



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2025 Local 1% Collections July 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 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 July 2024 Local 1% Hotel Tax Collections Report on a statewide basis are summarized in the table below:

Fiscal YTD-over-Fiscal YTD	FY 2025	FY 2024	% Difference	\$ Difference
Hotels	\$874,309	\$812,715	7.6%	\$61,594
Room Resellers and Hosting Platforms	51,657	51,164	1.0%	493
Realtors and Homeowners	199,611	177,551	12.4%	22,060
Total	\$1,125,578	\$1,041,430	8.1%	\$84,147

Given that July is the first month of the fiscal year there are no differences between fiscal year-todate and monthly local hotel tax collections.

The report can be found on the Department of Revenue's web site at <u>https://dor.ri.gov/revenue-analysis/fy-2025</u>.

Questions or comments on the report should be directed to Paul Grimaldi, Chief/Program Development, by e-mail at <u>paul.grimaldi@revenue.ri.gov</u> 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	D::::
MUNICIPALITY	FY 2025 YTD	FY 2024 YTD	Change *	Difference *
BARRINGTON	\$ 229	\$ 297	-23.0%	
BRISTOL	6,488	5,947	9.1%	541
BURRILLVILLE	33	8	326.5%	25
CENTRAL FALLS	49	63	-22.2%	(14)
CHARLESTOWN	22,786	21,147	7.8%	1,639
COVENTRY CRANSTON	6,779	8,541	-20.6%	(1,762)
	2,013	1,457	38.2%	556
CUMBERLAND	24	236	-89.7%	(212)
EAST GREENWICH	221	176	25.4%	45
EAST PROVIDENCE	2,679	3,076	-12.9%	(397)
EXETER	43	81	-47.2%	(38)
FOSTER	9	25	-62.0%	(15)
GLOCESTER	77	70	9.2%	6
HOPKINTON	314	128	146.0%	187
JAMESTOWN	4,803	4,779	0.5%	24
JOHNSTON	605	843	-28.2%	(238)
LINCOLN	11,700	10,510	11.3%	1,189
LITTLE COMPTON	4,342	8,332	-47.9%	(3,990)
MIDDLETOWN	122,599	110,790	10.7%	11,809
NARRAGANSETT	64,822	72,970	-11.2%	(8,148)
NEWPORT	307,953	283,640	8.6%	24,314
NEW SHOREHAM	130,199	91,755	41.9%	38,444
NORTH KINGSTOWN	9,680	12,535	-22.8%	(2,855)
NORTH PROVIDENCE	158	74	113.7%	84
NORTH SMITHFIELD	256	184	39.7%	73
PAWTUCKET	4,846	5,145	-5.8%	(300)
PORTSMOUTH	3,114	3,067	1.5%	47
PROVIDENCE	139,777	137,321	1.8%	2,456
RICHMOND	4,305	3,293	30.7%	1,012
SCITUATE	394	25	1,463.7%	369
SMITHFIELD	11,846	10,754	10.2%	1,092
SOUTH KINGSTOWN	34,856	31,488	10.7%	3,368
TIVERTON	590	410	44.0%	181
WARREN	266	309	-13.8%	(43)
WARWICK	74,132	66,167	12.0%	7,966
WESTERLY	134,226	129,351	3.8%	4,875
WEST GREENWICH	6,452	5,244	23.0%	1,208
WEST WARWICK	9,306	8,967	3.8%	340
WOONSOCKET	2,603	2,224	17.0%	379
Total	\$ 1,125,578	\$ 1,041,430	8.1%	\$ 84,147

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

MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 177	\$ 51	\$ 229
BRISTOL	5,223	919	346	6,488
BURRILLVILLE	-	33	-	33
CENTRAL FALLS	-	49	-	49
CHARLESTOWN	1,823	931	20,032	22,786
COVENTRY	6,503	265	11	6,779
CRANSTON	1,393	345	275	2,013
CUMBERLAND	-	24	-	24
EAST GREENWICH	14	207	-	221
EAST PROVIDENCE	2,201	432	46	2,679
EXETER	-	34	9	43
FOSTER	-	9	-	9
GLOCESTER	77	-	-	77
HOPKINTON	187	127	-	314
JAMESTOWN	175	914	3,714	4,803
JOHNSTON	497	108	-	605
LINCOLN	11,574	126	-	11,700
LITTLE COMPTON	1,272	644	2,426	4,342
MIDDLETOWN	110,852	7,810	3,938	122,599
NARRAGANSETT	16,167	8,124	40,531	64,822
NEWPORT	268,404	8,692	30,858	307,953
NEW SHOREHAM	64,731	2,523	62,945	130,199
NORTH KINGSTOWN	5,768	968	2,944	9,680
NORTH PROVIDENCE	-	158	-	158
NORTH SMITHFIELD	246	10	-	256
PAWTUCKET	4,586	175	84	4,846
PORTSMOUTH	1,357	1,372	386	3,114
PROVIDENCE	131,070	7,196	1,511	139,777
RICHMOND	2,638	134	1,533	4,305
SCITUATE	382	9	3	394
SMITHFIELD	11,609	209	28	11,846
SOUTH KINGSTOWN	25,079	3,084	6,693	34,856
TIVERTON	-	410	180	590
WARREN	-	177	89	266
WARWICK	71,649	2,008	475	74,132

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT FY 2025 Year-to-Date Collections by Component

Hosting Platforms and Realtors and Home

¹ 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.

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\$

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11

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6,452 9,306

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6,373

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2,494

\$

874,309

\$

WESTERLY

Total

WEST GREENWICH

WEST WARWICK

WOONSOCKET

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
FY 2024 Year-to-Date Collections by Component

		Hosting Platforms and	-	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 243	\$ 53	\$ 297
BRISTOL	4,872	© 213 885	¢ 55 191	¢ 297 5,947
BURRILLVILLE	-	8	-	8
CENTRAL FALLS	_	63	-	63
CHARLESTOWN	1,664	962	18,521	21,147
COVENTRY	8,314	198	29	8,541
CRANSTON	1,101	345	11	1,457
CUMBERLAND	1,101	35	201	236
EAST GREENWICH	21	155	201	176
EAST PROVIDENCE	2,791	281	3	3,076
EXETER	2,791	81	5	81
FOSTER		25		25
GLOCESTER	70			23 70
HOPKINTON	70	128		128
JAMESTOWN	492	1,039	3,248	4,779
JOHNSTON	804	39	5,240	843
LINCOLN	10,401	108	- 1	10,510
LITTLE COMPTON	1,465	787	6,081	8,332
MIDDLETOWN	97,864	7,855	5,072	110,790
NARRAGANSETT	17,237	9,776	45,958	72,970
NARRAGANSETT	247,541	6,787	29,312	283,640
NEW SHOREHAM	56,518	2,703	32,534	91,755
NORTH KINGSTOWN	5,996	812	5,728	12,535
NORTH PROVIDENCE	5,990	74	5,728	74
NORTH SMITHFIELD	175	8	-	184
PAWTUCKET	4,754	312	- 80	5,145
PORTSMOUTH	1,328	1,315	424	3,067
PROVIDENCE	1,528	6,569	1,242	137,321
RICHMOND	1,465	138	1,242	3,293
SCITUATE	-	21	4	25
SMITHFIELD	10,472	245	37	10,754
SOUTH KINGSTOWN	21,817	3,300	6,371	31,488
TIVERTON	21,017	347	63	410
WARREN	-	272	38	410 309
WARKEN	63,991	1,675	501	66,167
WESTERLY	106,039	3,205	20,108	129,351
WESTERLY WEST GREENWICH	5,189	5,205 52	20,108	5,244
WEST WARWICK	8,726	215	26	3,244 8,967
WOONSOCKET	2,101	213 101	20 22	2,224
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Total	\$ 812,715	\$ 51,164	\$ 177,551	\$ 1,041,430

* 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.