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 January 2025

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 January 2025 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	\$3,772,830	\$3,422,191	10.2%	\$350,639
Room Resellers and Hosting Platforms	219,250	191,669	14.4%	27,581
Realtors and Homeowners	522,950	587,555	-11.0%	(64,604)
Total	\$4,515,030	\$4,201,415	7.5%	\$313,615

Year-over-Year	January 2025	January 2024	% Difference	\$ Difference
Hotels	\$195,862	\$168,572	16.2%	\$27,290
Room Resellers and Hosting Platforms	24,820	18,836	31.8%	5,983
Realtors and Homeowners	33,248	60,749	-45.3%	(27,501)
Total	\$253,929	\$248,157	2.3%	\$5,772

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

			Percent	D:00 4
MUNICIPALITY	FY 2025 YTD	FY 2024 YTD	Change *	Difference *
BARRINGTON	\$ 1,365	\$ 1,268	7.7%	·
BRISTOL	27,363	25,696	6.5%	1,667
BURRILLVILLE	208	108	92.6%	100
CENTRAL FALLS	316	277	14.0%	39
CHARLESTOWN	58,292	60,957	-4.4%	(2,665)
COVENTRY	32,356	31,715	2.0%	641
CRANSTON	9,530	8,658	10.1%	872
CUMBERLAND	167	604	-72.4%	(437)
EAST GREENWICH	1,524	1,197	27.4%	327
EAST PROVIDENCE	17,154	17,596	-2.5%	(442)
EXETER	321	235	36.6%	86
FOSTER	262	102	157.8%	160
GLOCESTER	624	545	14.4%	79
HOPKINTON	827	820	0.8%	7
JAMESTOWN	19,846	20,003	-0.8%	(157)
JOHNSTON	3,092	3,693	-16.3%	(601)
LINCOLN	77,451	66,324	16.8%	11,127
LITTLE COMPTON	13,995	18,886	-25.9%	(4,891)
MIDDLETOWN	475,161	450,837	5.4%	24,324
NARRAGANSETT	172,506	169,545	1.7%	2,961
NEWPORT	1,203,919	1,117,119	7.8%	86,800
NEW SHOREHAM	334,353	347,432	-3.8%	(13,079)
NORTH KINGSTOWN	47,361	50,627	-6.5%	(3,266)
NORTH PROVIDENCE	1,000	808	23.7%	191
NORTH SMITHFIELD	1,733	1,311	32.2%	422
PAWTUCKET	27,438	26,013	5.5%	1,425
PORTSMOUTH	12,322	10,875	13.3%	1,447
PROVIDENCE	855,937	749,539	14.2%	106,398
RICHMOND	19,356	16,468	17.5%	2,888
SCITUATE	2,032	1,658	22.5%	374
SMITHFIELD	63,468	59,356	6.9%	4,112
SOUTH KINGSTOWN	124,450	115,951	7.3%	8,499
TIVERTON	2,538	1,997	27.1%	540
WARREN	1,242	1,296	-4.2%	(55)
WARWICK	379,998	341,037	11.4%	38,961
WESTERLY	428,052	392,275	9.1%	35,777
WEST GREENWICH	35,307	31,975	10.4%	3,333
WEST GREEKWICH WEST WARWICK	46,951	43,506	7.9%	3,446
WOONSOCKET	15,215	13,105	16.1%	2,110
Total	\$ 4,515,030	\$ 4,201,415	7.5%	
* Calla highlighted above the five	Ψ,313,030	Ψ 4,201,415	1.5/0	φ 313,015

^{*} 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	\$ -	\$ 1,021	\$ 343	\$ 1,365
BRISTOL	22,901	3,395	1,066	27,363
BURRILLVILLE	-	208	-	208
CENTRAL FALLS	-	268	48	316
CHARLESTOWN	4,641	3,284	50,368	58,292
COVENTRY	31,060	1,119	177	32,356
CRANSTON	7,219	1,764	547	9,530
CUMBERLAND	-	167	-	167
EAST GREENWICH	131	1,057	336	1,524
EAST PROVIDENCE	14,992	1,756	406	17,154
EXETER	-	133	188	321
FOSTER	234	28	-	262
GLOCESTER	543	81	-	624
HOPKINTON	383	444	-	827
JAMESTOWN	538	3,391	15,917	19,846
JOHNSTON	2,616	476	-	3,092
LINCOLN	76,644	789	18	77,451
LITTLE COMPTON	4,791	2,380	6,824	13,995
MIDDLETOWN	429,117	32,290	13,754	475,161
NARRAGANSETT	47,657	25,913	98,936	172,506
NEWPORT	1,089,891	45,980	68,047	1,203,919
NEW SHOREHAM	166,201	9,097	159,054	334,353
NORTH KINGSTOWN	31,281	3,544	12,536	47,361
NORTH PROVIDENCE	-	1,000	-	1,000
NORTH SMITHFIELD	1,659	74	-	1,733
PAWTUCKET	26,251	998	189	27,438
PORTSMOUTH	5,215	5,119	1,988	12,322
PROVIDENCE	805,769	37,448	12,720	855,937
RICHMOND	11,050	614	7,692	19,356
SCITUATE	1,950	65	17	2,032
SMITHFIELD	61,624	1,443	401	63,468
SOUTH KINGSTOWN	95,803	10,012	18,635	124,450
TIVERTON	-	1,580	957	2,538
WARREN	8	1,019	214	1,242
WARWICK	366,596	10,405	2,997	379,998
WESTERLY	371,504	8,348	48,200	428,052
WEST GREENWICH	34,910	327	70	35,307
WEST WARWICK	44,987	1,698	267	46,951
WOONSOCKET	14,664	515	36	15,215
Total	\$ 3,772,830	\$ 219,250	\$ 522,950	\$ 4,515,030

^{*} 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 February 2025.

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

		Hosting Platforms and	Dooltors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON	\$ -	\$ 1,083	\$ 185	\$ 1,268
BRISTOL	21,741	3,263	692	25,696
BURRILLVILLE	-	108	-	108
CENTRAL FALLS		277	-	277
CHARLESTOWN	5,274	2,912	52,770	60,957
COVENTRY	30,468	955	292	31,715
CRANSTON	6,577	1,653	428	8,658
CUMBERLAND	-	237	367	604
EAST GREENWICH	152	994	50	1,197
EAST PROVIDENCE	16,000	1,342	254	17,596
EXETER	-	235	-	235
FOSTER	47	55	-	102
GLOCESTER	469	76	-	545
HOPKINTON	489	331	-	820
JAMESTOWN	1,561	3,057	15,385	20,003
JOHNSTON	3,529	164	-	3,693
LINCOLN	65,412	566	346	66,324
LITTLE COMPTON	5,227	2,428	11,232	18,886
MIDDLETOWN	398,342	30,436	22,059	450,837
NARRAGANSETT	50,421	25,376	93,748	169,545
NEWPORT	960,430	27,264	129,425	1,117,119
NEW SHOREHAM	183,559	8,061	155,812	347,432
NORTH KINGSTOWN	30,453	3,090	17,085	50,627
NORTH PROVIDENCE	-	808	-	808
NORTH SMITHFIELD	1,265	47	-	1,311
PAWTUCKET	24,106	1,716	191	26,013
PORTSMOUTH	4,707	5,084	1,085	10,875
PROVIDENCE	704,469	35,102	9,968	749,539
RICHMOND	8,699	480	7,288	16,468
SCITUATE	1,552	95	11	1,658
SMITHFIELD	57,893	1,257	205	59,356
SOUTH KINGSTOWN	88,415	10,281	17,255	115,951
TIVERTON	_	1,325	672	1,997
WARREN	_	1,221	76	1,296
WARWICK	328,609	9,377	3,051	341,037
WESTERLY	336,456	8,631	47,188	392,275
WEST GREENWICH	31,529	399	47	31,975
WEST GREENWICH WEST WARWICK	41,841	1,334	331	43,506
WOONSOCKET	12,497	550	58	13,105
	\$ 3,422,191		\$ 587,555	
Total * Includes refunds and adjustment.				

^{*} 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 February 2024.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT

Year-over-Year Collections

			Percent	
MUNICIPALITY	January 2025	January 2024	Change *	Difference *
BARRINGTON	\$ 227	\$ 157	44.6%	\$ 70
BRISTOL	1,397	1,211	15.4%	186
BURRILLVILLE	22	19	13.5%	3
CENTRAL FALLS	8	49	-84.2%	(41)
CHARLESTOWN	1,241	2,160	-42.5%	(919)
COVENTRY	2,448	2,273	7.7%	175
CRANSTON	806	842	-4.4%	(37)
CUMBERLAND	22	13	77.0%	10
EAST GREENWICH	369	145	154.0%	223
EAST PROVIDENCE	1,448	1,734	-16.5%	(286)
EXETER	23	3	581.5%	20
FOSTER	8	-	n/a	8
GLOCESTER	41	83	-50.2%	(42)
HOPKINTON	7	23	-69.4%	(16)
JAMESTOWN	1,544	1,275	21.1%	269
JOHNSTON	270	280	-3.6%	(10)
LINCOLN	7,164	6,958	3.0%	206
LITTLE COMPTON	1,028	1,252	-17.9%	(224)
MIDDLETOWN	20,258	16,374	23.7%	3,884
NARRAGANSETT	4,921	4,536	8.5%	385
NEWPORT	44,879	42,864	4.7%	2,016
NEW SHOREHAM	26,566	38,158	-30.4%	(11,592)
NORTH KINGSTOWN	4,018	3,636	10.5%	383
NORTH PROVIDENCE	129	114	12.7%	15
NORTH SMITHFIELD	241	148	62.3%	92
PAWTUCKET	2,255	2,077	8.5%	178
PORTSMOUTH	743	706	5.3%	37
PROVIDENCE	64,999	62,499	4.0%	2,501
RICHMOND	621	934	-33.5%	(313)
SCITUATE	116	10	1,051.8%	106
SMITHFIELD	5,402	5,944	-9.1%	(541)
SOUTH KINGSTOWN	6,094	5,032	21.1%	1,062
TIVERTON	197	136	45.4%	62
WARREN	145	141	2.9%	4
WARWICK	30,291	29,270	3.5%	1,021
WESTERLY	16,241	8,067	101.3%	8,174
WEST GREENWICH	2,991	3,362	-11.0%	(370)
WEST WARWICK	3,479	4,313	-19.3%	(833)
WOONSOCKET	1,269	1,363	-6.9%	(94)
Total	\$ 253,929	\$ 248,157	2.3%	\$ 5,772

^{*} 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 January 2025 Collections by Component

	,	Hosting Platforms and	Realtors and Home	
MUNICIPALITY	Hotels	Room Resellers *	Owners *	Grand Total
BARRINGTON				\$ 227
BRISTOL	\$ - 976	\$ 179 389	\$ 48 31	·
	9/6		31	1,397
BURRILLVILLE	-	22	-	22
CENTRAL FALLS	107	8	- 012	8
CHARLESTOWN	107	322	812	1,241
COVENTRY	2,330	103	15	2,448
CRANSTON	605	183	18	806
CUMBERLAND	-	22	-	22
EAST GREENWICH	24	164	180	369
EAST PROVIDENCE	1,251	150	47	1,448
EXETER	-	23	-	23
FOSTER	-	8	-	8
GLOCESTER	12	29	-	41
HOPKINTON	-	7	-	7
JAMESTOWN	13	508	1,023	1,544
JOHNSTON	261	9	-	270
LINCOLN	7,080	79	4	7,164
LITTLE COMPTON	200	274	554	1,028
MIDDLETOWN	16,438	3,685	135	20,258
NARRAGANSETT	829	3,234	858	4,921
NEWPORT	38,975	4,731	1,173	44,879
NEW SHOREHAM	1,042	1,197	24,327	26,566
NORTH KINGSTOWN	3,095	487	436	4,018
NORTH PROVIDENCE	-	129	-	129
NORTH SMITHFIELD	228	13	-	241
PAWTUCKET	2,067	135	52	2,255
PORTSMOUTH	71	673	-	743
PROVIDENCE	60,074	4,214	711	64,999
RICHMOND	278	36	307	621
SCITUATE	112	4	-	116
SMITHFIELD	5,017	265	120	5,402
SOUTH KINGSTOWN	3,804	1,339	951	6,094
TIVERTON	_	197	_	197
WARREN	_	145	_	145
WARWICK	28,995	955	341	30,291
WESTERLY	14,483	697	1,061	16,241
WEST GREENWICH	2,964	27	1,001	2,991
WEST GREEKWICH WEST WARWICK	3,327	138	14	3,479
WOONSOCKET	1,205	37	27	1,269
	·			
Total * Includes refunds and adjustment	,	\$ 24,820	\$ 33,248	\$ 253,929

^{*} 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 February 2025.

RHODE ISLAND 1% LOCAL HOTEL TAX REPORT January 2024 Collections by Component

	<u> </u>	Hasting Dlatforms and	Dealtons and Home	
	Hotels	Hosting Platforms and Room Resellers *	Owners *	C 1 T . / . 1
MUNICIPALITY				Grand Total
BARRINGTON	\$ -	\$ 157		\$ 157
BRISTOL	870	339	2	1,211
BURRILLVILLE	-	19	-	19
CENTRAL FALLS	-	49	-	49
CHARLESTOWN	68	350	1,743	2,160
COVENTRY	2,205	66	2	2,273
CRANSTON	558	238	46	842
CUMBERLAND	-	13	-	13
EAST GREENWICH	21	124	-	145
EAST PROVIDENCE	1,560	141	32	1,734
EXETER	-	3	-	3
FOSTER	-	-	-	-
GLOCESTER	39	44	-	83
HOPKINTON	-	23	-	23
JAMESTOWN	10	288	977	1,275
JOHNSTON	271	9	-	280
LINCOLN	6,895	50	12	6,958
LITTLE COMPTON	87	209	955	1,252
MIDDLETOWN	12,864	3,177	332	16,374
NARRAGANSETT	855	2,809	873	4,536
NEWPORT	24,595	1,519	16,750	42,864
NEW SHOREHAM	1,668	934	35,556	38,158
NORTH KINGSTOWN	2,586	306	744	3,636
NORTH PROVIDENCE	-	114	-	114
NORTH SMITHFIELD	143	6	-	148
PAWTUCKET	1,927	137	14	2,077
PORTSMOUTH	103	579	24	706
PROVIDENCE	57,869	4,007	623	62,499
RICHMOND	483	29	422	934
SCITUATE	_	10	-	10
SMITHFIELD	5,823	110	11	5,944
SOUTH KINGSTOWN	3,603	1,006	423	5,032
TIVERTON	-	136	<u>-</u>	136
WARREN	_	141	-	141
WARWICK	28,138	850	283	29,270
WESTERLY	6,592	601	873	8,067
WEST GREENWICH	3,330	26	6	3,362
WEST GREENWICH WEST WARWICK	4,094	176	42	4,313
WOONSOCKET	1,317	44	2	1,363
Total	\$ 168,572	\$ 18,836		\$ 248,157
1 otal	Ψ 100,372	Ψ 10,030	Ψ 00,749	Ψ 240,137

^{*} 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 February 2024.