ (1,196,891)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 1,279,185	\$ 1,697,633	-24.6%	\$ (418,448)
Omni Providence Hotel	20%	162,768	241,023	-32.5%	(78,256)
All Other Hotels in the State	5%	577,816	650,792	-11.2%	(72,976)
Subtotal - PWCVB		\$ 2,019,769	\$ 2,589,448	-22.0%	\$ (569,679)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 17,698,706	\$ 21,690,421	-18.4%	\$ (3,991,715)
^ 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 through May, 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. For June 2019, all state hotel tax revenues were allocated using the percentages noted above.					

**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%	\$ 2,855,285	\$ 115,069	\$ 2,970,355
Block Island	45%	285,072	4,195	289,267
Convention Authority of Providence	30%	1,143,876	69,166	1,213,042
East Providence	45%	58,967	6,132	65,099
Northern Rhode Island	45%	402,586	7,735	410,320
South County	45%	1,197,673	68,020	1,265,693
Warwick Dept. of Economic Development	30%	605,767	24,324	630,091
Subtotal - Tourism Districts		\$ 6,549,226	\$ 294,641	\$ 6,843,867
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 4,026,880	\$ 194,683	\$ 4,221,563
Subtotal - Municipalities		\$ 4,026,880	\$ 194,683	\$ 4,221,563
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 1,053,844	\$ 65,443	\$ 1,119,287
Omni Providence Hotel	50%	406,919	-	406,919
Statewide Tourism District	70%	296,433	11,915	308,348
All other Hotels	25%	2,666,435	112,519	2,778,954
Subtotal - CommerceRI		\$ 4,423,631	\$ 189,877	\$ 4,613,508
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,204,393	\$ 74,792	\$ 1,279,185
Omni Providence Hotel	20%	162,768	-	162,768
All other Hotels	5%	554,461	23,355	577,816
Subtotal - PWCVB	45%	\$ 1,921,622	\$ 98,147	\$ 2,019,769
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 16,921,358	\$ 777,348	\$ 17,698,706
^ 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, \$(681.58) was carried forward to July 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%	\$ 3,477,891	\$ 56,270	\$ 3,534,161
Block Island	45%	285,410	17	285,427
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	847,327
Subtotal - Tourism Districts		\$ 8,058,914	\$ 110,334	\$ 8,169,248
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 4,949,315	\$ 172,011	\$ 5,121,326
Subtotal - Municipalities		\$ 4,949,315	\$ 172,011	\$ 5,121,326
<u>Rhode Island Commerce Corporation</u>				
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 in the State	25%	3,119,892	235,490	3,355,383
Subtotal - CommerceRI		\$ 5,444,931	\$ 365,468	\$ 5,810,399
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,665,259	\$ 32,374	\$ 1,697,633
Omni Providence Hotel	20%	241,023	-	241,023
All Other Hotels in the State	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	\$ 21,690,421

^ 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, \$(722.42) was carried forward to July 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	\$ 703	\$ 654	n/a	\$ 49
BRISTOL	30,121	36,783	-18.1%	(6,662)
BURRILLVILLE	67	91	-26.1%	(24)
CENTRAL FALLS	131	100	31.4%	31
CHARLESTOWN	11,336	7,745	46.4%	3,591
COVENTRY	39,835	52,096	-23.5%	(12,262)
CRANSTON	38,972	11,433	240.9%	27,540
CUMBERLAND	143	194	-26.2%	(51)
EAST GREENWICH	1,015	641	58.4%	374
EAST PROVIDENCE	36,166	34,374	5.2%	1,792
EXETER	73	15	388.2%	58
FOSTER	197	496	-60.2%	(299)
GLOCESTER	1,635	1,912	-14.5%	(276)
HOPKINTON	784	627	25.0%	157
JAMESTOWN	8,636	13,873	-37.7%	(5,237)
JOHNSTON	3,658	4,684	-21.9%	(1,026)
LINCOLN	62,264	79,496	-21.7%	(17,232)
LITTLE COMPTON	4,675	4,576	2.2%	99
MIDDLETOWN	491,538	590,188	-16.7%	(98,650)
NARRAGANSETT	69,210	75,462	-8.3%	(6,252)
NEWPORT	1,093,527	1,336,888	-18.2%	(243,360)
NEW SHOREHAM	160,704	164,138	-2.1%	(3,434)
NORTH KINGSTOWN	50,085	57,186	-12.4%	(7,101)
NORTH PROVIDENCE	1,412	890	58.7%	522
NORTH SMITHFIELD	1,952	1,890	3.3%	62
PAWTUCKET	45,667	59,045	-22.7%	(13,378)
PORTSMOUTH	8,063	8,486	-5.0%	(424)
PROVIDENCE	807,409	1,090,475	-26.0%	(283,066)
RICHMOND	3,930	6,138	-36.0%	(2,208)
SCITUATE	3,617	3,912	-7.5%	(295)
SMITHFIELD	86,751	89,753	-3.3%	(3,002)
SOUTH KINGSTOWN	105,498	90,754	16.2%	14,744
TIVERTON	13,208	7,887	67.5%	5,320
WARREN	496	536	-7.5%	(40)
WARWICK	525,076	708,535	-25.9%	(183,460)
WESTERLY	359,816	395,120	-8.9%	(35,304)
WEST GREENWICH	61,580	71,493	-13.9%	(9,913)
WEST WARWICK	62,268	76,636	-18.7%	(14,368)
WOONSOCKET	29,344	36,123	-18.8%	(6,779)
TOTAL	\$ 4,221,563	\$ 5,121,326	-17.6%	\$ (899,763)

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	\$ -	\$ 703	\$ 703
BRISTOL	27,331	2,790	30,121
BURRILLVILLE	-	67	67
CENTRAL FALLS	-	131	131
CHARLESTOWN	9,228	2,109	11,336
COVENTRY	39,212	622	39,835
CRANSTON	37,244	1,728	38,972
CUMBERLAND	-	143	143
EAST GREENWICH	388	627	1,015
EAST PROVIDENCE	32,759	3,407	36,166
EXETER	-	73	73
FOSTER	170	27	197
GLOCESTER	1,537	98	1,635
HOPKINTON	421	363	784
JAMESTOWN	3,526	5,110	8,636
JOHNSTON	3,588	70	3,658
LINCOLN	62,105	159	62,264
LITTLE COMPTON	3,684	990	4,675
MIDDLETOWN	473,168	18,369	491,538
NARRAGANSETT	61,469	7,741	69,210
NEWPORT	1,062,621	30,907	1,093,527
NEW SHOREHAM	158,374	2,331	160,704
NORTH KINGSTOWN	41,422	8,663	50,085
NORTH PROVIDENCE	-	1,412	1,412
NORTH SMITHFIELD	1,821	131	1,952
PAWTUCKET	43,981	1,687	45,667
PORTSMOUTH	4,782	3,280	8,063
PROVIDENCE	749,771	57,638	807,409
RICHMOND	1,417	2,514	3,930
SCITUATE	3,448	169	3,617
SMITHFIELD	86,194	557	86,751
SOUTH KINGSTOWN	99,363	6,136	105,498
TIVERTON	11,157	2,051	13,208
WARREN	-	496	496
WARWICK	504,806	20,270	525,076
WESTERLY	351,208	8,608	359,816
WEST GREENWICH	61,246	335	61,580
WEST WARWICK	61,419	849	62,268
WOONSOCKET	28,020	1,323	29,344
TOTAL	\$ 4,026,880	\$ 194,683	\$ 4,221,563

* 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, \$(681.58) was carried forward to July 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	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.