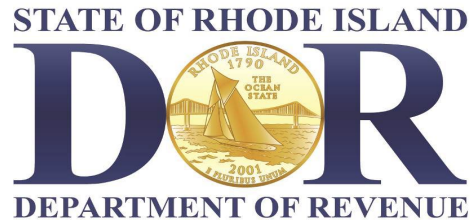


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2024 State 5% Hotel Tax Allocation July 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 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	\$1,659,566	\$1,781,869	-6.9%	\$(122,303)
Hosting Platforms and Room Resellers	107,319	110,270	-2.7%	(2,950)
<i>Subtotal: Regional Tourism Districts</i>	<i>\$1,766,885</i>	<i>\$1,892,138</i>	<i>-6.6%</i>	<i>\$(125,253)</i>
<i>Municipalities</i>				
Traditional Hotels	\$985,397	\$1,057,266	-6.8%	\$(71,869)
Hosting Platforms and Room Resellers	63,955	65,506	-2.4%	(1,550)
<i>Subtotal: Municipalities</i>	<i>\$1,049,353</i>	<i>\$1,122,772</i>	<i>-6.5%</i>	<i>\$(73,419)</i>
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$1,036,489	\$1,106,986	-6.4%	\$(70,497)
Hosting Platforms and Room Resellers	63,923	65,243	-2.0%	(1,320)
<i>Subtotal: RI Commerce Corporation</i>	<i>\$1,100,412</i>	<i>\$1,172,229</i>	<i>-6.1%</i>	<i>\$(71,817)</i>
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$382,125	\$408,023	-6.3%	\$(25,898)
Hosting Platforms and Room Resellers	20,623	21,005	-1.8%	(381)
<i>Subtotal: PWCVB</i>	<i>\$402,749</i>	<i>\$429,028</i>	<i>-6.1%</i>	<i>\$(26,279)</i>
TOTAL STATE 5% HOTEL TAX	\$4,319,399	\$4,616,167	-6.4%	\$(296,768)

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.

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%	\$ 839,455	\$ 909,907	-7.7%	\$ (70,453)
Block Island	45%	133,247	159,342	-16.4%	(26,095)
Convention Authority of Providence	30%	204,119	213,718	-4.5%	(9,599)
Northern Rhode Island	45%	71,833	75,484	-4.8%	(3,650)
South County	45%	419,732	426,528	-1.6%	(6,795)
Warwick Dept. of Economic Development	30%	98,499	107,159	-8.1%	(8,661)
Subtotal - Tourism Districts		\$ 1,766,885	\$ 1,892,138	-6.6%	\$ (125,253)
<u>Municipalities</u>					
All Municipalities ^	25%	1,049,353	\$ 1,122,772	-6.5%	\$ (73,419)
Subtotal - Municipalities		\$ 1,049,353	\$ 1,122,772	-6.5%	\$ (73,419)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 186,215	\$ 198,348	-6.1%	\$ (12,132)
Omni Providence Hotel	50%	60,994	62,540	-2.5%	(1,546)
Statewide Tourism District	70%	39,721	38,419	3.4%	1,302
All Other Hotels in the State	25%	813,482	872,922	-6.8%	(59,441)
Subtotal - CommerceRI		\$ 1,100,412	\$ 1,172,229	-6.1%	\$ (71,817)
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 212,818	\$ 226,683	-6.1%	\$ (13,866)
Omni Providence Hotel	20%	24,397	25,016	-2.5%	(618)
All Other Hotels in the State	5%	165,534	177,329	-6.7%	(11,795)
Subtotal - PWCVB		\$ 402,749	\$ 429,028	-6.1%	\$ (26,279)
TOTAL 5% STATE HOTEL TAX		\$ 4,319,399	\$ 4,616,167	-6.4%	\$ (296,768)

^ 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%	\$ 795,511	\$ 43,943	\$ 839,455
Block Island	45%	127,164	6,082	133,247
Convention Authority of Providence	30%	194,266	9,854	204,119
Northern Rhode Island	45%	69,220	2,614	71,833
South County	45%	377,419	42,313	419,732
Warwick Dept. of Economic Development	30%	95,986	2,513	98,499
Subtotal - Tourism Districts		\$ 1,659,566	\$ 107,319	\$ 1,766,885
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 985,397	\$ 63,955	\$ 1,049,353
Subtotal - Municipalities		\$ 985,397	\$ 63,955	\$ 1,049,353
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 177,559	\$ 8,657	\$ 186,215
Omni Providence Hotel	50%	60,994	-	60,994
Statewide Tourism District	70%	37,206	2,515	39,721
All Other Hotels in the State	25%	760,730	52,751	813,482
Subtotal - CommerceRI		\$ 1,036,489	\$ 63,923	\$ 1,100,412
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 202,924	\$ 9,893	\$ 212,818
Omni Providence Hotel	20%	24,397	-	24,397
All Other Hotels in the State	5%	154,804	10,730	165,534
Subtotal - PWCVB		\$ 382,125	\$ 20,623	\$ 402,749
TOTAL 5% STATE HOTEL TAX		\$ 4,063,577	\$ 255,822	\$ 4,319,399

^ 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 2023.

**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%	\$ 859,475	\$ 50,432	\$ 909,907
Block Island	45%	155,287	4,055	159,342
Convention Authority of Providence	30%	204,366	9,352	213,718
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 in the State	25%	818,595	54,328	872,922
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 in the State	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) amount was carried forward to August 2022.

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

Municipality	FY 2024	FY 2023	Percent Change ^	Difference ^
BARRINGTON	\$ 305	\$ 167	82.6%	\$ 138
BRISTOL	7,196	7,794	-7.7%	(598)
BURRILLVILLE	10	3	194.2%	6
CENTRAL FALLS	79	11	610.0%	68
CHARLESTOWN	3,282	3,023	8.6%	259
COVENTRY	10,640	8,958	18.8%	1,682
CRANSTON	1,807	2,003	-9.8%	(195)
CUMBERLAND	44	44	-0.6%	(0)
EAST GREENWICH	220	167	31.6%	53
EAST PROVIDENCE	3,840	3,304	16.2%	536
EXETER	102	61	65.9%	40
FOSTER	31	-	n/a	31
GLOCESTER	88	4	1,863.0%	84
HOPKINTON	160	243	-34.4%	(84)
JAMESTOWN	1,914	3,770	-49.2%	(1,856)
JOHNSTON	1,054	916	15.1%	138
LINCOLN	13,137	13,328	-1.4%	(191)
LITTLE COMPTON	2,814	3,279	-14.2%	(465)
MIDDLETOWN	132,148	114,116	15.8%	18,032
NARRAGANSETT	33,765	31,296	7.9%	2,469
NEWPORT	317,910	371,994	-14.5%	(54,084)
NEW SHOREHAM	74,026	88,523	-16.4%	(14,497)
NORTH KINGSTOWN	8,509	7,922	7.4%	587
NORTH PROVIDENCE	92	212	-56.3%	(119)
NORTH SMITHFIELD	230	225	1.8%	4
PAWTUCKET	6,332	6,116	3.5%	216
PORTSMOUTH	3,304	3,504	-5.7%	(200)
PROVIDENCE	139,603	146,829	-4.9%	(7,226)
RICHMOND	2,005	4,748	-57.8%	(2,743)
SCITUATE	27	-	n/a	27
SMITHFIELD	13,396	15,726	-14.8%	(2,330)
SOUTH KINGSTOWN	31,396	30,662	2.4%	734
TIVERTON	434	679	-36.1%	(245)
WARREN	339	202	68.3%	138
WARWICK	82,082	89,300	-8.1%	(7,217)
WESTERLY	136,554	141,313	-3.4%	(4,758)
WEST GREENWICH	6,552	8,566	-23.5%	(2,014)
WEST WARWICK	11,175	10,591	5.5%	584
WOONSOCKET	2,753	3,173	-13.2%	(420)
TOTAL	\$ 1,049,353	\$ 1,122,772	-6.5%	\$ (73,419)

^ 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 2024 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 305	\$ 305
BRISTOL	6,090	1,106	7,196
BURRILLVILLE	-	10	10
CENTRAL FALLS	-	79	79
CHARLESTOWN	2,080	1,202	3,282
COVENTRY	10,393	247	10,640
CRANSTON	1,376	431	1,807
CUMBERLAND	-	44	44
EAST GREENWICH	26	194	220
EAST PROVIDENCE	3,489	352	3,840
EXETER	-	102	102
FOSTER	-	31	31
GLOCESTER	88	-	88
HOPKINTON	-	160	160
JAMESTOWN	615	1,299	1,914
JOHNSTON	1,005	49	1,054
LINCOLN	13,001	135	13,137
LITTLE COMPTON	1,831	983	2,814
MIDDLETOWN	122,329	9,819	132,148
NARRAGANSETT	21,546	12,219	33,765
NEWPORT	309,427	8,483	317,910
NEW SHOREHAM	70,647	3,379	74,026
NORTH KINGSTOWN	7,495	1,014	8,509
NORTH PROVIDENCE	-	92	92
NORTH SMITHFIELD	219	10	230
PAWTUCKET	5,942	390	6,332
PORTSMOUTH	1,660	1,644	3,304
PROVIDENCE	131,391	8,211	139,603
RICHMOND	1,832	173	2,005
SCITUATE	-	27	27
SMITHFIELD	13,090	306	13,396
SOUTH KINGSTOWN	27,271	4,125	31,396
TIVERTON	-	434	434
WARREN	-	339	339
WARWICK	79,988	2,094	82,082
WESTERLY	132,548	4,006	136,554
WEST GREENWICH	6,487	65	6,552
WEST WARWICK	10,907	268	11,175
WOONSOCKET	2,626	126	2,753
TOTAL	\$ 985,397	\$ 63,955	\$ 1,049,353

* 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 2023.

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	\$ -	\$ 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) amount was carried forward to August 2022.