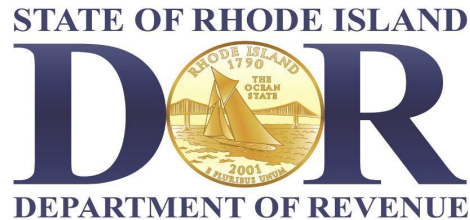


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2025 State 5% Hotel Tax Allocation December 2024**

The report provides information on the fiscal year-to-date over fiscal year-to-date allocation of the revenues collected for the state 5% hotel tax. The state 5% hotel tax is levied on the rental of rooms in traditional hotels/motels as well as the rental of rooms as transient lodging by room resellers and via hosting platforms. The report is meant to be descriptive and does not purport to project or assess the collection of the state 5% hotel tax.

State hotel tax collections are received by the Division of Taxation and the City of Newport in the month following the rental activity and distributed the subsequent month. For example, state hotel tax collected from a room rental in July is received in August and distributed in September. Changes in state law that affect the distribution of state hotel tax revenues typically specify a date after which the state hotel tax collections are allocated based on the newly mandated legislative formula. It should be noted that early payments, late payments, and adjustments may be included in this report.

Hotel Situs and Regional Tourism Districts

According to Rhode Island General Laws § 42-63.1-5, Rhode Island is divided into seven regional tourism districts, which are administered by (i) a regional council, (ii) a municipal government entity, or (iii) in the case of the Statewide Tourism District, the Rhode Island Commerce Corporation. The tourism districts and member municipalities are as follows:

- Aquidneck Island: Barrington, Bristol, Jamestown, Little Compton, Middletown, Newport, Portsmouth, Tiverton, and Warren
- Block Island: New Shoreham
- Convention Authority of the City of Providence: Providence
- Northern Rhode Island: Burrillville, Central Falls, Cumberland, East Providence, Glocester, Lincoln, North Smithfield, Pawtucket, Smithfield, and Woonsocket

- South County: Charlestown, Coventry, East Greenwich, Exeter, Hopkinton, Narragansett, North Kingstown, Richmond, South Kingstown, West Greenwich, and Westerly
- Statewide Tourism District: Cranston, Foster, Johnston, North Providence, Scituate, and West Warwick
- Warwick Department of Economic Development: Warwick

Summary of the State 5% Hotel Tax Allocation

Fiscal Year-to-Date over Fiscal Year-to-Date through December:

The following table is a summary of the year-to-date allocation of revenues generated from the state 5% hotel tax.

State Hotel Tax Recipient	FY 2025	FY 2024	% Difference	\$ Difference
<i>Regional Tourism Districts</i>				
Traditional Hotels	\$7,117,130	\$6,500,938	9.5%	\$616,192
Hosting Platforms and Room Resellers	395,198	351,148	12.5%	44,050
<i>Subtotal: Regional Tourism Districts</i>	<i>\$7,512,328</i>	<i>\$6,852,086</i>	<i>9.6%</i>	<i>\$660,242</i>
<i>Municipalities</i>				
Traditional Hotels	\$4,285,522	\$3,922,088	9.3%	\$363,433
Hosting Platforms and Room Resellers	243,038	216,042	12.5%	26,996
<i>Subtotal: Municipalities</i>	<i>\$4,528,559</i>	<i>\$4,138,130</i>	<i>9.4%</i>	<i>\$390,429</i>
<i>Rhode Island Commerce Corporation</i>				
Traditional Hotels	\$4,588,526	\$4,155,139	10.4%	\$433,387
Hosting Platforms and Room Resellers	244,758	216,128	13.2%	28,630
<i>Subtotal: RI Commerce Corporation</i>	<i>\$4,833,285</i>	<i>\$4,371,267</i>	<i>10.6%</i>	<i>\$462,017</i>
<i>Providence Warwick Convention & Visitors Bureau</i>				
Traditional Hotels	\$1,893,664	\$1,689,933	12.1%	\$203,731
Hosting Platforms and Room Resellers	89,157	80,850	10.3%	8,307
<i>Subtotal: PWCVB</i>	<i>\$1,982,821</i>	<i>\$1,770,782</i>	<i>12.0%</i>	<i>\$212,038</i>
TOTAL STATE 5% HOTEL TAX	\$18,856,992	\$17,132,265	10.1%	\$1,724,726

Year-over-Year Allocation for December:

State Hotel Tax Recipient	December 2024	December 2023	% Difference	\$ Difference
<u><i>Regional Tourism Districts</i></u>				
Traditional Hotels	\$430,979	\$440,551	-2.2%	\$(9,572)
Hosting Platforms and Room Resellers	33,280	31,221	6.6%	2,060
<i>Subtotal: Regional Tourism Districts</i>	\$464,260	\$471,772	-1.6%	\$(7,512)
<u><i>Municipalities</i></u>				
Traditional Hotels	\$272,479	\$276,849	-1.6%	\$(4,370)
Hosting Platforms and Room Resellers	20,953	20,257	3.4%	697
<i>Subtotal: Municipalities</i>	\$293,432	\$297,106	-1.2%	\$(3,674)
<u><i>Rhode Island Commerce Corporation</i></u>				
Traditional Hotels	\$297,993	\$297,977	0.0%	\$16
Hosting Platforms and Room Resellers	21,092	20,218	4.3%	874
<i>Subtotal: RI Commerce Corporation</i>	\$319,085	\$318,194	0.3%	\$890
<u><i>Providence Warwick Convention & Visitors Bureau</i></u>				
Traditional Hotels	\$149,031	\$148,518	0.3%	\$513
Hosting Platforms and Room Resellers	8,487	9,331	-9.0%	(844)
<i>Subtotal: PWCVB</i>	\$157,518	\$157,849	-0.2%	\$(331)
TOTAL STATE 5% HOTEL TAX	\$1,234,295	\$1,244,921	-0.9%	\$(10,626)

Detail of the State 5% Hotel Tax Allocation

The tables *Detail of Rhode Island State 5% Hotel Tax Allocation* provides a breakdown of state hotel tax receipts by regional tourism district and the sources of state hotel tax receipts for the Rhode Island Commerce Corporation and the Providence Warwick Convention & Visitors Bureau. The detail provided includes fiscal year-to-date over fiscal year-to-date receipts. Information on the state hotel tax receipts generated by room resellers and via hosting platforms on a fiscal year-to-date over fiscal year-to-date basis is included in the *Collections by Component* tables.

Municipalities

The tables *Rhode Island State 5% Hotel Tax Allocation to Municipalities* provides data by municipality on the fiscal year-to-date over fiscal year-to-date collections for the state hotel tax. 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. Information on the state

hotel tax receipts generated by room resellers and via hosting platforms on a fiscal year-to-date over fiscal year-to-date basis is included in the *Collections by Component* tables.

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.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

Fiscal Year-to-Date Collections

Allocation	Share	FY 2025 YTD	FY 2024 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 3,557,667	\$ 3,199,717	11.2%	\$ 357,950
Block Island	45%	389,383	425,291	-8.4%	(35,908)
Convention Authority of Providence	30%	1,168,394	1,016,543	14.9%	151,851
Northern Rhode Island	45%	416,372	372,382	11.8%	43,990
South County	45%	1,459,936	1,374,656	6.2%	85,280
Warwick Dept. of Economic Development	30%	520,576	463,497	12.3%	57,079
Subtotal - Tourism Districts		\$ 7,512,328	\$ 6,852,086	9.6%	\$ 660,242
<u>Municipalities</u>					
All Municipalities ^	25%	4,528,559	\$ 4,138,130	9.4%	\$ 390,429
Subtotal - Municipalities		\$ 4,528,559	\$ 4,138,130	9.4%	\$ 390,429
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 1,026,301	\$ 914,282	12.3%	\$ 112,019
Omni Providence Hotel	50%	371,378	289,873	28.1%	81,505
Statewide Tourism District	70%	200,408	182,643	9.7%	17,765
All Other Hotels in the State	25%	3,235,199	2,984,470	8.4%	250,729
Subtotal - CommerceRI		\$ 4,833,285	\$ 4,371,267	10.6%	\$ 462,017
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 1,172,915	\$ 1,044,893	12.3%	\$ 128,021
Omni Providence Hotel	20%	148,551	115,949	28.1%	32,602
All Other Hotels in the State	5%	661,355	609,940	8.4%	51,415
Subtotal - PWCVB		\$ 1,982,821	\$ 1,770,782	12.0%	\$ 212,038
TOTAL 5% STATE HOTEL TAX		\$ 18,856,992	\$ 17,132,265	10.1%	\$ 1,724,726
^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.					

**DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION
FY 2025 Year-to-Date Collections by Component**

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 3,365,526	\$ 192,141	\$ 3,557,667
Block Island	45%	371,608	17,775	389,383
Convention Authority of Providence	30%	1,118,544	49,851	1,168,394
Northern Rhode Island	45%	403,914	12,458	416,372
South County	45%	1,351,138	108,798	1,459,936
Warwick Dept. of Economic Development	30%	506,401	14,175	520,576
Subtotal - Tourism Districts		\$ 7,117,130	\$ 395,198	\$ 7,512,328
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 4,285,522	\$ 243,038	\$ 4,528,559
Subtotal - Municipalities		\$ 4,285,522	\$ 243,038	\$ 4,528,559
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 981,483	\$ 44,818	\$ 1,026,301
Omni Providence Hotel	50%	371,378	-	371,378
Statewide Tourism District	70%	184,452	15,956	200,408
All Other Hotels in the State	25%	3,051,214	183,985	3,235,199
Subtotal - CommerceRI		\$ 4,588,526	\$ 244,758	\$ 4,833,285
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 1,121,695	\$ 51,220	\$ 1,172,915
Omni Providence Hotel	20%	148,551	-	148,551
All Other Hotels in the State	5%	623,418	37,937	661,355
Subtotal - PWCVB		\$ 1,893,664	\$ 89,157	\$ 1,982,821
TOTAL 5% STATE HOTEL TAX		\$ 17,884,841	\$ 972,151	\$ 18,856,992

^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.

* 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.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION
FY 2024 Year-to-Date Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 3,045,329	\$ 154,387	\$ 3,199,717
Block Island	45%	409,254	16,036	425,291
Convention Authority of Providence	30%	969,900	46,643	1,016,543
Northern Rhode Island	45%	359,864	12,518	372,382
South County	45%	1,265,884	108,772	1,374,656
Warwick Dept. of Economic Development	30%	450,706	12,791	463,497
Subtotal - Tourism Districts		\$ 6,500,938	\$ 351,148	\$ 6,852,086
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 3,922,088	\$ 216,042	\$ 4,138,130
Subtotal - Municipalities		\$ 3,922,088	\$ 216,042	\$ 4,138,130
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 872,678	\$ 41,604	\$ 914,282
Omni Providence Hotel	50%	289,873	-	289,873
Statewide Tourism District	70%	170,182	12,461	182,643
All Other Hotels in the State	25%	2,822,406	162,063	2,984,470
Subtotal - CommerceRI		\$ 4,155,139	\$ 216,128	\$ 4,371,267
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 997,346	\$ 47,547	\$ 1,044,893
Omni Providence Hotel	20%	115,949	-	115,949
All Other Hotels in the State	5%	576,637	33,303	609,940
Subtotal - PWCVB		\$ 1,689,933	\$ 80,850	\$ 1,770,782
TOTAL 5% STATE HOTEL TAX		\$ 16,268,098	\$ 864,168	\$ 17,132,265

^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.

* 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 STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Fiscal Year-to-Date Collections

Municipality	FY 2025	FY 2024	Percent Change *	Difference *
BARRINGTON	\$ 1,053	\$ 1,158	-9.1%	\$ (105)
BRISTOL	31,164	29,745	4.8%	1,419
BURRILLVILLE	233	111	110.0%	122
CENTRAL FALLS	326	286	13.9%	40
CHARLESTOWN	9,369	9,712	-3.5%	(342)
COVENTRY	37,182	36,441	2.0%	742
CRANSTON	10,243	9,292	10.2%	951
CUMBERLAND	180	280	-35.6%	(100)
EAST GREENWICH	1,249	1,252	-0.2%	(2)
EAST PROVIDENCE	19,183	19,551	-1.9%	(367)
EXETER	137	289	-52.8%	(153)
FOSTER	317	127	149.4%	190
GLOCESTER	729	578	26.0%	150
HOPKINTON	1,025	997	2.8%	28
JAMESTOWN	4,260	5,400	-21.1%	(1,140)
JOHNSTON	3,527	4,266	-17.3%	(739)
LINCOLN	87,841	73,791	19.0%	14,050
LITTLE COMPTON	8,371	9,198	-9.0%	(826)
MIDDLETOWN	551,606	515,921	6.9%	35,685
NARRAGANSETT	86,883	90,167	-3.6%	(3,284)
NEWPORT	1,365,207	1,201,976	13.6%	163,231
NEW SHOREHAM	216,324	236,273	-8.4%	(19,949)
NORTH KINGSTOWN	39,054	38,314	1.9%	740
NORTH PROVIDENCE	1,089	868	25.5%	221
NORTH SMITHFIELD	1,866	1,454	28.3%	412
PAWTUCKET	31,307	29,698	5.4%	1,610
PORTSMOUTH	11,989	11,386	5.3%	603
PROVIDENCE	787,973	702,183	12.2%	85,790
RICHMOND	14,188	10,835	30.9%	3,353
SCITUATE	2,374	2,046	16.0%	327
SMITHFIELD	72,231	66,522	8.6%	5,709
SOUTH KINGSTOWN	125,840	117,609	7.0%	8,230
TIVERTON	1,728	1,487	16.2%	242
WARREN	1,103	1,350	-18.3%	(247)
WARWICK	433,813	386,248	12.3%	47,566
WESTERLY	455,839	422,367	7.9%	33,472
WEST GREENWICH	40,309	35,715	12.9%	4,594
WEST WARWICK	54,024	48,631	11.1%	5,394
WOONSOCKET	17,422	14,608	19.3%	2,814
TOTAL	\$ 4,528,559	\$ 4,138,130	9.4%	\$ 390,429

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

RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2025 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 1,053	\$ 1,053
BRISTOL	27,407	3,758	31,164
BURRILLVILLE	-	233	233
CENTRAL FALLS	-	326	326
CHARLESTOWN	5,667	3,703	9,369
COVENTRY	35,912	1,270	37,182
CRANSTON	8,268	1,976	10,243
CUMBERLAND	-	180	180
EAST GREENWICH	134	1,116	1,249
EAST PROVIDENCE	17,176	2,007	19,183
EXETER	-	137	137
FOSTER	292	25	317
GLOCESTER	664	65	729
HOPKINTON	479	546	1,025
JAMESTOWN	656	3,603	4,260
JOHNSTON	2,944	583	3,527
LINCOLN	86,954	887	87,841
LITTLE COMPTON	5,738	2,633	8,371
MIDDLETOWN	515,850	35,756	551,606
NARRAGANSETT	58,534	28,349	86,883
NEWPORT	1,313,645	51,561	1,365,207
NEW SHOREHAM	206,449	9,875	216,324
NORTH KINGSTOWN	35,233	3,821	39,054
NORTH PROVIDENCE	-	1,089	1,089
NORTH SMITHFIELD	1,789	77	1,866
PAWTUCKET	30,230	1,078	31,307
PORTSMOUTH	6,431	5,559	11,989
PROVIDENCE	746,431	41,542	787,973
RICHMOND	13,465	722	14,188
SCITUATE	2,297	77	2,374
SMITHFIELD	70,759	1,472	72,231
SOUTH KINGSTOWN	114,998	10,841	125,840
TIVERTON	-	1,728	1,728
WARREN	10	1,093	1,103
WARWICK	422,001	11,812	433,813
WESTERLY	446,276	9,563	455,839
WEST GREENWICH	39,933	376	40,309
WEST WARWICK	52,075	1,949	54,024
WOONSOCKET	16,825	598	17,422
TOTAL	\$ 4,285,522	\$ 243,038	\$ 4,528,559

* 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 STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
FY 2024 Year-to-Date Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 1,158	\$ 1,158
BRISTOL	26,089	3,656	29,745
BURRILLVILLE	-	111	111
CENTRAL FALLS	-	286	286
CHARLESTOWN	6,509	3,203	9,712
COVENTRY	35,329	1,111	36,441
CRANSTON	7,524	1,768	9,292
CUMBERLAND	-	280	280
EAST GREENWICH	164	1,088	1,252
EAST PROVIDENCE	18,050	1,501	19,551
EXETER	-	289	289
FOSTER	59	68	127
GLOCESTER	538	40	578
HOPKINTON	612	385	997
JAMESTOWN	1,938	3,462	5,400
JOHNSTON	4,073	193	4,266
LINCOLN	73,147	644	73,791
LITTLE COMPTON	6,425	2,773	9,198
MIDDLETOWN	481,848	34,073	515,921
NARRAGANSETT	61,958	28,210	90,167
NEWPORT	1,169,794	32,181	1,201,976
NEW SHOREHAM	227,363	8,909	236,273
NORTH KINGSTOWN	34,834	3,480	38,314
NORTH PROVIDENCE	-	868	868
NORTH SMITHFIELD	1,403	51	1,454
PAWTUCKET	27,724	1,974	29,698
PORTSMOUTH	5,755	5,631	11,386
PROVIDENCE	663,314	38,869	702,183
RICHMOND	10,270	564	10,835
SCITUATE	1,940	107	2,046
SMITHFIELD	65,088	1,434	66,522
SOUTH KINGSTOWN	106,016	11,594	117,609
TIVERTON	-	1,487	1,487
WARREN	-	1,350	1,350
WARWICK	375,589	10,659	386,248
WESTERLY	412,330	10,037	422,367
WEST GREENWICH	35,249	467	35,715
WEST WARWICK	47,184	1,447	48,631
WOONSOCKET	13,974	634	14,608
TOTAL	\$ 3,922,088	\$ 216,042	\$ 4,138,130

* 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.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

Year-over-Year Collections

Allocation	Share	December 2024	December 2023	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 177,844	\$ 190,768	-6.8%	\$ (12,924)
Block Island	45%	5,079	11,341	-55.2%	(6,262)
Convention Authority of Providence	30%	104,991	104,461	0.5%	531
Northern Rhode Island	45%	47,870	46,275	3.4%	1,595
South County	45%	78,372	68,866	13.8%	9,506
Warwick Dept. of Economic Development	30%	50,103	50,060	0.1%	43
Subtotal - Tourism Districts		\$ 464,260	\$ 471,772	-1.6%	\$ (7,512)
<u>Municipalities</u>					
All Municipalities ^	25%	293,432	297,106	-1.2%	\$ (3,674)
Subtotal - Municipalities		\$ 293,432	\$ 297,106	-1.2%	\$ (3,674)
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 95,847	\$ 96,300	-0.5%	\$ (453)
Omni Providence Hotel	50%	30,283	28,249	7.2%	2,034
Statewide Tourism District	70%	21,196	17,395	21.9%	3,801
All Other Hotels in the State	25%	171,759	176,251	-2.5%	(4,492)
Subtotal - CommerceRI		\$ 319,085	\$ 318,194	0.3%	\$ 890
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 109,539	\$ 110,057	-0.5%	\$ (518)
Omni Providence Hotel	20%	12,113	11,300	7.2%	814
All Other Hotels in the State	5%	35,866	36,493	-1.7%	(627)
Subtotal - PWCVB		\$ 157,518	\$ 157,849	-0.2%	\$ (331)
TOTAL 5% STATE HOTEL TAX		\$ 1,234,295	\$ 1,244,921	-0.9%	\$ (10,626)

^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

December 2024 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 162,229	\$ 15,615	\$ 177,844
Block Island	45%	3,278	1,801	5,079
Convention Authority of Providence	30%	99,588	5,404	104,991
Northern Rhode Island	45%	46,367	1,504	47,870
South County	45%	70,796	7,577	78,372
Warwick Dept. of Economic Development	30%	48,723	1,380	50,103
Subtotal - Tourism Districts		\$ 430,979	\$ 33,280	\$ 464,260
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 272,479	\$ 20,953	\$ 293,432
Subtotal - Municipalities		\$ 272,479	\$ 20,953	\$ 293,432
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 91,098	\$ 4,749	\$ 95,847
Omni Providence Hotel	50%	30,283	-	30,283
Statewide Tourism District	70%	19,573	1,623	21,196
All Other Hotels in the State	25%	157,038	14,720	171,759
Subtotal - CommerceRI		\$ 297,993	\$ 21,092	\$ 319,085
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 104,112	\$ 5,427	\$ 109,539
Omni Providence Hotel	20%	12,113	-	12,113
All Other Hotels in the State	5%	32,806	3,060	35,866
Subtotal - PWCVB		\$ 149,031	\$ 8,487	\$ 157,518
TOTAL 5% STATE HOTEL TAX		\$ 1,150,482	\$ 83,813	\$ 1,234,295

^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.

* 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.

DETAIL OF RHODE ISLAND STATE 5% HOTEL TAX ALLOCATION

December 2023 Collections by Component

Allocation	Share	Hotels	Hosting Platforms and Room Resellers *	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 176,962	\$ 13,806	\$ 190,768
Block Island	45%	10,500	842	11,341
Convention Authority of Providence	30%	98,193	6,267	104,461
Northern Rhode Island	45%	44,931	1,345	46,275
South County	45%	61,974	6,892	68,866
Warwick Dept. of Economic Development	30%	47,991	2,069	50,060
Subtotal - Tourism Districts		\$ 440,551	\$ 31,221	\$ 471,772
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 276,849	\$ 20,257	\$ 297,106
Subtotal - Municipalities		\$ 276,849	\$ 20,257	\$ 297,106
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 90,464	\$ 5,836	\$ 96,300
Omni Providence Hotel	50%	28,249	-	28,249
Statewide Tourism District	70%	15,726	1,669	17,395
All Other Hotels in the State	25%	163,537	12,713	176,251
Subtotal - CommerceRI		\$ 297,977	\$ 20,218	\$ 318,194
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 103,388	\$ 6,669	\$ 110,057
Omni Providence Hotel	20%	11,300	-	11,300
All Other Hotels in the State	5%	33,831	2,662	36,493
Subtotal - PWCVB		\$ 148,518	\$ 9,331	\$ 157,849
TOTAL 5% STATE HOTEL TAX		\$ 1,163,895	\$ 81,026	\$ 1,244,921
^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel. * 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 STATE 5% HOTEL TAX ALLOCATION TO MUNICIPALITIES
Year-over-Year Collections

Municipality	December 2024	December 2023	Percent Change *	Difference *
BARRINGTON	\$ 114	\$ 82	38.8%	\$ 32
BRISTOL	2,140	2,337	-8.4%	(196)
BURRILLVILLE	7	6	13.5%	1
CENTRAL FALLS	34	27	27.2%	7
CHARLESTOWN	543	332	63.4%	211
COVENTRY	2,777	2,686	3.4%	90
CRANSTON	1,159	970	19.4%	189
CUMBERLAND	13	30	-55.6%	(17)
EAST GREENWICH	180	172	5.1%	9
EAST PROVIDENCE	1,886	2,750	-31.4%	(864)
EXETER	10	8	18.6%	2
FOSTER	49	-	n/a	49
GLOCESTER	126	73	73.0%	53
HOPKINTON	16	629	-97.5%	(613)
JAMESTOWN	332	259	28.1%	73
JOHNSTON	360	320	12.6%	40
LINCOLN	12,631	9,633	31.1%	2,998
LITTLE COMPTON	297	393	-24.4%	(96)
MIDDLETOWN	30,274	31,182	-2.9%	(909)
NARRAGANSETT	3,727	3,327	12.0%	400
NEWPORT	64,749	70,976	-8.8%	(6,227)
NEW SHOREHAM	2,822	6,301	-55.2%	(3,479)
NORTH KINGSTOWN	4,415	3,680	20.0%	734
NORTH PROVIDENCE	145	102	41.6%	43
NORTH SMITHFIELD	277	235	18.1%	43
PAWTUCKET	3,116	3,708	-16.0%	(592)
PORTSMOUTH	611	491	24.4%	120
PROVIDENCE	72,351	72,926	-0.8%	(575)
RICHMOND	1,083	994	9.0%	89
SCITUATE	553	14	3,931.3%	539
SMITHFIELD	6,519	7,553	-13.7%	(1,034)
SOUTH KINGSTOWN	6,977	7,043	-0.9%	(66)
TIVERTON	142	108	32.0%	34
WARREN	143	154	-7.3%	(11)
WARWICK	41,752	41,717	0.1%	35
WESTERLY	20,013	14,930	34.0%	5,083
WEST GREENWICH	3,800	4,458	-14.8%	(658)
WEST WARWICK	5,305	4,807	10.4%	498
WOONSOCKET	1,986	1,695	17.2%	291
TOTAL	\$ 293,432	\$ 297,106	-1.2%	\$ (3,674)

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

December 2024 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 114	\$ 114
BRISTOL	1,880	261	2,140
BURRILLVILLE	-	7	7
CENTRAL FALLS	-	34	34
CHARLESTOWN	199	344	543
COVENTRY	2,686	91	2,777
CRANSTON	947	211	1,159
CUMBERLAND	-	13	13
EAST GREENWICH	16	165	180
EAST PROVIDENCE	1,719	167	1,886
EXETER	-	10	10
FOSTER	44	5	49
GLOCESTER	113	13	126
HOPKINTON	-	16	16
JAMESTOWN	-	332	332
JOHNSTON	332	28	360
LINCOLN	12,536	94	12,631
LITTLE COMPTON	102	195	297
MIDDLETOWN	27,373	2,901	30,274
NARRAGANSETT	1,676	2,051	3,727
NEWPORT	60,533	4,216	64,749
NEW SHOREHAM	1,821	1,001	2,822
NORTH KINGSTOWN	4,133	282	4,415
NORTH PROVIDENCE	-	145	145
NORTH SMITHFIELD	265	12	277
PAWTUCKET	2,948	168	3,116
PORTSMOUTH	230	381	611
PROVIDENCE	67,848	4,503	72,351
RICHMOND	1,014	69	1,083
SCITUATE	543	9	553
SMITHFIELD	6,263	255	6,519
SOUTH KINGSTOWN	6,218	759	6,977
TIVERTON	-	142	142
WARREN	10	133	143
WARWICK	40,602	1,150	41,752
WESTERLY	19,628	386	20,013
WEST GREENWICH	3,763	37	3,800
WEST WARWICK	5,124	181	5,305
WOONSOCKET	1,915	72	1,986
TOTAL	\$ 272,479	\$ 20,953	\$ 293,432

* 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.

December 2023 Collections by Component

Municipality	Hotels	Hosting Platforms and Room Resellers *	Grand Total
BARRINGTON	\$ -	\$ 82	\$ 82
BRISTOL	1,966	371	2,337
BURRILLVILLE	-	6	6
CENTRAL FALLS	-	27	27
CHARLESTOWN	163	169	332
COVENTRY	2,568	118	2,686
CRANSTON	769	201	970
CUMBERLAND	-	30	30
EAST GREENWICH	29	143	172
EAST PROVIDENCE	2,580	170	2,750
EXETER	-	8	8
FOSTER	-	-	-
GLOCESTER	57	15	73
HOPKINTON	612	17	629
JAMESTOWN	12	247	259
JOHNSTON	316	4	320
LINCOLN	9,530	103	9,633
LITTLE COMPTON	192	201	393
MIDDLETOWN	28,295	2,888	31,182
NARRAGANSETT	1,574	1,753	3,327
NEWPORT	67,650	3,326	70,976
NEW SHOREHAM	5,833	468	6,301
NORTH KINGSTOWN	3,428	253	3,680
NORTH PROVIDENCE	-	102	102
NORTH SMITHFIELD	232	2	235
PAWTUCKET	3,562	146	3,708
PORTSMOUTH	197	294	491
PROVIDENCE	67,703	5,223	72,926
RICHMOND	930	63	994
SCITUATE	-	14	14
SMITHFIELD	7,385	168	7,553
SOUTH KINGSTOWN	6,387	656	7,043
TIVERTON	-	108	108
WARREN	-	154	154
WARWICK	39,992	1,724	41,717
WESTERLY	14,359	571	14,930
WEST GREENWICH	4,380	78	4,458
WEST WARWICK	4,532	275	4,807
WOONSOCKET	1,615	80	1,695
TOTAL	\$ 276,849	\$ 20,257	\$ 297,106

* 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.