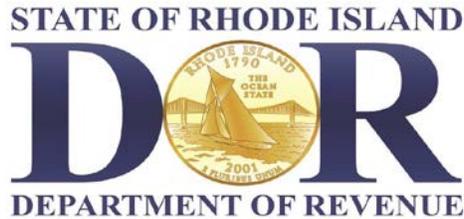


STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Governor Gina M. Raimondo



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2020 State 5.0 Percent Hotel Tax Allocation January 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, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick

Summary of the State 5.0 Percent Hotel Tax Allocation

Year-over-Year Allocation for January:

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	January 2020	January 2019	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$ 269,718	\$ 323,239	-16.6 %	\$ (53,521)
Hosting Platforms and Room Resellers	20,708	4,959	317.6 %	15,749
<i>Subtotal: Regional Tourism Districts</i>	\$ 290,425	\$ 328,198	-11.5 %	\$ (37,772)
<i>Municipalities</i>				
Traditional Hotels	\$ 177,168	\$ 204,336	-13.3 %	\$ (27,168)
Hosting Platforms and Room Resellers	13,378	7,404	80.7 %	5,974
<i>Subtotal: Municipalities</i>	\$ 190,546	\$ 211,740	-10.0 %	\$ (21,193)
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$ 200,908	\$ 236,675	-15.1 %	\$ (35,767)
Hosting Platforms and Room Resellers	13,263	14,528	-8.7 %	(1,265)
<i>Subtotal: RI Commerce Corporation</i>	\$ 214,172	\$ 251,203	-14.7 %	\$ (37,032)
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$ 112,897	\$ 132,466	-14.8 %	\$ (19,570)
Hosting Platforms and Room Resellers	6,163	2,724	126.3 %	3,439
<i>Subtotal: PWCVB</i>	\$ 119,060	\$ 135,190	-11.9 %	\$ (16,130)
TOTAL STATE 5.0% HOTEL TAX	\$ 814,203	\$ 926,330	-12.1 %	\$ (112,128)

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

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	\$ 5,398,791	\$ 5,225,698	3.3 %	\$ 173,093
Hosting Platforms and Room Resellers	210,308	71,944	192.3 %	138,364
<i>Subtotal: Regional Tourism Districts</i>	\$ 5,609,099	\$ 5,297,643	5.9 %	\$ 311,457

State Hotel Tax Recipient	FY 2020	FY 2019	Percent Change	Nominal Difference
<i><u>Municipalities</u></i>				
Traditional Hotels	\$ 3,309,926	\$ 3,187,405	3.8 %	\$ 122,521
Hosting Platforms and Room Resellers	140,089	99,041	41.4 %	41,048
<i>Subtotal: Municipalities</i>	\$ 3,450,015	\$ 3,286,446	5.0 %	\$ 163,569
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$ 3,649,992	\$ 3,463,622	5.4 %	\$ 186,370
Hosting Platforms and Room Resellers	137,018	199,323	-31.3 %	(62,305)
<i>Subtotal: RI Commerce Corporation</i>	\$ 3,787,010	\$ 3,662,945	3.4 %	\$ 124,065
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$ 1,577,907	\$ 1,539,132	2.5 %	\$ 38,776
Hosting Platforms and Room Resellers	71,558	25,856	176.8 %	45,702
<i>Subtotal: PWCVB</i>	\$ 1,649,465	\$ 1,564,988	5.4 %	\$ 84,477
TOTAL STATE 5.0% HOTEL TAX	\$ 14,495,589	\$ 13,812,021	4.9 %	\$ 683,568

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
March 27, 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 †	January 2020	January 2019	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 88,513	\$ 89,798	-1.4%	\$ (1,285)
Block Island	45%	879	760	15.7%	119
Convention Authority of Providence	30%	81,840	98,041	-16.5%	(16,201)
East Providence	45%	3,529	4,246	-16.9%	(716)
Northern Rhode Island	45%	32,884	32,675	0.6%	209
South County	45%	37,626	54,193	-30.6%	(16,567)
Warwick Dept. of Economic Development	30%	45,155	48,485	-6.9%	(3,330)
Subtotal - Tourism Districts		\$ 290,425	\$ 328,198	-11.5%	\$ (37,772)
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 190,546	\$ 211,740	-10.0%	\$ (21,193)
Subtotal - Municipalities		\$ 190,546	\$ 211,740	-10.0%	\$ (21,193)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 77,973	\$ 89,278	-12.7%	\$ (11,306)
Omni Providence Hotel	50%	26,009	39,686	-34.5%	(13,677)
Statewide Tourism District	70%	19,395	13,995	38.6%	5,401
All Other Hotels in the State	25%	90,795	108,244	-16.1%	(17,450)
Subtotal - CommerceRI		\$ 214,172	\$ 251,203	-14.7%	\$ (37,032)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 89,112	\$ 98,172	-9.2%	\$ (9,060)
Omni Providence Hotel	20%	10,404	15,874	-34.5%	(5,471)
All Other Hotels in the State	5%	19,544	21,144	-7.6%	(1,599)
Subtotal - PWCVB		\$ 119,060	\$ 135,190	-11.9%	\$ (16,130)
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 814,203	\$ 926,330	-12.1%	\$ (112,128)

^ 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 January 2020 that was received from all state hotel tax sources, including hosting platforms. For January 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

December 2019 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island ‡	45%	\$ 80,844	\$ 7,669	\$ 88,513
Block Island	45%	830	49	879
Convention Authority of Providence	30%	77,666	4,174	81,840
East Providence	45%	3,110	419	3,529
Northern Rhode Island	45%	32,360	524	32,884
South County	45%	31,085	6,541	37,626
Warwick Dept. of Economic Development	30%	43,823	1,332	45,155
Subtotal - Tourism Districts		\$ 269,718	\$ 20,708	\$ 290,425
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 177,168	\$ 13,378	\$ 190,546
Subtotal - Municipalities		\$ 177,168	\$ 13,378	\$ 190,546
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 74,118	\$ 3,854	\$ 77,973
Omni Providence Hotel	50%	26,009	-	26,009
Statewide Tourism District	70%	18,432	964	19,395
All other Hotels	25%	82,350	8,445	90,795
Subtotal - CommerceRI		\$ 200,908	\$ 13,263	\$ 214,172
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 84,707	\$ 4,405	\$ 89,112
Omni Providence Hotel	20%	10,404	-	10,404
All other Hotels	5%	17,786	1,758	19,544
Subtotal - PWCVB	45%	\$ 112,897	\$ 6,163	\$ 119,060
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 760,691	\$ 53,511	\$ 814,203
^ 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 January 2020 that was received from all state hotel tax sources, including hosting platforms. For January 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, \$(3,442.95) was carried forward to February 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 8

January 2019 Collections by Component

Allocation	Share †	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 88,576	\$ 1,222	\$ 89,798
Block Island	45%	760	-	760
Convention Authority of Providence	30%	96,195	1,846	98,041
East Providence	45%	4,092	154	4,246
Northern Rhode Island	45%	32,502	174	32,675
South County	45%	53,933	259	54,193
Warwick Dept. of Economic Development	30%	47,181	1,303	48,485
Subtotal - Tourism Districts		\$ 323,239	\$ 4,959	\$ 328,198
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 204,336	\$ 7,404	\$ 211,740
Subtotal - Municipalities		\$ 204,336	\$ 7,404	\$ 211,740
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 83,696	\$ 5,583	\$ 89,278
Omni Providence Hotel	50%	39,686	-	39,686
Statewide Tourism District	70%	13,370	624	13,995
All Other Hotels in the State	25%	99,923	8,321	108,244
Subtotal - CommerceRI		\$ 236,675	\$ 14,528	\$ 251,203
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 95,652	\$ 2,520	\$ 98,172
Omni Providence Hotel	20%	15,874	-	15,874
All Other Hotels in the State	5%	20,940	204	21,144
Subtotal - PWCVB	45%	\$ 132,466	\$ 2,724	\$ 135,190
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 896,716	\$ 29,614	\$ 926,330

^ 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 December 2019 that was received from all state hotel tax sources, including hosting platforms. For December 2018, 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, \$(276.87) was carried forward to February 2019.

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

Municipality	January 2020	January 2019	Percent Change ^	Difference ^
BARRINGTON	\$ 53	\$ 17	220.0%	\$ 36
BRISTOL	1,341	1,001	34.0%	340
BURRILLVILLE	9	-	n/a	9
CENTRAL FALLS	-	8	-100.0%	(8)
CHARLESTOWN	242	72	234.3%	170
COVENTRY	2,690	3,794	-29.1%	(1,104)
CRANSTON	2,318	59	3,800.0%	2,259
CUMBERLAND	13	13	2.2%	0
EAST GREENWICH	88	27	228.4%	61
EAST PROVIDENCE	1,961	2,427	-19.2%	(466)
EXETER	9	-	n/a	9
FOSTER	-	39	-100.0%	(39)
GLOCESTER	151	104	44.9%	47
HOPKINTON	16	10	53.2%	6
JAMESTOWN	545	484	12.7%	61
JOHNSTON	187	214	-12.6%	(27)
LINCOLN	6,071	5,980	1.5%	91
LITTLE COMPTON	54	23	134.8%	31
MIDDLETOWN	15,000	19,218	-22.0%	(4,219)
NARRAGANSETT	2,010	3,021	-33.5%	(1,011)
NEWPORT	31,058	29,893	3.9%	1,165
NEW SHOREHAM	488	553	-11.7%	(65)
NORTH KINGSTOWN	3,335	3,225	3.4%	109
NORTH PROVIDENCE	86	104	-17.0%	(18)
NORTH SMITHFIELD	140	130	7.0%	9
PAWTUCKET	3,078	3,484	-11.6%	(406)
PORTSMOUTH	401	118	238.9%	283
PROVIDENCE	55,196	62,908	-12.3%	(7,712)
RICHMOND	138	136	1.3%	2
SCITUATE	257	220	16.6%	37
SMITHFIELD	6,681	6,051	10.4%	629
SOUTH KINGSTOWN	2,568	4,441	-42.2%	(1,873)
TIVERTON	685	693	-1.2%	(8)
WARREN	37	12	209.6%	25
WARWICK	37,629	40,480	-7.0%	(2,852)
WESTERLY	5,913	12,215	-51.6%	(6,302)
WEST GREENWICH	3,894	3,690	5.5%	205
WEST WARWICK	4,078	4,347	-6.2%	(269)
WOONSOCKET	2,127	2,526	-15.8%	(399)
TOTAL	\$ 190,546	\$ 211,740	-10.0%	\$ (21,193)

^ 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

January 2020 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 53	\$ 53
BRISTOL	1,081	260	1,341
BURRILLVILLE	-	9	9
CENTRAL FALLS	-	-	-
CHARLESTOWN	47	195	242
COVENTRY	2,642	48	2,690
CRANSTON	2,143	175	2,318
CUMBERLAND	-	13	13
EAST GREENWICH	32	57	88
EAST PROVIDENCE	1,728	233	1,961
EXETER	-	9	9
FOSTER	-	-	-
GLOCESTER	146	5	151
HOPKINTON	-	16	16
JAMESTOWN	78	467	545
JOHNSTON	187	-	187
LINCOLN	6,069	1	6,071
LITTLE COMPTON	24	30	54
MIDDLETOWN	13,470	1,530	15,000
NARRAGANSETT	1,554	456	2,010
NEWPORT	29,699	1,359	31,058
NEW SHOREHAM	461	27	488
NORTH KINGSTOWN	2,249	1,086	3,335
NORTH PROVIDENCE	-	86	86
NORTH SMITHFIELD	129	11	140
PAWTUCKET	2,970	108	3,078
PORTSMOUTH	56	345	401
PROVIDENCE	51,717	3,479	55,196
RICHMOND	46	91	138
SCITUATE	243	14	257
SMITHFIELD	6,635	46	6,681
SOUTH KINGSTOWN	2,107	461	2,568
TIVERTON	506	179	685
WARREN	-	37	37
WARWICK	36,519	1,110	37,629
WESTERLY	4,714	1,200	5,913
WEST GREENWICH	3,879	16	3,894
WEST WARWICK	4,009	69	4,078
WOONSOCKET	2,029	98	2,127
TOTAL	\$ 177,168	\$ 13,378	\$ 190,546

* 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 \$(3,442.95) was carried forward to February 2020.

RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES 11

January 2019 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 17	\$ 17
BRISTOL	961	40	1,001
BURRILLVILLE	-	-	-
CENTRAL FALLS	-	8	8
CHARLESTOWN	62	10	72
COVENTRY	3,789	6	3,794
CRANSTON	-	59	59
CUMBERLAND	-	13	13
EAST GREENWICH	13	14	27
EAST PROVIDENCE	2,273	154	2,427
EXETER	-	-	-
FOSTER	32	7	39
GLOCESTER	91	13	104
HOPKINTON	-	10	10
JAMESTOWN	117	367	484
JOHNSTON	201	14	214
LINCOLN	5,970	10	5,980
LITTLE COMPTON	-	23	23
MIDDLETOWN	18,733	485	19,218
NARRAGANSETT	2,729	292	3,021
NEWPORT	28,712	1,181	29,893
NEW SHOREHAM	422	131	553
NORTH KINGSTOWN	3,194	32	3,225
NORTH PROVIDENCE	-	104	104
NORTH SMITHFIELD	128	2	130
PAWTUCKET	3,372	112	3,484
PORTSMOUTH	35	84	118
PROVIDENCE	60,320	2,588	62,908
RICHMOND	3	133	136
SCITUATE	218	2	220
SMITHFIELD	6,013	38	6,051
SOUTH KINGSTOWN	4,321	120	4,441
TIVERTON	651	42	693
WARREN	-	12	12
WARWICK	39,318	1,163	40,480
WESTERLY	12,174	41	12,215
WEST GREENWICH	3,677	12	3,690
WEST WARWICK	4,324	23	4,347
WOONSOCKET	2,482	44	2,526
TOTAL	\$ 204,336	\$ 7,404	\$ 211,740

* 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 \$(276.87) was carried forward to February 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%	\$ 2,528,587	\$ 2,380,499	6.2%	\$ 148,089
Block Island	45%	250,965	224,489	11.8%	26,476
Convention Authority of Providence	30%	1,009,662	933,992	8.1%	75,670
East Providence	45%	36,291	35,563	2.0%	729
Northern Rhode Island	45%	314,237	269,837	16.5%	44,400
South County	45%	975,083	948,268	2.8%	26,815
Warwick Dept. of Economic Development	30%	494,273	504,995	-2.1%	(10,722)
Subtotal - Tourism Districts		\$ 5,609,099	\$ 5,297,643	5.9%	\$ 311,457
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 3,450,015	\$ 3,286,446	5.0%	\$ 163,569
Subtotal - Municipalities		\$ 3,450,015	\$ 3,286,446	5.0%	\$ 163,569
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 906,403	\$ 915,694	-1.0%	\$ (9,290)
Omni Providence Hotel	50%	348,456	333,119	4.6%	15,337
Statewide Tourism District	70%	250,735	168,347	48.9%	82,388
All Other Hotels in the State	25%	2,281,415	2,245,785	1.6%	35,630
Subtotal - CommerceRI		\$ 3,787,010	\$ 3,662,945	3.4%	\$ 124,065
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 1,035,890	\$ 991,293	4.5%	\$ 44,597
Omni Providence Hotel	20%	139,383	133,248	4.6%	6,135
All Other Hotels in the State	5%	474,193	440,447	7.7%	33,746
Subtotal - PWCVB		\$ 1,649,465	\$ 1,564,988	5.4%	\$ 84,477
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 14,495,589	\$ 13,812,021	4.9%	\$ 683,568
^ 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%	\$ 2,443,358	\$ 85,230	\$ 2,528,587
Block Island	45%	247,711	3,253	250,965
Convention Authority of Providence	30%	955,424	54,238	1,009,662
East Providence	45%	31,769	4,522	36,291
Northern Rhode Island	45%	308,003	6,234	314,237
South County	45%	932,761	42,322	975,083
Warwick Dept. of Economic Development	30%	479,765	14,509	494,273
Subtotal - Tourism Districts		\$ 5,398,791	\$ 210,308	\$ 5,609,099
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,309,926	\$ 140,089	\$ 3,450,015
Subtotal - Municipalities		\$ 3,309,926	\$ 140,089	\$ 3,450,015
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 858,281	\$ 48,123	\$ 906,403
Omni Providence Hotel	50%	348,456	-	348,456
Statewide Tourism District	70%	241,254	9,481	250,735
All other Hotels	25%	2,202,001	79,414	2,281,415
Subtotal - CommerceRI		\$ 3,649,992	\$ 137,018	\$ 3,787,010
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 980,892	\$ 54,997	\$ 1,035,890
Omni Providence Hotel	20%	139,383	-	139,383
All other Hotels	5%	457,633	16,560	474,193
Subtotal - PWCVB	45%	\$ 1,577,907	\$ 71,558	\$ 1,649,465
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,936,617	\$ 558,972	\$ 14,495,589
^ 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, \$(3,442.95) was carried forward to February 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%	\$ 2,343,305	\$ 37,193	\$ 2,380,499
Block Island	45%	224,489	-	224,489
Convention Authority of Providence	30%	919,024	14,969	933,992
East Providence	45%	34,297	1,266	35,563
Northern Rhode Island	45%	268,302	1,535	269,837
South County	45%	942,166	6,102	948,268
Warwick Dept. of Economic Development	30%	494,116	10,879	504,995
Subtotal - Tourism Districts		\$ 5,225,698	\$ 71,944	\$ 5,297,643
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,187,405	\$ 99,041	\$ 3,286,446
Subtotal - Municipalities		\$ 3,187,405	\$ 99,041	\$ 3,286,446
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 849,288	\$ 66,406	\$ 915,694
Omni Providence Hotel	50%	333,119	-	333,119
Statewide Tourism District	70%	163,127	5,220	168,347
All Other Hotels in the State	25%	2,118,088	127,697	2,245,785
Subtotal - CommerceRI		\$ 3,463,622	\$ 199,323	\$ 3,662,945
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 970,615	\$ 20,678	\$ 991,293
Omni Providence Hotel	20%	133,248	-	133,248
All Other Hotels in the State	5%	435,270	5,178	440,447
Subtotal - PWCVB	45%	\$ 1,539,132	\$ 25,856	\$ 1,564,988
TOTAL 5.0 PERCENT STATE HOTEL TAX		\$ 13,415,857	\$ 396,164	\$ 13,812,021
^ 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, \$(276.87) was carried forward to February 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	\$ 398	\$ 271	n/a	\$ 127
BRISTOL	26,224	24,106	8.8%	2,118
BURRILLVILLE	57	61	-6.0%	(4)
CENTRAL FALLS	125	56	124.6%	69
CHARLESTOWN	5,695	6,369	-10.6%	(674)
COVENTRY	31,805	31,233	1.8%	572
CRANSTON	33,401	6,572	408.3%	26,830
CUMBERLAND	115	90	27.7%	25
EAST GREENWICH	758	336	125.4%	422
EAST PROVIDENCE	20,162	20,326	-0.8%	(164)
EXETER	63	-	n/a	63
FOSTER	20	330	-93.9%	(310)
GLOCESTER	1,060	1,154	-8.1%	(94)
HOPKINTON	540	437	23.7%	104
JAMESTOWN	6,629	8,835	-25.0%	(2,206)
JOHNSTON	2,761	2,775	-0.5%	(14)
LINCOLN	51,243	41,221	24.3%	10,022
LITTLE COMPTON	3,582	3,399	5.4%	182
MIDDLETOWN	396,983	397,985	-0.3%	(1,002)
NARRAGANSETT	54,339	51,910	4.7%	2,428
NEWPORT	955,409	899,480	6.2%	55,930
NEW SHOREHAM	139,425	127,625	9.2%	11,800
NORTH KINGSTOWN	36,752	35,682	3.0%	1,070
NORTH PROVIDENCE	1,169	500	133.8%	669
NORTH SMITHFIELD	1,155	1,138	1.5%	17
PAWTUCKET	32,483	35,211	-7.7%	(2,727)
PORTSMOUTH	6,067	4,222	43.7%	1,845
PROVIDENCE	667,157	626,614	6.5%	40,543
RICHMOND	3,794	4,394	-13.7%	(600)
SCITUATE	2,393	2,301	4.0%	92
SMITHFIELD	65,973	52,415	25.9%	13,559
SOUTH KINGSTOWN	59,743	61,058	-2.2%	(1,316)
TIVERTON	9,835	3,005	227.3%	6,831
WARREN	412	309	33.3%	103
WARWICK	411,895	422,087	-2.4%	(10,192)
WESTERLY	304,972	302,395	0.9%	2,577
WEST GREENWICH	43,252	42,470	1.8%	782
WEST WARWICK	49,803	47,540	4.8%	2,263
WOONSOCKET	22,364	20,535	8.9%	1,829
TOTAL	\$ 3,450,015	\$ 3,286,446	5.0%	\$ 163,569

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	\$ -	\$ 398	\$ 398
BRISTOL	24,217	2,007	26,224
BURRILLVILLE	-	57	57
CENTRAL FALLS	-	125	125
CHARLESTOWN	4,476	1,219	5,695
COVENTRY	31,350	455	31,805
CRANSTON	32,027	1,374	33,401
CUMBERLAND	-	115	115
EAST GREENWICH	240	518	758
EAST PROVIDENCE	17,650	2,512	20,162
EXETER	-	63	63
FOSTER	-	20	20
GLOCESTER	975	85	1,060
HOPKINTON	298	242	540
JAMESTOWN	2,502	4,127	6,629
JOHNSTON	2,699	62	2,761
LINCOLN	51,094	149	51,243
LITTLE COMPTON	3,047	534	3,582
MIDDLETOWN	385,005	11,978	396,983
NARRAGANSETT	49,649	4,690	54,339
NEWPORT	930,112	25,297	955,409
NEW SHOREHAM	137,617	1,807	139,425
NORTH KINGSTOWN	31,704	5,048	36,752
NORTH PROVIDENCE	-	1,169	1,169
NORTH SMITHFIELD	1,041	114	1,155
PAWTUCKET	31,053	1,430	32,483
PORTSMOUTH	4,084	1,983	6,067
PROVIDENCE	621,959	45,198	667,157
RICHMOND	1,318	2,476	3,794
SCITUATE	2,268	124	2,393
SMITHFIELD	65,667	306	65,973
SOUTH KINGSTOWN	56,185	3,558	59,743
TIVERTON	8,454	1,381	9,835
WARREN	-	412	412
WARWICK	399,804	12,091	411,895
WESTERLY	299,930	5,042	304,972
WEST GREENWICH	43,051	201	43,252
WEST WARWICK	49,167	636	49,803
WOONSOCKET	21,283	1,081	22,364
TOTAL	\$ 3,309,926	\$ 140,089	\$ 3,450,015

* 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 \$(3,442.95) was carried forward to February 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	\$ -	\$ 271	\$ 271
BRISTOL	23,025	1,081	24,106
BURRILLVILLE	-	61	61
CENTRAL FALLS	-	56	56
CHARLESTOWN	5,944	425	6,369
COVENTRY	30,814	419	31,233
CRANSTON	5,881	691	6,572
CUMBERLAND	-	90	90
EAST GREENWICH	146	190	336
EAST PROVIDENCE	19,054	1,272	20,326
EXETER	-	-	-
FOSTER	273	57	330
GLOCESTER	932	222	1,154
HOPKINTON	314	123	437
JAMESTOWN	2,488	6,347	8,835
JOHNSTON	2,690	85	2,775
LINCOLN	41,053	168	41,221
LITTLE COMPTON	2,796	604	3,399
MIDDLETOWN	392,503	5,482	397,985
NARRAGANSETT	47,771	4,139	51,910
NEWPORT	875,978	23,501	899,480
NEW SHOREHAM	124,716	2,909	127,625
NORTH KINGSTOWN	34,633	1,049	35,682
NORTH PROVIDENCE	-	500	500
NORTH SMITHFIELD	1,045	92	1,138
PAWTUCKET	33,777	1,433	35,211
PORTSMOUTH	2,902	1,320	4,222
PROVIDENCE	599,294	27,320	626,614
RICHMOND	1,229	3,165	4,394
SCITUATE	2,236	65	2,301
SMITHFIELD	52,246	168	52,415
SOUTH KINGSTOWN	58,857	2,202	61,058
TIVERTON	2,144	860	3,005
WARREN	-	309	309
WARWICK	411,763	10,324	422,087
WESTERLY	301,423	972	302,395
WEST GREENWICH	42,294	176	42,470
WEST WARWICK	47,179	361	47,540
WOONSOCKET	20,003	532	20,535
TOTAL	\$ 3,187,405	\$ 99,041	\$ 3,286,446

* 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, \$(276.87) was carried forward to February 2019.