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 February 2024

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 year-over-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.

The findings of the February 2024 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	\$3,614,842	\$3,713,968	\$(99,125)	-2.7%
Room Resellers and Hosting Platforms	211,728	193,038	18,689	9.7%
Realtors and Homeowners	627,664	552,060	75,604	13.7%
Total	\$4,454,234	\$4,459,066	\$(4,832)	-0.1%

Year-over-Year	February 2024	February 2023	\$ Difference	% Difference
Hotels	\$192,651	\$201,579	\$(8,928)	-4.4%
Room Resellers and Hosting Platforms	20,059	16,495	3,564	21.6%
Realtors and Homeowners	40,109	52,820	(12,710)	-24.1%
Total	\$252,819	\$270,894	\$(18,075)	-6.7%

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

			Percent	
MUNICIPALITY	FY 2024 YTD	FY 2023 YTD	Change *	Difference *
BARRINGTON	\$ 1,468	\$ 912	61.0%	\$ 556
BRISTOL	27,362	28,529	-4.1%	(1,167)
BURRILLVILLE	138	71	94.5%	67
CENTRAL FALLS	338	346	-2.5%	(9)
CHARLESTOWN	62,226	56,090	10.9%	6,136
COVENTRY	33,713	31,456	7.2%	2,257
CRANSTON	9,451	10,426	-9.3%	(975)
CUMBERLAND	628	491	27.8%	136
EAST GREENWICH	1,335	908	47.0%	427
EAST PROVIDENCE	19,307	15,244	26.6%	4,062
EXETER	246	173	42.1%	73
FOSTER	104	143	-27.0%	(39)
GLOCESTER	616	676	-8.9%	(60)
HOPKINTON	835	574	45.5%	261
JAMESTOWN	21,603	30,972	-30.2%	(9,369)
JOHNSTON	3,987	5,184	-23.1%	(1,197)
LINCOLN	74,282	71,060	4.5%	3,222
LITTLE COMPTON	20,133	17,751	13.4%	2,383
MIDDLETOWN	470,622	459,317	2.5%	11,305
NARRAGANSETT	172,955	170,628	1.4%	2,326
NEWPORT	1,169,715	1,245,415	-6.1%	(75,700)
NEW SHOREHAM	367,235	327,585	12.1%	39,650
NORTH KINGSTOWN	55,340	32,907	68.2%	22,433
NORTH PROVIDENCE	966	945	2.3%	22
NORTH SMITHFIELD	1,461	1,617	-9.7%	(157)
PAWTUCKET	28,321	26,146	8.3%	2,176
PORTSMOUTH	11,784	12,702	-7.2%	(917)
PROVIDENCE	817,169	797,227	2.5%	19,942
RICHMOND	17,045	23,249	-26.7%	(6,204)
SCITUATE	3,429	4,737	-27.6%	(1,308)
SMITHFIELD	65,043	72,224	-9.9%	(7,181)
SOUTH KINGSTOWN	122,045	122,711	-0.5%	(666)
TIVERTON	2,157	3,019	-28.6%	(862)
WARREN	1,473	1,207	22.1%	266
WARWICK	371,662	389,129	-4.5%	(17,467)
WESTERLY	400,986	400,316	0.2%	670
WEST GREENWICH	35,216	34,559	1.9%	657
WEST WARWICK	47,386	43,903	7.9%	3,483
WOONSOCKET	14,453	18,519	-22.0%	(4,066)
Total	\$ 4,454,234	\$ 4,459,066	-0.1%	\$ (4,832)

^{*} 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 FY 2024 Year-to-Date Collections by Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 1,283	185	\$ 1,468
BRISTOL	22,891	3,764	706	27,362
BURRILLVILLE	-	138	-	138
CENTRAL FALLS	-	338	-	338
CHARLESTOWN	5,643	3,299	53,284	62,226
COVENTRY	32,363	1,057	292	33,713
CRANSTON	7,092	1,919	440	9,451
CUMBERLAND	-	261	367	628
EAST GREENWICH	162	1,123	50	1,335
EAST PROVIDENCE	17,556	1,469	282	19,307
EXETER	-	246	-	246
FOSTER	47	57	-	104
GLOCESTER	514	102	-	616
HOPKINTON	489	346	-	835
JAMESTOWN	1,561	3,438	16,604	21,603
JOHNSTON	3,813	174	-	3,987
LINCOLN	73,231	680	371	74,282
LITTLE COMPTON	5,481	2,638	12,015	20,133
MIDDLETOWN	415,290	33,376	21,957	470,622
NARRAGANSETT	51,587	27,676	93,692	172,955
NEWPORT	994,479	29,376	145,860	1,169,715
NEW SHOREHAM	185,246	9,202	172,787	367,235
NORTH KINGSTOWN	33,659	3,387	18,294	55,340
NORTH PROVIDENCE	-	926	41	966
NORTH SMITHFIELD	1,404	56	-	1,461
PAWTUCKET	26,227	1,889	205	28,321
PORTSMOUTH	4,874	5,819	1,091	11,784
PROVIDENCE	767,270	39,521	10,377	817,169
RICHMOND	9,028	529	7,489	17,045
SCITUATE	3,309	106	14	3,429
SMITHFIELD	63,470	1,359	214	65,043
SOUTH KINGSTOWN	93,000	11,292	17,753	122,045
TIVERTON	-	1,485	672	2,157
WARREN	-	1,398	76	1,473
WARWICK	358,127	10,226	3,308	371,662
WESTERLY	343,008	9,232	48,746	400,986
WEST GREENWICH	34,737	428	50	35,216
WEST WARWICK	45,500	1,515	372	47,386
WOONSOCKET	13,784	598	70	14,453
Total	\$ 3,614,842	\$ 211,728	\$ 627,664	\$ 4,454,234

^{*} 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 March 2024.

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

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 548	364	\$ 912
BRISTOL	24,236	3,560	732	28,529
BURRILLVILLE	-	55	16	71
CENTRAL FALLS	-	246	101	346
CHARLESTOWN	4,701	2,878	48,511	56,090
COVENTRY	30,960	383	113	31,456
CRANSTON	7,944	1,835	647	10,426
CUMBERLAND	-	284	207	491
EAST GREENWICH	47	716	145	908
EAST PROVIDENCE	13,340	1,619	286	15,244
EXETER	-	146	27	173
FOSTER	143	-	-	143
GLOCESTER	638	33	5	676
HOPKINTON	40	475	59	574
JAMESTOWN	1,652	8,715	20,604	30,972
JOHNSTON	4,929	214	41	5,184
LINCOLN	70,682	143	235	71,060
LITTLE COMPTON	4,843	3,076	9,832	17,751
MIDDLETOWN	417,769	25,290	16,257	459,317
NARRAGANSETT	49,595	22,577	98,456	170,628
NEWPORT	1,083,756	29,162	132,496	1,245,415
NEW SHOREHAM	188,984	6,388	132,213	327,585
NORTH KINGSTOWN	25,623	5,864	1,420	32,907
NORTH PROVIDENCE	-	863	82	945
NORTH SMITHFIELD	1,538	75	4	1,617
PAWTUCKET	24,633	1,282	232	26,146
PORTSMOUTH	5,222	5,763	1,718	12,702
PROVIDENCE	757,675	33,878	5,673	797,227
RICHMOND	9,927	4,879	8,443	23,249
SCITUATE	4,648	51	38	4,737
SMITHFIELD	71,518	566	140	72,224
SOUTH KINGSTOWN	92,081	8,054	22,576	122,711
TIVERTON	-	1,980	1,039	3,019
WARREN	-	1,042	165	1,207
WARWICK	375,318	10,850	2,960	389,129
WESTERLY	346,405	7,975	45,935	400,316
WEST GREENWICH	34,302	195	62	34,559
WEST WARWICK	43,020	706	177	43,903
WOONSOCKET	17,797	671	51	18,519
Total	\$ 3,713,968	\$ 193,038	\$ 552,060	\$ 4,459,066

^{*} 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 March 2023.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

			Percent	
MUNICIPALITY	February 2024	February 2023	Change *	Difference *
BARRINGTON	\$ 200	\$ 59	242.0%	\$ 142
BRISTOL	1,665	1,407	18.4%	258
BURRILLVILLE	30	14	111.9%	16
CENTRAL FALLS	60	28	112.5%	32
CHARLESTOWN	1,269	1,902	-33.3%	(633)
COVENTRY	1,998	2,182	-8.5%	(185)
CRANSTON	793	882	-10.0%	(88)
CUMBERLAND	24	56	-57.0%	(32)
EAST GREENWICH	138	127	8.4%	11
EAST PROVIDENCE	1,711	1,822	-6.1%	(111)
EXETER	11	38	-71.3%	(27)
FOSTER	3	-	n/a	3
GLOCESTER	71	20	246.2%	50
HOPKINTON	15	1	1,228.3%	14
JAMESTOWN	1,599	1,431	11.8%	169
JOHNSTON	294	607	-51.5%	(312)
LINCOLN	7,958	7,146	11.4%	811
LITTLE COMPTON	1,247	990	26.0%	258
MIDDLETOWN	19,785	20,019	-1.2%	(235)
NARRAGANSETT	3,410	4,357	-21.7%	(947)
NEWPORT	52,596	53,388	-1.5%	(792)
NEW SHOREHAM	19,803	35,229	-43.8%	(15,426)
NORTH KINGSTOWN	4,713	2,158	118.4%	2,555
NORTH PROVIDENCE	158	115	37.4%	43
NORTH SMITHFIELD	149	189	-21.2%	(40)
PAWTUCKET	2,308	3,854	-40.1%	(1,546)
PORTSMOUTH	909	745	22.1%	164
PROVIDENCE	67,630	68,396	-1.1%	(767)
RICHMOND	577	1,357	-57.4%	(779)
SCITUATE	1,771	501	253.7%	1,270
SMITHFIELD	5,687	6,547	-13.1%	(860)
SOUTH KINGSTOWN	6,094	8,108	-24.8%	(2,014)
TIVERTON	160	194	-17.5%	(34)
WARREN	177	144	23.1%	33
WARWICK	30,625	29,789	2.8%	836
WESTERLY	8,712	9,449	-7.8%	(737)
WEST GREENWICH	3,241	2,619	23.7%	622
WEST WARWICK	3,881	3,093	25.5%	788
WOONSOCKET	1,347	1,932	-30.3%	(585)
Total	\$ 252,819	\$ 270,894	-6.7%	\$ (18,075)

^{*} 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 February 2024 Collections by Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 200	\$ -	\$ 200
BRISTOL	1,150	501	14	1,665
BURRILLVILLE	_	30	-	30
CENTRAL FALLS	_	60	-	60
CHARLESTOWN	369	387	513	1,269
COVENTRY	1,895	102	1	1,998
CRANSTON	515	267	12	793
CUMBERLAND	-	24	-	24
EAST GREENWICH	10	128	-	138
EAST PROVIDENCE	1,555	127	29	1,711
EXETER	-	11	-	11
FOSTER	-	3	-	3
GLOCESTER	45	26	-	71
HOPKINTON	-	15	-	15
JAMESTOWN	-	381	1,219	1,599
JOHNSTON	284	10	-	294
LINCOLN	7,819	114	24	7,958
LITTLE COMPTON	254	210	783	1,247
MIDDLETOWN	16,947	2,940	(102)	19,785
NARRAGANSETT	1,166	2,300	(56)	3,410
NEWPORT	34,049	2,112	16,435	52,596
NEW SHOREHAM	1,687	1,141	16,975	19,803
NORTH KINGSTOWN	3,207	297	1,209	4,713
NORTH PROVIDENCE	-	117	41	158
NORTH SMITHFIELD	140	10	-	149
PAWTUCKET	2,121	173	14	2,308
PORTSMOUTH	167	735	7	909
PROVIDENCE	62,801	4,419	409	67,630
RICHMOND	328	48	201	577
SCITUATE	1,757	11	3	1,771
SMITHFIELD	5,576	102	9	5,687
SOUTH KINGSTOWN	4,585	1,011	498	6,094
TIVERTON	-	160	-	160
WARREN	-	177	-	177
WARWICK	29,518	849	257	30,625
WESTERLY	6,552	601	1,558	8,712
WEST GREENWICH	3,208	29	4	3,241
WEST WARWICK	3,659	181	41	3,881
WOONSOCKET	1,287	47	12	1,347
Total	\$ 192,651	\$ 20,059	\$ 40,109	\$ 252,819

^{*} 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 March 2024.

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

		Hosting Platforms and	_	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 59	\$ -	\$ 59
BRISTOL	1,024	375	7	1,407
BURRILLVILLE	1,024	14	,	1,407
CENTRAL FALLS		28	-	28
CHARLESTOWN	_	320	1,582	1,902
COVENTRY	2,083	86	13	2,182
CRANSTON	631	250	13	882
CUMBERLAND	031	33	24	56
EAST GREENWICH	16	91	21	
			17	127
EAST PROVIDENCE	1,575	229	1/	1,822
EXETER	-	38	-	38
FOSTER	- 15	-	-	-
GLOCESTER	15	5	-	20
HOPKINTON	-	1	-	1 421
JAMESTOWN	-	536	894	1,431
JOHNSTON	587	20	-	607
LINCOLN	7,119	27	-	7,146
LITTLE COMPTON	-	218	772	990
MIDDLETOWN	17,347	2,418	254	20,019
NARRAGANSETT	1,313	2,117	927	4,357
NEWPORT	37,475	1,602	14,312	53,388
NEW SHOREHAM	4,967	597	29,665	35,229
NORTH KINGSTOWN	2,247	281	(371)	2,158
NORTH PROVIDENCE	-	115	-	115
NORTH SMITHFIELD	184	5	-	189
PAWTUCKET	3,692	207	(45)	3,854
PORTSMOUTH	247	490	8	745
PROVIDENCE	64,724	3,529	143	68,396
RICHMOND	732	119	506	1,357
SCITUATE	485	9	7	501
SMITHFIELD	6,478	54	15	6,547
SOUTH KINGSTOWN	6,113	663	1,332	8,108
TIVERTON	-	149	44	194
WARREN	_	144	-	144
WARWICK	28,487	1,039	263	29,789
WESTERLY	6,638	400	2,410	9,449
WEST GREENWICH	2,584	34	1	2,619
WEST WARWICK	2,979	97	16	3,093
WOONSOCKET	1,837	96	-	1,932
Total	\$ 201,579	\$ 16,495	\$ 52,820	\$ 270,894

^{*} 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 March 2023.