



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2025 Local 1% Collections August 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 August 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	\$1,794,428	\$1,590,931	12.8%	\$203,497
Room Resellers and Hosting Platforms	105,270	95,953	9.7%	9,318
Realtors and Homeowners	362,801	339,934	6.7%	22,867
Total	\$2,262,500	\$2,026,818	11.6%	\$235,682

Year-over-Year	August 2024	August 2023	% Difference	\$ Difference
Hotels	\$920,119	\$778,216	18.2%	\$141,903
Room Resellers and Hosting Platforms	53,613	44,789	19.7%	8,824
Realtors and Homeowners	163,190	162,383	0.5%	807
Total	\$1,136,922	\$985,388	15.4%	\$151,535

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 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 2025 YTD	FY 2024 YTD	Change *	Difference *
BARRINGTON	\$ 408	\$ 514	-20.6%	\$ (106)
BRISTOL	12,942	11,675	10.9%	1,267
BURRILLVILLE	85	29	193.1%	56
CENTRAL FALLS	116	87	34.0%	29
CHARLESTOWN	44,570	41,159	8.3%	3,412
COVENTRY	13,064	14,202	-8.0%	(1,138)
CRANSTON	4,006	3,030	32.2%	976
CUMBERLAND	41	450	-90.9%	(409)
EAST GREENWICH	411	411	0.0%	0
EAST PROVIDENCE	6,338	6,216	2.0%	122
EXETER	79	151	-48.0%	(73)
FOSTER	102	37	175.8%	65
GLOCESTER	186	159	17.1%	27
HOPKINTON	583	197	195.4%	386
JAMESTOWN	12,502	11,210	11.5%	1,292
JOHNSTON	1,155	1,639	-29.6%	(485)
LINCOLN	25,950	20,526	26.4%	5,423
LITTLE COMPTON	9,237	13,193	-30.0%	(3,956)
MIDDLETOWN	242,445	221,021	9.7%	21,424
NARRAGANSETT	131,611	128,869	2.1%	2,742
NEWPORT	609,176	558,739	9.0%	50,437
NEW SHOREHAM	219,124	193,379	13.3%	25,745
NORTH KINGSTOWN	19,248	23,215	-17.1%	(3,966)
NORTH PROVIDENCE	355	179	98.1%	176
NORTH SMITHFIELD	530	394	34.5%	136
PAWTUCKET	10,107	9,729	3.9%	378
PORTSMOUTH	6,091	6,056	0.6%	35
PROVIDENCE	320,452	253,364	26.5%	67,088
RICHMOND	8,738	6,064	44.1%	2,674
SCITUATE	809	909	-11.0%	(100)
SMITHFIELD	24,187	21,084	14.7%	3,104
SOUTH KINGSTOWN	67,619	61,227	10.4%	6,392
TIVERTON	1,576	883	78.4%	693
WARREN	528	563	-6.2%	(35)
WARWICK	148,051	123,463	19.9%	24,588
WESTERLY	282,638	261,871	7.9%	20,768
WEST GREENWICH	13,166	10,162	29.6%	3,004
WEST WARWICK	19,209	16,554	16.0%	2,655
WOONSOCKET	5,067	4,209	20.4%	857
Total	\$ 2,262,500	\$ 2,026,818	11.6%	\$ 235,682

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

RHODE ISLAND	1% LOCAL	HOTEL T	TAX REPORT
FY 2025 Year-t	o-Date Colle	ctions by (Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 338	\$ 70	\$ 408
BRISTOL	10,656	1,654	631	12,942
BURRILLVILLE	-	85	-	85
CENTRAL FALLS	-	116	-	116
CHARLESTOWN	3,576	2,007	38,987	44,570
COVENTRY	12,509	512	43	13,064
CRANSTON	2,862	717	428	4,006
CUMBERLAND	-	41	-	41
EAST GREENWICH	49	362	-	411
EAST PROVIDENCE	5,349	848	140	6,338
EXETER	-	57	21	79
FOSTER	93	9	-	102
GLOCESTER	181	5	-	186
HOPKINTON	318	265	-	583
JAMESTOWN	334	1,700	10,468	12,502
JOHNSTON	953	201	-	1,155
LINCOLN	25,686	264	-	25,950
LITTLE COMPTON	2,653	1,287	5,297	9,237
MIDDLETOWN	219,020	15,315	8,109	242,445
NARRAGANSETT	29,941	15,454	86,216	131,611
NEWPORT	540,620	20,930	47,626	609,176
NEW SHOREHAM	122,492	5,085	91,547	219,124
NORTH KINGSTOWN	11,144	1,933	6,171	19,248
NORTH PROVIDENCE	-	355	-	355
NORTH SMITHFIELD	512	19	-	530
PAWTUCKET	9,670	332	104	10,107
PORTSMOUTH	2,631	2,636	823	6,091
PROVIDENCE	302,642	14,611	3,198	320,452
RICHMOND	5,199	310	3,229	8,738
SCITUATE	769	37	3	809
SMITHFIELD	23,643	445	100	24,187
SOUTH KINGSTOWN	48,465	5,618	13,536	67,619
TIVERTON	-	820	756	1,576
WARREN	-	379	149	528
WARWICK	142,901	4,134	1,016	148,051
WESTERLY	233,228	5,356	44,055	282,638
WEST GREENWICH	13,023	131	12	13,166
WEST WARWICK	18,449	677	82	19,209
WOONSOCKET	4,859	224	(17)	5,067
Total	\$ 1,794,428	\$ 105,270	\$ 362,801	\$ 2,262,500

* 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 September 2024.

MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 461	\$ 53	\$ 514
BRISTOL	9,679	1,670	326	11,675
BURRILLVILLE	-	29	-	29
CENTRAL FALLS	-	87	-	87
CHARLESTOWN	4,078	1,776	35,305	41,159
COVENTRY	13,729	374	99	14,202
CRANSTON	2,114	644	272	3,030
CUMBERLAND	-	83	367	450
EAST GREENWICH	44	345	21	411
EAST PROVIDENCE	5,623	544	49	6,216
EXETER	-	151	-	151
FOSTER	-	37	-	37
GLOCESTER	150	9	-	159
HOPKINTON	-	197	-	197
JAMESTOWN	993	1,781	8,436	11,210
JOHNSTON	1,563	77	-	1,639
LINCOLN	20,040	213	274	20,526
LITTLE COMPTON	2,924	1,472	8,797	13,193
MIDDLETOWN	192,227	14,908	13,885	221,021
NARRAGANSETT	31,508	16,787	80,574	128,869
NEWPORT	482,556	13,672	62,510	558,739
NEW SHOREHAM	128,876	4,924	59,579	193,379
NORTH KINGSTOWN	11,856	1,594	9,764	23,215
NORTH PROVIDENCE	-	179	-	179
NORTH SMITHFIELD	374	20	-	394
PAWTUCKET	8,913	707	109	9,729
PORTSMOUTH	2,649	2,711	697	6,056
PROVIDENCE	237,909	12,697	2,758	253,364
RICHMOND	2,581	241	3,242	6,064
SCITUATE	866	38	5	909
SMITHFIELD	20,549	456	78	21,084
SOUTH KINGSTOWN	42,330	6,186	12,711	61,227
TIVERTON	-	691	192	883
WARREN	-	513	50	563
WARWICK	119,164	3,218	1,080	123,463
WESTERLY	217,522	5,759	38,590	261,871
WEST GREENWICH	10,039	117	6	10,162
WEST WARWICK	16,069	408	76	16,554
WOONSOCKET	4,002	177	30	4,209
Total	\$ 1,590,931	\$ 95,953	\$ 339,934	\$ 2,026,818

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

Hosting Platforms and Realtors and Home

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 September 2023.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT Year-over-Year Collections

			Percent	
MUNICIPALITY	August 2024	August 2023	Change *	Difference *
BARRINGTON	\$ 179	\$ 217	-17.4%	\$ (38)
BRISTOL	6,453	5,727	12.7%	726
BURRILLVILLE	53	21	145.5%	31
CENTRAL FALLS	67	23	186.7%	44
CHARLESTOWN	21,784	20,012	8.9%	1,773
COVENTRY	6,285	5,661	11.0%	624
CRANSTON	1,993	1,573	26.7%	420
CUMBERLAND	17	214	-92.2%	(197)
EAST GREENWICH	190	235	-19.0%	(45)
EAST PROVIDENCE	3,659	3,140	16.5%	519
EXETER	36	70	-49.0%	(34)
FOSTER	93	13	639.4%	81
GLOCESTER	109	89	23.3%	21
HOPKINTON	269	70	286.0%	199
JAMESTOWN	7,699	6,431	19.7%	1,268
JOHNSTON	549	796	-31.0%	(247)
LINCOLN	14,250	10,016	42.3%	4,234
LITTLE COMPTON	4,895	4,861	0.7%	34
MIDDLETOWN	119,845	110,230	8.7%	9,615
NARRAGANSETT	66,789	55,899	19.5%	10,890
NEWPORT	301,223	275,099	9.5%	26,124
NEW SHOREHAM	88,925	101,625	-12.5%	(12,699)
NORTH KINGSTOWN	9,568	10,679	-10.4%	(1,111)
NORTH PROVIDENCE	197	105	87.1%	92
NORTH SMITHFIELD	274	211	29.9%	63
PAWTUCKET	5,262	4,584	14.8%	677
PORTSMOUTH	2,977	2,989	-0.4%	(12)
PROVIDENCE	180,674	116,042	55.7%	64,632
RICHMOND	4,433	2,771	60.0%	1,662
SCITUATE	415	884	-53.1%	(469)
SMITHFIELD	12,341	10,330	19.5%	2,011
SOUTH KINGSTOWN	32,763	29,739	10.2%	3,024
TIVERTON	985	473	108.2%	512
WARREN	262	254	3.0%	8
WARWICK	73,918	57,296	29.0%	16,622
WESTERLY	148,412	132,519	12.0%	15,893
WEST GREENWICH	6,714	4,918	36.5%	1,796
WEST WARWICK	9,902	7,587	30.5%	2,315
WOONSOCKET	2,464	1,985	24.1%	479
Total	\$ 1,136,922	\$ 985,388	15.4%	\$ 151,535

* 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

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 161	\$ 19	\$ 179
BRISTOL	5,433	735	^{\$} 19 285	¢ 6,453
BURRILLVILLE	5,755	53	205	53
CENTRAL FALLS	-	67	-	67
CHARLESTOWN	1,753	1,076	- 18,955	21,784
COVENTRY	6,006	247	32	6,285
CRANSTON	1,468	372	153	
	1,408	372 17	155	1,993
CUMBERLAND	- 25		-	17
EAST GREENWICH	35	155	-	190
EAST PROVIDENCE	3,148	417	94	3,659
EXETER	-	23	12	36
FOSTER	93	-	-	93
GLOCESTER	104	5	-	109
HOPKINTON	131	138	-	269
JAMESTOWN	159	786	6,755	7,699
JOHNSTON	456	94	-	549
LINCOLN	14,112	138	-	14,250
LITTLE COMPTON	1,380	643	2,871	4,895
MIDDLETOWN	108,168	7,505	4,171	119,845
NARRAGANSETT	13,774	7,330	45,685	66,789
NEWPORT	272,216	12,238	16,768	301,223
NEW SHOREHAM	57,761	2,562	28,602	88,925
NORTH KINGSTOWN	5,376	965	3,227	9,568
NORTH PROVIDENCE	-	197	-	197
NORTH SMITHFIELD	265	9	-	274
PAWTUCKET	5,084	158	20	5,262
PORTSMOUTH	1,275	1,264	438	2,977
PROVIDENCE	171,572	7,415	1,687	180,674
RICHMOND	2,561	176	1,696	4,433
SCITUATE	387	28	-	415
SMITHFIELD	12,034	235	72	12,341
SOUTH KINGSTOWN	23,386	2,534	6,843	32,763
TIVERTON	-	410	575	985
WARREN	-	201	60	262
WARWICK	71,252	2,126	541	73,918
WESTERLY	122,231	2,558	23,623	148,412
WEST GREENWICH	6,650	62	1	6,714
WEST WARWICK	9,483	364	55	9,902
WOONSOCKET	2,365	150	(52)	2,464
Total	\$ 920,119	\$ 53,613	\$ 163,190	\$ 1,136,922
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* 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 September 2024.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

August 2023 Collections by Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 217	\$ -	\$ 217
BRISTOL	4,807	785	135	5,727
BURRILLVILLE	-	21	-	21
CENTRAL FALLS	-	23	-	23
CHARLESTOWN	2,414	814	16,784	20,012
COVENTRY	5,415	176	70	5,661
CRANSTON	1,013	299	261	1,573
CUMBERLAND	-	48	166	214
EAST GREENWICH	23	190	21	235
EAST PROVIDENCE	2,832	263	46	3,140
EXETER	-	70	-	70
FOSTER	-	13	-	13
GLOCESTER	80	9	-	89
HOPKINTON	-	70	-	70
JAMESTOWN	501	742	5,188	6,431
JOHNSTON	759	37	-	796
LINCOLN	9,639	104	273	10,016
LITTLE COMPTON	1,460	685	2,716	4,861
MIDDLETOWN	94,364	7,053	8,814	110,230
NARRAGANSETT	14,271	7,011	34,616	55,899
NEWPORT	235,015	6,885	33,199	275,099
NEW SHOREHAM	72,359	2,221	27,045	101,625
NORTH KINGSTOWN	5,861	783	4,036	10,679
NORTH PROVIDENCE	-	105	-	105
NORTH SMITHFIELD	199	12	-	211
PAWTUCKET	4,160	395	29	4,584
PORTSMOUTH	1,321	1,396	272	2,989
PROVIDENCE	108,399	6,128	1,516	116,042
RICHMOND	1,116	102	1,552	2,771
SCITUATE	866	17	2	884
SMITHFIELD	10,077	212	41	10,330
SOUTH KINGSTOWN	20,513	2,886	6,340	29,739
TIVERTON	-	344	129	473
WARREN	-	241	13	254
WARWICK	55,174	1,543	580	57,296
WESTERLY	111,484	2,554	18,482	132,519
WEST GREENWICH	4,850	65	3	4,918
WEST WARWICK	7,343	194	50	7,587
WOONSOCKET	1,901	76	7	1,985
Total	\$ 778,216	\$ 44,789	\$ 162,383	\$ 985,388

* 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 September 2023.