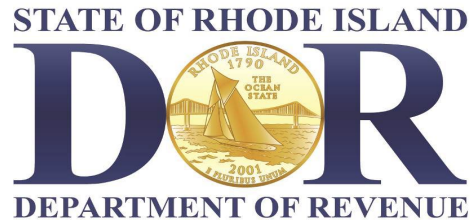


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2025 State 5% Hotel Tax Allocation July 2024**

The report provides information on the fiscal year-to-date over fiscal year-to-date 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 2025	FY 2024	% Difference	\$ Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$1,789,869	\$1,659,566	7.9%	\$130,303
Hosting Platforms and Room Resellers	107,204	107,319	-0.1%	(115)
<i>Subtotal: Regional Tourism Districts</i>	<i>\$1,897,073</i>	<i>\$1,766,885</i>	<i>7.4%</i>	<i>\$130,188</i>
<i>Municipalities</i>				
Traditional Hotels	\$1,056,381	\$985,397	7.2%	\$70,984
Hosting Platforms and Room Resellers	64,571	63,955	1.0%	616
<i>Subtotal: Municipalities</i>	<i>\$1,120,953</i>	<i>\$1,049,353</i>	<i>6.8%</i>	<i>\$71,600</i>
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$1,119,976	\$1,036,489	8.1%	\$83,487
Hosting Platforms and Room Resellers	64,851	63,923	1.5%	928
<i>Subtotal: RI Commerce Corporation</i>	<i>\$1,184,826</i>	<i>\$1,100,412</i>	<i>7.7%</i>	<i>\$84,415</i>
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$405,319	\$382,125	6.1%	\$23,194
Hosting Platforms and Room Resellers	21,659	20,623	5.0%	1,035
<i>Subtotal: PWCVB</i>	<i>\$426,978</i>	<i>\$402,749</i>	<i>6.0%</i>	<i>\$24,229</i>
TOTAL STATE 5% HOTEL TAX	\$4,629,831	\$4,319,399	7.2%	\$310,432

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 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 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 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 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-2025>.

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 2025 YTD	FY 2024 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 918,897	\$ 839,455	9.5%	\$ 79,442
Block Island	45%	151,320	133,247	13.6%	18,074
Convention Authority of Providence	30%	207,399	204,119	1.6%	3,280
Northern Rhode Island	45%	76,320	71,833	6.2%	4,487
South County	45%	432,651	419,732	3.1%	12,919
Warwick Dept. of Economic Development	30%	110,486	98,499	12.2%	11,987
Subtotal - Tourism Districts		\$ 1,897,073	\$ 1,766,885	7.4%	\$ 130,188
<u>Municipalities</u>					
All Municipalities ^	25%	1,120,953	\$ 1,049,353	6.8%	\$ 71,600
Subtotal - Municipalities		\$ 1,120,953	\$ 1,049,353	6.8%	\$ 71,600
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 191,856	\$ 186,215	3.0%	\$ 5,640
Omni Providence Hotel	50%	73,010	60,994	19.7%	12,016
Statewide Tourism District	70%	42,634	39,721	7.3%	2,913
All Other Hotels in the State	25%	877,327	813,482	7.8%	63,845
Subtotal - CommerceRI		\$ 1,184,826	\$ 1,100,412	7.7%	\$ 84,415
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 219,263	\$ 212,818	3.0%	\$ 6,446
Omni Providence Hotel	20%	29,204	24,397	19.7%	4,807
All Other Hotels in the State	5%	178,511	165,534	7.8%	12,977
Subtotal - PWCVB		\$ 426,978	\$ 402,749	6.0%	\$ 24,229
TOTAL 5% STATE HOTEL TAX		\$ 4,629,831	\$ 4,319,399	7.2%	\$ 310,432
^ 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 2025 Year-to-Date Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 871,388	\$ 47,509	\$ 918,897
Block Island	45%	145,645	5,676	151,320
Convention Authority of Providence	30%	196,605	10,795	207,399
Northern Rhode Island	45%	73,773	2,547	76,320
South County	45%	394,986	37,665	432,651
Warwick Dept. of Economic Development	30%	107,474	3,013	110,486
Subtotal - Tourism Districts		\$ 1,789,869	\$ 107,204	\$ 1,897,073
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,056,381	\$ 64,571	\$ 1,120,953
Subtotal - Municipalities		\$ 1,056,381	\$ 64,571	\$ 1,120,953
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 182,191	\$ 9,665	\$ 191,856
Omni Providence Hotel	50%	73,010	-	73,010
Statewide Tourism District	70%	39,336	3,299	42,634
All Other Hotels in the State	25%	825,439	51,887	877,327
Subtotal - CommerceRI		\$ 1,119,976	\$ 64,851	\$ 1,184,826
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 208,218	\$ 11,046	\$ 219,263
Omni Providence Hotel	20%	29,204	-	29,204
All Other Hotels in the State	5%	167,898	10,613	178,511
Subtotal - PWCVB		\$ 405,319	\$ 21,659	\$ 426,978
TOTAL 5% STATE HOTEL TAX		\$ 4,371,545	\$ 258,285	\$ 4,629,831
<p>^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.</p> <p>* 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 2024.</p>				

**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.				

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

Municipality	FY 2025	FY 2024	Percent Change *	Difference *
BARRINGTON	\$ 221	\$ 305	-27.3%	\$ (83)
BRISTOL	7,678	7,196	6.7%	482
BURRILLVILLE	41	10	326.5%	31
CENTRAL FALLS	61	79	-22.2%	(18)
CHARLESTOWN	3,443	3,282	4.9%	161
COVENTRY	8,460	10,640	-20.5%	(2,180)
CRANSTON	2,173	1,807	20.2%	366
CUMBERLAND	30	44	-31.0%	(14)
EAST GREENWICH	276	220	25.4%	56
EAST PROVIDENCE	3,291	3,840	-14.3%	(549)
EXETER	43	102	-58.1%	(59)
FOSTER	12	31	-62.0%	(19)
GLOCESTER	96	88	9.2%	8
HOPKINTON	393	160	146.0%	233
JAMESTOWN	1,362	1,914	-28.8%	(552)
JOHNSTON	756	1,054	-28.2%	(298)
LINCOLN	14,625	13,137	11.3%	1,488
LITTLE COMPTON	2,395	2,814	-14.9%	(419)
MIDDLETOWN	148,327	132,148	12.2%	16,179
NARRAGANSETT	30,363	33,765	-10.1%	(3,402)
NEWPORT	346,369	317,910	9.0%	28,459
NEW SHOREHAM	84,067	74,026	13.6%	10,041
NORTH KINGSTOWN	8,420	8,509	-1.0%	(89)
NORTH PROVIDENCE	198	92	113.7%	105
NORTH SMITHFIELD	321	230	39.7%	91
PAWTUCKET	5,952	6,332	-6.0%	(381)
PORTSMOUTH	3,411	3,304	3.2%	107
PROVIDENCE	136,328	139,603	-2.3%	(3,275)
RICHMOND	3,465	2,005	72.9%	1,460
SCITUATE	489	27	1,740.7%	462
SMITHFIELD	14,773	13,396	10.3%	1,377
SOUTH KINGSTOWN	35,204	31,396	12.1%	3,808
TIVERTON	512	434	18.1%	79
WARREN	222	339	-34.7%	(118)
WARWICK	92,072	82,082	12.2%	9,989
WESTERLY	142,242	136,554	4.2%	5,688
WEST GREENWICH	8,052	6,552	22.9%	1,500
WEST WARWICK	11,599	11,175	3.8%	424
WOONSOCKET	3,210	2,753	16.6%	458
TOTAL	\$ 1,120,953	\$ 1,049,353	6.8%	\$ 71,600

* 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 2025 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 221	\$ 221
BRISTOL	6,529	1,149	7,678
BURRILLVILLE	-	41	41
CENTRAL FALLS	-	61	61
CHARLESTOWN	2,279	1,164	3,443
COVENTRY	8,129	331	8,460
CRANSTON	1,742	431	2,173
CUMBERLAND	-	30	30
EAST GREENWICH	17	259	276
EAST PROVIDENCE	2,752	540	3,291
EXETER	-	43	43
FOSTER	-	12	12
GLOCESTER	96	-	96
HOPKINTON	233	159	393
JAMESTOWN	219	1,143	1,362
JOHNSTON	622	135	756
LINCOLN	14,467	157	14,625
LITTLE COMPTON	1,591	805	2,395
MIDDLETOWN	138,565	9,762	148,327
NARRAGANSETT	20,209	10,154	30,363
NEWPORT	335,505	10,864	346,369
NEW SHOREHAM	80,914	3,153	84,067
NORTH KINGSTOWN	7,211	1,210	8,420
NORTH PROVIDENCE	-	198	198
NORTH SMITHFIELD	308	13	321
PAWTUCKET	5,733	219	5,952
PORTSMOUTH	1,696	1,715	3,411
PROVIDENCE	127,332	8,995	136,328
RICHMOND	3,298	168	3,465
SCITUATE	477	12	489
SMITHFIELD	14,511	262	14,773
SOUTH KINGSTOWN	31,349	3,855	35,204
TIVERTON	-	512	512
WARREN	-	222	222
WARWICK	89,561	2,510	92,072
WESTERLY	138,746	3,497	142,242
WEST GREENWICH	7,966	86	8,052
WEST WARWICK	11,208	392	11,599
WOONSOCKET	3,118	93	3,210
TOTAL	\$ 1,056,381	\$ 64,571	\$ 1,120,953

* 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 2024.

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.