



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2025 Local 1% Collections September 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 September 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	\$2,432,912	\$2,237,318	8.7%	\$195,594
Room Resellers and Hosting Platforms	136,024	122,191	11.3%	13,832
Realtors and Homeowners	404,520	453,078	-10.7%	(48,558)
Total	\$2,973,456	\$2,812,587	5.7%	\$160,868

Year-over-Year	September 2024	September 2023	% Difference	\$ Difference
Hotels	\$638,483	\$646,387	-1.2%	\$(7,903)
Room Resellers and Hosting Platforms	30,753	26,239	17.2%	4,515
Realtors and Homeowners	41,719	113,144	-63.1%	(71,425)
Total	\$710,956	\$785,769	-9.5%	\$(74,813)

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	
MUNICIPALITY	FY 2025 YTD	FY 2024 YTD	Change *	Difference *
BARRINGTON	\$ 578	\$ 739	-21.8%	\$ (161)
BRISTOL	17,665	16,521	6.9%	1,144
BURRILLVILLE	118	37	223.6%	82
CENTRAL FALLS	184	119	54.3%	65
CHARLESTOWN	51,028	51,488	-0.9%	(461)
COVENTRY	18,185	19,442	-6.5%	(1,257)
CRANSTON	5,456	4,450	22.6%	1,006
CUMBERLAND	76	460	-83.5%	(384)
EAST GREENWICH	706	602	17.2%	104
EAST PROVIDENCE	9,320	9,121	2.2%	199
EXETER	268	203	31.7%	64
FOSTER	157	48	225.8%	108
GLOCESTER	277	247	12.3%	30
HOPKINTON	685	256	167.7%	429
JAMESTOWN	14,393	15,127	-4.9%	(734)
JOHNSTON	1,615	2,399	-32.7%	(785)
LINCOLN	37,545	31,880	17.8%	5,665
LITTLE COMPTON	11,005	15,438	-28.7%	(4,433)
MIDDLETOWN	323,540	311,591	3.8%	11,949
NARRAGANSETT	150,321	148,087	1.5%	2,234
NEWPORT	826,560	772,083	7.1%	54,477
NEW SHOREHAM	247,604	283,861	-12.8%	(36,257)
NORTH KINGSTOWN	26,080	32,047	-18.6%	(5,968)
NORTH PROVIDENCE	515	328	57.0%	187
NORTH SMITHFIELD	837	608	37.7%	229
PAWTUCKET	14,489	13,982	3.6%	506
PORTSMOUTH	7,637	7,815	-2.3%	(178)
PROVIDENCE	467,251	389,938	19.8%	77,312
RICHMOND	11,383	8,744	30.2%	2,639
SCITUATE	1,145	926	23.6%	219
SMITHFIELD	33,780	30,535	10.6%	3,245
SOUTH KINGSTOWN	86,521	83,374	3.8%	3,147
TIVERTON	1,908	1,189	60.4%	718
WARREN	707	733	-3.6%	(27)
WARWICK	210,081	185,261	13.4%	24,820
WESTERLY	341,325	326,352	4.6%	14,973
WEST GREENWICH	18,561	16,062	15.6%	2,500
WEST WARWICK	26,833	24,007	11.8%	2,825
WOONSOCKET	7,119	6,485	9.8%	635
Total	\$ 2,973,456	\$ 2,812,587	5.7%	\$ 160,868

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

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

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 491	\$ 86	\$ 578
BRISTOL	ф 14,701	2,160	¢ 805	17,665
BURRILLVILLE	-	118	-	118
CENTRAL FALLS	_	136	48	184
CHARLESTOWN	4,158	2,324	44,545	51,028
COVENTRY	17,423	713	49	18,185
CRANSTON	3,936	1,029	491	5,456
CUMBERLAND	-	76	-	76
EAST GREENWICH	68	546	93	706
EAST PROVIDENCE	7,989	1,086	246	9,320
EXETER	-	79	188	268
FOSTER	146	10	-	157
GLOCESTER	264	13	-	277
HOPKINTON	347	338	-	685
JAMESTOWN	443	2,095	11,855	14,393
JOHNSTON	1,353	262	-	1,615
LINCOLN	37,164	381	-	37,545
LITTLE COMPTON	3,524	1,581	5,901	11,005
MIDDLETOWN	293,287	19,871	10,382	323,540
NARRAGANSETT	37,732	17,903	94,685	150,321
NEWPORT	742,355	28,530	55,675	826,560
NEW SHOREHAM	147,944	6,221	93,440	247,604
NORTH KINGSTOWN	15,853	2,311	7,915	26,080
NORTH PROVIDENCE	-	515	-	515
NORTH SMITHFIELD	807	30	-	837
PAWTUCKET	13,921	432	136	14,489
PORTSMOUTH	3,397	3,300	940	7,637
PROVIDENCE	439,637	20,558	7,056	467,251
RICHMOND	6,388	384	4,612	11,383
SCITUATE	1,097	44	5	1,145
SMITHFIELD	33,048	622	109	33,780
SOUTH KINGSTOWN	64,063	6,724	15,734	86,521
TIVERTON	-	1,030	877	1,908
WARREN	-	524	182	707
WARWICK	202,904	5,672	1,505	210,081
WESTERLY	288,098	6,440	46,787	341,325
WEST GREENWICH	18,315	195	52	18,561
WEST WARWICK	25,725	972	136	26,833
WOONSOCKET	6,826	308	(15)	7,119
Total	\$ 2,432,912	\$ 136,024	\$ 404,520	\$ 2,973,456

* 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 October 2024.

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 640	\$ 99	\$ 739
BRISTOL	13,982	2,116	423	16,521
BURRILLVILLE	-	37	-	37
CENTRAL FALLS	-	119	-	119
CHARLESTOWN	4,768	2,109	44,611	51,488
COVENTRY	18,672	553	217	19,442
CRANSTON	3,242	892	315	4,450
CUMBERLAND	-	93	367	460
EAST GREENWICH	58	524	21	602
EAST PROVIDENCE	8,271	751	99	9,121
EXETER	-	203	-	203
FOSTER	-	48	-	48
GLOCESTER	233	14	-	247
HOPKINTON	-	256	-	256
JAMESTOWN	1,430	2,123	11,573	15,127
JOHNSTON	2,298	102	-	2,399
LINCOLN	31,249	316	316	31,880
LITTLE COMPTON	4,055	1,775	9,608	15,438
MIDDLETOWN	275,459	19,275	16,857	311,591
NARRAGANSETT	39,949	18,656	89,482	148,087
NEWPORT	671,324	18,019	82,740	772,083
NEW SHOREHAM	168,579	5,996	109,286	283,861
NORTH KINGSTOWN	17,377	2,030	12,641	32,047
NORTH PROVIDENCE	-	328	-	328
NORTH SMITHFIELD	578	30	-	608
PAWTUCKET	12,827	1,030	125	13,982
PORTSMOUTH	3,569	3,433	813	7,815
PROVIDENCE	365,184	18,285	6,469	389,938
RICHMOND	3,847	313	4,584	8,744
SCITUATE	866	54	6	926
SMITHFIELD	29,767	652	116	30,535
SOUTH KINGSTOWN	60,191	7,412	15,771	83,374
TIVERTON	-	892	297	1,189
WARREN	-	667	66	733
WARWICK	178,991	4,683	1,587	185,261
WESTERLY	275,197	6,725	44,430	326,352
WEST GREENWICH	15,861	188	12	16,062
WEST WARWICK	23,292	599	116	24,007
WOONSOCKET	6,201	254	30	6,485
Total	\$ 2,237,318	\$ 122,191	\$ 453,078	\$ 2,812,587

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

* 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 October 2023.

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

			Percent	
MUNICIPALITY	September 2024	September 2023	Change *	Difference *
BARRINGTON	\$ 170	\$ 225	-24.6%	· · ·
BRISTOL	4,724	4,846	-2.5%	(123)
BURRILLVILLE	33	7	342.9%	26
CENTRAL FALLS	68	33	108.0%	35
CHARLESTOWN	6,457	10,330	-37.5%	(3,872)
COVENTRY	5,121	5,240	-2.3%	(119)
CRANSTON	1,450	1,420	2.1%	30
CUMBERLAND	35	10	240.3%	25
EAST GREENWICH	296	192	54.2%	104
EAST PROVIDENCE	2,982	2,905	2.6%	77
EXETER	189	52	263.9%	137
FOSTER	54	11	396.1%	43
GLOCESTER	91	88	3.7%	3
HOPKINTON	102	58	74.0%	43
JAMESTOWN	1,891	3,917	-51.7%	(2,026)
JOHNSTON	460	760	-39.4%	(300)
LINCOLN	11,595	11,354	2.1%	241
LITTLE COMPTON	1,769	2,245	-21.2%	(476)
MIDDLETOWN	81,096	90,571	-10.5%	(9,475)
NARRAGANSETT	18,710	19,218	-2.6%	(508)
NEWPORT	217,384	213,344	1.9%	4,040
NEW SHOREHAM	28,480	90,482	-68.5%	(62,001)
NORTH KINGSTOWN	6,831	8,833	-22.7%	(2,001)
NORTH PROVIDENCE	160	149	7.5%	11
NORTH SMITHFIELD	307	214	43.5%	93
PAWTUCKET	4,382	4,253	3.0%	129
PORTSMOUTH	1,546	1,759	-12.1%	(213)
PROVIDENCE	146,799	136,575	7.5%	10,224
RICHMOND	2,645	2,680	-1.3%	(35)
SCITUATE	336	17	1,856.9%	319
SMITHFIELD	9,593	9,451	1.5%	141
SOUTH KINGSTOWN	18,901	22,147	-14.7%	(3,245)
TIVERTON	332	306	8.4%	26
WARREN	179	170	5.0%	8
WARWICK	62,030	61,798	0.4%	232
WESTERLY	58,686	64,481	-9.0%	(5,795)
WEST GREENWICH	5,396	5,899	-8.5%	(504)
WEST WARWICK	7,624	7,454	2.3%	170
WOONSOCKET	2,053	2,275	-9.8%	(223)
Total	\$ 710,956	\$ 785,769	-9.5%	\$ (74,813)

* 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 September 2024 Collections by Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 154	\$ 16	\$ 170
BRISTOL	4,044	506	173	4,724
BURRILLVILLE	-	33	-	33
CENTRAL FALLS	-	20	48	68
CHARLESTOWN	582	317	5,558	6,457
COVENTRY	4,914	201	7	5,121
CRANSTON	1,074	312	63	1,450
CUMBERLAND	-	35	-	35
EAST GREENWICH	19	184	93	296
EAST PROVIDENCE	2,639	237	106	2,982
EXETER	-	22	167	189
FOSTER	53	1	-	54
GLOCESTER	83	8	-	91
HOPKINTON	29	73	-	102
JAMESTOWN	109	395	1,387	1,891
JOHNSTON	399	61	-	460
LINCOLN	11,478	117	-	11,595
LITTLE COMPTON	871	294	604	1,769
MIDDLETOWN	74,267	4,555	2,273	81,096
NARRAGANSETT	7,791	2,449	8,469	18,710
NEWPORT	201,735	7,600	8,049	217,384
NEW SHOREHAM	25,452	1,136	1,892	28,480
NORTH KINGSTOWN	4,709	378	1,744	6,831
NORTH PROVIDENCE	-	160	-	160
NORTH SMITHFIELD	295	12	-	307
PAWTUCKET	4,251	99	32	4,382
PORTSMOUTH	766	663	116	1,546
PROVIDENCE	136,995	5,947	3,857	146,799
RICHMOND	1,188	74	1,383	2,645
SCITUATE	328	6	2	336
SMITHFIELD	9,406	177	9	9,593
SOUTH KINGSTOWN	15,597	1,106	2,198	18,901
TIVERTON	-	210	122	332
WARREN	-	146	33	179
WARWICK	60,003	1,537	490	62,030
WESTERLY	54,870	1,084	2,732	58,686
WEST GREENWICH	5,291	64	40	5,396
WEST WARWICK	7,275	295	54	7,624
WOONSOCKET	1,967	84	1	2,053
Total	\$ 638,483	\$ 30,753	\$ 41,719	\$ 710,956

* 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 October 2024.

		e	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 179	\$ 46	\$ 225
BRISTOL	4,302	446	97	4,846
BURRILLVILLE	-	7	-	7
CENTRAL FALLS	-	33	-	33
CHARLESTOWN	690	333	9,306	10,330
COVENTRY	4,942	179	119	5,240
CRANSTON	1,129	248	43	1,420
CUMBERLAND	-	10	-	10
EAST GREENWICH	13	178	-	192
EAST PROVIDENCE	2,649	207	50	2,905
EXETER	-	52	-	52
FOSTER	-	11	-	11
GLOCESTER	83	5	-	88
HOPKINTON	-	58	-	58
JAMESTOWN	437	342	3,137	3,917
JOHNSTON	735	25	-	760
LINCOLN	11,209	103	42	11,354
LITTLE COMPTON	1,130	303	812	2,245
MIDDLETOWN	83,232	4,367	2,972	90,571
NARRAGANSETT	8,441	1,869	8,908	19,218
NEWPORT	188,768	4,346	20,230	213,344
NEW SHOREHAM	39,703	1,071	49,707	90,482
NORTH KINGSTOWN	5,520	436	2,877	8,833
NORTH PROVIDENCE	-	149	-	149
NORTH SMITHFIELD	204	10	-	214
PAWTUCKET	3,914	323	16	4,253
PORTSMOUTH	921	722	116	1,759
PROVIDENCE	127,275	5,589	3,711	136,575
RICHMOND	1,266	72	1,342	2,680
SCITUATE	-	16	1	17
SMITHFIELD	9,218	196	38	9,451
SOUTH KINGSTOWN	17,861	1,226	3,060	22,147
TIVERTON	-	201	105	306
WARREN	-	154	16	170
WARWICK	59,826	1,465	507	61,798
WESTERLY	57,675	966	5,840	64,481
WEST GREENWICH	5,821	72	6	5,899
WEST WARWICK	7,224	190	40	7,454
WOONSOCKET	2,199	76	-	2,275
Total	\$ 646,387	\$ 26,239	\$ 113,144	\$ 785,769

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

* 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 October 2023.