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 April 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 April 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	\$4,239,309	\$4,260,626	\$(21,317)	-0.5%
Room Resellers and Hosting Platforms	259,270	232,641	26,629	11.4%
Realtors and Homeowners	716,486	645,681	70,805	11.0%
Total	\$5,215,066	\$5,138,948	\$76,118	1.5%

Year-over-Year	April 2024	April 2023	\$ Difference	% Difference
Hotels	\$342,766	\$323,959	\$18,807	5.8%
Room Resellers and Hosting Platforms	24,833	20,867	3,966	19.0%
Realtors and Homeowners	43,141	59,923	(16,782)	-28.0%
Total	\$410,739	\$404,749	\$5,990	1.5%

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	\$ 1,921	\$ 1,184	62.2%	\$ 737
BRISTOL	32,090	33,483	-4.2%	(1,392)
BURRILLVILLE	161	92	74.4%	69
CENTRAL FALLS	421	443	-4.8%	(21)
CHARLESTOWN	66,677	65,927	1.1%	751
COVENTRY	38,743	36,820	5.2%	1,923
CRANSTON	11,610	12,801	-9.3%	(1,191)
CUMBERLAND	651	587	10.9%	64
EAST GREENWICH	1,659	1,149	44.4%	510
EAST PROVIDENCE	24,132	19,255	25.3%	4,876
EXETER	291	222	31.2%	69
FOSTER	118	158	-25.3%	(40)
GLOCESTER	787	813	-3.2%	(26)
HOPKINTON	973	637	52.7%	336
JAMESTOWN	23,614	34,944	-32.4%	(11,330)
JOHNSTON	4,699	6,537	-28.1%	(1,839)
LINCOLN	94,561	86,842	8.9%	7,719
LITTLE COMPTON	22,113	19,345	14.3%	2,768
MIDDLETOWN	531,059	519,356	2.3%	11,702
NARRAGANSETT	187,732	184,507	1.7%	3,225
NEWPORT	1,344,477	1,414,301	-4.9%	(69,823)
NEW SHOREHAM	404,261	347,741	16.3%	56,520
NORTH KINGSTOWN	65,564	39,943	64.1%	25,622
NORTH PROVIDENCE	1,287	1,221	5.4%	66
NORTH SMITHFIELD	1,876	2,059	-8.9%	(183)
PAWTUCKET	35,192	32,245	9.1%	2,947
PORTSMOUTH	13,824	14,837	-6.8%	(1,014)
PROVIDENCE	1,034,375	985,538	5.0%	48,838
RICHMOND	19,722	25,130	-21.5%	(5,408)
SCITUATE	3,912	5,319	-26.5%	(1,407)
SMITHFIELD	80,758	87,409	-7.6%	(6,652)
SOUTH KINGSTOWN	141,575	140,772	0.6%	803
TIVERTON	2,714	3,507	-22.6%	(792)
WARREN	1,845	1,552	18.9%	293
WARWICK	463,257	467,082	-0.8%	(3,825)
WESTERLY	435,782	427,054	2.0%	8,728
WEST GREENWICH	43,376	40,865	6.1%	2,511
WEST WARWICK	59,068	54,234	8.9%	4,833
WOONSOCKET	18,188	23,038	-21.1%	(4,850)
Total	\$ 5,215,066	\$ 5,138,948	1.5%	\$ 76,118

^{*} 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	\$ -	\$ 1,682	239	\$ 1,921
BRISTOL	26,605	4,707	779	32,090
BURRILLVILLE	-	161	<u>-</u>	161
CENTRAL FALLS	-	421	_	421
CHARLESTOWN	5,872	4,070	56,734	66,677
COVENTRY	37,138	1,297	307	38,743
CRANSTON	8,624	2,531	455	11,610
CUMBERLAND	-	284	367	651
EAST GREENWICH	174	1,435	50	1,659
EAST PROVIDENCE	21,759	2,039	334	24,132
EXETER	-	282	9	291
FOSTER	47	71	<u>-</u>	118
GLOCESTER	644	143	_	787
HOPKINTON	525	448	_	973
JAMESTOWN	1,573	4,271	17,771	23,614
JOHNSTON	4,443	255	- -	4,699
LINCOLN	93,284	899	377	94,561
LITTLE COMPTON	5,940	3,120	13,053	22,113
MIDDLETOWN	467,878	40,191	22,989	531,059
NARRAGANSETT	57,747	32,612	97,373	187,732
NEWPORT	1,126,254	35,326	182,898	1,344,477
NEW SHOREHAM	190,847	11,028	202,386	404,261
NORTH KINGSTOWN	40,843	4,210	20,511	65,564
NORTH PROVIDENCE	-	1,246	41	1,287
NORTH SMITHFIELD	1,792	84	-	1,876
PAWTUCKET	32,510	2,367	316	35,192
PORTSMOUTH	5,333	7,360	1,131	13,824
PROVIDENCE	970,765	50,203	13,407	1,034,375
RICHMOND	10,846	642	8,233	19,722
SCITUATE	3,767	131	14	3,912
SMITHFIELD	78,787	1,725	246	80,758
SOUTH KINGSTOWN	108,603	13,732	19,241	141,575
TIVERTON	-	1,915	800	2,714
WARREN	-	1,769	76	1,845
WARWICK	446,560	12,860	3,837	463,257
WESTERLY	373,384	10,481	51,917	435,782
WEST GREENWICH	42,771	534	71	43,376
WEST WARWICK	56,615	2,015	437	59,068
WOONSOCKET	17,381	721	86	18,188
Total	\$ 4,239,309	\$ 259,270	\$ 716,486	\$ 5,215,066

^{*} 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, no amount was carried forward to May 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	\$ -	\$ 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 Year-over-Year Collections

			Percent	
MUNICIPALITY	April 2024	April 2023	Change *	Difference *
BARRINGTON	\$ 233	\$ 159	46.3%	· ·
BRISTOL	2,833	2,946	-3.9%	(114)
BURRILLVILLE	11	7	66.9%	4
CENTRAL FALLS	33	46	-27.9%	(13)
CHARLESTOWN	3,428	8,498	-59.7%	(5,070)
COVENTRY	2,783	2,923	-4.8%	(140)
CRANSTON	1,049	1,211	-13.4%	(162)
CUMBERLAND	9	38	-76.2%	(29)
EAST GREENWICH	191	118	61.7%	73
EAST PROVIDENCE	2,518	2,042	23.3%	476
EXETER	21	14	48.8%	7
FOSTER	14	16	-9.3%	(1)
GLOCESTER	68	75	-9.1%	(7)
HOPKINTON	77	21	261.1%	56
JAMESTOWN	878	2,310	-62.0%	(1,431)
JOHNSTON	374	672	-44.4%	(298)
LINCOLN	10,492	7,962	31.8%	2,530
LITTLE COMPTON	742	696	6.6%	46
MIDDLETOWN	37,277	37,377	-0.3%	(100)
NARRAGANSETT	9,741	9,599	1.5%	142
NEWPORT	102,242	121,955	-16.2%	(19,713)
NEW SHOREHAM	13,966	9,085	53.7%	4,881
NORTH KINGSTOWN	5,392	3,544	52.1%	1,847
NORTH PROVIDENCE	185	134	37.3%	50
NORTH SMITHFIELD	216	215	0.7%	1
PAWTUCKET	3,362	3,387	-0.8%	(26)
PORTSMOUTH	1,083	1,274	-14.9%	(190)
PROVIDENCE	103,743	95,531	8.6%	8,211
RICHMOND	1,756	1,146	53.2%	609
SCITUATE	241	260	-7.1%	(18)
SMITHFIELD	8,351	7,741	7.9%	610
SOUTH KINGSTOWN	11,683	11,757	-0.6%	(74)
TIVERTON	233	261	-10.7%	(28)
WARREN	183	191	-4.2%	(8)
WARWICK	49,581	43,116	15.0%	6,465
WESTERLY	22,917	16,997	34.8%	5,920
WEST GREENWICH	4,231	3,424	23.6%	807
WEST WARWICK	6,681	5,536	20.7%	1,145
WOONSOCKET	1,921	2,464	-22.0%	(543)
Total	\$ 410,739	\$ 404,749	1.5%	\ /

^{*} 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 April 2024 Collections by Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 184	\$ 49	\$ 233
BRISTOL	2,279	528	26	2,833
BURRILLVILLE	-	11	-	11
CENTRAL FALLS	-	33	-	33
CHARLESTOWN	151	412	2,865	3,428
COVENTRY	2,664	116	4	2,783
CRANSTON	763	284	3	1,049
CUMBERLAND	-	9	-	9
EAST GREENWICH	9	182	-	191
EAST PROVIDENCE	2,158	332	29	2,518
EXETER	-	14	7	21
FOSTER	-	14	-	14
GLOCESTER	55	13	-	68
HOPKINTON	36	41	-	77
JAMESTOWN	12	339	528	878
JOHNSTON	318	56	-	374
LINCOLN	10,352	134	6	10,492
LITTLE COMPTON	230	274	237	742
MIDDLETOWN	33,154	3,489	634	37,277
NARRAGANSETT	4,544	2,497	2,700	9,741
NEWPORT	79,488	3,417	19,337	102,242
NEW SHOREHAM	3,282	864	9,820	13,966
NORTH KINGSTOWN	3,571	512	1,309	5,392
NORTH PROVIDENCE	-	185	-	185
NORTH SMITHFIELD	204	12	-	216
PAWTUCKET	3,101	252	9	3,362
PORTSMOUTH	273	783	27	1,083
PROVIDENCE	96,110	5,542	2,090	103,743
RICHMOND	1,293	57	405	1,756
SCITUATE	235	6	-	241
SMITHFIELD	8,155	174	22	8,351
SOUTH KINGSTOWN	9,168	1,289	1,226	11,683
TIVERTON	-	214	20	233
WARREN	-	183	-	183
WARWICK	47,947	1,335	299	49,581
WESTERLY	20,821	665	1,431	22,917
WEST GREENWICH	4,168	47	15	4,231
WEST WARWICK	6,381	262	37	6,681
WOONSOCKET	1,845	70	6	1,921
Total	\$ 342,766	\$ 24,833	\$ 43,141	\$ 410,739

^{*} 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 2024.

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

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	-	\$ 134	\$ 25	\$ 159
BRISTOL	2,211	668	67	2,946
BURRILLVILLE	-	7	-	7
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.