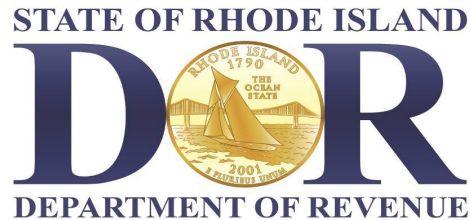


STATE OF RHODE ISLAND
Governor Daniel J. McKee



Office of Revenue Analysis

**State of Rhode Island Monthly State Hotel Tax Report
FY 2026 State 5% Hotel Tax Allocation July 2025**

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 July:

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 2026	FY 2025	% Difference	\$ Difference
<i><u>Regional Tourism Districts</u></i>				
Traditional Hotels	\$1,862,189	\$1,789,869	4.0%	\$72,320
Hosting Platforms and Room Resellers	115,130	107,204	7.4%	7,926
<i>Subtotal: Regional Tourism Districts</i>	<i>\$1,977,320</i>	<i>\$1,897,073</i>	<i>4.2%</i>	<i>\$80,246</i>
<i><u>Municipalities</u></i>				
Traditional Hotels	\$1,106,591	\$1,056,381	4.8%	\$50,210
Hosting Platforms and Room Resellers	68,770	64,571	6.5%	4,198
<i>Subtotal: Municipalities</i>	<i>\$1,175,361</i>	<i>\$1,120,953</i>	<i>4.9%</i>	<i>\$54,408</i>
<i><u>Rhode Island Commerce Corporation</u></i>				
Traditional Hotels	\$1,154,652	\$1,119,976	3.1%	\$34,676
Hosting Platforms and Room Resellers	68,728	64,851	6.0%	3,877
<i>Subtotal: RI Commerce Corporation</i>	<i>\$1,223,380</i>	<i>\$1,184,826</i>	<i>3.3%</i>	<i>\$38,553</i>
<i><u>Providence Warwick Convention & Visitors Bureau</u></i>				
Traditional Hotels	\$421,103	\$405,319	3.9%	\$15,783
Hosting Platforms and Room Resellers	22,451	21,659	3.7%	792
<i>Subtotal: PWCVB</i>	<i>\$443,554</i>	<i>\$426,978</i>	<i>3.9%</i>	<i>\$16,575</i>
TOTAL STATE 5% HOTEL TAX	\$4,819,614	\$4,629,831	4.1%	\$189,783

Year-over-Year Allocation for July:

Given that July is the first month of the fiscal year there are no differences between monthly and fiscal year-to-date state hotel tax collections.

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/fy26-state-revenue-data>.

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

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Allocation	Share	FY 2026 YTD	FY 2025 YTD	Percent Change	Difference
<u>Regional Tourism Districts</u>					
Aquidneck Island	45%	\$ 948,202	\$ 918,897	3.2%	\$ 29,305
Block Island	45%	161,327	151,320	6.6%	10,007
Convention Authority of Providence	30%	217,284	207,399	4.8%	9,884
Northern Rhode Island	45%	86,992	76,320	14.0%	10,672
South County	45%	453,484	432,651	4.8%	20,833
Warwick Dept. of Economic Development	30%	110,032	110,486	-0.4%	(454)
Subtotal - Tourism Districts		\$ 1,977,320	\$ 1,897,073	4.2%	\$ 80,246
<u>Municipalities</u>					
All Municipalities ^	25%	1,175,361	\$ 1,120,953	4.9%	\$ 54,408
Subtotal - Municipalities		\$ 1,175,361	\$ 1,120,953	4.9%	\$ 54,408
<u>Rhode Island Commerce Corporation</u>					
Providence and Warwick Hotels	21%	\$ 204,305	\$ 191,856	6.5%	\$ 12,449
Omni Providence Hotel	50%	59,085	73,010	-19.1%	(13,925)
Statewide Tourism District	70%	43,321	42,634	1.6%	686
All Other Hotels in the State	25%	916,669	877,327	4.5%	39,342
Subtotal - CommerceRI		\$ 1,223,380	\$ 1,184,826	3.3%	\$ 38,553
<u>Providence Warwick Convention & Visitors Bureau</u>					
Providence and Warwick Hotels	24%	\$ 233,491	\$ 219,263	6.5%	\$ 14,228
Omni Providence Hotel	20%	23,634	29,204	-19.1%	(5,570)
All Other Hotels in the State	5%	186,428	178,511	4.4%	7,917
Subtotal - PWCVB		\$ 443,554	\$ 426,978	3.9%	\$ 16,575
TOTAL 5% STATE HOTEL TAX		\$ 4,819,614	\$ 4,629,831	4.1%	\$ 189,783

^ 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 2026 Year-to-Date Collections by Component

5

Allocation	Share	Hotels	Hosting Platforms and Room Resellers	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 893,014	\$ 55,187	\$ 948,202
Block Island	45%	154,854	6,472	161,327
Convention Authority of Providence	30%	206,534	10,749	217,284
Northern Rhode Island	45%	84,215	2,777	86,992
South County	45%	416,522	36,962	453,484
Warwick Dept. of Economic Development	30%	107,049	2,983	110,032
Subtotal - Tourism Districts		\$ 1,862,189	\$ 115,130	\$ 1,977,320
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,106,591	\$ 68,770	\$ 1,175,361
Subtotal - Municipalities		\$ 1,106,591	\$ 68,770	\$ 1,175,361
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 194,693	\$ 9,612	\$ 204,305
Omni Providence Hotel	50%	59,085	-	59,085
Statewide Tourism District	70%	40,537	2,783	43,321
All Other Hotels in the State	25%	860,337	56,332	916,669
Subtotal - CommerceRI		\$ 1,154,652	\$ 68,728	\$ 1,223,380
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 222,506	\$ 10,986	\$ 233,491
Omni Providence Hotel	20%	23,634	-	23,634
All Other Hotels in the State	5%	174,963	11,465	186,428
Subtotal - PWCVB		\$ 421,103	\$ 22,451	\$ 443,554
TOTAL 5% STATE HOTEL TAX		\$ 4,544,535	\$ 275,079	\$ 4,819,614
^ 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

6

Allocation	Share	Hotels	Hosting Platforms and Room Resellers	Grand Total
<u>Regional Tourism Districts</u>				
Aquidneck Island	45%	\$ 871,388	\$ 47,509	\$ 918,897
Block Island	45%	145,645	5,676	151,320
Convention Authority of Providence	30%	196,605	10,795	207,399
Northern Rhode Island	45%	73,773	2,547	76,320
South County	45%	394,986	37,665	432,651
Warwick Dept. of Economic Development	30%	107,474	3,013	110,486
Subtotal - Tourism Districts		\$ 1,789,869	\$ 107,204	\$ 1,897,073
<u>Municipalities</u>				
All Municipalities ^	25%	\$ 1,056,381	\$ 64,571	\$ 1,120,953
Subtotal - Municipalities		\$ 1,056,381	\$ 64,571	\$ 1,120,953
<u>Rhode Island Commerce Corporation</u>				
Providence and Warwick Hotels	21%	\$ 182,191	\$ 9,665	\$ 191,856
Omni Providence Hotel	50%	73,010	-	73,010
Statewide Tourism District	70%	39,336	3,299	42,634
All Other Hotels in the State	25%	825,439	51,887	877,327
Subtotal - CommerceRI		\$ 1,119,976	\$ 64,851	\$ 1,184,826
<u>Providence Warwick Convention & Visitors Bureau</u>				
Providence and Warwick Hotels	24%	\$ 208,218	\$ 11,046	\$ 219,263
Omni Providence Hotel	20%	29,204	-	29,204
All Other Hotels in the State	5%	167,898	10,613	178,511
Subtotal - PWCVB		\$ 405,319	\$ 21,659	\$ 426,978
TOTAL 5% STATE HOTEL TAX		\$ 4,371,545	\$ 258,285	\$ 4,629,831
^ The City of Providence does not receive any share of the state 5% hotel tax revenues generated from the Omni Providence Hotel.				

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

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Municipality	FY 2026	FY 2025	Percent Change *	Difference *
BARRINGTON	\$ 219	\$ 221	-1.3%	\$ (3)
BRISTOL	7,289	7,678	-5.1%	(389)
BURRILLVILLE	26	41	-35.7%	(15)
CENTRAL FALLS	33	61	-46.6%	(29)
CHARLESTOWN	3,779	3,443	9.8%	336
COVENTRY	9,346	8,460	10.5%	885
CRANSTON	1,907	2,173	-12.2%	(265)
CUMBERLAND	25	30	-17.0%	(5)
EAST GREENWICH	260	276	-6.0%	(16)
EAST PROVIDENCE	4,205	3,291	27.8%	913
EXETER	92	43	115.5%	49
FOSTER	10	12	-13.2%	(2)
GLOCESTER	112	96	16.1%	15
HOPKINTON	263	393	-33.0%	(130)
JAMESTOWN	1,127	1,362	-17.3%	(235)
JOHNSTON	560	756	-26.0%	(197)
LINCOLN	17,508	14,625	19.7%	2,884
LITTLE COMPTON	2,772	2,395	15.8%	377
MIDDLETOWN	146,561	148,327	-1.2%	(1,766)
NARRAGANSETT	31,989	30,363	5.4%	1,626
NEWPORT	364,431	346,369	5.2%	18,062
NEW SHOREHAM	89,626	84,067	6.6%	5,559
NORTH KINGSTOWN	9,713	8,420	15.4%	1,293
NORTH PROVIDENCE	277	198	40.3%	80
NORTH SMITHFIELD	593	321	85.1%	273
PAWTUCKET	7,016	5,952	17.9%	1,064
PORTSMOUTH	3,726	3,411	9.3%	316
PROVIDENCE	151,527	136,328	11.1%	15,199
RICHMOND	2,433	3,465	-29.8%	(1,032)
SCITUATE	310	489	-36.6%	(179)
SMITHFIELD	15,341	14,773	3.8%	568
SOUTH KINGSTOWN	33,789	35,204	-4.0%	(1,415)
TIVERTON	478	512	-6.6%	(34)
WARREN	174	222	-21.4%	(47)
WARWICK	91,693	92,072	-0.4%	(379)
WESTERLY	151,727	142,242	6.7%	9,485
WEST GREENWICH	8,544	8,052	6.1%	493
WEST WARWICK	12,407	11,599	7.0%	808
WOONSOCKET	3,470	3,210	8.1%	260
TOTAL	\$ 1,175,361	\$ 1,120,953	4.9%	\$ 54,408

* 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 2026 Year-to-Date Collections by Component

8

Municipality	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ 219	\$ 219
BRISTOL	6,230	1,059	7,289
BURRILLVILLE	-	26	26
CENTRAL FALLS	-	33	33
CHARLESTOWN	2,503	1,276	3,779
COVENTRY	9,099	247	9,346
CRANSTON	1,622	285	1,907
CUMBERLAND	-	25	25
EAST GREENWICH	9	250	260
EAST PROVIDENCE	3,901	303	4,205
EXETER	-	92	92
FOSTER	-	10	10
GLOCESTER	106	5	112
HOPKINTON	131	133	263
JAMESTOWN	184	943	1,127
JOHNSTON	525	35	560
LINCOLN	17,203	306	17,508
LITTLE COMPTON	1,845	927	2,772
MIDDLETOWN	136,381	10,180	146,561
NARRAGANSETT	22,495	9,494	31,989
NEWPORT	349,855	14,577	364,431
NEW SHOREHAM	86,030	3,596	89,626
NORTH KINGSTOWN	8,715	997	9,713
NORTH PROVIDENCE	-	277	277
NORTH SMITHFIELD	554	39	593
PAWTUCKET	6,767	249	7,016
PORTSMOUTH	1,624	2,102	3,726
PROVIDENCE	142,569	8,958	151,527
RICHMOND	2,142	291	2,433
SCITUATE	308	2	310
SMITHFIELD	14,902	439	15,341
SOUTH KINGSTOWN	29,861	3,928	33,789
TIVERTON	-	478	478
WARREN	-	174	174
WARWICK	89,207	2,486	91,693
WESTERLY	147,975	3,752	151,727
WEST GREENWICH	8,471	74	8,544
WEST WARWICK	12,023	384	12,407
WOONSOCKET	3,353	117	3,470
TOTAL	\$ 1,106,591	\$ 68,770	\$ 1,175,361

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

9

Municipality	Hotels	Hosting Platforms and Room Resellers	Grand Total
BARRINGTON	\$ -	\$ 221	\$ 221
BRISTOL	6,529	1,149	7,678
BURRILLVILLE	-	41	41
CENTRAL FALLS	-	61	61
CHARLESTOWN	2,279	1,164	3,443
COVENTRY	8,129	331	8,460
CRANSTON	1,742	431	2,173
CUMBERLAND	-	30	30
EAST GREENWICH	17	259	276
EAST PROVIDENCE	2,752	540	3,291
EXETER	-	43	43
FOSTER	-	12	12
GLOCESTER	96	-	96
HOPKINTON	233	159	393
JAMESTOWN	219	1,143	1,362
JOHNSTON	622	135	756
LINCOLN	14,467	157	14,625
LITTLE COMPTON	1,591	805	2,395
MIDDLETOWN	138,565	9,762	148,327
NARRAGANSETT	20,209	10,154	30,363
NEWPORT	335,505	10,864	346,369
NEW SHOREHAM	80,914	3,153	84,067
NORTH KINGSTOWN	7,211	1,210	8,420
NORTH PROVIDENCE	-	198	198
NORTH SMITHFIELD	308	13	321
PAWTUCKET	5,733	219	5,952
PORTSMOUTH	1,696	1,715	3,411
PROVIDENCE	127,332	8,995	136,328
RICHMOND	3,298	168	3,465
SCITUATE	477	12	489
SMITHFIELD	14,511	262	14,773
SOUTH KINGSTOWN	31,349	3,855	35,204
TIVERTON	-	512	512
WARREN	-	222	222
WARWICK	89,561	2,510	92,072
WESTERLY	138,746	3,497	142,242
WEST GREENWICH	7,966	86	8,052
WEST WARWICK	11,208	392	11,599
WOONSOCKET	3,118	93	3,210
TOTAL	\$ 1,056,381	\$ 64,571	\$ 1,120,953