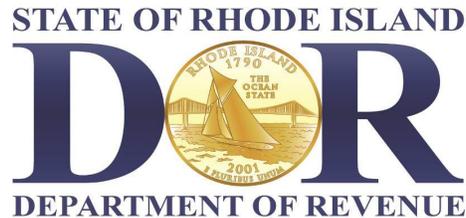


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2024 State 5% Hotel Tax Allocation December 2023**

The report provides information on the fiscal year-to-date over fiscal year-to-date and year-over-year allocation of the revenues collected for the state 5% hotel tax. The state 5% 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. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5% hotel tax.

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. Changes in state law that affect the distribution of state hotel tax revenues typically specify a date after which the state hotel tax collections are allocated based on the newly mandated legislative formula. It should be noted that early payments, late payments, and adjustments may be included in this report.

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, Rhode Island is divided into seven regional tourism districts, which are administered by (i) a regional council, (ii) a municipal government entity, or, (iii) 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
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, East Providence, 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% Hotel Tax Allocation

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

The following table is a summary of the year-over-year allocation of revenues generated from the state 5% hotel tax.

State Hotel Tax Recipient	FY 2024	FY 2023	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$6,500,938	\$6,709,966	-3.1%	\$(209,028)
Hosting Platforms and Room Resellers	351,148	326,731	7.5%	24,417
<i>Subtotal: Regional Tourism Districts</i>	<i>\$6,852,086</i>	<i>\$7,036,697</i>	<i>-2.6%</i>	<i>\$(184,611)</i>
<i>Municipalities</i>				
Traditional Hotels	\$3,922,088	\$4,032,968	-2.7%	\$(110,880)
Hosting Platforms and Room Resellers	216,042	200,247	7.9%	15,795
<i>Subtotal: Municipalities</i>	<i>\$4,138,130</i>	<i>\$4,233,215</i>	<i>-2.2%</i>	<i>\$(95,085)</i>
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$4,155,139	\$4,299,702	-3.4%	\$(144,562)
Hosting Platforms and Room Resellers	216,128	199,461	8.4%	16,667
<i>Subtotal: RI Commerce Corporation</i>	<i>\$4,371,267</i>	<i>\$4,499,163</i>	<i>-2.8%</i>	<i>\$(127,895)</i>
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$1,689,933	\$1,728,033	-2.2%	\$(38,101)
Hosting Platforms and Room Resellers	80,850	74,548	8.5%	6,301
<i>Subtotal: PWCVB</i>	<i>\$1,770,782</i>	<i>\$1,802,582</i>	<i>-1.8%</i>	<i>\$(31,800)</i>
TOTAL STATE 5% HOTEL TAX	\$17,132,265	\$17,571,656	-2.5%	\$(439,391)

Year-over-Year Allocation for December:

State Hotel Tax Recipient	December 2023	December 2022	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$440,551	\$422,695	4.2%	\$17,856
Hosting Platforms and Room Resellers	31,221	22,034	41.7%	9,187
<i>Subtotal: Regional Tourism Districts</i>	<i>\$471,772</i>	<i>\$444,729</i>	<i>6.1%</i>	<i>\$27,043</i>
<i>Municipalities</i>				
Traditional Hotels	\$276,849	\$263,962	4.9%	\$12,887
Hosting Platforms and Room Resellers	20,257	14,164	43.0%	6,092
<i>Subtotal: Municipalities</i>	<i>\$297,106</i>	<i>\$278,126</i>	<i>6.8%</i>	<i>\$18,980</i>

State Hotel Tax Recipient	December 2023	December 2022	Percent Change	Nominal Difference
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$297,977	\$289,456	2.9%	\$8,521
Hosting Platforms and Room Resellers	20,218	14,004	44.4%	6,214
Subtotal: RI Commerce Corporation	\$318,194	\$303,460	4.9%	\$14,735
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$148,518	\$143,381	3.6%	\$5,137
Hosting Platforms and Room Resellers	9,331	6,455	44.6%	2,877
Subtotal: PWCVB	\$157,849	\$149,836	5.3%	\$8,014
TOTAL STATE 5% HOTEL TAX	\$1,244,921	\$1,176,150	5.8%	\$68,771

Detail of the State 5% Hotel Tax Allocation

The tables *Detail of Rhode Island State 5% 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% 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.

The report can be found on the Department of Revenue's web site at <https://dor.ri.gov/revenue-analysis/fy-2024>.

Questions or comments on the report should be directed to Paul Grimaldi, Chief/Program Development, by e-mail at paul.grimaldi@revenue.ri.gov or by phone at (401) 378-1080.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

Fiscal Year-to-Date Collections

Allocation	Share	FY 2024 YTD	FY 2023 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 3,199,717	\$ 3,377,184	-5.3%	\$ (177,468)
Block Island	45%	425,291	422,603	0.6%	2,688
Convention Authority of Providence	30%	1,016,543	1,009,632	0.7%	6,912
Northern Rhode Island	45%	372,382	380,700	-2.2%	(8,318)
South County	45%	1,374,656	1,356,918	1.3%	17,738
Warwick Dept. of Economic Development	30%	463,497	489,659	-5.3%	(26,162)
Subtotal - Tourism Districts		\$ 6,852,086	\$ 7,036,697	-2.6%	\$ (184,611)
<u>Municipalities</u>					
All Municipalities ^	25%	4,138,130	\$ 4,233,215	-2.2%	\$ (95,085)
Subtotal - Municipalities		\$ 4,138,130	\$ 4,233,215	-2.2%	\$ (95,085)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 914,282	\$ 915,356	-0.1%	\$ (1,075)
Omni Providence Hotel	50%	289,873	319,398	-9.2%	(29,526)
Statewide Tourism District	70%	182,643	188,071	-2.9%	(5,428)
All Other Hotels in the State	25%	2,984,470	3,076,337	-3.0%	(91,867)
Subtotal - CommerceRI		\$ 4,371,267	\$ 4,499,163	-2.8%	\$ (127,895)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 1,044,893	\$ 1,046,122	-0.1%	\$ (1,228)
Omni Providence Hotel	20%	115,949	127,759	-9.2%	(11,810)
All Other Hotels in the State	5%	609,940	628,701	-3.0%	(18,761)
Subtotal - PWCVB		\$ 1,770,782	\$ 1,802,582	-1.8%	\$ (31,800)
TOTAL 5% STATE HOTEL TAX		\$ 17,132,265	\$ 17,571,656	-2.5%	\$ (439,391)

^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION
FY 2024 Year-to-Date Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 3,045,329	\$ 154,387	\$ 3,199,717
Block Island	45%	409,254	16,036	425,291
Convention Authority of Providence	30%	969,900	46,643	1,016,543
Northern Rhode Island	45%	359,864	12,518	372,382
South County	45%	1,265,884	108,772	1,374,656
Warwick Dept. of Economic Development	30%	450,706	12,791	463,497
Subtotal - Tourism Districts		\$ 6,500,938	\$ 351,148	\$ 6,852,086
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,922,088	\$ 216,042	\$ 4,138,130
Subtotal - Municipalities		\$ 3,922,088	\$ 216,042	\$ 4,138,130
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 872,678	\$ 41,604	\$ 914,282
Omni Providence Hotel	50%	289,873	-	289,873
Statewide Tourism District	70%	170,182	12,461	182,643
All Other Hotels in the State	25%	2,822,406	162,063	2,984,470
Subtotal - CommerceRI		\$ 4,155,139	\$ 216,128	\$ 4,371,267
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 997,346	\$ 47,547	\$ 1,044,893
Omni Providence Hotel	20%	115,949	-	115,949
All Other Hotels in the State	5%	576,637	33,303	609,940
Subtotal - PWCVB		\$ 1,689,933	\$ 80,850	\$ 1,770,782
TOTAL 5% STATE HOTEL TAX		\$ 16,268,098	\$ 864,168	\$ 17,132,265

^ The City of Providence does not receive any share of the state 5% 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, no amount was carried forward to January 2024.

**DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION
FY 2023 Year-to-Date Collections by Component**

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 3,226,018	\$ 151,166	\$ 3,377,184
Block Island	45%	411,390	11,212	422,603
Convention Authority of Providence	30%	968,791	40,841	1,009,632
Northern Rhode Island	45%	372,051	8,650	380,700
South County	45%	1,255,688	101,230	1,356,918
Warwick Dept. of Economic Development	30%	476,028	13,631	489,659
Subtotal - Tourism Districts		\$ 6,709,966	\$ 326,731	\$ 7,036,697
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 4,032,968	\$ 200,247	\$ 4,233,215
Subtotal - Municipalities		\$ 4,032,968	\$ 200,247	\$ 4,233,215
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 877,226	\$ 38,131	\$ 915,356
Omni Providence Hotel	50%	319,398	-	319,398
Statewide Tourism District	70%	177,996	10,076	188,071
All Other Hotels in the State	25%	2,925,082	151,255	3,076,337
Subtotal - CommerceRI		\$ 4,299,702	\$ 199,461	\$ 4,499,163
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,002,544	\$ 43,578	\$ 1,046,122
Omni Providence Hotel	20%	127,759	-	127,759
All Other Hotels in the State	5%	597,730	30,971	628,701
Subtotal - PWCVB		\$ 1,728,033	\$ 74,548	\$ 1,802,582
TOTAL 5% STATE HOTEL TAX		\$ 16,770,669	\$ 800,987	\$ 17,571,656

^ The City of Providence does not receive any share of the state 5% 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(21.37) amount was carried forward to January 2023.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Fiscal Year-to-Date Collections

Municipality	FY 2024	FY 2023	Percent Change *	Difference *
BARRINGTON	\$ 1,158	\$ 518	123.7%	\$ 640
BRISTOL	29,745	31,330	-5.1%	(1,585)
BURRILLVILLE	111	36	208.7%	75
CENTRAL FALLS	286	239	19.8%	47
CHARLESTOWN	9,712	8,724	11.3%	987
COVENTRY	36,441	34,229	6.5%	2,212
CRANSTON	9,292	10,137	-8.3%	(845)
CUMBERLAND	280	277	1.2%	3
EAST GREENWICH	1,252	724	72.9%	528
EAST PROVIDENCE	19,551	16,026	22.0%	3,524
EXETER	289	107	170.3%	182
FOSTER	127	106	19.8%	21
GLOCESTER	578	782	-26.1%	(204)
HOPKINTON	997	583	70.8%	413
JAMESTOWN	5,400	11,756	-54.1%	(6,356)
JOHNSTON	4,266	5,004	-14.8%	(738)
LINCOLN	73,791	71,621	3.0%	2,170
LITTLE COMPTON	9,198	9,223	-0.3%	(25)
MIDDLETOWN	515,921	507,450	1.7%	8,471
NARRAGANSETT	90,167	81,099	11.2%	9,068
NEWPORT	1,201,976	1,301,157	-7.6%	(99,182)
NEW SHOREHAM	236,273	234,779	0.6%	1,493
NORTH KINGSTOWN	38,314	32,988	16.1%	5,326
NORTH PROVIDENCE	868	853	1.7%	15
NORTH SMITHFIELD	1,454	1,538	-5.4%	(84)
PAWTUCKET	29,698	27,371	8.5%	2,327
PORTSMOUTH	11,386	11,785	-3.4%	(399)
PROVIDENCE	702,183	681,661	3.0%	20,522
RICHMOND	10,835	16,890	-35.9%	(6,055)
SCITUATE	2,046	4,542	-54.9%	(2,496)
SMITHFIELD	66,522	74,895	-11.2%	(8,373)
SOUTH KINGSTOWN	117,609	111,501	5.5%	6,108
TIVERTON	1,487	2,037	-27.0%	(550)
WARREN	1,350	959	40.8%	392
WARWICK	386,248	408,049	-5.3%	(21,802)
WESTERLY	422,367	429,346	-1.6%	(6,979)
WEST GREENWICH	35,715	37,652	-5.1%	(1,936)
WEST WARWICK	48,631	46,526	4.5%	2,104
WOONSOCKET	14,608	18,717	-22.0%	(4,109)
TOTAL	\$ 4,138,130	\$ 4,233,215	-2.2%	\$ (95,085)

* Cells highlighted show the five municipalities with the largest percentage and nominal increases/decreases in year-over-year.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2024 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 1,158	\$ 1,158
BRISTOL	26,089	3,656	29,745
BURRILLVILLE	-	111	111
CENTRAL FALLS	-	286	286
CHARLESTOWN	6,509	3,203	9,712
COVENTRY	35,329	1,111	36,441
CRANSTON	7,524	1,768	9,292
CUMBERLAND	-	280	280
EAST GREENWICH	164	1,088	1,252
EAST PROVIDENCE	18,050	1,501	19,551
EXETER	-	289	289
FOSTER	59	68	127
GLOCESTER	538	40	578
HOPKINTON	612	385	997
JAMESTOWN	1,938	3,462	5,400
JOHNSTON	4,073	193	4,266
LINCOLN	73,147	644	73,791
LITTLE COMPTON	6,425	2,773	9,198
MIDDLETOWN	481,848	34,073	515,921
NARRAGANSETT	61,958	28,210	90,167
NEWPORT	1,169,794	32,181	1,201,976
NEW SHOREHAM	227,363	8,909	236,273
NORTH KINGSTOWN	34,834	3,480	38,314
NORTH PROVIDENCE	-	868	868
NORTH SMITHFIELD	1,403	51	1,454
PAWTUCKET	27,724	1,974	29,698
PORTSMOUTH	5,755	5,631	11,386
PROVIDENCE	663,314	38,869	702,183
RICHMOND	10,270	564	10,835
SCITUATE	1,940	107	2,046
SMITHFIELD	65,088	1,434	66,522
SOUTH KINGSTOWN	106,016	11,594	117,609
TIVERTON	-	1,487	1,487
WARREN	-	1,350	1,350
WARWICK	375,589	10,659	386,248
WESTERLY	412,330	10,037	422,367
WEST GREENWICH	35,249	467	35,715
WEST WARWICK	47,184	1,447	48,631
WOONSOCKET	13,974	634	14,608
TOTAL	\$ 3,922,088	\$ 216,042	\$ 4,138,130

* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, no amount was carried forward to January 2024.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2023 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 518	\$ 518
BRISTOL	27,848	3,482	31,330
BURRILLVILLE	-	36	36
CENTRAL FALLS	-	239	239
CHARLESTOWN	5,877	2,848	8,724
COVENTRY	33,894	335	34,229
CRANSTON	8,351	1,785	10,137
CUMBERLAND	-	277	277
EAST GREENWICH	36	688	724
EAST PROVIDENCE	14,476	1,550	16,026
EXETER	-	107	107
FOSTER	106	-	106
GLOCESTER	752	30	782
HOPKINTON	50	533	583
JAMESTOWN	2,053	9,703	11,756
JOHNSTON	4,803	202	5,004
LINCOLN	71,488	133	71,621
LITTLE COMPTON	5,971	3,252	9,223
MIDDLETOWN	482,170	25,280	507,450
NARRAGANSETT	58,971	22,128	81,099
NEWPORT	1,268,350	32,808	1,301,157
NEW SHOREHAM	228,550	6,229	234,779
NORTH KINGSTOWN	26,373	6,616	32,988
NORTH PROVIDENCE	-	853	853
NORTH SMITHFIELD	1,454	83	1,538
PAWTUCKET	26,176	1,195	27,371
PORTSMOUTH	5,841	5,944	11,785
PROVIDENCE	647,627	34,034	681,661
RICHMOND	11,053	5,838	16,890
SCITUATE	4,499	43	4,542
SMITHFIELD	74,294	600	74,895
SOUTH KINGSTOWN	103,356	8,145	111,501
TIVERTON	-	2,037	2,037
WARREN	-	959	959
WARWICK	396,690	11,359	408,049
WESTERLY	420,540	8,806	429,346
WEST GREENWICH	37,456	196	37,652
WEST WARWICK	45,810	716	46,526
WOONSOCKET	18,054	663	18,717
TOTAL	\$ 4,032,968	\$ 200,247	\$ 4,233,215

* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(21.37) amount was carried forward to January 2023.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

Year-over-Year Collections

Allocation	Share	December 2023	December 2022	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 190,768	\$ 193,289	-1.3%	\$ (2,521)
Block Island	45%	11,341	2,613	334.0%	8,728
Convention Authority of Providence	30%	104,461	99,168	5.3%	5,293
Northern Rhode Island	45%	46,275	42,090	9.9%	4,186
South County	45%	68,866	58,988	16.7%	9,878
Warwick Dept. of Economic Development	30%	50,060	48,581	3.0%	1,479
Subtotal - Tourism Districts		\$ 471,772	\$ 444,729	6.1%	\$ 27,043
<u>Municipalities</u>					
All Municipalities ^	25%	297,106	\$ 278,126	6.8%	\$ 18,980
Subtotal - Municipalities		\$ 297,106	\$ 278,126	6.8%	\$ 18,980
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 96,300	\$ 90,058	6.9%	\$ 6,242
Omni Providence Hotel	50%	28,249	31,823	-11.2%	(3,574)
Statewide Tourism District	70%	17,395	16,590	4.9%	805
All Other Hotels in the State	25%	176,251	164,989	6.8%	11,261
Subtotal - CommerceRI		\$ 318,194	\$ 303,460	4.9%	\$ 14,735
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 110,057	\$ 102,924	6.9%	\$ 7,133
Omni Providence Hotel	20%	11,300	12,729	-11.2%	(1,429)
All Other Hotels in the State	5%	36,493	34,183	6.8%	2,310
Subtotal - PWCVB		\$ 157,849	\$ 149,836	5.3%	\$ 8,014
TOTAL 5% STATE HOTEL TAX		\$ 1,244,921	\$ 1,176,150	5.8%	\$ 68,771

^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

December 2023 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 176,962	\$ 13,806	\$ 190,768
Block Island	45%	10,500	842	11,341
Convention Authority of Providence	30%	98,193	6,267	104,461
Northern Rhode Island	45%	44,931	1,345	46,275
South County	45%	61,974	6,892	68,866
Warwick Dept. of Economic Development	30%	47,991	2,069	50,060
Subtotal - Tourism Districts		\$ 440,551	\$ 31,221	\$ 471,772
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 276,849	\$ 20,257	\$ 297,106
Subtotal - Municipalities		\$ 276,849	\$ 20,257	\$ 297,106
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 90,464	\$ 5,836	\$ 96,300
Omni Providence Hotel	50%	28,249	-	28,249
Statewide Tourism District	70%	15,726	1,669	17,395
All Other Hotels in the State	25%	163,537	12,713	176,251
Subtotal - CommerceRI		\$ 297,977	\$ 20,218	\$ 318,194
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 103,388	\$ 6,669	\$ 110,057
Omni Providence Hotel	20%	11,300	-	11,300
All Other Hotels in the State	5%	33,831	2,662	36,493
Subtotal - PWCVB		\$ 148,518	\$ 9,331	\$ 157,849
TOTAL 5% STATE HOTEL TAX		\$ 1,163,895	\$ 81,026	\$ 1,244,921

^ The City of Providence does not receive any share of the state 5% 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 or more. If the total accumulated amount was less than \$5, the amount carried forward to the next month. For all municipalities, no amount was carried forward to January 2024.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

December 2022 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 184,030	\$ 9,260	\$ 193,289
Block Island	45%	1,759	854	2,613
Convention Authority of Providence	30%	94,702	4,466	99,168
Northern Rhode Island	45%	41,041	1,049	42,090
South County	45%	53,835	5,153	58,988
Warwick Dept. of Economic Development	30%	47,328	1,252	48,581
Subtotal - Tourism Districts		\$ 422,695	\$ 22,034	\$ 444,729
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 263,962	\$ 14,164	\$ 278,126
Subtotal - Municipalities		\$ 263,962	\$ 14,164	\$ 278,126
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 86,055	\$ 4,003	\$ 90,058
Omni Providence Hotel	50%	31,823	-	31,823
Statewide Tourism District	70%	15,653	937	16,590
All Other Hotels in the State	25%	155,925	9,064	164,989
Subtotal - CommerceRI		\$ 289,456	\$ 14,004	\$ 303,460
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 98,349	\$ 4,575	\$ 102,924
Omni Providence Hotel	20%	12,729	-	12,729
All Other Hotels in the State	5%	32,303	1,880	34,183
Subtotal - PWCVB		\$ 143,381	\$ 6,455	\$ 149,836
TOTAL 5% STATE HOTEL TAX		\$ 1,119,494	\$ 56,656	\$ 1,176,150

^ The City of Providence does not receive any share of the state 5% 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(21.37) amount was carried forward to January 2023.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES Year-over-Year Collections

Municipality	December 2023	December 2022	Percent Change *	Difference *
BARRINGTON	\$ 82	\$ 40	105.1%	\$ 42
BRISTOL	2,337	2,248	3.9%	89
BURRILLVILLE	6	14	-53.9%	(8)
CENTRAL FALLS	27	19	41.4%	8
CHARLESTOWN	332	153	117.2%	179
COVENTRY	2,686	2,795	-3.9%	(109)
CRANSTON	970	1,126	-13.9%	(156)
CUMBERLAND	30	27	12.3%	3
EAST GREENWICH	172	67	157.9%	105
EAST PROVIDENCE	2,750	2,312	18.9%	438
EXETER	8	8	-0.5%	(0)
FOSTER	-	-	n/a	-
GLOCESTER	73	77	-5.0%	(4)
HOPKINTON	629	49	1,175.3%	580
JAMESTOWN	259	923	-71.9%	(664)
JOHNSTON	320	644	-50.4%	(325)
LINCOLN	9,633	7,731	24.6%	1,902
LITTLE COMPTON	393	149	164.6%	245
MIDDLETOWN	31,182	25,283	23.3%	5,899
NARRAGANSETT	3,327	3,212	3.6%	115
NEWPORT	70,976	77,868	-8.9%	(6,892)
NEW SHOREHAM	6,301	1,452	334.0%	4,849
NORTH KINGSTOWN	3,680	2,894	27.2%	786
NORTH PROVIDENCE	102	71	44.3%	31
NORTH SMITHFIELD	235	197	19.3%	38
PAWTUCKET	3,708	2,637	40.6%	1,070
PORTSMOUTH	491	707	-30.5%	(215)
PROVIDENCE	72,926	66,728	9.3%	6,198
RICHMOND	994	583	70.5%	411
SCITUATE	14	(14)	-201.5%	27
SMITHFIELD	7,553	7,745	-2.5%	(193)
SOUTH KINGSTOWN	7,043	4,806	46.6%	2,238
TIVERTON	108	73	47.0%	34
WARREN	154	92	67.0%	62
WARWICK	41,717	40,484	3.0%	1,233
WESTERLY	14,930	14,307	4.4%	623
WEST GREENWICH	4,458	3,897	14.4%	561
WEST WARWICK	4,807	4,097	17.3%	710
WOONSOCKET	1,695	2,625	-35.4%	(930)
TOTAL	\$ 297,106	\$ 278,126	6.8%	\$ 18,980

* Cells highlighted show the five municipalities with the largest percentage and nominal increases/decreases in year-over-year.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES

December 2023 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 82	\$ 82
BRISTOL	1,966	371	2,337
BURRILLVILLE	-	6	6
CENTRAL FALLS	-	27	27
CHARLESTOWN	163	169	332
COVENTRY	2,568	118	2,686
CRANSTON	769	201	970
CUMBERLAND	-	30	30
EAST GREENWICH	29	143	172
EAST PROVIDENCE	2,580	170	2,750
EXETER	-	8	8
FOSTER	-	-	-
GLOCESTER	57	15	73
HOPKINTON	612	17	629
JAMESTOWN	12	247	259
JOHNSTON	316	4	320
LINCOLN	9,530	103	9,633
LITTLE COMPTON	192	201	393
MIDDLETOWN	28,295	2,888	31,182
NARRAGANSETT	1,574	1,753	3,327
NEWPORT	67,650	3,326	70,976
NEW SHOREHAM	5,833	468	6,301
NORTH KINGSTOWN	3,428	253	3,680
NORTH PROVIDENCE	-	102	102
NORTH SMITHFIELD	232	2	235
PAWTUCKET	3,562	146	3,708
PORTSMOUTH	197	294	491
PROVIDENCE	67,703	5,223	72,926
RICHMOND	930	63	994
SCITUATE	-	14	14
SMITHFIELD	7,385	168	7,553
SOUTH KINGSTOWN	6,387	656	7,043
TIVERTON	-	108	108
WARREN	-	154	154
WARWICK	39,992	1,724	41,717
WESTERLY	14,359	571	14,930
WEST GREENWICH	4,380	78	4,458
WEST WARWICK	4,532	275	4,807
WOONSOCKET	1,615	80	1,695
TOTAL	\$ 276,849	\$ 20,257	\$ 297,106

* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, no amount was carried forward to January 2024.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES

December 2022 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 40	\$ 40
BRISTOL	1,942	306	2,248
BURRILLVILLE	-	14	14
CENTRAL FALLS	-	19	19
CHARLESTOWN	-	153	153
COVENTRY	2,764	32	2,795
CRANSTON	997	129	1,126
CUMBERLAND	-	27	27
EAST GREENWICH	5	62	67
EAST PROVIDENCE	2,117	195	2,312
EXETER	-	8	8
FOSTER	-	-	-
GLOCESTER	68	9	77
HOPKINTON	-	49	49
JAMESTOWN	395	529	923
JOHNSTON	605	39	644
LINCOLN	7,716	14	7,731
LITTLE COMPTON	-	149	149
MIDDLETOWN	23,515	1,769	25,283
NARRAGANSETT	1,744	1,468	3,212
NEWPORT	76,112	1,756	77,868
NEW SHOREHAM	977	474	1,452
NORTH KINGSTOWN	2,744	151	2,894
NORTH PROVIDENCE	-	71	71
NORTH SMITHFIELD	189	8	197
PAWTUCKET	2,471	166	2,637
PORTSMOUTH	276	431	707
PROVIDENCE	63,007	3,722	66,728
RICHMOND	483	100	583
SCITUATE	-	(14)	(14)
SMITHFIELD	7,681	64	7,745
SOUTH KINGSTOWN	4,390	416	4,806
TIVERTON	-	73	73
WARREN	-	92	92
WARWICK	39,440	1,044	40,484
WESTERLY	13,911	396	14,307
WEST GREENWICH	3,868	29	3,897
WEST WARWICK	3,988	109	4,097
WOONSOCKET	2,558	67	2,625
TOTAL	\$ 263,962	\$ 14,164	\$ 278,126

* 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 or more. If the total accumulated amount was less than \$5, the amount was carried forward to the next month. For all municipalities, \$(21.37) amount was carried forward to January 2023.