### STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

## Governor Gina M. Raimondo



### Office of Revenue Analysis

# State of Rhode Island Monthly State Hotel Report FY 2015 State 5.0 Percent Hotel Tax Allocation March 2015

Beginning in June 2012, the Rhode Island Department of Revenue will issue 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 allocation of the revenues collected for the state 5.0 percent hotel tax.

#### SUMMARY OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION

### Analysis of Year-over-Year Allocation for March:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5.0 percent hotel tax.

|  |            |            | Percent | Nominal    |
|--|------------|------------|---------|------------|
| Allocation                                 | March 2015 | March 2014 | Change  | Difference |
| Regional Tourism Districts                 | \$ 310,790 | \$ 301,412 | 3.1 %   | \$ 9,379   |
| Municipalities                             | 186,038    | 181,383    | 2.6 %   | 4,654      |
| State of Rhode Island                      | 180,099    | 172,475    | 4.4 %   | 7,624      |
| Prov. Warwick Convention & Visitors Bureau | 128,999    | 122,409    | 5.4 %   | 6,590      |
| Rhode Island Convention Center Authority   | 26,475     | 22,348     | 18.5 %  | 4,127      |
| TOTAL STATE 5.0% HOTEL TAX                 | \$ 832,401 | \$ 800,027 | 4.0 %   | \$ 32,375  |

The total revenues generated from the state 5.0 percent hotel tax in March 2015 were \$832,401, an increase of \$32,375 or 4.0 percent over the \$800,027 received in March 2014. The largest share of these revenues is distributed to the State's eight regional tourism districts. In March 2015, the regional tourism districts received \$310,790 of the total revenues generated from the

state 5.0 percent hotel tax, an increase of \$9,379 or 3.1 percent over the \$301,412 received in March 2014.

Twenty-five percent of the revenues generated from the state 5.0 percent hotel tax are distributed to the municipalities where the individual hotels are located. The City of Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel. In March 2015, the State's cities and towns received \$186,038, an increase of \$4,654 or 2.6 percent over the \$181,383 received in March 2014.

The Rhode Island Convention Center Authority (RICCA) receives 30.0 percent of the revenues generated from the state 5.0 percent hotel tax at the Omni Providence Hotel. In March 2015, the RICCA received \$26,475, an increase of \$4,127 or 18.5 percent over the \$22,348 received in March 2014.

The State's share of the revenues generated from the state 5.0 percent hotel tax is 21.0 percent, except from the Omni Providence Hotel where it is 27.0 percent. In March 2015, the State received \$180,099 from the state 5.0 percent hotel tax, an increase of \$7,624 or 4.4 percent over the \$172,475 received in March 2014. The State's share of the revenues generated from the state 5.0 percent hotel tax is deposited into the miscellaneous departmental revenues component of departmental receipts.

The Providence Warwick Convention & Visitors Bureau (PWCVB) receives 23.0 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in Providence and Warwick, 12.0 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at the Omni Providence Hotel, and 7.0 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at all other hotels located in the State. In March 2015, the PWCVB received \$128,999, an increase of \$6,590 or 5.4 percent over the \$122,409 received in March 2014.

#### Analysis of Fiscal Year-to-Date through March:

The following table is a summary of the fiscal year-to-date allocation of revenues generated from the state 5.0 percent hotel tax.

| All de                                     | ES7 2015      | EW 2014       | Percent | Nominal    |
|--|---------------|---------------|---------|------------|
| Allocation                                 | FY 2015       | FY 2014       | Change  | Difference |
| Regional Tourism Districts                 | \$ 5,217,766  | \$ 4,842,419  | 7.8 %   | \$ 375,346 |
| Municipalities                             | 3,000,900     | 2,783,939     | 7.8 %   | 216,961    |
| State of Rhode Island                      | 2,723,775     | 2,527,486     | 7.8 %   | 196,288    |
| Prov. Warwick Convention & Visitors Bureau | 1,587,504     | 1,471,853     | 7.9 %   | 115,651    |
| Rhode Island Convention Center Authority   | 225,577       | 209,976       | 7.4 %   | 15,601     |
| TOTAL STATE 5.0% HOTEL TAX                 | \$ 12,755,521 | \$ 11,835,673 | 7.8 %   | \$ 919,848 |

The total revenues generated from the state 5.0 percent hotel tax in FY 2015 through March were \$12.76 million, an increase of \$919,848 or 7.8 percent over the \$11.84 million received in FY 2014 through March. The largest share of these revenues is distributed to the State's eight regional tourism districts. In FY 2015 through March, the regional tourism districts received

\$5.22 million of the total revenues generated from the state 5.0 percent hotel tax, an increase of \$375,346 or 7.8 percent over the \$4.84 million received in the same period last fiscal year.

Twenty-five percent of the revenues generated from the state 5.0 percent hotel tax are distributed to the municipalities where the individual hotels are located. The City of Providence receives the same allocation from all of the hotels located in the city, except from the Omni Providence Hotel. In FY 2015 through March, the State's cities and towns received \$3.00 million, an increase of \$216,961 or 7.8 percent over the \$2.78 million received in FY 2014 year-to-date.

The Rhode Island Convention Center Authority (RICCA) receives 30.0 percent of the revenues generated from the state 5.0 percent hotel tax at the Omni Providence Hotel. In FY 2015 through March, the RICCA received \$225,577, an increase of \$15,601 or 7.4 percent over the \$209,976 received in FY 2014 year-to-date.

The State's share of the revenues generated from the state 5.0 percent hotel tax is 21.0 percent, except from the Omni Providence Hotel where it is 27.0 percent. In FY 2015 through March, the State received \$2.72 million from the state 5.0 percent hotel tax, an increase of \$196,288 or 7.8 percent over the \$2.53 million received in FY 2014 year-to-date.

The Providence Warwick Convention & Visitors Bureau (PWCVB) receives 23.0 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in Providence and Warwick, 12.0 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at the Omni Providence Hotel, and 7.0 percent of the revenues generated from the assessment of the state 5.0 percent hotel tax at all other hotels located in the State. In FY 2015 through March, the PWCVB received \$1.59 million, an increase of \$115,651 or 7.9 percent over the \$1.47 million received in FY 2014 year-to-date.

#### DETAIL OF THE STATE 5.0 PERCENT HOTEL TAX ALLOCATION

#### Analysis of Year-over-Year Allocation for March:

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Year-over-Year Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a year-over-year basis. The State's eight regional tourism districts include: (1) Aquidneck Island Tourism District<sup>1</sup>; (2) Block Island; (3) the Convention Authority of the City of Providence; (4) East Providence<sup>2</sup>; (5) Northern Rhode Island Tourism District<sup>3</sup>; (6) South County Tourism District<sup>4</sup>; (7) the Statewide Tourism District<sup>5</sup>; and (8) the Warwick Department of Economic Development. The regional tourism districts are administered by either a regional

<sup>&</sup>lt;sup>1</sup> Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren

<sup>&</sup>lt;sup>2</sup> East Providence is not a member of any tourism district at this time. At such time that the City elects to join an established tourism district, all accrued and future revenues generated from the assessment of the state 5.0 percent hotel tax at hotels located in East Providence will be allocated to the selected tourism district.

<sup>&</sup>lt;sup>3</sup> Burrillville, Central Falls, Cumberland, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield and Woonsocket

<sup>&</sup>lt;sup>4</sup> Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly

<sup>&</sup>lt;sup>5</sup> Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick

council, a municipal government entity, or, as in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation.

In general, the regional tourism districts receive 47.0 percent of the revenues generated from the application of the state 5.0 percent hotel tax at hotels located in the district. The exceptions to this allocation are the Convention Authority of the City of Providence, which receives 31.0 percent of the state 5.0 percent hotel tax revenues generated from all of the hotels situated in Providence including the Omni Providence Hotel, and the Warwick Department of Economic Development, which receives 31.0 percent of the state 5.0 percent hotel tax revenues generated from all of the hotels located in Warwick.

In March 2015, the Convention Authority of the City of Providence was the largest recipient of the tourism districts' share of the state 5.0 percent hotel tax at \$100,189, an increase of \$1,288 or 1.3 percent over the \$98,902 received in March 2014. The Aquidneck Island Tourism District received the second largest portion of the tourism districts' share of the state 5.0 percent hotel tax at \$71,593, a decrease of \$10,191 or -12.5 percent over the \$81,783 received in March 2014. The Warwick Department of Economic Development was the third largest recipient of the tourism districts' share of the state 5.0 percent hotel tax in March 2015 at \$55,660, an increase of \$10,022 or 22.0 percent over the \$45,638 received in March 2014.

The three regional tourism districts with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: the statewide tourism district, 130.8 percent; East Providence, 24.1 percent; and the Warwick Department of Economic Development, 22.0 percent. The two regional tourism districts with a percentage decrease in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: Block Island, -83.8 percent and Aquidneck Island, -12.5 percent.

The three regional tourism districts with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: the Warwick Department of Economic Development, \$10,022; the statewide tourism district, \$6,812; and the South County Tourism District, \$3,678. The two regional tourism districts with a nominal decrease in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: Aquidneck Island, \$(10,191) and Block Island, \$(5,514).

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Year-over-Year Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. In March 2015, Providence received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax at \$58,735, a decrease of \$2,401 or -3.9 percent over the \$61,136 received in March 2014. Warwick received the second largest portion of the municipalities' share of the state 5.0 percent hotel tax in March 2015 at \$44,887, an increase of \$8,082 or 22.0 percent over the \$36,805 received in March 2014. Newport received the third largest portion of the municipalities' share of the state 5.0 percent hotel tax in March 2015 at \$24,350, a decrease of \$6,874 or -22.0 percent over the \$31,224 received in March 2014.

The five municipalities with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: West Warwick, 158.7 percent; Johnston, 108.0 percent; Cranston, 63.3 percent; Coventry, 56.2 percent; and West Greenwich, 28.1 percent. The five municipalities with the largest percentage decrease in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: Little Compton, -100.0 percent; New Shoreham, -83.8 percent; Portsmouth, -52.3 percent; Glocester, -43.6 percent; and East Greenwich, -36.3 percent.

The five municipalities with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: Warwick, \$8,082; West Warwick, \$3,093; Middletown, \$1,679; Coventry, \$1,186; and West Greenwich, \$839. The five municipalities with the largest nominal decrease in revenues generated from the state 5.0 percent hotel tax between March 2015 and March 2014 were: Newport, \$(6,874); New Shoreham, \$(2,933); Providence, \$(2,401); South Kingstown, \$(353); and Portsmouth, \$(128).

### Analysis of Fiscal Year-to-Date through March:

The table *Detail of Rhode Island State 5.0% Hotel Tax Allocation: Fiscal Year-to-Date Collections* provides a breakdown of the distribution of the revenues generated from the state 5.0 percent hotel tax on a fiscal year-to-date basis. In FY 2015 through March, the Aquidneck Island Tourism District received the largest portion of the tourism districts' share of the state 5.0 percent hotel tax at \$2.29 million, an increase of \$160,203 or 7.5 percent over the \$2.13 million received in FY 2014 through March. The Convention Authority of the City of Providence was the second largest recipient of the tourism districts' share of the state 5.0 percent hotel tax in FY 2015 year-to-date at \$976,720, an increase of \$61,219 or 6.7 percent over the \$915,501 received in FY 2014 year-to-date. The South County Tourism District was the third largest recipient of the tourism districts' share of the state 5.0 percent hotel tax in FY 2015 year-to-date at \$788,374, an increase of \$83,520 or 11.8 percent over the \$704,855 received in FY 2014 year-to-date.

The three regional tourism districts with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March were: the statewide district, 22.5 percent; East Providence, 15.2 percent; and South County, 11.8 percent. The only regional tourism district with a percentage decrease in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March was Block Island at -4.7 percent.

The three regional tourism districts with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March were: Aquidneck Island, \$160,203; South County, \$83,520; and the Convention Authority of the City of Providence, \$61,219. The only regional tourism district with a nominal decrease in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March was Block Island at \$(11,088).

The table *Rhode Island State 5.0% Hotel Tax Allocation to Municipalities: Fiscal Year-to-Date Collections* shows the portion of revenues generated from the state 5.0 percent hotel tax distributed to the cities and towns in Rhode Island. In FY 2015 through March, Newport

received the largest portion of the municipalities' share of the revenues generated from the state 5.0 percent hotel tax at \$898,888, an increase of \$52,599 or 6.2 percent over the \$846,289 received in FY 2014 through March. Providence received the second largest portion of the municipalities' share of the state 5.0 percent hotel tax in FY 2015 year-to-date at \$599,697, with an increase of \$36,370 or 6.5 percent over the \$563,328 received in FY 2014 year-to-date. Warwick received the third largest portion of the municipalities' share of the state 5.0 percent hotel tax in FY 2015 year-to-date at \$426,899, an increase of \$39,665 or 10.2 percent over the \$387,235 received in FY 2014 year-to-date.

The five municipalities with the largest percentage increase in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March were: Portsmouth, 40.9 percent; Johnston, 37.4 percent; Scituate, 28.1 percent; Jamestown, 27.6 percent; and West Warwick, 23.9 percent. The five municipalities with the largest percentage decrease in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March were: Little Compton, -91.3 percent; East Greenwich, -36.2 percent; Glocester, -25.6 percent; North Smithfield, -9.1 percent; and Foster, -7.9 percent.

The five municipalities with the largest nominal increase in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March were: Newport, \$52,599; Warwick, \$39,665; Providence, \$36,370; Westerly, \$31,942; and Middletown, \$31,625. The five municipalities with the largest nominal decrease in revenues generated from the state 5.0 percent hotel tax between FY 2015 through March and FY 2014 through March were: New Shoreham, \$(5,898); Little Compton, \$(2,026); West Greenwich, \$(870); Pawtucket, \$(779); and Charlestown, \$(532).

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

|   |       | Year-over-Year |               |    |            |         |    |            |
|---|-------|----------------|---------------|----|------------|---------|----|------------|
|   |       |                |               |    |            | Percent |    |            |
| Allocation                                      | Share |                | March 2015    |    | March 2014 | Change  |    | Difference |
| PROVIDENCE HOTELS *                             |       |                |               |    | •          |         |    |            |
| Convention Authority of Providence              | 31%   | \$             | 72,832        | \$ | 75,809     | -3.9%   | \$ | (2,977     |
| City of Providence                              | 25%   |                | 58,735        |    | 61,136     | -3.9%   |    | (2,401     |
| State of Rhode Island                           | 21%   |                | 49,338        |    | 51,354     | -3.9%   |    | (2,017     |
| Prov. Warwick Convention & Visitors Bureau      | 23%   |                | 54,037        |    | 56,245     | -3.9%   |    | (2,209     |
| Subtotal - Providence Hotels                    | 100%  | \$             | 234,942       | \$ | 244,544    | -3.9%   | \$ | (9,603     |
|   |       |                |               |    |            |         |    |            |
| OMNI PROVIDENCE HOTEL *                         |       |                |               |    |            |         |    |            |
| Convention Authority of Providence              | 31%   | \$             | 27,357        | \$ | 23,093     | 18.5%   | \$ | 4,265      |
| RI Convention Center Authority                  | 30%   |                | 26,475        |    | 22,348     | 18.5%   |    | 4,127      |
| State of Rhode Island                           | 27%   |                | 23,827        |    | 20,113     | 18.5%   |    | 3,714      |
| Prov. Warwick Convention & Visitors Bureau      | 12%   |                | 10,590        |    | 8,939      | 18.5%   |    | 1,651      |
| Subtotal - Omni Providence Hotel                | 100%  | \$             | 88,250        | \$ | 74,493     | 18.5%   | \$ | 13,757     |
|   |       |                |               |    |            |         |    |            |
| WARWICK HOTELS                                  | 210/  | Φ.             | <b>77</b> 550 | Φ. | 45 620     | 22.004  | Φ. | 10.022     |
| Warwick Dept. of Economic Dev.                  | 31%   | \$             | 55,660        | \$ | 45,638     | 22.0%   | \$ | 10,022     |
| City of Warwick                                 | 25%   |                | 44,887        |    | 36,805     | 22.0%   |    | 8,082      |
| State of Rhode Island                           | 21%   |                | 37,705        |    | 30,916     | 22.0%   |    | 6,789      |
| Prov. Warwick Convention & Visitors Bureau      | 23%   |                | 41,296        | _  | 33,860     | 22.0%   |    | 7,436      |
| Subtotal - Warwick Hotels                       | 100%  | \$             | 179,548       | \$ | 147,218    | 22.0%   | \$ | 32,330     |
| ALL OTHER HOTELS                                |       |                |               |    |            |         |    |            |
| Regional Tourism Districts                      |       |                |               |    |            |         |    |            |
| South County                                    | 47%   | \$             | 35,115        | \$ | 31,437     | 11.7%   | \$ | 3,678      |
| Northern RI                                     | 47%   | Ψ              | 31,607        | Ψ  | 29,010     | 9.0%    | Ψ  | 2,597      |
| Aquidneck Island                                | 47%   |                | 71,593        |    | 81,783     | -12.5%  |    | (10,191    |
| Block Island                                    | 47%   |                | 1,069         |    | 6,583      | -83.8%  |    | (5,514     |
| East Providence                                 | 47%   |                | 3,536         |    | 2,849      | 24.1%   |    | 687        |
| Statewide                                       | 47%   |                | 12,021        |    | 5,209      | 130.8%  |    | 6,812      |
| Subtotal - Tourism Districts                    | 47%   | \$             | 154,941       | \$ | 156,872    | -1.2%   | \$ | (1,931     |
|   |       |                |               | ·  | ,          |         |    | , .        |
| Municipalities (excluding Providence & Warwick) | 25%   | \$             | 82,415        | \$ | 83,443     | -1.2%   | \$ | (1,027     |
| State of Rhode Island                           | 21%   |                | 69,229        |    | 70,092     | -1.2%   |    | (863       |
| Prov. Warwick Convention & Visitors Bureau      | 7%    | Φ.             | 23,076        | Φ. | 23,364     | -1.2%   | Φ. | (288       |
| Subtotal - All Other Hotels                     | 100%  | \$             | 329,662       | \$ | 333,771    | -1.2%   | \$ | (4,109     |
| TOTAL 5.0 PERCENT STATE HOTEL TAX               |       | \$             | 832,401       | \$ | 800,027    | 4.0%    | \$ | 32,375     |

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

|                  | Year-over-Year |            |         |              |  |  |  |
|------------------|----------------|------------|---------|--------------|--|--|--|
|                  |                |            | Percent |              |  |  |  |
| MUNICIPALITY     | March 2015     | March 2014 | Change  | Difference   |  |  |  |
| BARRINGTON       | \$ -           | \$ -       | n/a     | \$ -         |  |  |  |
| BRISTOL          | 833            | 897        | -7.1%   | (64)         |  |  |  |
| BURRILLVILLE     | -              | -          | n/a     | =            |  |  |  |
| CENTRAL FALLS    | -              | -          | n/a     | -            |  |  |  |
| CHARLESTOWN      | 170            | 171        | -0.9%   | (2)          |  |  |  |
| COVENTRY         | 3,298          | 2,112      | 56.2%   | 1,186        |  |  |  |
| CRANSTON         | 411            | 252        | 63.3%   | 159          |  |  |  |
| CUMBERLAND       | -              | -          | n/a     | -            |  |  |  |
| EAST GREENWICH   | 66             | 104        | -36.3%  | (38)         |  |  |  |
| EAST PROVIDENCE  | 1,881          | 1,515      | 24.1%   | 365          |  |  |  |
| EXETER           | -              | -          | n/a     | -            |  |  |  |
| FOSTER           | 11             | 12         | -14.6%  | (2)          |  |  |  |
| GLOCESTER        | 60             | 106        | -43.6%  | (46)         |  |  |  |
| HOPKINTON        | _              | _          | n/a     | <del>-</del> |  |  |  |
| JAMESTOWN        | 76             | 103        | -26.6%  | (27)         |  |  |  |
| JOHNSTON         | 601            | 289        | 108.0%  | 312          |  |  |  |
| LINCOLN          | 5,508          | 4,742      | 16.1%   | 766          |  |  |  |
| LITTLE COMPTON   | -              | 6          | -100.0% | (6)          |  |  |  |
| MIDDLETOWN       | 12,705         | 11,025     | 15.2%   | 1,679        |  |  |  |
| NARRAGANSETT     | 462            | 465        | -0.6%   | (3)          |  |  |  |
| NEWPORT          | 24,350         | 31,224     | -22.0%  | (6,874)      |  |  |  |
| NEW SHOREHAM     | 569            | 3,502      | -83.8%  | (2,933)      |  |  |  |
| NORTH KINGSTOWN  | 2,628          | 2,194      | 19.8%   | 434          |  |  |  |
| NORTH PROVIDENCE | _              | -          | n/a     | -            |  |  |  |
| NORTH SMITHFIELD | 98             | 96         | 1.9%    | 2            |  |  |  |
| PAWTUCKET        | 2,456          | 2,430      | 1.1%    | 26           |  |  |  |
| PORTSMOUTH       | 117            | 246        | -52.3%  | (128)        |  |  |  |
| PROVIDENCE       | 58,735         | 61,136     | -3.9%   | (2,401)      |  |  |  |
| RICHMOND         | 96             | 94         | 1.5%    | 1            |  |  |  |
| SCITUATE         | 329            | 268        | 22.6%   | 61           |  |  |  |
| SMITHFIELD       | 6,452          | 5,998      | 7.6%    | 454          |  |  |  |
| SOUTH KINGSTOWN  | 3,382          | 3,735      | -9.4%   | (353)        |  |  |  |
| TIVERTON         | _              | -<br>-     | n/a     | -            |  |  |  |
| WARREN           | -              | -          | n/a     | -            |  |  |  |
| WARWICK          | 44,887         | 36,805     | 22.0%   | 8,082        |  |  |  |
| WESTERLY         | 4,753          | 4,863      | -2.3%   | (110)        |  |  |  |
| WEST GREENWICH   | 3,823          | 2,984      | 28.1%   | 839          |  |  |  |
| WEST WARWICK     | 5,042          | 1,949      | 158.7%  | 3,093        |  |  |  |
| WOONSOCKET       | 2,239          | 2,060      | 8.7%    | 180          |  |  |  |
| TOTAL            | \$ 186,038     | \$ 181,383 | 2.6%    |              |  |  |  |

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

|  |              | Fiscal Year-to-Date |                    |     |                    |            |       |            |
|--|--------------|---------------------|--------------------|-----|--------------------|------------|-------|------------|
|  |              |                     |                    |     |                    | Percent    |       |            |
| Allocation   | Share        |                     | FY 2015            |     | FY 2014            | Change     |       | Difference |
| PROVIDENCE HOTELS *                                      |              | •                   |                    | =   |                    |            | -     |            |
| Convention Authority of Providence                       | 31%          | \$                  | 743,624            | \$  | 698,526            | 6.5%       | \$    | 45,098     |
| City of Providence                                       | 25%          |                     | 599,697            |     | 563,328            | 6.5%       |       | 36,370     |
| State of Rhode Island                                    | 21%          |                     | 503,746            |     | 473,195            | 6.5%       |       | 30,550     |
| Prov. Warwick Convention & Visitors Bureau               | 23%          |                     | 551,721            |     | 518,261            | 6.5%       |       | 33,460     |
| Subtotal - Providence Hotels                             | 100%         | \$                  | 2,398,789          | \$  | 2,253,311          | 6.5%       | \$    | 145,478    |
| OMNI PROVIDENCE HOTEL *                                  |              |                     |                    |     |                    |            |       |            |
| Convention Authority of Providence                       | 31%          | \$                  | 233,096            | \$  | 216,975            | 7.4%       | \$    | 16,121     |
| RI Convention Center Authority                           | 30%          | Ψ                   | 225,577            | Ψ   | 209,976            | 7.4%       | Ψ     | 15,601     |
| State of Rhode Island                                    | 27%          |                     | 203,019            |     | 188,978            | 7.4%       |       | 14,041     |
| Prov. Warwick Convention & Visitors Bureau               | 12%          |                     | 90,231             |     | 83,990             | 7.4%       |       | 6,240      |
| Subtotal - Omni Providence Hotel                         | 100%         | \$                  | 751,922            | \$  | 699,919            | 7.4%       | \$    | 52,004     |
| Subtotal - Olimi i Tovidence Hotel                       | 100 /0       | Ψ                   | 731,922            | ψ   | 099,919            | 7.470      | Ψ     | 32,004     |
| WARWICK HOTELS   |              |                     |                    |     |                    |            |       |            |
| Warwick Dept. of Economic Dev.                           | 31%          | \$                  | 529,355            | \$  | 480,171            | 10.2%      | \$    | 49,184     |
| City of Warwick  | 25%          |                     | 426,899            |     | 387,235            | 10.2%      |       | 39,665     |
| State of Rhode Island                                    | 21%          |                     | 358,595            |     | 325,277            | 10.2%      |       | 33,318     |
| Prov. Warwick Convention & Visitors Bureau               | 23%          |                     | 392,747            |     | 356,256            | 10.2%      |       | 36,491     |
| Subtotal - Warwick Hotels                                | 100%         | \$                  | 1,707,598          | \$  | 1,548,939          | 10.2%      | \$    | 158,658    |
| ALL OTHER HOTELS   |              |                     |                    |     |                    |            |       |            |
| ALL OTHER HOTELS Regional Tourism Districts              |              |                     |                    |     |                    |            |       |            |
| South County   | 47%          | \$                  | 788,374            | \$  | 704,855            | 11.8%      | \$    | 83,520     |
| Northern RI  | 47%          | ·                   | 270,471            | ·   | 261,768            | 3.3%       | ·     | 8,703      |
| Aquidneck Island   | 47%          |                     | 2,290,160          |     | 2,129,957          | 7.5%       |       | 160,203    |
| Block Island   | 47%          |                     | 224,348            |     | 235,436            | -4.7%      |       | (11,088)   |
| East Providence  | 47%          |                     | 35,678             |     | 30,961             | 15.2%      |       | 4,717      |
| Statewide  | 47%          |                     | 102,659            |     | 83,770             | 22.5%      |       | 18,889     |
| Subtotal - Tourism Districts                             | 47%          | \$                  | 3,711,690          | \$  | 3,446,747          | 7.7%       | \$    | 264,943    |
| Municipalities (excluding Providence & Warwick)          | 25%          | \$                  | 1,974,303          | \$  | 1,833,376          | 7.7%       | \$    | 140,927    |
| State of Rhode Island                                    | 21%          |                     | 1,658,415          |     | 1,540,036          | 7.7%       |       | 118,379    |
| Prov. Warwick Convention & Visitors Bureau               | 7%           |                     | 552,805            |     | 513,345            | 7.7%       |       | 39,460     |
| Subtotal - All Other Hotels                              | 100%         | \$                  | 7,897,213          | \$  | 7,333,504          | 7.7%       | \$    | 563,708    |
| TOTAL 5.0 PERCENT STATE HOTEL TAX                        |              | \$                  | 12,755,521         | \$  | 11,835,673         | 7.8%       | \$    | 919,848    |
| TOTAL S. OTERCENT STATE HOTEL TAX                        |              | φ                   | 129/339321         | Ψ   | 11,033,073         | 7.0 /0     | Ψ     | 717,040    |
| * The City of Providence does not receive any share of t | he state 5.0 | percei              | nt hotel tax reven | ues | generated from the | Omni Provi | dence | Hotel.     |

# RHODE ISLAND STATE 5.0% HOTEL TAX ALLOCATION TO MUNICIPALITIES Fiscal Year-to-Date Collections

|                  | Fiscal Year-to-Date |              |         |              |  |  |  |
|------------------|---------------------|--------------|---------|--------------|--|--|--|
|                  |                     |              | Percent |              |  |  |  |
| MUNICIPALITY     | FY 2015             | FY 2014      | Change  | Difference   |  |  |  |
| BARRINGTON       | \$ -                | \$ -         | n/a     | \$ -         |  |  |  |
| BRISTOL          | 14,972              | 14,455       | 3.6%    | 518          |  |  |  |
| BURRILLVILLE     | -                   | -            | n/a     | _            |  |  |  |
| CENTRAL FALLS    | -                   | -            | n/a     | -            |  |  |  |
| CHARLESTOWN      | 8,135               | 8,668        | -6.1%   | (532)        |  |  |  |
| COVENTRY         | 35,593              | 31,089       | 14.5%   | 4,504        |  |  |  |
| CRANSTON         | 3,580               | 3,730        | -4.0%   | (151)        |  |  |  |
| CUMBERLAND       | -                   | -            | n/a     | <del>-</del> |  |  |  |
| EAST GREENWICH   | 210                 | 330          | -36.2%  | (120)        |  |  |  |
| EAST PROVIDENCE  | 18,978              | 16,469       | 15.2%   | 2,509        |  |  |  |
| EXETER           | -                   | -<br>-       | n/a     | ·<br>-       |  |  |  |
| FOSTER           | 101                 | 110          | -7.9%   | (9)          |  |  |  |
| GLOCESTER        | 777                 | 1,044        | -25.6%  | (268)        |  |  |  |
| HOPKINTON        | _                   | ,<br>-       | n/a     | -<br>-       |  |  |  |
| JAMESTOWN        | 4,536               | 3,553        | 27.6%   | 982          |  |  |  |
| JOHNSTON         | 3,859               | 2,808        | 37.4%   | 1,051        |  |  |  |
| LINCOLN          | 42,410              | 39,649       | 7.0%    | 2,761        |  |  |  |
| LITTLE COMPTON   | 194                 | 2,220        | -91.3%  | (2,026)      |  |  |  |
| MIDDLETOWN       | 294,358             | 262,733      | 12.0%   | 31,625       |  |  |  |
| NARRAGANSETT     | 35,250              | 33,852       | 4.1%    | 1,398        |  |  |  |
| NEWPORT          | 898,888             | 846,289      | 6.2%    | 52,599       |  |  |  |
| NEW SHOREHAM     | 119,334             | 125,232      | -4.7%   | (5,898)      |  |  |  |
| NORTH KINGSTOWN  | 33,537              | 30,120       | 11.3%   | 3,417        |  |  |  |
| NORTH PROVIDENCE | _                   | ,<br>-       | n/a     | -            |  |  |  |
| NORTH SMITHFIELD | 1,067               | 1,174        | -9.1%   | (107)        |  |  |  |
| PAWTUCKET        | 20,584              | 21,363       | -3.6%   | (779)        |  |  |  |
| PORTSMOUTH       | 5,222               | 3,706        | 40.9%   | 1,516        |  |  |  |
| PROVIDENCE       | 599,697             | 563,328      | 6.5%    | 36,370       |  |  |  |
| RICHMOND         | 1,544               | 1,247        | 23.9%   | 297          |  |  |  |
| SCITUATE         | 2,552               | 1,992        | 28.1%   | 560          |  |  |  |
| SMITHFIELD       | 58,201              | 56,781       | 2.5%    | 1,420        |  |  |  |
| SOUTH KINGSTOWN  | 56,394              | 52,005       | 8.4%    | 4,389        |  |  |  |
| TIVERTON         |                     | -            | n/a     | -            |  |  |  |
| WARREN           | _                   | _            | n/a     | _            |  |  |  |
| WARWICK          | 426,899             | 387,235      | 10.2%   | 39,665       |  |  |  |
| WESTERLY         | 213,295             | 181,353      | 17.6%   | 31,942       |  |  |  |
| WEST GREENWICH   | 35,390              | 36,260       | -2.4%   | (870)        |  |  |  |
| WEST WARWICK     | 44,514              | 35,918       | 23.9%   | 8,596        |  |  |  |
| WOONSOCKET       | 20,828              | 19,227       | 8.3%    | 1,601        |  |  |  |
| TOTAL            | \$ 3,000,900        | \$ 2,783,939 | 7.8%    |              |  |  |  |