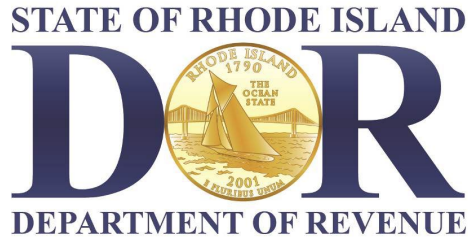


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

State of Rhode Island Monthly Local Hotel Tax Report
FY 2025 Local 1% Collections December 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 December 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	\$3,576,968	\$3,253,620	9.9%	\$323,349
Room Resellers and Hosting Platforms	194,430	172,833	12.5%	21,597
Realtors and Homeowners	489,703	526,806	-7.0%	(37,103)
Total	\$4,261,101	\$3,953,258	7.8%	\$307,843

Year-over-Year	December 2024	December 2023	% Difference	\$ Difference
Hotels	\$230,096	\$232,779	-1.2%	\$(2,683)
Room Resellers and Hosting Platforms	16,763	16,205	3.4%	557
Realtors and Homeowners	15,649	25,942	-39.7%	(10,292)
Total	\$262,508	\$274,926	-4.5%	\$(12,418)

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.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT
Fiscal Year-to-Date Over Fiscal Year-to-Date Collections

MUNICIPALITY	FY 2025 YTD	FY 2024 YTD	Percent Change *	Difference *
BARRINGTON	\$ 1,138	\$ 1,111	2.4%	\$ 27
BRISTOL	25,966	24,486	6.0%	1,481
BURRILLVILLE	186	89	110.0%	97
CENTRAL FALLS	309	229	34.9%	80
CHARLESTOWN	57,051	58,797	-3.0%	(1,746)
COVENTRY	29,908	29,442	1.6%	465
CRANSTON	8,724	7,816	11.6%	908
CUMBERLAND	144	591	-75.6%	(447)
EAST GREENWICH	1,155	1,051	9.9%	104
EAST PROVIDENCE	15,706	15,862	-1.0%	(156)
EXETER	298	231	28.6%	66
FOSTER	254	102	149.4%	152
GLOCESTER	583	463	26.0%	120
HOPKINTON	820	797	2.8%	22
JAMESTOWN	18,302	18,729	-2.3%	(427)
JOHNSTON	2,822	3,413	-17.3%	(591)
LINCOLN	70,287	59,367	18.4%	10,920
LITTLE COMPTON	12,967	17,634	-26.5%	(4,667)
MIDDLETOWN	454,903	434,464	4.7%	20,440
NARRAGANSETT	167,585	165,008	1.6%	2,576
NEWPORT	1,159,039	1,074,255	7.9%	84,784
NEW SHOREHAM	307,787	309,274	-0.5%	(1,487)
NORTH KINGSTOWN	43,343	46,992	-7.8%	(3,649)
NORTH PROVIDENCE	871	694	25.5%	177
NORTH SMITHFIELD	1,493	1,163	28.3%	329
PAWTUCKET	25,183	23,936	5.2%	1,248
PORTSMOUTH	11,579	10,169	13.9%	1,410
PROVIDENCE	790,938	687,041	15.1%	103,898
RICHMOND	18,735	15,534	20.6%	3,201
SCITUATE	1,916	1,648	16.2%	268
SMITHFIELD	58,066	53,412	8.7%	4,653
SOUTH KINGSTOWN	118,356	110,920	6.7%	7,437
TIVERTON	2,340	1,861	25.7%	479
WARREN	1,097	1,156	-5.1%	(59)
WARWICK	349,707	311,767	12.2%	37,940
WESTERLY	411,811	384,208	7.2%	27,603
WEST GREENWICH	32,316	28,613	12.9%	3,703
WEST WARWICK	43,472	39,193	10.9%	4,279
WOONSOCKET	13,946	11,742	18.8%	2,204
Total	\$ 4,261,101	\$ 3,953,258	7.8%	\$ 307,843

* 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

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 842	\$ 295	\$ 1,138
BRISTOL	21,925	3,006	1,035	25,966
BURRILLVILLE	-	186	-	186
CENTRAL FALLS	-	261	48	309
CHARLESTOWN	4,533	2,962	49,556	57,051
COVENTRY	28,730	1,016	162	29,908
CRANSTON	6,614	1,580	529	8,724
CUMBERLAND	-	144	-	144
EAST GREENWICH	107	893	156	1,155
EAST PROVIDENCE	13,741	1,606	359	15,706
EXETER	-	109	188	298
FOSTER	234	20	-	254
GLOCESTER	531	52	-	583
HOPKINTON	383	437	-	820
JAMESTOWN	525	2,883	14,895	18,302
JOHNSTON	2,355	467	-	2,822
LINCOLN	69,563	710	14	70,287
LITTLE COMPTON	4,591	2,106	6,270	12,967
MIDDLETOWN	412,680	28,605	13,618	454,903
NARRAGANSETT	46,827	22,680	98,078	167,585
NEWPORT	1,050,916	41,249	66,874	1,159,039
NEW SHOREHAM	165,159	7,900	134,728	307,787
NORTH KINGSTOWN	28,187	3,057	12,100	43,343
NORTH PROVIDENCE	-	871	-	871
NORTH SMITHFIELD	1,431	61	-	1,493
PAWTUCKET	24,184	862	137	25,183
PORTSMOUTH	5,145	4,447	1,988	11,579
PROVIDENCE	745,696	33,234	12,009	790,938
RICHMOND	10,772	578	7,385	18,735
SCITUATE	1,838	62	17	1,916
SMITHFIELD	56,607	1,177	281	58,066
SOUTH KINGSTOWN	91,999	8,673	17,685	118,356
TIVERTON	-	1,383	957	2,340
WARREN	8	875	214	1,097
WARWICK	337,601	9,450	2,656	349,707
WESTERLY	357,021	7,650	47,139	411,811
WEST GREENWICH	31,946	301	69	32,316
WEST WARWICK	41,660	1,559	252	43,472
WOONSOCKET	13,460	478	8	13,946
Total	\$ 3,576,968	\$ 194,430	\$ 489,703	\$ 4,261,101

* 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 January 2025.

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

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 926	\$ 185	\$ 1,111
BRISTOL	20,871	2,924	691	24,486
BURRILLVILLE	-	89	-	89
CENTRAL FALLS	-	229	-	229
CHARLESTOWN	5,207	2,562	51,027	58,797
COVENTRY	28,263	889	290	29,442
CRANSTON	6,019	1,414	382	7,816
CUMBERLAND	-	224	367	591
EAST GREENWICH	131	870	50	1,051
EAST PROVIDENCE	14,440	1,200	221	15,862
EXETER	-	231	-	231
FOSTER	47	55	-	102
GLOCESTER	430	32	-	463
HOPKINTON	489	308	-	797
JAMESTOWN	1,551	2,769	14,409	18,729
JOHNSTON	3,258	154	-	3,413
LINCOLN	58,517	516	334	59,367
LITTLE COMPTON	5,140	2,218	10,276	17,634
MIDDLETOWN	385,478	27,259	21,727	434,464
NARRAGANSETT	49,566	22,568	92,875	165,008
NEWPORT	935,836	25,745	112,674	1,074,255
NEW SHOREHAM	181,891	7,127	120,256	309,274
NORTH KINGSTOWN	27,867	2,784	16,341	46,992
NORTH PROVIDENCE	-	694	-	694
NORTH SMITHFIELD	1,122	41	-	1,163
PAWTUCKET	22,179	1,579	177	23,936
PORTSMOUTH	4,604	4,505	1,061	10,169
PROVIDENCE	646,600	31,096	9,345	687,041
RICHMOND	8,216	452	6,866	15,534
SCITUATE	1,552	85	11	1,648
SMITHFIELD	52,071	1,147	195	53,412
SOUTH KINGSTOWN	84,812	9,275	16,832	110,920
TIVERTON	-	1,189	672	1,861
WARREN	-	1,080	76	1,156
WARWICK	300,471	8,527	2,769	311,767
WESTERLY	329,864	8,030	46,314	384,208
WEST GREENWICH	28,199	373	40	28,613
WEST WARWICK	37,747	1,158	289	39,193
WOONSOCKET	11,179	507	56	11,742
Total	\$ 3,253,620	\$ 172,833	\$ 526,806	\$ 3,953,258

* 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 January 2024.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

MUNICIPALITY	December 2024	December 2023	Percent Change *	Difference *
BARRINGTON	\$ 197	\$ 66	199.4%	\$ 131
BRISTOL	1,776	1,908	-6.9%	(132)
BURRILLVILLE	6	5	13.5%	1
CENTRAL FALLS	27	21	27.2%	6
CHARLESTOWN	2,451	602	307.4%	1,849
COVENTRY	2,231	2,160	3.3%	71
CRANSTON	937	808	15.9%	129
CUMBERLAND	11	24	-55.6%	(13)
EAST GREENWICH	167	167	0.4%	1
EAST PROVIDENCE	1,528	2,230	-31.5%	(703)
EXETER	8	7	18.6%	1
FOSTER	39	-	n/a	39
GLOCESTER	101	58	73.0%	43
HOPKINTON	13	503	-97.5%	(490)
JAMESTOWN	1,414	808	74.9%	606
JOHNSTON	288	256	12.6%	32
LINCOLN	10,109	7,716	31.0%	2,393
LITTLE COMPTON	420	808	-48.1%	(389)
MIDDLETOWN	24,635	25,446	-3.2%	(811)
NARRAGANSETT	3,926	4,349	-9.7%	(423)
NEWPORT	53,230	66,167	-19.6%	(12,936)
NEW SHOREHAM	6,914	14,052	-50.8%	(7,138)
NORTH KINGSTOWN	4,149	3,279	26.5%	870
NORTH PROVIDENCE	116	82	41.6%	34
NORTH SMITHFIELD	222	188	18.1%	34
PAWTUCKET	2,534	2,975	-14.8%	(441)
PORTSMOUTH	1,428	404	253.2%	1,024
PROVIDENCE	71,288	70,544	1.1%	744
RICHMOND	1,347	1,597	-15.7%	(250)
SCITUATE	448	13	3,378.0%	435
SMITHFIELD	5,328	6,072	-12.3%	(744)
SOUTH KINGSTOWN	6,093	6,055	0.6%	37
TIVERTON	157	407	-61.3%	(249)
WARREN	114	123	-7.3%	(9)
WARWICK	33,862	33,713	0.4%	149
WESTERLY	16,052	12,472	28.7%	3,579
WEST GREENWICH	3,051	3,570	-14.5%	(519)
WEST WARWICK	4,290	3,907	9.8%	384
WOONSOCKET	1,602	1,364	17.5%	238
Total	\$ 262,508	\$ 274,926	-4.5%	\$ (12,418)

* 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

December 2024 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 91	\$ 106	\$ 197
BRISTOL	1,504	208	64	1,776
BURRILLVILLE	-	6	-	6
CENTRAL FALLS	-	27	-	27
CHARLESTOWN	159	275	2,017	2,451
COVENTRY	2,148	73	10	2,231
CRANSTON	758	169	10	937
CUMBERLAND	-	11	-	11
EAST GREENWICH	12	132	23	167
EAST PROVIDENCE	1,375	133	19	1,528
EXETER	-	8	-	8
FOSTER	35	4	-	39
GLOCESTER	90	10	-	101
HOPKINTON	-	13	-	13
JAMESTOWN	-	266	1,148	1,414
JOHNSTON	266	23	-	288
LINCOLN	10,029	75	4	10,109
LITTLE COMPTON	82	156	182	420
MIDDLETOWN	21,898	2,321	416	24,635
NARRAGANSETT	1,341	1,641	944	3,926
NEWPORT	48,426	3,373	1,431	53,230
NEW SHOREHAM	1,457	801	4,657	6,914
NORTH KINGSTOWN	3,306	225	617	4,149
NORTH PROVIDENCE	-	116	-	116
NORTH SMITHFIELD	212	10	-	222
PAWTUCKET	2,358	134	41	2,534
PORTSMOUTH	184	305	939	1,428
PROVIDENCE	66,392	3,602	1,293	71,288
RICHMOND	811	55	481	1,347
SCITUATE	435	8	6	448
SMITHFIELD	5,011	204	113	5,328
SOUTH KINGSTOWN	4,974	608	511	6,093
TIVERTON	-	114	44	157
WARREN	8	106	-	114
WARWICK	32,482	920	461	33,862
WESTERLY	15,702	309	41	16,052
WEST GREENWICH	3,010	30	11	3,051
WEST WARWICK	4,099	145	47	4,290
WOONSOCKET	1,532	57	13	1,602
Total	\$ 230,096	\$ 16,763	\$ 15,649	\$ 262,508

* 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 January 2025.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

December 2023 Collections by Component

MUNICIPALITY	Hotels	Hosting Platforms and Room Resellers *	Realtors and Home Owners *	Grand Total
BARRINGTON	\$ -	\$ 66	\$ -	\$ 66
BRISTOL	1,573	296	39	1,908
BURRILLVILLE	-	5	-	5
CENTRAL FALLS	-	21	-	21
CHARLESTOWN	131	135	336	602
COVENTRY	2,055	94	11	2,160
CRANSTON	615	161	33	808
CUMBERLAND	-	24	-	24
EAST GREENWICH	23	114	30	167
EAST PROVIDENCE	2,064	136	30	2,230
EXETER	-	7	-	7
FOSTER	-	-	-	-
GLOCESTER	46	12	-	58
HOPKINTON	489	14	-	503
JAMESTOWN	10	198	601	808
JOHNSTON	252	3	-	256
LINCOLN	7,624	82	10	7,716
LITTLE COMPTON	154	161	494	808
MIDDLETOWN	22,636	2,310	500	25,446
NARRAGANSETT	1,259	1,402	1,688	4,349
NEWPORT	54,120	2,660	9,386	66,167
NEW SHOREHAM	4,666	374	9,011	14,052
NORTH KINGSTOWN	2,742	202	334	3,279
NORTH PROVIDENCE	-	82	-	82
NORTH SMITHFIELD	186	2	-	188
PAWTUCKET	2,849	117	9	2,975
PORTSMOUTH	158	235	11	404
PROVIDENCE	65,462	4,178	903	70,544
RICHMOND	744	50	802	1,597
SCITUATE	-	11	2	13
SMITHFIELD	5,908	134	30	6,072
SOUTH KINGSTOWN	5,109	525	421	6,055
TIVERTON	-	86	321	407
WARREN	-	123	-	123
WARWICK	31,994	1,380	340	33,713
WESTERLY	11,487	457	528	12,472
WEST GREENWICH	3,504	62	4	3,570
WEST WARWICK	3,626	220	61	3,907
WOONSOCKET	1,292	64	7	1,364
Total	\$ 232,779	\$ 16,205	\$ 25,942	\$ 274,926

* 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 January 2024.