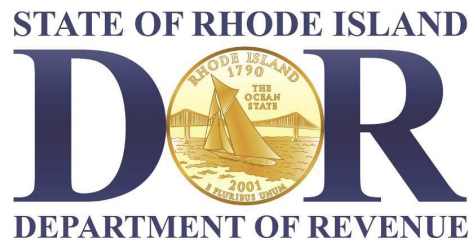


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2024 Local 1% Collections December 2023

The data contained in the *Local 1% Hotel Tax Report* is for the month in which the lodging rental activity occurred. The receipts generated from this activity were paid to the Division of Taxation or the City of Newport the month following the lodging rental activity and distributed to the municipalities the month after receipt by the Division of Taxation. The City of Newport retains the local 1% hotel tax it receives.

Information on both lodging rentals by hotels, room resellers and hosting platforms, and by realtors and homeowners is included in the report. Traditional hotels and room resellers and hosting platforms rent lodging by the room whereas realtors and homeowners rent lodging by the dwelling unit (i.e. an entire house, apartment, or condominium).

The report provides data by municipality on fiscal year-to-date-over-fiscal year-to-date collections. Given that July is the first month of the fiscal year there are no differences between fiscal year-to-date and monthly cash collections. 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.

The findings of the December 2023 Local 1% Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Fiscal YTD-over-Fiscal YTD	FY 2024	FY 2023	\$ Difference	% Difference
Hotels	\$3,253,620	\$3,354,134	\$(100,514)	-3.0%
Room Resellers and Hosting Platforms	172,833	160,197	12,635	7.9%
Realtors and Homeowners	526,806	466,545	60,261	12.9%
Total	\$3,953,258	\$3,980,876	\$(27,618)	-0.7%

Year-over-Year	December 2023	December 2022	\$ Difference	% Difference
Hotels	\$232,779	\$223,899	\$8,880	4.0%
Room Resellers and Hosting Platforms	16,205	11,331	4,874	43.0%
Realtors and Homeowners	25,942	22,717	3,225	14.2%
Total	\$274,926	\$257,947	\$16,979	6.6%

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.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

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MUNICIPALITY	FY 2024 YTD	FY 2023 YTD	Percent Change *	Difference *
BARRINGTON	\$ 1,111	\$ 685	62.2%	\$ 426
BRISTOL	24,486	25,290	-3.2%	(804)
BURRILLVILLE	89	29	208.7%	60
CENTRAL FALLS	229	259	-11.6%	(30)
CHARLESTOWN	58,797	53,560	9.8%	5,237
COVENTRY	29,442	27,445	7.3%	1,998
CRANSTON	7,816	8,566	-8.8%	(750)
CUMBERLAND	591	367	61.1%	224
EAST GREENWICH	1,051	609	72.5%	442
EAST PROVIDENCE	15,862	12,940	22.6%	2,921
EXETER	231	86	170.2%	146
FOSTER	102	85	19.8%	17
GLOCESTER	463	626	-26.1%	(163)
HOPKINTON	797	467	70.8%	331
JAMESTOWN	18,729	28,801	-35.0%	(10,073)
JOHNSTON	3,413	4,004	-14.8%	(591)
LINCOLN	59,367	57,523	3.2%	1,844
LITTLE COMPTON	17,634	16,117	9.4%	1,517
MIDDLETOWN	434,464	418,657	3.8%	15,806
NARRAGANSETT	165,008	158,963	3.8%	6,046
NEWPORT	1,074,255	1,143,378	-6.0%	(69,123)
NEW SHOREHAM	309,274	289,362	6.9%	19,912
NORTH KINGSTOWN	46,992	27,822	68.9%	19,170
NORTH PROVIDENCE	694	682	1.7%	12
NORTH SMITHFIELD	1,163	1,230	-5.4%	(67)
PAWTUCKET	23,936	22,040	8.6%	1,896
PORTSMOUTH	10,169	10,535	-3.5%	(366)
PROVIDENCE	687,041	675,521	1.7%	11,520
RICHMOND	15,534	21,449	-27.6%	(5,915)
SCITUATE	1,648	3,655	-54.9%	(2,007)
SMITHFIELD	53,412	60,004	-11.0%	(6,591)
SOUTH KINGSTOWN	110,920	109,351	1.4%	1,568
TIVERTON	1,861	2,372	-21.5%	(511)
WARREN	1,156	767	50.7%	389
WARWICK	311,767	328,772	-5.2%	(17,005)
WESTERLY	384,208	386,338	-0.6%	(2,130)
WEST GREENWICH	28,613	30,177	-5.2%	(1,564)
WEST WARWICK	39,193	37,337	5.0%	1,856
WOONSOCKET	11,742	15,007	-21.8%	(3,265)
Total	\$ 3,953,258	\$ 3,980,876	-0.7%	\$ (27,618)

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

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

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FY 2024 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 926	185	\$ 1,111
BRISTOL	20,871	2,924	691	24,486
BURRILLVILLE	-	89	-	89
CENTRAL FALLS	-	229	-	229
CHARLESTOWN	5,207	2,562	51,027	58,797
COVENTRY	28,263	889	290	29,442
CRANSTON	6,019	1,414	382	7,816
CUMBERLAND	-	224	367	591
EAST GREENWICH	131	870	50	1,051
EAST PROVIDENCE	14,440	1,200	221	15,862
EXETER	-	231	-	231
FOSTER	47	55	-	102
GLOCESTER	430	32	-	463
HOPKINTON	489	308	-	797
JAMESTOWN	1,551	2,769	14,409	18,729
JOHNSTON	3,258	154	-	3,413
LINCOLN	58,517	516	334	59,367
LITTLE COMPTON	5,140	2,218	10,276	17,634
MIDDLETOWN	385,478	27,259	21,727	434,464
NARRAGANSETT	49,566	22,568	92,875	165,008
NEWPORT	935,836	25,745	112,674	1,074,255
NEW SHOREHAM	181,891	7,127	120,256	309,274
NORTH KINGSTOWN	27,867	2,784	16,341	46,992
NORTH PROVIDENCE	-	694	-	694
NORTH SMITHFIELD	1,122	41	-	1,163
PAWTUCKET	22,179	1,579	177	23,936
PORTSMOUTH	4,604	4,505	1,061	10,169
PROVIDENCE	646,600	31,096	9,345	687,041
RICHMOND	8,216	452	6,866	15,534
SCITUATE	1,552	85	11	1,648
SMITHFIELD	52,071	1,147	195	53,412
SOUTH KINGSTOWN	84,812	9,275	16,832	110,920
TIVERTON	-	1,189	672	1,861
WARREN	-	1,080	76	1,156
WARWICK	300,471	8,527	2,769	311,767
WESTERLY	329,864	8,030	46,314	384,208
WEST GREENWICH	28,199	373	40	28,613
WEST WARWICK	37,747	1,158	289	39,193
WOONSOCKET	11,179	507	56	11,742
Total	\$ 3,253,620	\$ 172,833	\$ 526,806	\$ 3,953,258

* 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 1% LOCAL HOTEL TAX REPORT

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FY 2023 Year-to-Date Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 414	271	\$ 685
BRISTOL	22,278	2,786	226	25,290
BURRILLVILLE	-	29	-	29
CENTRAL FALLS	-	191	68	259
CHARLESTOWN	4,701	2,278	46,581	53,560
COVENTRY	27,115	268	62	27,445
CRANSTON	6,681	1,428	457	8,566
CUMBERLAND	-	221	146	367
EAST GREENWICH	29	550	30	609
EAST PROVIDENCE	11,581	1,240	119	12,940
EXETER	-	86	-	86
FOSTER	85	-	-	85
GLOCESTER	602	24	-	626
HOPKINTON	40	427	-	467
JAMESTOWN	1,642	7,763	19,397	28,801
JOHNSTON	3,842	161	-	4,004
LINCOLN	57,190	106	227	57,523
LITTLE COMPTON	4,777	2,601	8,739	16,117
MIDDLETOWN	385,736	20,224	12,697	418,657
NARRAGANSETT	47,177	17,703	94,084	158,963
NEWPORT	1,014,680	26,246	102,452	1,143,378
NEW SHOREHAM	182,840	4,983	101,538	289,362
NORTH KINGSTOWN	21,098	5,292	1,431	27,822
NORTH PROVIDENCE	-	682	-	682
NORTH SMITHFIELD	1,163	67	-	1,230
PAWTUCKET	20,941	956	143	22,040
PORTSMOUTH	4,673	4,755	1,107	10,535
PROVIDENCE	645,861	27,227	2,433	675,521
RICHMOND	8,842	4,670	7,937	21,449
SCITUATE	3,599	34	21	3,655
SMITHFIELD	59,436	480	88	60,004
SOUTH KINGSTOWN	82,685	6,516	20,150	109,351
TIVERTON	-	1,629	743	2,372
WARREN	-	767	-	767
WARWICK	317,352	9,088	2,333	328,772
WESTERLY	336,432	7,045	42,862	386,338
WEST GREENWICH	29,965	157	56	30,177
WEST WARWICK	36,648	573	116	37,337
WOONSOCKET	14,443	530	33	15,007
Total	\$ 3,354,134	\$ 160,197	\$ 466,545	\$ 3,980,876

* 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) was carried forward to January 2023.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

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MUNICIPALITY	December 2023	December 2022	Percent Change *	Difference *
BARRINGTON	\$ 66	\$ 48	37.0%	\$ 18
BRISTOL	1,908	1,808	5.5%	99
BURRILLVILLE	5	11	-53.9%	(6)
CENTRAL FALLS	21	15	41.4%	6
CHARLESTOWN	602	947	-36.5%	(345)
COVENTRY	2,160	2,245	-3.8%	(85)
CRANSTON	808	928	-12.8%	(119)
CUMBERLAND	24	53	-54.5%	(29)
EAST GREENWICH	167	77	117.1%	90
EAST PROVIDENCE	2,230	1,863	19.7%	367
EXETER	7	7	-0.5%	(0)
FOSTER	-	-	n/a	-
GLOCESTER	58	61	-5.0%	(3)
HOPKINTON	503	39	1,175.3%	464
JAMESTOWN	808	2,871	-71.8%	(2,062)
JOHNSTON	256	516	-50.4%	(260)
LINCOLN	7,716	6,196	24.5%	1,520
LITTLE COMPTON	808	521	55.2%	288
MIDDLETOWN	25,446	20,466	24.3%	4,980
NARRAGANSETT	4,349	3,125	39.2%	1,224
NEWPORT	66,167	70,942	-6.7%	(4,775)
NEW SHOREHAM	14,052	8,790	59.9%	5,262
NORTH KINGSTOWN	3,279	2,339	40.2%	940
NORTH PROVIDENCE	82	57	44.3%	25
NORTH SMITHFIELD	188	158	19.3%	30
PAWTUCKET	2,975	2,126	39.9%	849
PORTSMOUTH	404	580	-30.3%	(176)
PROVIDENCE	70,544	66,258	6.5%	4,286
RICHMOND	1,597	1,001	59.5%	596
SCITUATE	13	(8)	-264.2%	21
SMITHFIELD	6,072	6,213	-2.3%	(140)
SOUTH KINGSTOWN	6,055	4,414	37.2%	1,642
TIVERTON	407	78	423.3%	329
WARREN	123	74	67.0%	49
WARWICK	33,713	32,647	3.3%	1,066
WESTERLY	12,472	11,972	4.2%	501
WEST GREENWICH	3,570	3,121	14.4%	449
WEST WARWICK	3,907	3,288	18.8%	619
WOONSOCKET	1,364	2,104	-35.2%	(741)
Total	\$ 274,926	\$ 257,947	6.6%	\$ 16,979

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

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

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December 2023 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 66	\$ -	\$ 66
BRISTOL	1,573	296	39	1,908
BURRILLVILLE	-	5	-	5
CENTRAL FALLS	-	21	-	21
CHARLESTOWN	131	135	336	602
COVENTRY	2,055	94	11	2,160
CRANSTON	615	161	33	808
CUMBERLAND	-	24	-	24
EAST GREENWICH	23	114	30	167
EAST PROVIDENCE	2,064	136	30	2,230
EXETER	-	7	-	7
FOSTER	-	-	-	-
GLOCESTER	46	12	-	58
HOPKINTON	489	14	-	503
JAMESTOWN	10	198	601	808
JOHNSTON	252	3	-	256
LINCOLN	7,624	82	10	7,716
LITTLE COMPTON	154	161	494	808
MIDDLETOWN	22,636	2,310	500	25,446
NARRAGANSETT	1,259	1,402	1,688	4,349
NEWPORT	54,120	2,660	9,386	66,167
NEW SHOREHAM	4,666	374	9,011	14,052
NORTH KINGSTOWN	2,742	202	334	3,279
NORTH PROVIDENCE	-	82	-	82
NORTH SMITHFIELD	186	2	-	188
PAWTUCKET	2,849	117	9	2,975
PORTSMOUTH	158	235	11	404
PROVIDENCE	65,462	4,178	903	70,544
RICHMOND	744	50	802	1,597
SCITUATE	-	11	2	13
SMITHFIELD	5,908	134	30	6,072
SOUTH KINGSTOWN	5,109	525	421	6,055
TIVERTON	-	86	321	407
WARREN	-	123	-	123
WARWICK	31,994	1,380	340	33,713
WESTERLY	11,487	457	528	12,472
WEST GREENWICH	3,504	62	4	3,570
WEST WARWICK	3,626	220	61	3,907
WOONSOCKET	1,292	64	7	1,364
Total	\$ 232,779	\$ 16,205	\$ 25,942	\$ 274,926

* 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 1% LOCAL HOTEL TAX REPORT

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December 2022 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 32	\$ 16	\$ 48
BRISTOL	1,553	245	10	1,808
BURRILLVILLE	-	11	-	11
CENTRAL FALLS	-	15	-	15
CHARLESTOWN	-	122	824	947
COVENTRY	2,211	25	9	2,245
CRANSTON	797	103	27	928
CUMBERLAND	-	21	31	53
EAST GREENWICH	4	49	24	77
EAST PROVIDENCE	1,694	156	13	1,863
EXETER	-	7	-	7
FOSTER	-	-	-	-
GLOCESTER	54	7	-	61
HOPKINTON	-	39	-	39
JAMESTOWN	316	423	2,132	2,871
JOHNSTON	484	31	-	516
LINCOLN	6,173	11	11	6,196
LITTLE COMPTON	-	119	402	521
MIDDLETOWN	18,812	1,415	240	20,466
NARRAGANSETT	1,396	1,174	556	3,125
NEWPORT	60,890	1,405	8,648	70,942
NEW SHOREHAM	782	380	7,628	8,790
NORTH KINGSTOWN	2,195	120	23	2,339
NORTH PROVIDENCE	-	57	-	57
NORTH SMITHFIELD	151	6	-	158
PAWTUCKET	1,977	133	16	2,126
PORTSMOUTH	221	345	15	580
PROVIDENCE	63,134	2,977	146	66,258
RICHMOND	386	80	535	1,001
SCITUATE	-	(11)	3	(8)
SMITHFIELD	6,145	52	16	6,213
SOUTH KINGSTOWN	3,512	333	569	4,414
TIVERTON	-	59	19	78
WARREN	-	74	-	74
WARWICK	31,552	835	260	32,647
WESTERLY	11,129	317	526	11,972
WEST GREENWICH	3,094	23	3	3,121
WEST WARWICK	3,191	87	10	3,288
WOONSOCKET	2,046	54	4	2,104
Total	\$ 223,899	\$ 11,331	\$ 22,717	\$ 257,947

* 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) was carried forward to January 2023.