



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2023 Local 1% Collections April 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 and yearover-year 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.

Fiscal YTD-over-Fiscal YTD	FY 2023	FY 2022	\$ Difference	% Difference
Hotels	\$4,260,626	\$3,781,590	\$479,037	12.7%
Room Resellers and Hosting Platforms ^	232,641	246,328	(13,687)	-5.6%
Realtors and Homeowners	645,681	567,226	78,455	13.8%
Total	\$5,138,948	\$4,595,144	\$543,804	11.8%

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

Year-over-Year	April 2023	April 2022	\$ Difference	% Difference
Hotels	\$323,959	\$335,697	\$(11,737)	-3.5%
Room Resellers and Hosting Platforms ^	20,867	25,747	(4,880)	-19.0%
Realtors and Homeowners	59,923	43,996	15,927	36.2%
Total	\$404,749	\$405,439	\$(691)	-0.2%

^ An overpayment to the City of Providence occurred in the process of preparing the monthly distribution. Distribution amounts due to the City of Providence from the room resellers/vacation rentals/hosting platforms distribution were withheld until the overpaid amount was recouped.

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

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

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

			Percent	
MUNICIPALITY	FY 2023 YTD	FY 2022 YTD	Change *	Difference *
BARRINGTON	\$ 1,184	\$ 660	79.5%	\$ 525
BRISTOL	33,483	30,605	9.4%	2,878
BURRILLVILLE	92	27	238.8%	65
CENTRAL FALLS	443	84	425.9%	359
CHARLESTOWN	65,927	64,390	2.4%	1,537
COVENTRY	36,820	38,742	-5.0%	(1,922)
CRANSTON	12,801	10,838	18.1%	1,963
CUMBERLAND	587	299	96.6%	288
EAST GREENWICH	1,149	1,071	7.3%	78
EAST PROVIDENCE	19,255	23,065	-16.5%	(3,810)
EXETER	222	217	2.4%	5
FOSTER	158	119	33.3%	40
GLOCESTER	813	1,252	-35.1%	(439)
HOPKINTON	637	957	-33.4%	(320)
JAMESTOWN	34,944	28,473	22.7%	6,470
JOHNSTON	6,537	4,649	40.6%	1,888
LINCOLN	86,842	61,192	41.9%	25,650
LITTLE COMPTON	19,345	16,495	17.3%	2,850
MIDDLETOWN	519,356	475,531	9.2%	43,825
NARRAGANSETT	184,507	162,342	13.7%	22,166
NEWPORT	1,414,301	1,367,842	3.4%	46,458
NEW SHOREHAM	347,741	332,938	4.4%	14,803
NORTH KINGSTOWN	39,943	41,836	-4.5%	(1,893)
NORTH PROVIDENCE	1,221	1,218	0.2%	3
NORTH SMITHFIELD	2,059	1,354	52.1%	705
PAWTUCKET	32,245	31,903	1.1%	342
PORTSMOUTH	14,837	12,115	22.5%	2,722
PROVIDENCE	985,538	760,154	29.6%	225,383
RICHMOND	25,130	18,330	37.1%	6,800
SCITUATE	5,319	2,206	141.1%	3,113
SMITHFIELD	87,409	68,155	28.3%	19,254
SOUTH KINGSTOWN	140,772	115,040	22.4%	25,732
TIVERTON	3,507	3,951	-11.2%	(444)
WARREN	1,552	956	62.2%	595
WARWICK	467,082	389,823	19.8%	77,259
WESTERLY	427,054	419,807	1.7%	7,247
WEST GREENWICH	40,865	41,760	-2.1%	(895)
WEST WARWICK	54,234	44,543	21.8%	9,691
WOONSOCKET	23,038	20,203	14.0%	2,835
Total	\$ 5,138,948	\$ 4,595,144	11.8%	\$ 543,804

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases fiscal year-todate over fiscal year-to-date, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases fiscal year-to-date over fiscal year-to-date.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT FY 2023 Year-to-Date Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 794	390	\$ 1,184
BRISTOL	27,950	4,718	815	33,483
BURRILLVILLE	-	76	16	92
CENTRAL FALLS	-	342	101	443
CHARLESTOWN	4,701	3,423	57,803	65,927
COVENTRY	36,111	586	123	36,820
CRANSTON	9,771	2,378	651	12,801
CUMBERLAND	-	380	207	587
EAST GREENWICH	73	928	148	1,149
EAST PROVIDENCE	16,876	2,084	296	19,255
EXETER	-	194	27	222
FOSTER	158	-	-	158
GLOCESTER	758	51	5	813
HOPKINTON	40	538	59	637
JAMESTOWN	1,693	10,317	22,934	34,944
JOHNSTON	6,220	277	41	6,537
LINCOLN	86,350	250	242	86,842
LITTLE COMPTON	5,244	3,563	10,538	19,345
MIDDLETOWN	471,230	30,287	17,840	519,356
NARRAGANSETT	54,360	26,326	103,821	184,507
NEWPORT	1,200,956	31,747	181,597	1,414,301
NEW SHOREHAM	193,208	7,914	146,619	347,741
NORTH KINGSTOWN	31,338	6,805	1,800	39,943
NORTH PROVIDENCE	-	1,139	82	1,221
NORTH SMITHFIELD	1,959	96	4	2,059
PAWTUCKET	30,264	1,735	245	32,245
PORTSMOUTH	5,776	7,283	1,779	14,837
PROVIDENCE	934,403	43,676	7,458	985,538
RICHMOND	10,619	5,308	9,202	25,130
SCITUATE	5,202	73	44	5,319
SMITHFIELD	86,524	729	156	87,409
SOUTH KINGSTOWN	105,856	10,216	24,701	140,772
TIVERTON	-	2,444	1,063	3,507
WARREN	-	1,387	165	1,552
WARWICK	450,279	13,232	3,571	467,082
WESTERLY	366,973	9,287	50,794	427,054
WEST GREENWICH	40,528	257	80	40,865
WEST WARWICK	53,084	948	202	54,234
WOONSOCKET	22,123	855	61	23,038
Total	\$ 4,260,626	\$ 232,641	\$ 645,681	\$ 5,138,948

* 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, \$(0.01) was carried forward to May 2023.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT FY 2022 Year-to-Date Collections by Component

	Hadala	Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 636	\$ 24	\$ 660
BRISTOL	26,889	3,681	34	30,605
BURRILLVILLE	-	27	-	27
CENTRAL FALLS	-	43	41	84
CHARLESTOWN	4,235	4,072	56,082	64,390
COVENTRY	37,793	534	415	38,742
CRANSTON	8,427	2,291	121	10,838
CUMBERLAND	-	299	-	299
EAST GREENWICH	174	783	113	1,071
EAST PROVIDENCE	21,612	1,361	92	23,065
EXETER	-	217	-	217
FOSTER	117	2	-	119
GLOCESTER	1,204	48	-	1,252
HOPKINTON	417	532	9	957
JAMESTOWN	1,470	10,044	16,960	28,473
JOHNSTON	4,595	54	-	4,649
LINCOLN	60,935	206	51	61,192
LITTLE COMPTON	5,210	1,940	9,345	16,495
MIDDLETOWN	434,789	29,968	10,774	475,531
NARRAGANSETT	53,942	17,420	90,979	162,342
NEWPORT	1,171,711	41,769	154,362	1,367,842
NEW SHOREHAM	182,271	2,905	147,763	332,938
NORTH KINGSTOWN	26,273	14,293	1,270	41,836
NORTH PROVIDENCE		1,218	-,- , -	1,218
NORTH SMITHFIELD	1,251	104	-	1,354
PAWTUCKET	30,074	1,730	99	31,903
PORTSMOUTH	4,411	5,550	2,154	12,115
PROVIDENCE	697,027	59,060	4,067	760,154
RICHMOND	11,208	4,050	3,071	18,330
SCITUATE	2,163	32	12	2,206
SMITHFIELD	67,396	652	107	68,155
SOUTH KINGSTOWN	87,850	8,942	18,249	115,040
TIVERTON	-	3,603	349	3,951
WARREN	_	932	25	956
WARWICK	373,478	12,902	3,443	389,823
WESTERLY	360,048	12,902	46,907	419,807
WEST GREENWICH	41,451	250	40,907	41,760
WEST WARWICK	43,729	672	141	44,543
WOONSOCKET	43,729 19,439	654	141	20,203
Total	\$ 3,781,590	\$ 246,328	\$ 567,226	\$ 4,595,144

* 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 May 2022.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT Year-over-Year Collections

			Percent	
MUNICIPALITY	April 2023	April 2022	Change *	Difference *
BARRINGTON	\$ 159	\$ 112	42.3%	\$ 47
BRISTOL	2,946	2,559	15.1%	387
BURRILLVILLE	7	-	n/a	7
CENTRAL FALLS	46	3	1,361.0%	43
CHARLESTOWN	8,498	2,306	268.5%	6,192
COVENTRY	2,923	3,584	-18.4%	(661)
CRANSTON	1,211	1,017	19.1%	194
CUMBERLAND	38	57	-33.9%	(20)
EAST GREENWICH	118	178	-33.4%	(59)
EAST PROVIDENCE	2,042	1,694	20.5%	348
EXETER	14	27	-47.6%	(13)
FOSTER	16	-	n/a	16
GLOCESTER	75	101	-25.6%	(26)
HOPKINTON	21	247	-91.4%	(225)
JAMESTOWN	2,310	3,570	-35.3%	(1,261)
JOHNSTON	672	583	15.3%	89
LINCOLN	7,962	7,292	9.2%	670
LITTLE COMPTON	696	412	68.7%	284
MIDDLETOWN	37,377	47,912	-22.0%	(10,536)
NARRAGANSETT	9,599	5,482	75.1%	4,117
NEWPORT	121,955	116,268	4.9%	5,688
NEW SHOREHAM	9,085	15,358	-40.8%	(6,273)
NORTH KINGSTOWN	3,544	4,903	-27.7%	(1,358)
NORTH PROVIDENCE	134	136	-0.9%	(1)
NORTH SMITHFIELD	215	208	3.3%	7
PAWTUCKET	3,387	3,232	4.8%	156
PORTSMOUTH	1,274	1,349	-5.5%	(75)
PROVIDENCE	95,531	88,683	7.7%	6,848
RICHMOND	1,146	1,540	-25.5%	(393)
SCITUATE	260	155	68.1%	105
SMITHFIELD	7,741	7,548	2.6%	193
SOUTH KINGSTOWN	11,757	12,264	-4.1%	(507)
TIVERTON	261	359	-27.2%	(98)
WARREN	191	191	-0.1%	(0)
WARWICK	43,116	45,904	-6.1%	(2,788)
WESTERLY	16,997	20,309	-16.3%	(3,313)
WEST GREENWICH	3,424	3,602	-4.9%	(178)
WEST WARWICK	5,536	4,726	17.1%	809
WOONSOCKET	2,464	1,570	57.0%	894
Total	\$ 404,749	\$ 405,439	-0.2%	\$ (691)

* Cells highlighted in green show the five municipalities with the largest percentage and nominal increases year-overyear, and cells highlighted in red show the five municipalities with the largest percentage and nominal decreases yearover-year.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT April 2023 Collections by Component

		Heating Distforms and	Dealtans and	
MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 134	\$ 25	\$ 159
BRISTOL	2,211	¢ 154 668	¢ 25 67	¢ 139 2,946
BURRILLVILLE	-	7	-	2,910
CENTRAL FALLS	-	46	-	46
CHARLESTOWN	-	312	8,187	8,498
COVENTRY	2,828	91	5	2,923
CRANSTON	881	326	4	1,211
CUMBERLAND	-	38	_	38
EAST GREENWICH	13	106	_	118
EAST PROVIDENCE	1,797	242	3	2,042
EXETER	-	14	-	14
FOSTER	16	-	-	16
GLOCESTER	63	12	-	75
HOPKINTON	-	21	-	21
JAMESTOWN	37	998	1,275	2,310
JOHNSTON	647	26	-	672
LINCOLN	7,908	51	2	7,962
LITTLE COMPTON	303	303	90	696
MIDDLETOWN	34,146	2,556	675	37,377
NARRAGANSETT	3,390	2,010	4,199	9,599
NEWPORT	87,881	530	33,545	121,955
NEW SHOREHAM	3,044	731	5,311	9,085
NORTH KINGSTOWN	2,968	570	6	3,544
NORTH PROVIDENCE	-	134	-	134
NORTH SMITHFIELD	206	9	-	215
PAWTUCKET	3,152	232	3	3,387
PORTSMOUTH	317	896	61	1,274
PROVIDENCE	89,233	5,282	1,016	95,531
RICHMOND	397	292	457	1,146
SCITUATE	244	14	2	260
SMITHFIELD	7,620	111	9	7,741
SOUTH KINGSTOWN	8,904	1,200	1,654	11,757
TIVERTON	-	237	24	261
WARREN	-	191	-	191
WARWICK	41,351	1,410	355	43,116
WESTERLY	13,338	745	2,914	16,997
WEST GREENWICH	3,363	46	15	3,424
WEST WARWICK	5,359	167	10	5,536
WOONSOCKET	2,345	111	8	2,464
Total	\$ 323,959	\$ 20,867	\$ 59,923	\$ 404,749

* 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, \$(0.01) was carried forward to May 2023.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT April 2022 Collections by Component

		Hosting Platforms and	Realtors and	
MUNICIPALITY	Hotels	Room Resellers *	Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 96	\$ 16	\$ 112
BRISTOL	2,058	501	-	2,559
BURRILLVILLE	-	-	-	-
CENTRAL FALLS	-	3	-	3
CHARLESTOWN	-	454	1,853	2,306
COVENTRY	3,469	107	8	3,584
CRANSTON	640	376	1	1,017
CUMBERLAND	-	57	-	57
EAST GREENWICH	20	108	50	178
EAST PROVIDENCE	1,494	182	19	1,694
EXETER	-	27	-	27
FOSTER	-	-	-	-
GLOCESTER	96	5	-	101
HOPKINTON	173	74	-	247
JAMESTOWN	54	1,411	2,106	3,570
JOHNSTON	572	11	-	583
LINCOLN	7,269	23	-	7,292
LITTLE COMPTON	224	62	126	412
MIDDLETOWN	44,687	2,960	265	47,912
NARRAGANSETT	2,832	623	2,027	5,482
NEWPORT	93,960	4,072	18,235	116,268
NEW SHOREHAM	4,054	75	11,229	15,358
NORTH KINGSTOWN	2,840	2,070	(8)	4,903
NORTH PROVIDENCE	-	136	-	136
NORTH SMITHFIELD	184	24	-	208
PAWTUCKET	2,923	307	2	3,232
PORTSMOUTH	294	722	332	1,349
PROVIDENCE	82,140	6,080	463	88,683
RICHMOND	539	314	687	1,540
SCITUATE	146	8	-	155
SMITHFIELD	7,439	98	11	7,548
SOUTH KINGSTOWN	9,142	612	2,510	12,264
TIVERTON	-	349	9	359
WARREN	-	191	-	191
WARWICK	43,441	2,232	232	45,904
WESTERLY	15,390	1,126	3,794	20,309
WEST GREENWICH	3,538	54	9	3,602
WEST WARWICK	4,612	95	19	4,726
WOONSOCKET	1,467	101	2	1,570
Total	\$ 335,697	\$ 25,747	\$ 43,996	\$ 405,439

* 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 May 2022.