



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report FY 2025 Local 1% Collections October 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 October 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	\$3,022,351	\$2,741,111	10.3%	\$281,241
Room Resellers and Hosting Platforms	160,452	142,456	12.6%	17,997
Realtors and Homeowners	460,465	481,796	-4.4%	(21,331)
Total	\$3,643,269	\$3,365,363	8.3%	\$277,906

Year-over-Year	October 2024	October 2023	% Difference	\$ Difference
Hotels	\$589,440	\$503,793	17.0%	\$85,647
Room Resellers and Hosting Platforms	24,429	20,265	20.5%	4,164
Realtors and Homeowners	55,945	28,718	94.8%	27,227
Total	\$669,813	\$552,776	21.2%	\$117,038

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	\$ 858	\$ 957	-10.4%	\$ (99)
BRISTOL	21,986	20,488	7.3%	1,498
BURRILLVILLE	169	73	132.6%	96
CENTRAL FALLS	225	179	25.4%	46
CHARLESTOWN	55,073	56,912	-3.2%	(1,840)
COVENTRY	24,002	24,281	-1.2%	(279)
CRANSTON	6,872	5,861	17.3%	1,011
CUMBERLAND	116	518	-77.6%	(402)
EAST GREENWICH	859	785	9.4%	74
EAST PROVIDENCE	12,103	12,031	0.6%	72
EXETER	286	217	31.9%	69
FOSTER	160	95	67.6%	64
GLOCESTER	360	325	10.6%	35
HOPKINTON	795	274	190.0%	521
JAMESTOWN	15,838	16,771	-5.6%	(934)
JOHNSTON	2,207	2,855	-22.7%	(648)
LINCOLN	50,991	43,480	17.3%	7,511
LITTLE COMPTON	12,011	16,343	-26.5%	(4,333)
MIDDLETOWN	391,177	379,784	3.0%	11,392
NARRAGANSETT	158,275	156,572	1.1%	1,703
NEWPORT	1,014,130	925,595	9.6%	88,535
NEW SHOREHAM	295,038	292,211	1.0%	2,828
NORTH KINGSTOWN	33,656	38,681	-13.0%	(5,025)
NORTH PROVIDENCE	605	534	13.3%	71
NORTH SMITHFIELD	1,071	799	34.0%	271
PAWTUCKET	19,626	18,323	7.1%	1,302
PORTSMOUTH	9,555	9,105	5.0%	451
PROVIDENCE	626,490	529,791	18.3%	96,700
RICHMOND	14,952	11,621	28.7%	3,332
SCITUATE	1,459	1,626	-10.3%	(167)
SMITHFIELD	44,594	40,304	10.6%	4,289
SOUTH KINGSTOWN	101,924	96,357	5.8%	5,567
TIVERTON	2,042	1,322	54.5%	720
WARREN	866	921	-6.0%	(55)
WARWICK	275,634	242,334	13.7%	33,300
WESTERLY	378,270	356,480	6.1%	21,790
WEST GREENWICH	24,454	21,177	15.5%	3,277
WEST WARWICK	34,356	30,457	12.8%	3,899
WOONSOCKET	10,185	8,921	14.2%	1,264
Total	\$ 3,643,269	\$ 3,365,363	8.3%	\$ 277,906

* 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	\$ -	\$ 694	\$ 164	\$ 858
BRISTOL	18,517	2,580	889	21,986
BURRILLVILLE	-	169	-	169
CENTRAL FALLS	-	177	48	225
CHARLESTOWN	4,375	2,517	48,181	55,073
COVENTRY	23,064	875	64	24,002
CRANSTON	5,109	1,257	507	6,872
CUMBERLAND	-	116	-	116
EAST GREENWICH	78	655	126	859
EAST PROVIDENCE	10,481	1,319	303	12,103
EXETER	-	97	188	286
FOSTER	146	13	-	160
GLOCESTER	335	25	-	360
HOPKINTON	383	412	-	795
JAMESTOWN	519	2,437	12,882	15,838
JOHNSTON	1,797	411	-	2,207
LINCOLN	50,450	537	4	50,991
LITTLE COMPTON	4,177	1,808	6,026	12,011
MIDDLETOWN	355,482	23,614	12,081	391,177
NARRAGANSETT	43,299	19,570	95,405	158,275
NEWPORT	916,890	34,248	62,992	1,014,130
NEW SHOREHAM	161,363	6,650	127,025	295,038
NORTH KINGSTOWN	20,924	2,592	10,140	33,656
NORTH PROVIDENCE	-	605	-	605
NORTH SMITHFIELD	1,030	41	-	1,071
PAWTUCKET	18,895	578	152	19,626
PORTSMOUTH	4,735	3,782	1,039	9,555
PROVIDENCE	591,326	25,819	9,345	626,490
RICHMOND	8,565	464	5,924	14,952
SCITUATE	1,403	48	8	1,459
SMITHFIELD	43,705	762	127	44,594
SOUTH KINGSTOWN	77,749	7,567	16,609	101,924
TIVERTON	-	1,164	877	2,042
WARREN	-	660	205	866
WARWICK	266,318	7,361	1,955	275,634
WESTERLY	324,309	6,980	46,981	378,270
WEST GREENWICH	24,166	230	58	24,454
WEST WARWICK	32,952	1,236	168	34,356
WOONSOCKET	9,812	382	(9)	10,185
Total	\$ 3,022,351	\$ 160,452	\$ 460,465	\$ 3,643,269

* 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 November 2024.

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	\$-	\$ 781	\$ 176	\$ 957
BRISTOL	17,479	2,443	567	20,488
BURRILLVILLE	-	73	-	73
CENTRAL FALLS	-	179	-	179
CHARLESTOWN	5,076	2,290	49,546	56,912
COVENTRY	23,301	721	260	24,281
CRANSTON	4,433	1,097	330	5,861
CUMBERLAND	-	151	367	518
EAST GREENWICH	94	670	21	785
EAST PROVIDENCE	10,947	934	150	12,031
EXETER	-	217	-	217
FOSTER	47	48	-	95
GLOCESTER	310	15	-	325
HOPKINTON	-	274	-	274
JAMESTOWN	1,502	2,374	12,895	16,771
JOHNSTON	2,718	138	-	2,855
LINCOLN	42,779	376	324	43,480
LITTLE COMPTON	4,736	1,933	9,674	16,343
MIDDLETOWN	337,067	22,654	20,064	379,784
NARRAGANSETT	46,499	19,990	90,084	156,572
NEWPORT	810,350	21,246	94,000	925,595
NEW SHOREHAM	175,618	6,409	110,184	292,211
NORTH KINGSTOWN	21,862	2,356	14,462	38,681
NORTH PROVIDENCE	-	534	-	534
NORTH SMITHFIELD	763	36	-	799
PAWTUCKET	16,909	1,260	155	18,323
PORTSMOUTH	4,210	3,857	1,038	9,105
PROVIDENCE	498,697	23,190	7,904	529,791
RICHMOND	5,657	367	5,597	11,621
SCITUATE	1,552	65	9	1,626
SMITHFIELD	39,305	857	142	40,304
SOUTH KINGSTOWN	72,318	8,202	15,837	96,357
TIVERTON	-	1,016	306	1,322
WARREN	-	855	66	921
WARWICK	234,064	6,152	2,118	242,334
WESTERLY	303,892	7,293	45,295	356,480
WEST GREENWICH	20,875	271	30	21,177
WEST WARWICK	29,525	768	164	30,457
WOONSOCKET	8,526	363	31	8,921
Total	\$ 2,741,111	\$ 142,456	\$ 481,796	\$ 3,365,363

* 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 November 2023.

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

			Percent	
MUNICIPALITY	October 2024	October 2023	Change *	Difference *
BARRINGTON	\$ 281	\$ 218	28.5%	\$ 62
BRISTOL	4,321	3,967	8.9%	354
BURRILLVILLE	51	36	40.7%	15
CENTRAL FALLS	41	60	-31.9%	(19)
CHARLESTOWN	4,045	5,424	-25.4%	(1,379)
COVENTRY	5,817	4,839	20.2%	978
CRANSTON	1,417	1,411	0.4%	5
CUMBERLAND	40	58	-31.4%	(18)
EAST GREENWICH	152	182	-16.6%	(30)
EAST PROVIDENCE	2,783	2,910	-4.4%	(127)
EXETER	18	13	34.6%	5
FOSTER	3	47	-93.7%	(44)
GLOCESTER	83	79	5.3%	4
HOPKINTON	110	18	503.1%	92
JAMESTOWN	1,444	1,644	-12.2%	(200)
JOHNSTON	593	456	29.9%	137
LINCOLN	13,446	11,600	15.9%	1,846
LITTLE COMPTON	1,005	906	11.0%	100
MIDDLETOWN	67,636	68,193	-0.8%	(557)
NARRAGANSETT	7,954	8,485	-6.3%	(531)
NEWPORT	187,569	153,512	22.2%	34,057
NEW SHOREHAM	47,434	8,349	468.1%	39,085
NORTH KINGSTOWN	7,576	6,634	14.2%	943
NORTH PROVIDENCE	90	206	-56.3%	(116)
NORTH SMITHFIELD	234	191	22.2%	42
PAWTUCKET	5,137	4,341	18.3%	796
PORTSMOUTH	1,919	1,289	48.8%	629
PROVIDENCE	159,240	139,852	13.9%	19,387
RICHMOND	3,569	2,877	24.1%	692
SCITUATE	314	699	-55.1%	(385)
SMITHFIELD	10,814	9,770	10.7%	1,044
SOUTH KINGSTOWN	15,404	12,983	18.6%	2,420
TIVERTON	134	133	1.2%	2
WARREN	159	187	-15.3%	(29)
WARWICK	65,554	57,073	14.9%	8,481
WESTERLY	36,945	30,128	22.6%	6,817
WEST GREENWICH	5,893	5,115	15.2%	778
WEST WARWICK	7,523	6,450	16.6%	1,074
WOONSOCKET	3,066	2,436	25.8%	630
Total * Colla highlighted shows the fir	\$ 669,813	\$ 552,776	21.2%	\$ 117,038

* 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 October 2024 Collections by Component

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 202	\$ 78	\$ 281
BRISTOL	[©] 3,817	¢ 202 420	\$ 84	φ 201 4,321
BURRILLVILLE	5,017	51	-	51
CENTRAL FALLS	_	41	_	41
CHARLESTOWN	217	193	3,635	4,045
COVENTRY	5,641	162	14	5,817
CRANSTON	1,173	228	16	1,417
CUMBERLAND	-	40	-	40
EAST GREENWICH	10	109	33	152
EAST PROVIDENCE	2,493	233	57	2,783
EXETER	-	18	-	18
FOSTER	_	3	-	3
GLOCESTER	71	12	-	83
HOPKINTON	36	74	-	110
JAMESTOWN	75	342	1,027	1,444
JOHNSTON	444	149	-	593
LINCOLN	13,287	156	4	13,446
LITTLE COMPTON	653	227	126	1,005
MIDDLETOWN	62,195	3,743	1,698	67,636
NARRAGANSETT	5,567	1,667	720	7,954
NEWPORT	174,535	5,718	7,317	187,569
NEW SHOREHAM	13,420	429	33,586	47,434
NORTH KINGSTOWN	5,070	281	2,226	7,576
NORTH PROVIDENCE	-	90	-	90
NORTH SMITHFIELD	223	11	-	234
PAWTUCKET	4,974	147	16	5,137
PORTSMOUTH	1,337	482	99	1,919
PROVIDENCE	151,689	5,262	2,290	159,240
RICHMOND	2,177	80	1,312	3,569
SCITUATE	306	5	3	314
SMITHFIELD	10,657	140	17	10,814
SOUTH KINGSTOWN	13,686	843	874	15,404
TIVERTON	-	134	-	134
WARREN	-	136	23	159
WARWICK	63,414	1,689	450	65,554
WESTERLY	36,211	540	194	36,945
WEST GREENWICH	5,852	35	6	5,893
WEST WARWICK	7,227	264	32	7,523
WOONSOCKET	2,986	73	7	3,066
Total	\$ 589,440	\$ 24,429	\$ 55,945	\$ 669,813

* 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 November 2024.

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

		Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 141	\$ 77	\$ 218
BRISTOL	3,497	326	ф 144	^{\$} 210 3,967
BURRILLVILLE	-	36	-	36
CENTRAL FALLS	_	60	_	60
CHARLESTOWN	308	182	4,935	5,424
COVENTRY	4,629	162	42	4,839
CRANSTON	1,191	205	15	1,411
CUMBERLAND	-	58	-	58
EAST GREENWICH	36	146	_	182
EAST PROVIDENCE	2,675	184	51	2,910
EXETER	-	13	-	13
FOSTER	47	-	-	47
GLOCESTER	77	1	-	79
HOPKINTON	_	18	-	18
JAMESTOWN	72	251	1,322	1,644
JOHNSTON	420	36	-	456
LINCOLN	11,531	60	9	11,600
LITTLE COMPTON	682	158	66	906
MIDDLETOWN	61,608	3,379	3,207	68,193
NARRAGANSETT	6,550	1,334	602	8,485
NEWPORT	139,026	3,227	11,259	153,512
NEW SHOREHAM	7,038	414	898	8,349
NORTH KINGSTOWN	4,486	326	1,822	6,634
NORTH PROVIDENCE	-	206	-	206
NORTH SMITHFIELD	185	6	-	191
PAWTUCKET	4,081	229	30	4,341
PORTSMOUTH	641	424	225	1,289
PROVIDENCE	133,513	4,904	1,435	139,852
RICHMOND	1,809	54	1,013	2,877
SCITUATE	686	11	2	699
SMITHFIELD	9,538	205	27	9,770
SOUTH KINGSTOWN	12,126	790	66	12,983
TIVERTON	-	124	9	133
WARREN	-	187	-	187
WARWICK	55,073	1,469	530	57,073
WESTERLY	28,695	568	865	30,128
WEST GREENWICH	5,014	83	18	5,115
WEST WARWICK	6,232	169	48	6,450
WOONSOCKET	2,325	110	1	2,436
Total	\$ 503,793	\$ 20,265	\$ 28,718	\$ 552,776

* 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 November 2023.