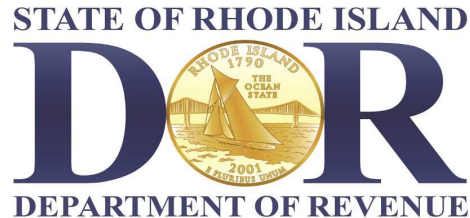


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2023 State 5% Hotel Tax Allocation July 2022**

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 July:

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 2023	FY 2022	Percent Change	Nominal Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$1,781,869	\$1,588,748	12.2%	\$193,121
Hosting Platforms and Room Resellers	110,270	95,265	15.8%	15,004
<i>Subtotal: Regional Tourism Districts</i>	<i>\$1,892,138</i>	<i>\$1,684,013</i>	<i>12.4%</i>	<i>\$208,125</i>
<i>Municipalities</i>				
Traditional Hotels	\$1,057,266	\$931,432	13.5%	\$125,835
Hosting Platforms and Room Resellers	65,506	56,268	16.4%	9,238
<i>Subtotal: Municipalities</i>	<i>\$1,122,772</i>	<i>\$987,700</i>	<i>13.7%</i>	<i>\$135,072</i>
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$1,106,986	\$964,139	14.8%	\$142,847
Hosting Platforms and Room Resellers	65,243	56,127	16.2%	9,116
<i>Subtotal: RI Commerce Corporation</i>	<i>\$1,172,229</i>	<i>\$1,020,266</i>	<i>14.9%</i>	<i>\$151,963</i>
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$408,023	\$318,104	28.3%	\$89,919
Hosting Platforms and Room Resellers	21,005	17,412	20.6%	3,592
<i>Subtotal: PWCVB</i>	<i>\$429,028</i>	<i>\$335,516</i>	<i>27.9%</i>	<i>\$93,512</i>
TOTAL STATE 5% HOTEL TAX	\$4,616,167	\$4,027,495	14.6%	\$588,672

Year-over-Year Allocation for July:

Given that July is the first month of the fiscal year there are no differences between monthly and fiscal year-to-date state hotel tax collections.

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.

Jane E. Cole, Acting Director
Rhode Island Department of Revenue
October 20, 2022

The report can be found on the Department of Revenue's web site at <https://dor.ri.gov/fiscal-year-2023>.

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) 378-1080.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

Fiscal Year-to-Date / Year-over-Year Collections

Allocation	Share	FY 2023 YTD	FY 2022 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 909,907	\$ 876,799	3.8%	\$ 33,109
Block Island	45%	159,342	144,225	10.5%	15,117
Convention Authority of Providence	30%	213,719	133,583	60.0%	80,135
Northern Rhode Island	45%	75,484	58,202	29.7%	17,282
South County	45%	426,528	388,142	9.9%	38,386
Warwick Dept. of Economic Development	30%	107,159	83,063	29.0%	24,097
Subtotal - Tourism Districts		\$ 1,892,138	\$ 1,684,013	12.4%	\$ 208,125
<u>Municipalities</u>					
All Municipalities ^	25%	\$ 1,122,772	\$ 987,700	13.7%	\$ 135,072
Subtotal - Municipalities		\$ 1,122,772	\$ 987,700	13.7%	\$ 135,072
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 198,348	\$ 135,546	46.3%	\$ 62,802
Omni Providence Hotel	50%	62,540	38,348	63.1%	24,192
Statewide Tourism District	70%	38,419	31,168	23.3%	7,251
All Other Hotels in the State	25%	872,923	815,204	7.1%	57,718
Subtotal - CommerceRI		\$ 1,172,229	\$ 1,020,266	14.9%	\$ 151,963
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 226,683	\$ 154,910	46.3%	\$ 71,773
Omni Providence Hotel	20%	25,016	15,339	63.1%	9,677
All Other Hotels in the State	5%	177,329	165,267	7.3%	12,062
Subtotal - PWCVB		\$ 429,028	\$ 335,516	27.9%	\$ 93,512
TOTAL 5% STATE HOTEL TAX		\$ 4,616,167	\$ 4,027,495	14.6%	\$ 588,672

^ 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 2023 Year-to-Date / July 2022 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 859,475	\$ 50,432	\$ 909,907
Block Island	45%	155,287	4,055	159,342
Convention Authority of Providence	30%	204,366	9,352	213,719
Northern Rhode Island	45%	73,432	2,052	75,484
South County	45%	385,277	41,250	426,528
Warwick Dept. of Economic Development	30%	104,032	3,127	107,159
Subtotal - Tourism Districts		\$ 1,781,869	\$ 110,270	\$ 1,892,138
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,057,266	\$ 65,506	\$ 1,122,772
Subtotal - Municipalities		\$ 1,057,266	\$ 65,506	\$ 1,122,772
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 189,612	\$ 8,736	\$ 198,348
Omni Providence Hotel	50%	62,540	-	62,540
Statewide Tourism District	70%	36,239	2,180	38,419
All other Hotels	25%	818,595	54,328	872,923
Subtotal - CommerceRI		\$ 1,106,986	\$ 65,243	\$ 1,172,229
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 216,700	\$ 9,984	\$ 226,683
Omni Providence Hotel	20%	25,016	-	25,016
All other Hotels	5%	166,307	11,021	177,329
Subtotal - PWCVB		\$ 408,023	\$ 21,005	\$ 429,028
TOTAL 5% STATE HOTEL TAX		\$ 4,354,144	\$ 262,023	\$ 4,616,167
^ 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, \$(0.02) was carried forward to August 2022.				

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION
FY 2022 Year-to-Date / July 2021 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 828,931	\$ 47,868	\$ 876,799
Block Island	45%	141,793	2,432	144,225
Convention Authority of Providence	30%	126,461	7,122	133,583
Northern Rhode Island	45%	56,851	1,351	58,202
South County	45%	354,252	33,890	388,142
Warwick Dept. of Economic Development	30%	80,460	2,602	83,063
Subtotal - Tourism Districts		\$ 1,588,748	\$ 95,265	\$ 1,684,013
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 931,432	\$ 56,268	\$ 987,700
Subtotal - Municipalities		\$ 931,432	\$ 56,268	\$ 987,700
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 128,739	\$ 6,807	\$ 135,546
Omni Providence Hotel	50%	38,348	-	38,348
Statewide Tourism District	70%	29,370	1,797	31,168
All Other Hotels in the State	25%	767,681	47,523	815,204
Subtotal - CommerceRI		\$ 964,139	\$ 56,127	\$ 1,020,266
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 147,130	\$ 7,780	\$ 154,910
Omni Providence Hotel	20%	15,339	-	15,339
All Other Hotels in the State	5%	155,634	9,633	165,267
Subtotal - PWCVB		\$ 318,104	\$ 17,412	\$ 335,516
TOTAL 5% STATE HOTEL TAX		\$ 3,802,422	\$ 225,073	\$ 4,027,495

^ 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 August 2021.

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

Municipality	FY 2023	FY 2022	Percent Change ^	Difference ^
BARRINGTON	\$ 167	\$ 106	57.5%	\$ 61
BRISTOL	7,794	7,992	-2.5%	(198)
BURRILLVILLE	3	5	-36.0%	(2)
CENTRAL FALLS	11	19	-40.0%	(7)
CHARLESTOWN	3,023	3,505	-13.7%	(481)
COVENTRY	8,958	7,725	16.0%	1,233
CRANSTON	2,003	1,746	14.7%	257
CUMBERLAND	44	36	21.1%	8
EAST GREENWICH	167	85	97.1%	82
EAST PROVIDENCE	3,304	2,828	16.8%	476
EXETER	61	33	86.7%	28
FOSTER	-	12	-100.0%	(12)
GLOCESTER	4	224	-98.0%	(219)
HOPKINTON	243	132	84.8%	112
JAMESTOWN	3,770	3,310	13.9%	461
JOHNSTON	916	653	40.2%	263
LINCOLN	13,328	8,181	62.9%	5,147
LITTLE COMPTON	3,279	2,879	13.9%	400
MIDDLETOWN	114,116	132,790	-14.1%	(18,674)
NARRAGANSETT	31,296	28,322	10.5%	2,974
NEWPORT	371,994	336,632	10.5%	35,362
NEW SHOREHAM	88,523	80,125	10.5%	8,398
NORTH KINGSTOWN	7,922	6,482	22.2%	1,439
NORTH PROVIDENCE	212	183	15.9%	29
NORTH SMITHFIELD	225	167	34.8%	58
PAWTUCKET	6,116	5,257	16.4%	860
PORTSMOUTH	3,504	2,830	23.8%	673
PROVIDENCE	146,829	92,146	59.3%	54,683
RICHMOND	4,748	6,837	-30.6%	(2,089)
SCITUATE	-	9	-100.0%	(9)
SMITHFIELD	15,726	12,066	30.3%	3,660
SOUTH KINGSTOWN	30,662	26,906	14.0%	3,756
TIVERTON	679	475	43.0%	204
WARREN	202	97	107.8%	105
WARWICK	89,300	69,219	29.0%	20,081
WESTERLY	141,313	127,892	10.5%	13,420
WEST GREENWICH	8,566	7,716	11.0%	850
WEST WARWICK	10,591	8,529	24.2%	2,062
WOONSOCKET	3,173	3,552	-10.7%	(379)
TOTAL	\$ 1,122,772	\$ 987,700	13.7%	\$ 135,072

^ 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% HOTEL TAX ALLOCATION TO MUNICIPALITIES

FY 2023 Year-to-Date / July 2022 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 167	\$ 167
BRISTOL	6,676	1,118	7,794
BURRILLVILLE	-	3	3
CENTRAL FALLS	-	11	11
CHARLESTOWN	1,865	1,158	3,023
COVENTRY	8,884	74	8,958
CRANSTON	1,583	420	2,003
CUMBERLAND	-	44	44
EAST GREENWICH	-	167	167
EAST PROVIDENCE	2,934	369	3,304
EXETER	-	61	61
FOSTER	-	-	-
GLOCESTER	-	4	4
HOPKINTON	-	243	243
JAMESTOWN	671	3,099	3,770
JOHNSTON	897	18	916
LINCOLN	13,302	25	13,328
LITTLE COMPTON	2,103	1,176	3,279
MIDDLETOWN	106,450	7,666	114,116
NARRAGANSETT	21,174	10,122	31,296
NEWPORT	359,748	12,246	371,994
NEW SHOREHAM	86,270	2,253	88,523
NORTH KINGSTOWN	5,473	2,449	7,922
NORTH PROVIDENCE	-	212	212
NORTH SMITHFIELD	217	9	225
PAWTUCKET	5,727	389	6,116
PORTSMOUTH	1,837	1,666	3,504
PROVIDENCE	139,035	7,793	146,829
RICHMOND	2,759	1,989	4,748
SCITUATE	-	-	-
SMITHFIELD	15,559	167	15,726
SOUTH KINGSTOWN	27,567	3,095	30,662
TIVERTON	-	679	679
WARREN	-	202	202
WARWICK	86,693	2,606	89,300
WESTERLY	137,788	3,524	141,313
WEST GREENWICH	8,533	33	8,566
WEST WARWICK	10,462	129	10,591
WOONSOCKET	3,055	118	3,173
TOTAL	\$ 1,057,266	\$ 65,506	\$ 1,122,772

* 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, \$(0.02) was carried forward to August 2022.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES

FY 2022 Year-to-Date / July 2021 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 106	\$ 106
BRISTOL	7,188	805	7,992
BURRILLVILLE	-	5	5
CENTRAL FALLS	-	19	19
CHARLESTOWN	2,361	1,144	3,505
COVENTRY	7,646	79	7,725
CRANSTON	1,449	296	1,746
CUMBERLAND	-	36	36
EAST GREENWICH	26	59	85
EAST PROVIDENCE	2,616	212	2,828
EXETER	-	33	33
FOSTER	9	3	12
GLOCESTER	219	4	224
HOPKINTON	-	132	132
JAMESTOWN	644	2,666	3,310
JOHNSTON	645	8	653
LINCOLN	8,139	42	8,181
LITTLE COMPTON	1,937	941	2,879
MIDDLETOWN	125,927	6,863	132,790
NARRAGANSETT	19,461	8,861	28,322
NEWPORT	323,575	13,057	336,632
NEW SHOREHAM	78,774	1,351	80,125
NORTH KINGSTOWN	4,617	1,865	6,482
NORTH PROVIDENCE	-	183	183
NORTH SMITHFIELD	158	10	167
PAWTUCKET	5,039	217	5,257
PORTSMOUTH	1,246	1,584	2,830
PROVIDENCE	86,210	5,935	92,146
RICHMOND	5,608	1,229	6,837
SCITUATE	-	9	9
SMITHFIELD	11,957	108	12,066
SOUTH KINGSTOWN	24,478	2,428	26,906
TIVERTON	-	475	475
WARREN	-	97	97
WARWICK	67,050	2,169	69,219
WESTERLY	124,924	2,969	127,892
WEST GREENWICH	7,687	29	7,716
WEST WARWICK	8,386	143	8,529
WOONSOCKET	3,455	96	3,552
TOTAL	\$ 931,432	\$ 56,268	\$ 987,700

* 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 August 2021.