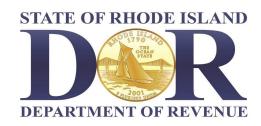
STATE OF RHODE ISLAND Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly State Hotel Tax Report FY 2024 State 5% Hotel Tax Allocation February 2024

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
- o Block Island: New Shoreham
- o <u>Convention Authority of the City of Providence</u>: Providence
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, East Providence, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield, and Woonsocket

- o <u>South County</u>: 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
- o Warwick Department of Economic Development: Warwick

Summary of the State 5% Hotel Tax Allocation

Fiscal Year-to-Date over Fiscal Year-to-Date through February:

The following table is a summary of the year-over-year allocation of revenues generated from the state 5% hotel tax.

| | | | Percent | Nominal |
|---|--------------------|--------------|---------|-------------|
| State Hotel Tax Recipient | FY 2024 | FY 2023 | Change | Difference |
| Regional Tourism Districts | | | | |
| Traditional Hotels | \$7,154,885 | \$7,370,144 | -2.9% | \$(215,259) |
| Hosting Platforms and Room Resellers | 428,511 | 392,536 | 9.2% | 35,976 |
| Subtotal: Regional Tourism Districts | <i>\$7,583,396</i> | \$7,762,679 | -2.3% | \$(179,283) |
| <u>Municipalities</u> | | | | |
| Traditional Hotels | \$4,343,348 | \$4,457,353 | -2.6% | \$(114,005) |
| Hosting Platforms and Room Resellers | 264,661 | 241,299 | 9.7% | 23,363 |
| Subtotal: Municipalities | \$4,608,010 | \$4,698,652 | -1.9% | \$(90,642) |
| Rhode Island Commerce Corporation | | | | |
| Traditional Hotels | \$4,631,173 | \$4,767,122 | -2.9% | \$(135,949) |
| Hosting Platforms and Room Resellers | 265,280 | 240,608 | 10.3% | 24,672 |
| Subtotal: RI Commerce Corporation | <i>\$4,896,453</i> | \$5,007,730 | -2.2% | \$(111,277) |
| Providence Warwick Convention & Visitors Bu | reau | | | |
| Traditional Hotels | \$1,944,805 | \$1,975,219 | -1.5% | \$(30,414) |
| Hosting Platforms and Room Resellers | 100,193 | 90,752 | 10.4% | 9,441 |
| Subtotal: PWCVB | \$2,044,998 | \$2,065,971 | -1.0% | \$(20,973) |
| TOTAL STATE 5% HOTEL TAX | \$19,132,857 | \$19,535,033 | -2.1% | \$(402,176) |

Year-over-Year Allocation for February:

| State Hotel Tax Recipient | February 2024 | February 2023 | Percent Change | Nominal Difference |
|--------------------------------------|------------------|------------------|-------------------|-----------------------|
| Regional Tourism Districts | | | | |
| Traditional Hotels | \$350,243 | \$373,110 | -6.1% | \$(22,867) |
| Hosting Platforms and Room Resellers | 39,857 | 32,583 | 22.3% | 7,273 |
| Subtotal: Regional Tourism Districts | \$390,100 | \$405,693 | -3.8% | \$(15,594) |
| <u>Municipalities</u> | | | | |
| Traditional Hotels | \$223,941 | \$238,263 | -6.0% | \$(14,323) |
| Hosting Platforms and Room Resellers | 25,073 | 20,619 | 21.6% | 4,454 |
| Subtotal: Municipalities | \$249,014 | \$258,882 | -3.8% | \$(9,868) |

| State Hotel Tax Recipient | February 2024 | February 2023 | Percent Change | Nominal Difference |
|---|------------------|------------------|-------------------|-----------------------|
| Rhode Island Commerce Corporation | | | | |
| Traditional Hotels | \$255,906 | \$259,771 | -1.5% | \$(3,866) |
| Hosting Platforms and Room Resellers | 25,343 | 20,810 | 21.8% | 4,533 |
| Subtotal: RI Commerce Corporation | \$281,249 | \$280,581 | 0.2% | \$668 |
| Providence Warwick Convention & Visitors Bu | <u>reau</u> | | | |
| Traditional Hotels | \$133,166 | \$136,752 | -2.6% | \$(3,586) |
| Hosting Platforms and Room Resellers | 10,020 | 8,464 | 18.4% | 1,557 |
| Subtotal: PWCVB | \$143,186 | \$145,215 | -1.4% | \$(2,029) |
| TOTAL STATE 5% HOTEL TAX | \$1,063,549 | \$1,090,372 | -2.5% | \$(26,823) |

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 | F | Y 2024 YTD | E, | Y 2023 YTD | Percent Change | Difference |
|--|-------------|----|--------------|----|--------------|-------------------|---|
| Regional Tourism Districts | Share | 1 | 1 2024 1 1 D | ľ | 1 2023 1 1 D | Change | Difference |
| Aquidneck Island | 45% | \$ | 3,436,095 | \$ | 3,637,382 | -5.5% | \$ (201,287) |
| Block Island | 45% | Ψ | 437,507 | Ψ | 439,587 | -0.5% | (2,079) |
| Convention Authority of Providence | 30% | | 1,210,188 | | 1,187,331 | 1.9% | 22,857 |
| Northern Rhode Island | 45% | | 456,921 | | 461,520 | -1.0% | (4,599) |
| South County | 45% | | 1,490,155 | | 1,457,607 | 2.2% | 32,549 |
| Warwick Dept. of Economic Development | 30% | | 552,530 | | 579,253 | -4.6% | (26,724) |
| Subtotal - Tourism Districts | | \$ | 7,583,396 | \$ | 7,762,679 | -2.3% | ` ` · · · · · · · · · · · · · · · · · · |
| | | | | | | | |
| <u>Municipalties</u> | | | | | | | |
| All Municipalities ^ | 25% | | 4,608,010 | \$ | 4,698,652 | -1.9% | · · / |
| Subtotal - Municipalities | | \$ | 4,608,010 | \$ | 4,698,652 | -1.9% | \$ (90,642) |
| Rhode Island Commerce Corporation | | | | | | | |
| Providence and Warwick Hotels | 21% | \$ | 1,086,730 | \$ | 1,081,120 | 0.5% | \$ 5,611 |
| Omni Providence Hotel | 50% | • | 350,409 | - | 370,212 | -5.3% | (19,803) |
| Statewide Tourism District | 70% | | 225,603 | | 225,234 | 0.2% | 369 |
| All Other Hotels in the State | 25% | | 3,233,710 | | 3,331,164 | -2.9% | (97,454) |
| Subtotal - CommerceRI | - | \$ | 4,896,453 | \$ | 5,007,730 | -2.2% | |
| | | | | | | | |
| Providence Warwick Convention & Visitors Bu | | | | | | | |
| Providence and Warwick Hotels | 24% | \$ | 1,241,978 | \$ | 1,235,565 | 0.5% | + - / |
| Omni Providence Hotel | 20% | | 140,164 | | 148,085 | -5.3% | (7,921) |
| All Other Hotels in the State | 5% | | 662,857 | | 682,321 | -2.9% | (19,464) |
| Subtotal - PWCVB | | \$ | 2,044,998 | \$ | 2,065,971 | -1.0% | \$ (20,973) |
| TOTAL 5% STATE HOTEL TAX | | \$ | 19,132,857 | \$ | 19,535,033 | -2.1% | \$ (402,176) |
| ^ The City of Providence does not receive any shar | e of the st | | | | | | |

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION FY 2024 Year-to-Date Collections by Component

| | | | | Hosting Platforms and | | |
|---|-------|----|------------|-----------------------|----|-------------|
| Allocation | Share | | Hotels | Room Resellers * | | Grand Total |
| Regional Tourism Districts | | | | | | |
| Aquidneck Island | 45% | \$ | 3,250,296 | \$ 185,800 | \$ | 3,436,095 |
| Block Island | 45% | | 416,803 | 20,704 | | 437,507 |
| Convention Authority of Providence | 30% | | 1,150,906 | 59,282 | | 1,210,188 |
| Northern Rhode Island | 45% | | 441,418 | 15,503 | | 456,921 |
| South County | 45% | | 1,358,273 | 131,882 | | 1,490,155 |
| Warwick Dept. of Economic Development | 30% | | 537,190 | 15,340 | | 552,530 |
| Subtotal - Tourism Districts | | \$ | 7,154,885 | \$ 428,511 | \$ | 7,583,396 |
| | | | | | | |
| <u>Municipalities</u> | | | | | | |
| All Municipalties ^ | 25% | \$ | 4,343,348 | \$ 264,661 | \$ | 4,608,010 |
| Subtotal - Municipalities | | \$ | 4,343,348 | \$ 264,661 | \$ | 4,608,010 |
| | | | | | | |
| Rhode Island Commerce Corporation | | | | | | |
| Providence and Warwick Hotels | 21% | \$ | 1,034,495 | \$ 52,235 | \$ | 1,086,730 |
| Omni Providence Hotel | 50% | | 350,409 | - | | 350,409 |
| Statewide Tourism District | 70% | | 209,163 | 16,440 | | 225,603 |
| All Other Hotels in the State | 25% | | 3,037,105 | 196,605 | | 3,233,710 |
| Subtotal - CommerceRI | | \$ | 4,631,173 | \$ 265,280 | \$ | 4,896,453 |
| Providence Warwick Convention & Visitors Bureau | 1 | | | | | |
| Providence and Warwick Hotels | 24% | \$ | 1,182,280 | \$ 59,697 | \$ | 1,241,978 |
| Omni Providence Hotel | 20% | • | 140,164 | - | • | 140,164 |
| All Other Hotels in the State | 5% | | 622,361 | 40,495 | | 662,857 |
| Subtotal - PWCVB | - | \$ | 1,944,805 | | \$ | 2,044,998 |
| TOTAL 5% STATE HOTEL TAX | | \$ | 18,074,212 | \$ 1,058,645 | \$ | 19,132,857 |

[^] 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 March 2024.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION FY 2023 Year-to-Date Collections by Component

| | | | | Hosting Platforms and | | |
|---|-------|----|------------|-----------------------|----|-------------|
| Allocation | Share | | Hotels | Room Resellers * | | Grand Total |
| Regional Tourism Districts | | | | | | |
| Aquidneck Island | 45% | \$ | 3,459,327 | \$ 178,055 | \$ | 3,637,382 |
| Block Island | 45% | | 425,213 | 14,373 | | 439,587 |
| Convention Authority of Providence | 30% | | 1,136,513 | 50,818 | | 1,187,331 |
| Northern Rhode Island | 45% | | 450,327 | 11,193 | | 461,520 |
| South County | 45% | | 1,335,785 | 121,822 | | 1,457,607 |
| Warwick Dept. of Economic Development | 30% | | 562,978 | 16,276 | | 579,253 |
| Subtotal - Tourism Districts | | \$ | 7,370,144 | \$ 392,536 | \$ | 7,762,679 |
| | | | | | | |
| <u>Municipalities</u> | | | | | | |
| All Municipalities ^ | 25% | \$ | 4,457,353 | \$ 241,299 | \$ | 4,698,652 |
| Subtotal - Municipalities | | \$ | 4,457,353 | \$ 241,299 | \$ | 4,698,652 |
| | | | | | | |
| Rhode Island Commerce Corporation | | | | | | |
| Providence and Warwick Hotels | 21% | \$ | 1,034,154 | \$ 46,965 | \$ | 1,081,120 |
| Omni Providence Hotel | 50% | | 370,212 | - | | 370,212 |
| Statewide Tourism District | 70% | | 212,393 | 12,841 | | 225,234 |
| All Other Hotels in the State | 25% | | 3,150,363 | 180,801 | | 3,331,164 |
| Subtotal - CommerceRI | | \$ | 4,767,122 | \$ 240,608 | \$ | 5,007,730 |
| D 1 W 1 C 4 0 V 4 D | | | | | | |
| Providence Warwick Convention & Visitors Bureau | - | ¢ | 1 101 001 | ¢ 52.675 | ¢. | 1 225 575 |
| Providence and Warwick Hotels | 24% | \$ | 1,181,891 | \$ 53,675 | \$ | 1,235,565 |
| Omni Providence Hotel | 20% | | 148,085 | - | | 148,085 |
| All Other Hotels in the State | 5% | Φ. | 645,243 | 37,078 | Φ. | 682,321 |
| Subtotal - PWCVB | | \$ | 1,975,219 | \$ 90,752 | \$ | 2,065,971 |
| TOTAL 5% STATE HOTEL TAX | | \$ | 18,569,839 | \$ 965,194 | \$ | 19,535,033 |

[^] 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 March 2023.

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

| | | | Percent | |
|------------------|--------------|--------------|----------|--------------|
| Municipality | FY 2024 | FY 2023 | Change * | Difference * |
| BARRINGTON | \$ 1,605 | \$ 684 | 134.4% | \$ 920 |
| BRISTOL | 33,320 | 34,745 | -4.1% | (1,425) |
| BURRILLVILLE | 172 | 69 | 149.5% | 103 |
| CENTRAL FALLS | 422 | 307 | 37.4% | 115 |
| CHARLESTOWN | 11,178 | 9,474 | 18.0% | 1,705 |
| COVENTRY | 41,775 | 39,179 | 6.6% | 2,596 |
| CRANSTON | 11,264 | 12,223 | -7.9% | (960) |
| CUMBERLAND | 326 | 355 | -8.3% | (29) |
| EAST GREENWICH | 1,605 | 953 | 68.4% | 652 |
| EAST PROVIDENCE | 23,780 | 18,698 | 27.2% | 5,082 |
| EXETER | 307 | 182 | 68.6% | 125 |
| FOSTER | 130 | 179 | -27.0% | (48) |
| GLOCESTER | 770 | 839 | -8.3% | (69) |
| HOPKINTON | 1,044 | 644 | 62.2% | 400 |
| JAMESTOWN | 6,248 | 12,959 | -51.8% | (6,711) |
| JOHNSTON | 4,984 | 6,429 | -22.5% | (1,445) |
| LINCOLN | 92,389 | 88,531 | 4.4% | 3,858 |
| LITTLE COMPTON | 10,148 | 9,899 | 2.5% | 250 |
| MIDDLETOWN | 560,832 | 553,824 | 1.3% | 7,007 |
| NARRAGANSETT | 99,079 | 90,216 | 9.8% | 8,863 |
| NEWPORT | 1,279,819 | 1,391,148 | -8.0% | (111,329) |
| NEW SHOREHAM | 243,060 | 244,215 | -0.5% | (1,155) |
| NORTH KINGSTOWN | 46,308 | 39,359 | 17.7% | 6,949 |
| NORTH PROVIDENCE | 1,157 | 1,078 | 7.3% | 79 |
| NORTH SMITHFIELD | 1,826 | 2,016 | -9.5% | (191) |
| PAWTUCKET | 35,145 | 32,393 | 8.5% | 2,753 |
| PORTSMOUTH | 13,366 | 13,730 | -2.6% | (364) |
| PROVIDENCE | 833,285 | 804,336 | 3.6% | 28,949 |
| RICHMOND | 11,945 | 18,509 | -35.5% | (6,563) |
| SCITUATE | 4,269 | 5,874 | -27.3% | (1,605) |
| SMITHFIELD | 81,036 | 90,105 | -10.1% | (9,069) |
| SOUTH KINGSTOWN | 130,365 | 125,169 | 4.2% | 5,196 |
| TIVERTON | 1,856 | 2,475 | -25.0% | (619) |
| WARREN | 1,747 | 1,303 | 34.1% | 444 |
| WARWICK | 460,441 | 482,711 | -4.6% | (22,270) |
| WESTERLY | 440,301 | 442,976 | -0.6% | (2,675) |
| WEST GREENWICH | 43,957 | 43,122 | 1.9% | 835 |
| WEST WARWICK | 58,768 | 54,658 | 7.5% | 4,110 |
| WOONSOCKET | 17,978 | 23,085 | -22.1% | (5,107) |
| TOTAL | \$ 4,608,010 | \$ 4,698,652 | -1.9% | \$ (90,642) |

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

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES FY 2024 Year-to-Date Collections by Component

| | | Hosting Platforms and | |
|------------------|--------------|-----------------------|--------------|
| Municipality | Hotels | Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 1,605 | \$ 1,605 |
| BRISTOL | 28,614 | 4,706 | 33,320 |
| BURRILLVILLE | | 172 | 172 |
| CENTRAL FALLS | _ | 422 | 422 |
| CHARLESTOWN | 7,054 | 4,124 | 11,178 |
| COVENTRY | 40,454 | 1,321 | 41,775 |
| CRANSTON | 8,865 | 2,399 | 11,264 |
| CUMBERLAND | - | 326 | 326 |
| EAST GREENWICH | 202 | 1,403 | 1,605 |
| EAST PROVIDENCE | 21,944 | 1,836 | 23,780 |
| EXETER | | 307 | 307 |
| FOSTER | 59 | 71 | 130 |
| GLOCESTER | 642 | 128 | 770 |
| HOPKINTON | 612 | 432 | 1,044 |
| JAMESTOWN | 1,951 | 4,297 | 6,248 |
| JOHNSTON | 4,767 | 217 | 4,984 |
| LINCOLN | 91,539 | 850 | 92,389 |
| LITTLE COMPTON | 6,851 | 3,297 | 10,148 |
| MIDDLETOWN | 519,112 | 41,720 | 560,832 |
| NARRAGANSETT | 64,483 | 34,595 | 99,079 |
| NEWPORT | 1,243,099 | 36,720 | 1,279,819 |
| NEW SHOREHAM | 231,557 | 11,502 | 243,060 |
| NORTH KINGSTOWN | 42,074 | 4,233 | 46,308 |
| NORTH PROVIDENCE | - | 1,157 | 1,157 |
| NORTH SMITHFIELD | 1,755 | 71 | 1,826 |
| PAWTUCKET | 32,784 | 2,361 | 35,145 |
| PORTSMOUTH | 6,092 | 7,274 | 13,366 |
| PROVIDENCE | 783,883 | 49,402 | 833,285 |
| RICHMOND | 11,285 | 661 | 11,945 |
| SCITUATE | 4,136 | 133 | 4,269 |
| SMITHFIELD | 79,337 | 1,699 | 81,036 |
| SOUTH KINGSTOWN | 116,250 | 14,115 | 130,365 |
| TIVERTON | - | 1,856 | 1,856 |
| WARREN | - | 1,747 | 1,747 |
| WARWICK | 447,659 | 12,783 | 460,441 |
| WESTERLY | 428,760 | 11,540 | 440,301 |
| WEST GREENWICH | 43,422 | 535 | 43,957 |
| WEST WARWICK | 56,874 | 1,894 | 58,768 |
| WOONSOCKET | 17,231 | 747 | 17,978 |
| TOTAL | \$ 4,343,348 | \$ 264,661 | \$ 4,608,010 |

^{*} 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 STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES FY 2023 Year-to-Date Collections by Component

| | | Hosting Platforms and | |
|------------------|--------------|-----------------------|--------------|
| Municipality | Hotels | Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 684 | \$ 684 |
| BRISTOL | 30,295 | 4,450 | 34,745 |
| BURRILLVILLE | - | 69 | 69 |
| CENTRAL FALLS | - | 307 | 307 |
| CHARLESTOWN | 5,877 | 3,597 | 9,474 |
| COVENTRY | 38,700 | 479 | 39,179 |
| CRANSTON | 9,930 | 2,294 | 12,223 |
| CUMBERLAND | - | 355 | 355 |
| EAST GREENWICH | 58 | 895 | 953 |
| EAST PROVIDENCE | 16,674 | 2,024 | 18,698 |
| EXETER | - | 182 | 182 |
| FOSTER | 179 | - | 179 |
| GLOCESTER | 798 | 42 | 839 |
| HOPKINTON | 50 | 594 | 644 |
| JAMESTOWN | 2,066 | 10,893 | 12,959 |
| JOHNSTON | 6,161 | 268 | 6,429 |
| LINCOLN | 88,353 | 179 | 88,531 |
| LITTLE COMPTON | 6,054 | 3,845 | 9,899 |
| MIDDLETOWN | 522,212 | 31,613 | 553,824 |
| NARRAGANSETT | 61,994 | 28,222 | 90,216 |
| NEWPORT | 1,354,695 | 36,453 | 1,391,148 |
| NEW SHOREHAM | 236,230 | 7,985 | 244,215 |
| NORTH KINGSTOWN | 32,029 | 7,330 | 39,359 |
| NORTH PROVIDENCE | - | 1,078 | 1,078 |
| NORTH SMITHFIELD | 1,923 | 94 | 2,016 |
| PAWTUCKET | 30,791 | 1,602 | 32,393 |
| PORTSMOUTH | 6,527 | 7,203 | 13,730 |
| PROVIDENCE | 761,988 | 42,348 | 804,336 |
| RICHMOND | 12,409 | 6,099 | 18,509 |
| SCITUATE | 5,810 | 63 | 5,874 |
| SMITHFIELD | 89,397 | 708 | 90,105 |
| SOUTH KINGSTOWN | 115,101 | 10,068 | 125,169 |
| TIVERTON | - | 2,475 | 2,475 |
| WARREN | - | 1,303 | 1,303 |
| WARWICK | 469,148 | 13,563 | 482,711 |
| WESTERLY | 433,007 | 9,969 | 442,976 |
| WEST GREENWICH | 42,877 | 244 | 43,122 |
| WEST WARWICK | 53,775 | 883 | 54,658 |
| WOONSOCKET | 22,246 | 839 | 23,085 |
| TOTAL | \$ 4,457,353 | \$ 241,299 | \$ 4,698,652 |

^{*} 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.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION Year-over-Year Collections

| Allocation | Share | IF. | ebruary 2024 | In | ebruary 2023 | Percent Change | Difference |
|--|--------------|-----|--------------|-----------|--------------|-------------------|-------------------|
| Regional Tourism Districts | Share | Г | edruary 2024 | Г | ebruary 2025 | Change | Difference |
| Aquidneck Island | 45% | \$ | 134,963 | \$ | 139,689 | -3.4% | \$ (4,726) |
| Block Island | 45% | Φ | 6,363 | Φ | 12,519 | -49.2% | (6,156) |
| Convention Authority of Providence | 30% | | 100,831 | | 102,381 | -49.270 | (0,150) $(1,550)$ |
| Northern Rhode Island | 45% | | 43,329 | | 48,596 | -10.8% | (5,267) |
| South County | 45% | | 59,062 | | 58,220 | 1.4% | (3,207) |
| Warwick Dept. of Economic Development | 30% | | 45,551 | | 44,288 | 2.9% | 1,263 |
| Subtotal - Tourism Districts | 3070 | \$ | 390,100 | \$ | 405,693 | -3.8% | · |
| Subtotal - Tourishi Districts | | Þ | 390,100 | Ф | 403,093 | -3.0 70 | \$ (15,394) |
| Municipalties | | | | | | | |
| All Municipalities ^ | 25% | | 249,014 | \$ | 258,882 | -3.8% | \$ (9,868) |
| Subtotal - Municipalities | | \$ | 249,014 | \$ | 258,882 | -3.8% | |
| - | | | | | | | |
| Rhode Island Commerce Corporation | | | | | | | |
| Providence and Warwick Hotels | 21% | \$ | 88,294 | \$ | 91,151 | -3.1% | ()/ |
| Omni Providence Hotel | 50% | | 33,746 | | 27,421 | 23.1% | 6,325 |
| Statewide Tourism District | 70% | | 23,810 | | 18,106 | 31.5% | 5,704 |
| All Other Hotels in the State | 25% | | 135,399 | | 143,902 | -5.9% | (8,503) |
| Subtotal - CommerceRI | | \$ | 281,249 | \$ | 280,581 | 0.2% | \$ 668 |
| | | | | | | | |
| Providence Warwick Convention & Visitors Bu | | | | | | | |
| Providence and Warwick Hotels | 24% | \$ | 100,907 | \$ | 104,173 | -3.1% | + (-,) |
| Omni Providence Hotel | 20% | | 13,499 | | 10,968 | 23.1% | 2,530 |
| All Other Hotels in the State | 5% | | 28,780 | | 30,074 | -4.3% | (1,293) |
| Subtotal - PWCVB | | \$ | 143,186 | \$ | 145,215 | -1.4% | \$ (2,029) |
| TOTAL 5% STATE HOTEL TAX | | \$ | 1,063,549 | <u>\$</u> | 1,090,372 | -2.5% | \$ (26,823) |
| ^ The City of Providence does not receive any shar | re of the st | | | | | | |

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION February 2024 Collections by Component

| | | | | Hosting Platforms | | |
|--|-----------------|----|---------|----------------------|----|-------------|
| Allocation | Share | | Hotels | and Room Resellers * | | Grand Total |
| Regional Tourism Districts | | | | | | |
| Aquidneck Island | 45% | \$ | 118,277 | \$ 16,686 | \$ | 134,963 |
| Block Island | 45% | | 3,796 | 2,567 | | 6,363 |
| Convention Authority of Providence | 30% | | 94,202 | 6,629 | | 100,831 |
| Northern Rhode Island | 45% | | 41,722 | 1,607 | | 43,329 |
| South County | 45% | | 47,969 | 11,094 | | 59,062 |
| Warwick Dept. of Economic Development | 30% | | 44,277 | 1,274 | | 45,551 |
| Subtotal - Tourism Districts | | \$ | 350,243 | \$ 39,857 | \$ | 390,100 |
| | | | | | | |
| <u>Municipalities</u> | | | | | | |
| All Municipalities ^ | 25% | \$ | 223,941 | \$ 25,073 | \$ | 249,014 |
| Subtotal - Municipalities | | \$ | 223,941 | \$ 25,073 | \$ | 249,014 |
| | | | | | | |
| Rhode Island Commerce Corporation | 210/ | Ф | 02.761 | Φ 5.522 | Φ | 00.204 |
| Providence and Warwick Hotels | 21% | \$ | 82,761 | \$ 5,532 | \$ | 88,294 |
| Omni Providence Hotel | 50% | | 33,746 | 2.050 | | 33,746 |
| Statewide Tourism District | 70% | | 21,751 | 2,059 | | 23,810 |
| All Other Hotels in the State | 25% | | 117,647 | 17,752 | | 135,399 |
| Subtotal - CommerceRI | | \$ | 255,906 | \$ 25,343 | \$ | 281,249 |
| Providence Warwick Convention & Visitors Burea | 11 | | | | | |
| Providence and Warwick Hotels | <u>u</u> 24% | \$ | 94,584 | \$ 6,323 | \$ | 100,907 |
| Omni Providence Hotel | 20% | * | 13,499 | - 0,525 | 4 | 13,499 |
| All Other Hotels in the State | 5% | | 25,083 | 3,697 | | 28,780 |
| Subtotal - PWCVB | | \$ | 133,166 | \$ 10,020 | \$ | 143,186 |
| | | | | | | |
| TOTAL 5% STATE HOTEL TAX | | \$ | 963,255 | \$ 100,293 | \$ | 1,063,549 |

[^] 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 carried forward to the next month. For all municipalities, no amount was carried forward to March 2024.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION February 2023 Collections by Component

| | | | | Hosting Platforms | | |
|---|-------|----|-----------|----------------------|----|-------------|
| Allocation | Share | | Hotels | and Room Resellers * | | Grand Total |
| Regional Tourism Districts | | | | | • | |
| Aquidneck Island | 45% | \$ | 126,210 | \$ 13,479 | \$ | 139,689 |
| Block Island | 45% | | 11,176 | 1,343 | | 12,519 |
| Convention Authority of Providence | 30% | | 97,087 | 5,294 | | 102,381 |
| Northern Rhode Island | 45% | | 47,025 | 1,571 | | 48,596 |
| South County | 45% | | 48,882 | 9,338 | | 58,220 |
| Warwick Dept. of Economic Development | 30% | | 42,730 | 1,558 | | 44,288 |
| Subtotal - Tourism Districts | | \$ | 373,110 | \$ 32,583 | \$ | 405,693 |
| | | | | | | |
| Municipalities | | | | | | |
| All Municipalities ^ | 25% | \$ | 238,263 | \$ 20,619 | \$ | 258,882 |
| Subtotal - Municipalities | | \$ | 238,263 | \$ 20,619 | \$ | 258,882 |
| | | | | | | |
| Rhode Island Commerce Corporation | | | | | | |
| Providence and Warwick Hotels | 21% | \$ | 86,355 | \$ 4,797 | \$ | 91,151 |
| Omni Providence Hotel | 50% | | 27,421 | - | | 27,421 |
| Statewide Tourism District | 70% | | 16,388 | 1,718 | | 18,106 |
| All Other Hotels in the State | 25% | | 129,607 | 14,295 | | 143,902 |
| Subtotal - CommerceRI | | \$ | 259,771 | \$ 20,810 | \$ | 280,581 |
| | | | | | | |
| Providence Warwick Convention & Visitors Bureau | | Φ. | 00.504 | . | ф | 1041-2 |
| Providence and Warwick Hotels | 24% | \$ | 98,691 | \$ 5,482 | \$ | 104,173 |
| Omni Providence Hotel | 20% | | 10,968 | - | | 10,968 |
| All Other Hotels in the State | 5% | | 27,092 | 2,982 | | 30,074 |
| Subtotal - PWCVB | | \$ | 136,752 | \$ 8,464 | \$ | 145,215 |
| TOTAL 5% STATE HOTEL TAX | | \$ | 1,007,896 | \$ 82,476 | \$ | 1,090,372 |
| | | * | 1,00.,000 | ÷ 52(170 | Ψ. | 1,00012 |

[^] 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 March 2023.

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES Year-over-Year Collections

| | | | Percent | |
|------------------|---------------|---------------|----------|--------------|
| Municipality | February 2024 | February 2023 | Change * | Difference * |
| BARRINGTON | \$ 250 | \$ 73 | 242.0% | |
| BRISTOL | 2,064 | 1,749 | 18.0% | 315 |
| BURRILLVILLE | 37 | 18 | 111.9% | 20 |
| CENTRAL FALLS | 75 | 35 | 112.5% | 40 |
| CHARLESTOWN | 945 | 400 | 136.1% | 545 |
| COVENTRY | 2,496 | 2,711 | -7.9% | (215) |
| CRANSTON | 977 | 1,102 | -11.4% | (125) |
| CUMBERLAND | 30 | 41 | -25.7% | (11) |
| EAST GREENWICH | 173 | 133 | 30.0% | 40 |
| EAST PROVIDENCE | 2,103 | 2,256 | -6.8% | (153) |
| EXETER | 14 | 48 | -71.3% | (34) |
| FOSTER | 3 | - | n/a | 3 |
| GLOCESTER | 88 | 26 | 246.2% | 63 |
| HOPKINTON | 19 | 1 | 1,228.3% | 17 |
| JAMESTOWN | 476 | 671 | -29.1% | (195) |
| JOHNSTON | 368 | 758 | -51.5% | (391) |
| LINCOLN | 9,916 | 8,933 | 11.0% | 984 |
| LITTLE COMPTON | 581 | 272 | 113.3% | 308 |
| MIDDLETOWN | 24,859 | 24,706 | 0.6% | 153 |
| NARRAGANSETT | 4,332 | 4,287 | 1.0% | 45 |
| NEWPORT | 45,201 | 48,846 | -7.5% | (3,645) |
| NEW SHOREHAM | 3,535 | 6,955 | -49.2% | (3,420) |
| NORTH KINGSTOWN | 4,380 | 3,161 | 38.6% | 1,219 |
| NORTH PROVIDENCE | 146 | 144 | 2.0% | 3 |
| NORTH SMITHFIELD | 186 | 237 | -21.2% | (50) |
| PAWTUCKET | 2,868 | 4,874 | -41.2% | (2,005) |
| PORTSMOUTH | 1,128 | 921 | 22.4% | 207 |
| PROVIDENCE | 67,152 | 71,607 | -6.2% | (4,454) |
| RICHMOND | 471 | 1,063 | -55.7% | (592) |
| SCITUATE | 2,210 | 617 | 258.2% | 1,593 |
| SMITHFIELD | 7,098 | 8,165 | -13.1% | (1,067) |
| SOUTH KINGSTOWN | 6,995 | 8,470 | -17.4% | (1,475) |
| TIVERTON | 200 | 187 | 7.1% | 13 |
| WARREN | 221 | 180 | 23.1% | 42 |
| WARWICK | 37,959 | 36,907 | 2.9% | 1,052 |
| WESTERLY | 8,942 | 8,798 | 1.6% | 144 |
| WEST GREENWICH | 4,047 | 3,272 | 23.7% | 774 |
| WEST WARWICK | 4,799 | 3,846 | 24.8% | 954 |
| WOONSOCKET | 1,669 | 2,415 | -30.9% | (747) |
| TOTAL | \$ 249,014 | \$ 258,882 | -3.8% | \$ (9,868) |

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

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES February 2024 Collections by Component

| | | Hosting Platforms and | |
|------------------|------------|-----------------------|-------------|
| Municipality | Hotels | Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 250 | \$ 250 |
| BRISTOL | 1,438 | 626 | 2,064 |
| BURRILLVILLE | - | 37 | 37 |
| CENTRAL FALLS | - | 75 | 75 |
| CHARLESTOWN | 461 | 484 | 945 |
| COVENTRY | 2,369 | 127 | 2,496 |
| CRANSTON | 643 | 333 | 977 |
| CUMBERLAND | - | 30 | 30 |
| EAST GREENWICH | 12 | 161 | 173 |
| EAST PROVIDENCE | 1,944 | 159 | 2,103 |
| EXETER | - | 14 | 14 |
| FOSTER | - | 3 | 3 |
| GLOCESTER | 56 | 33 | 88 |
| HOPKINTON | - | 19 | 19 |
| JAMESTOWN | - | 476 | 476 |
| JOHNSTON | 355 | 13 | 368 |
| LINCOLN | 9,773 | 143 | 9,916 |
| LITTLE COMPTON | 318 | 263 | 581 |
| MIDDLETOWN | 21,184 | 3,675 | 24,859 |
| NARRAGANSETT | 1,457 | 2,875 | 4,332 |
| NEWPORT | 42,561 | 2,640 | 45,201 |
| NEW SHOREHAM | 2,109 | 1,426 | 3,535 |
| NORTH KINGSTOWN | 4,008 | 371 | 4,380 |
| NORTH PROVIDENCE | - | 146 | 146 |
| NORTH SMITHFIELD | 174 | 12 | 186 |
| PAWTUCKET | 2,652 | 216 | 2,868 |
| PORTSMOUTH | 209 | 919 | 1,128 |
| PROVIDENCE | 61,628 | 5,524 | 67,152 |
| RICHMOND | 411 | 60 | 471 |
| SCITUATE | 2,197 | 13 | 2,210 |
| SMITHFIELD | 6,970 | 128 | 7,098 |
| SOUTH KINGSTOWN | 5,731 | 1,264 | 6,995 |
| TIVERTON | - | 200 | 200 |
| WARREN | - | 221 | 221 |
| WARWICK | 36,897 | 1,062 | 37,959 |
| WESTERLY | 8,190 | 752 | 8,942 |
| WEST GREENWICH | 4,010 | 37 | 4,047 |
| WEST WARWICK | 4,573 | 226 | 4,799 |
| WOONSOCKET | 1,609 | 59 | 1,669 |
| TOTAL | \$ 223,941 | \$ 25,073 | \$ 249,014 |

^{*} 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 STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES February 2023 Collections by Component

| | | Hosting Platforms and | |
|------------------|------------|-----------------------|-------------|
| Municipality | Hotels | Room Resellers * | Grand Total |
| BARRINGTON | \$ - | \$ 73 | \$ 73 |
| BRISTOL | 1,280 | 469 | 1,749 |
| BURRILLVILLE | | 18 | 18 |
| CENTRAL FALLS | - | 35 | 35 |
| CHARLESTOWN | - | 400 | 400 |
| COVENTRY | 2,604 | 107 | 2,711 |
| CRANSTON | 789 | 313 | 1,102 |
| CUMBERLAND | - | 41 | 41 |
| EAST GREENWICH | 19 | 113 | 133 |
| EAST PROVIDENCE | 1,969 | 287 | 2,256 |
| EXETER | - | 48 | 48 |
| FOSTER | - | - | - |
| GLOCESTER | 19 | 7 | 26 |
| HOPKINTON | - | 1 | 1 |
| JAMESTOWN | - | 671 | 671 |
| JOHNSTON | 733 | 25 | 758 |
| LINCOLN | 8,899 | 34 | 8,933 |
| LITTLE COMPTON | - | 272 | 272 |
| MIDDLETOWN | 21,684 | 3,022 | 24,706 |
| NARRAGANSETT | 1,641 | 2,647 | 4,287 |
| NEWPORT | 46,844 | 2,002 | 48,846 |
| NEW SHOREHAM | 6,209 | 746 | 6,955 |
| NORTH KINGSTOWN | 2,809 | 352 | 3,161 |
| NORTH PROVIDENCE | - | 144 | 144 |
| NORTH SMITHFIELD | 230 | 6 | 237 |
| PAWTUCKET | 4,615 | 259 | 4,874 |
| PORTSMOUTH | 308 | 613 | 921 |
| PROVIDENCE | 67,195 | 4,412 | 71,607 |
| RICHMOND | 915 | 149 | 1,063 |
| SCITUATE | 606 | 11 | 617 |
| SMITHFIELD | 8,097 | 67 | 8,165 |
| SOUTH KINGSTOWN | 7,641 | 828 | 8,470 |
| TIVERTON | - | 187 | 187 |
| WARREN | - | 180 | 180 |
| WARWICK | 35,608 | 1,299 | 36,907 |
| WESTERLY | 8,298 | 500 | 8,798 |
| WEST GREENWICH | 3,230 | 43 | 3,272 |
| WEST WARWICK | 3,724 | 121 | 3,846 |
| WOONSOCKET | 2,296 | 120 | 2,415 |
| TOTAL | \$ 238,263 | \$ 20,619 | \$ 258,882 |

^{*} 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.