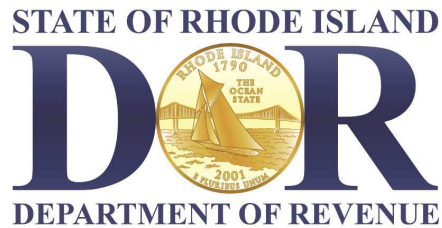


STATE OF RHODE ISLAND
GOVERNOR DANIEL J. MCKEE

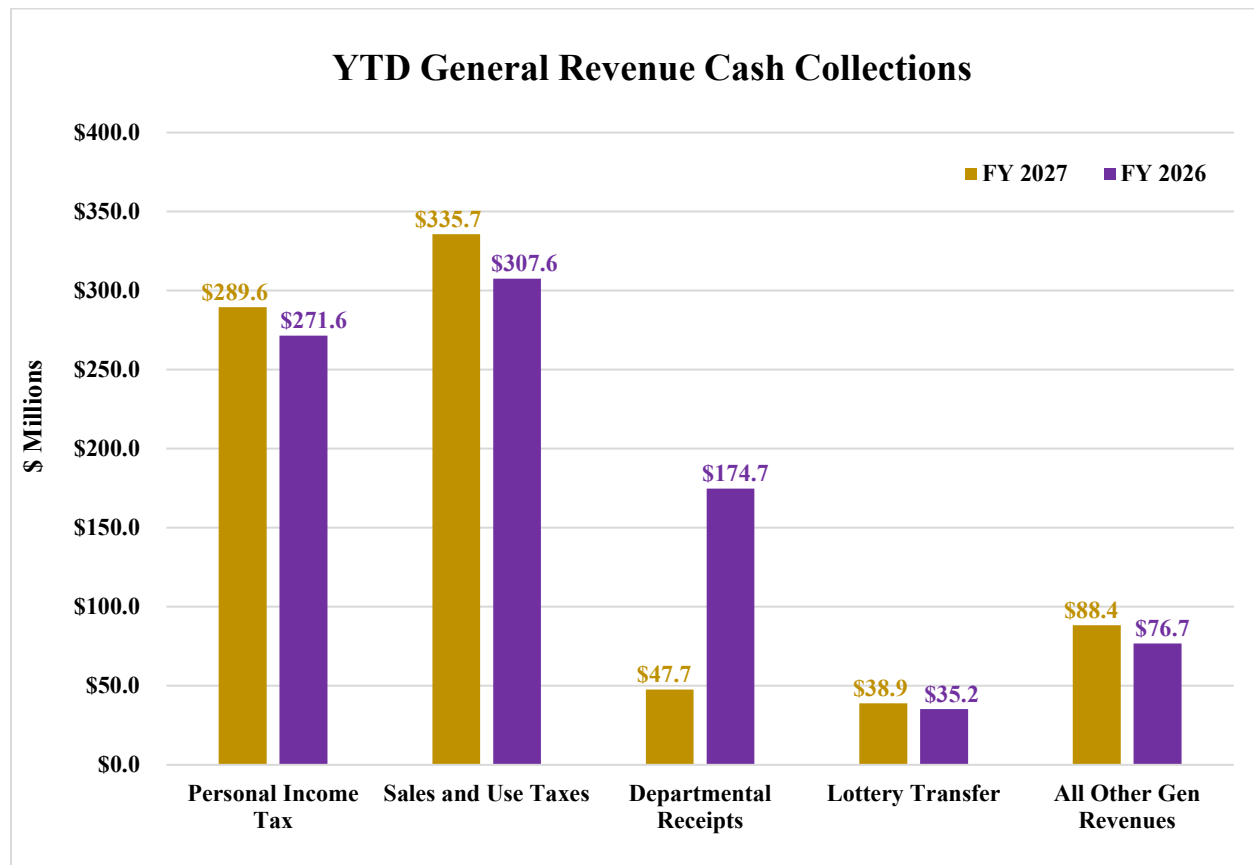


Office of Revenue Analysis

FY 2027 Cash Collections Report as of August 2026 Summary

Fiscal Year-to-Date through August:

FY 2027 total general revenue cash collections through August were \$800.1 million, down \$65.6 million or 7.6%, from the \$865.8 million collected in the same period in FY 2026. The breakdown by major general revenue components is as follows:

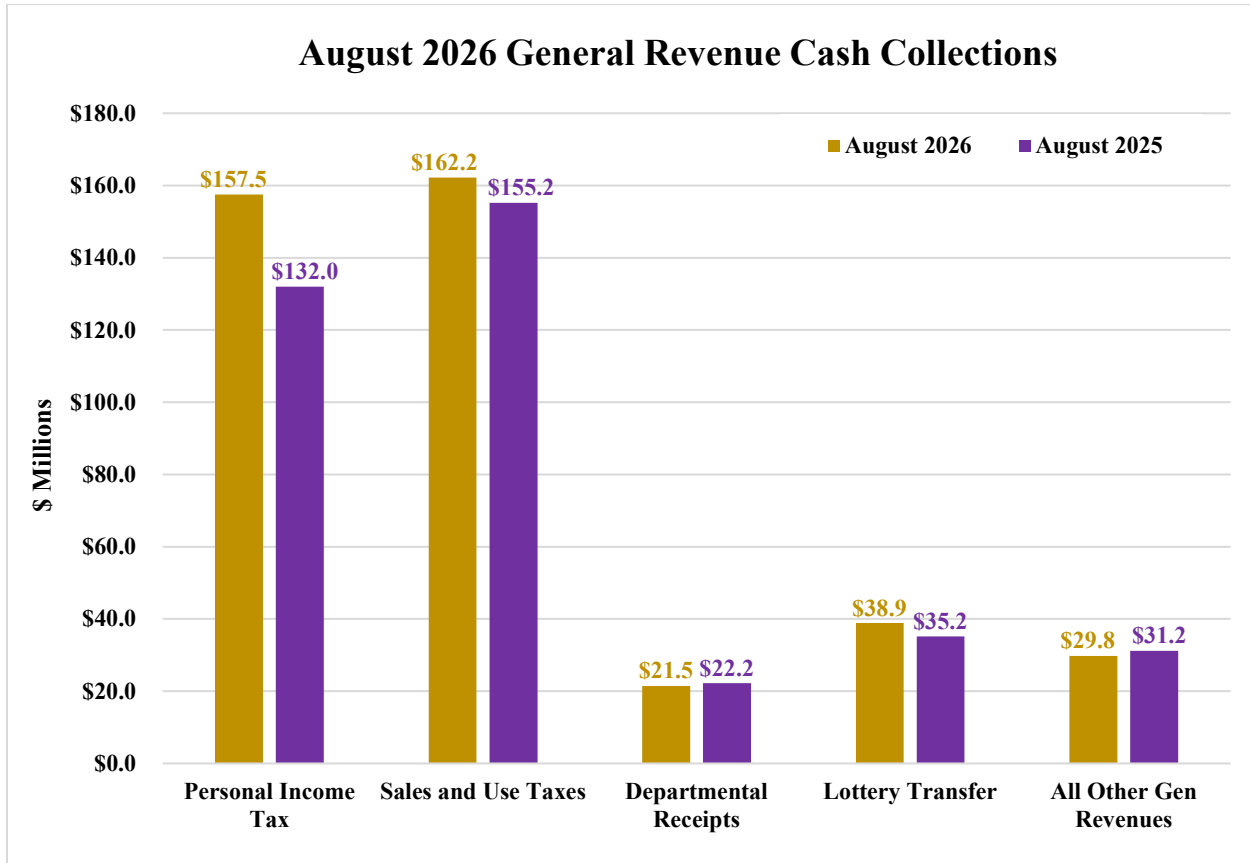


- Personal income tax cash collections increased by 6.6%, with withholding payments up by \$37.8 million. Partially offsetting this is an increase in refunds and adjustments of \$22.2 million, which is a negative nominal amount.

- Sales and use tax collections grew by 9.1% year-to-date.
- The decrease in departmental receipts is largely due to the decrease in the hospital licensing fee from payment(s) received in July 2026 of \$10.3 million and accrued back to FY 2026 compared to \$138.2 million received in July 2025 and accrued back to FY 2025.

Month of August:

August 2026 total general revenue cash collections were \$409.8 million, up \$34.1 million or 9.1%, from the \$375.8 million collected in August 2025. The breakdown by major general revenue components is as follows:



- Personal income tax cash collections increased by 19.3%, with withholding payments up by \$25.0 million.
- Sales and use tax collections showed 4.5% growth year-over-year.

Motor Fuel Tax:

- The per-penny yield of the state's gas tax was up 5.1% year-to-date and 1.2% in August. The gas tax, unlike the other revenue items discussed in this report, is not general revenue.

How to Read this Report

The tables on the following pages present a year-to-date and monthly look at cash collections compared to last year. The rest of the report examines each major revenue category and presents component data where available, along with commentary on nuances in cash flows. An appendix at the end of the report presents data about specific events that have caused differences in cash flows between fiscal years.

FY 2027 STATE OF RHODE ISLAND CASH COLLECTIONS

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	FY 2027 YTD August	FY 2026 YTD August	Nominal Difference	% Change
<u>Personal Income Tax</u>	\$ 289,568,935	\$ 271,569,851	\$ 17,999,085	6.6%
<u>General Business Taxes</u>				
Business Corporation	16,773,974	13,007,557	3,766,417	29.0%
Public Utilities Gross Earnings	6,062,406	(107,254)	6,169,661	-5,752.4%
Financial Institutions	4,785,457	1,238,484	3,546,973	286.4%
Insurance Companies	2,793,914	6,409,736	(3,615,822)	-56.4%
Bank Deposits	(1,785)	(137,755)	135,970	-98.7%
Health Care Provider Assessment	9,606,276	7,530,816	2,075,460	27.6%
<u>Excise Taxes</u>				
Sales and Use Δ	335,691,121	307,632,035	28,059,087	9.1%
Motor Vehicle License and Reg Fees	-	392,206	(392,206)	-
Cigarettes, OTP, and ENDS	21,205,388	18,995,302	2,210,086	11.6%
Alcohol	4,223,038	3,724,921	498,117	13.4%
Controlled Substances	-	-	-	-
<u>Other Taxes</u>				
Estate and Transfer	14,373,075	19,260,388	(4,887,313)	-25.4%
Racing and Athletics	115,003	122,440	(7,437)	-6.1%
Realty Transfer	7,216,352	6,192,708	1,023,643	16.5%
Total Taxes	\$ 712,413,154	\$ 655,831,434	\$ 56,581,720	8.6%
<u>Departmental Receipts</u>				
Licenses and Fees	\$ 32,945,569	\$ 159,258,272	\$ (126,312,703)	-79.3%
Fines and Penalties	2,603,338	2,191,665	411,673	18.8%
Sales and Services	1,377,452	1,063,745	313,706	29.5%
Miscellaneous	10,730,666	12,176,081	(1,445,415)	-11.9%
Total Departmental Receipts	\$ 47,657,025	\$ 174,689,763	\$ (127,032,738)	-72.7%
Taxes and Departmentals	\$ 760,070,179	\$ 830,521,198	\$ (70,451,018)	-8.5%
<u>Other General Revenue Sources</u>				
Other Miscellaneous Revenues	\$ 1,208,005	\$ 84,257	\$ 1,123,749	1,333.7%
Lottery Transfer Δ	38,871,380	35,190,523	3,680,857	10.5%
Unclaimed Property	-	-	-	-
Total Other Sources	\$ 40,079,385	\$ 35,274,780	\$ 4,804,606	13.6%
Total General Revenues	\$ 800,149,565	\$ 865,795,977	\$ (65,646,413)	-7.6%

Δ Sales and use tax primarily reflects June-July activity and the lottery transfer reflects July activity.

FY 2027 STATE OF RHODE ISLAND CASH COLLECTIONS

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	FY 2027 Month of August	FY 2026 Month of August	Nominal Difference	% Change
<u>Personal Income Tax</u>	\$ 157,533,534	\$ 132,026,615	\$ 25,506,919	19.3%
<u>General Business Taxes</u>				
Business Corporation	8,939,739	995,500	7,944,239	798.0%
Public Utilities Gross Earnings	285,088	(165,261)	450,349	-272.5%
Financial Institutions	1,025,747	1,227,246	(201,500)	-16.4%
Insurance Companies	1,003,638	1,649,026	(645,389)	-39.1%
Bank Deposits	(19,888)	(310,141)	290,253	-93.6%
Health Care Provider Assessment	4,797,313	3,818,711	978,602	25.6%
<u>Excise Taxes</u>				
Sales and Use Δ	162,173,016	155,187,896	6,985,120	4.5%
Motor Vehicle License and Reg Fees	(4,753,609)	(4,171,206)	(582,402)	14.0%
Cigarettes, OTP, and ENDS	9,791,190	11,156,709	(1,365,519)	-12.2%
Alcohol	1,963,189	1,801,191	161,998	9.0%
Controlled Substances	-	-	-	-
<u>Other Taxes</u>				
Estate and Transfer	3,356,434	13,502,863	(10,146,430)	-75.1%
Racing and Athletics	51,707	58,098	(6,391)	-11.0%
Realty Transfer	2,406,686	1,565,266	841,420	53.8%
Total Taxes	\$ 348,553,784	\$ 318,342,514	\$ 30,211,270	9.5%
<u>Departmental Receipts</u>				
Licenses and Fees	\$ 12,130,176	\$ 12,845,174	\$ (714,998)	-5.6%
Fines and Penalties	1,246,972	1,113,534	133,438	12.0%
Sales and Services	562,552	408,096	154,456	37.8%
Miscellaneous	7,522,778	7,826,029	(303,251)	-3.9%
Total Departmental Receipts	\$ 21,462,478	\$ 22,192,833	\$ (730,355)	-3.3%
Taxes and Departmentals	\$ 370,016,262	\$ 340,535,347	\$ 29,480,915	8.7%
<u>Other General Revenue Sources</u>				
Other Miscellaneous Revenues	\$ 942,083	\$ 36,459	\$ 905,624	2,484.0%
Lottery Transfer Δ	38,871,380	35,190,523	3,680,857	10.5%
Unclaimed Property	-	-	-	-
Total Other Sources	\$ 39,813,463	\$ 35,226,982	\$ 4,586,481	13.0%
Total General Revenues	\$ 409,829,725	\$ 375,762,329	\$ 34,067,396	9.1%

Δ Sales and use tax and the lottery transfer primarily reflect July activity.

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Personal Income Tax Cash Collections by Component

Fiscal Year-to-Date through August:

Component	FY 2027	FY 2026	Difference	% Change
Estimated Payments	\$14,645,707	\$12,948,440	\$1,697,267	13.1%
Final Payments	16,243,234	15,511,743	731,491	4.7%
Withholding Tax Payments	305,874,414	268,104,417	37,769,998	14.1%
Refunds/Adjustments	(47,194,419)	(24,994,749)	(22,199,671)	88.8%

Notes about Fiscal Year-to-Date through August:

- Final payments in FY 2027 YTD do not include \$2,797,215 in pass-through entity payments that were deposited as business corporation tax. FY 2026 YTD does not include \$3,078,087 in pass-through entity payments that were deposited as business corporation tax.
- Final payments include HSTC reimbursements of \$13,917 in FY 2026 YTD.
- Estimated payments include net transfers of \$(135,000) in FY 2027 YTD and \$(324,000) in FY 2026 YTD.
- Final payments also include Rebuild RI reimbursements of \$873,193 in FY 2027 YTD. The comparable figure for FY 2026 YTD is \$906,101.

Year-to-Date Refund Activity:

Refund Activity	FY 2027	FY 2026
Number of Refunds	26,298	18,646
Average Refund	\$1,749	\$1,044
Number of Issuance Dates*	8	7
* Due to system updates, not all weeks include refund issuances.		

Month of August:

Component	Aug. 2026	Aug. 2025	Difference	% Change
Estimated Payments	\$8,045,472	\$6,479,253	\$1,566,220	24.2%
Final Payments	6,871,424	7,524,922	(653,498)	-8.7%
Withholding Tax Payments	155,279,584	130,247,174	25,032,411	19.2%
Refunds/Adjustments	(12,662,947)	(12,224,733)	(438,214)	3.6%

Notes about Month of August:

- Final payments in August 2026 do not include \$1,432,554 in pass-through entity payments that were deposited as business corporation tax. August 2025 does not include \$1,389,842 in pass-through entity payments that were deposited as business corporation tax.
- Final payments include HSTC reimbursements of \$11,201 in August 2025.
- Estimated payments include net transfers of \$(135,000) in August 2026 and \$(324,000) in August 2025.

August Refund Activity:

Refund Activity	Aug. 2026	Aug. 2025
Number of Refunds	9,318	8,174
Average Refund	\$1,306	\$924
Number of Issuance Dates*	4	4
* Due to system updates, not all weeks include refund issuances.		

Background Information about this Category:

The majority of personal income tax is received through withholding of taxes on employee paychecks. Taxpayers with income that is not subject to withholding are required to make four estimated payments throughout the course of the year, on the 15th of April, June, September, and January. Any taxpayers would still owe taxes when filing their final return must submit a final payment by April 15th. Taxpayers who have overpaid, or are able to claim various tax credits, receive a refund after they file. Taxpayers who file for an extension must file their tax return by October 15th but are still required to make their final payment by April 15th. Refunds are primarily issued in February through June.

Rhode Island also has a voluntary pass-through entity tax. The collections from this tax show up in corporate income tax but will be moved to personal income tax by the Controller at the end of the fiscal year. Pass-through entities are businesses where income is passed directly to the owners or investors of the business. These members pay tax on this income under the personal income tax. Optionally, the entities themselves can pay the tax at the entity level. In this case, the members receive a tax credit to offset their personal income tax liability for that income. The largest month for these payments is December, followed by March (when final pass-through entity tax returns are due) along with the other typical estimated payment months.

Sales and Use Tax Cash Collections by Component

Rhode Island's tax system can present data for three components of the state's sales and use tax: sales tax on meals and beverages (typically from restaurants and other prepared food), sales tax on car sales paid at the Division of Motor Vehicles, and the sales tax portion of the state hotel tax. Hotel tax data lags by two months and therefore is not presented here. The other two components are shown, along with a third bucket that includes all other sales and use tax collections.

Fiscal Year-to-Date through August:

Component	FY 2027	FY 2026	Difference	% Change
Meal and Beverage (M&B)	\$62,571,322	\$59,889,820	\$2,681,502	4.5%
Motor Vehicle	29,793,710	26,993,094	2,800,616	10.4%
Other Sales and Use Receipts	243,326,090	220,749,121	22,576,968	10.2%

Notes about Fiscal Year-to-Date through August:

- Other sales and use tax receipts include Rebuild RI reimbursements of \$728,665 in FY 2027.
- Sales and use tax also includes net transfers of \$4,134,285 in FY 2027.

Month of August:

Component	Aug. 2026	Aug. 2025	Difference	% Change
Meal and Beverage (M&B)	\$32,052,432	\$30,551,376	\$1,501,056	4.9%
Motor Vehicle	15,238,090	14,903,340	334,749	2.2%
Other Sales and Use Receipts	114,882,494	109,733,179	5,149,315	4.7%

Notes about Month of August:

- Sales and use tax also includes net transfers of \$171,000 in August 2026.

Background Information about this Category:

Sales tax is a levy imposed on the retail sale, rental, or lease of many goods and services at a rate of 7%. Individuals and businesses owe use tax if they do not pay sales tax at the time of purchase. Sales and use tax returns are due on the twentieth day of the month after the transaction. This means that sales tax data generally represents consumption for the prior month. The one exception is sales tax paid at the Division of Motor Vehicles, which is more contemporaneous with the actual sale.

Excise Taxes Other than the Sales and Use Tax

What it includes: cigarette excise tax, other tobacco products tax (OTP), electronic nicotine-delivery systems tax (ENDS), alcohol excise tax, controlled substances tax.

August	FY 2027	FY 2026	Difference	% Change
Fiscal YTD	\$25,428,427	\$23,112,429	\$2,315,997	10.0%
Month	\$7,000,770	\$8,786,694	\$(1,785,924)	-20.3%

Fiscal Year-to-Date through August:

Cigarette and OTP	FY 2027	FY 2026	Difference	% Change
Cigarettes	\$16,919,144	\$16,880,828	\$38,316	0.2%
OTP	3,778,883	1,481,145	2,297,738	155.1%
ENDS/ENDS Floor Stock	505,493	622,251	(116,757)	-18.8%
Cigarette Floor Stock	1,868	11,078	(9,211)	-83.1%

Notes about Fiscal Year-to-Date through August:

- Cigarette, OTP, and ENDS taxes also include net transfers of \$(162,000) in FY 2027.

Month of August:

Cigarette and OTP	Aug. 2026	Aug. 2025	Difference	% Change
Cigarettes	\$7,481,560	\$10,131,136	\$(2,649,576)	-26.2%
OTP	2,063,796	730,077	1,333,719	182.7%
ENDS/ENDS Floor Stock	245,192	291,704	(46,512)	-15.9%
Cigarette Floor Stock	642	3,792	(3,150)	-83.1%

Notes about Month of August:

- Cigarette, OTP, and ENDS taxes also include net transfers of \$(171,000) in August 2026.

Background Information about this Category:

Rhode Island cigarettes tax receipts are comprised of excise taxes collected on the sale of cigarettes (wholesale cigarette stamps), sales of smokeless tobacco (which also includes cigars, pipe tobacco, and nicotine pouches), and a one-time cigarette floor stock tax. The cigarette floor stock tax is imposed only when there is an increase in the excise tax rate on cigarettes but may include late payments for prior rate increases. The state's cigarette tax rate is \$4.50 a pack.

Business Corporation Tax Cash Collections by Component

Fiscal Year-to-Date through August:

Component	FY 2027	FY 2026	Difference	% Change
Estimated Payments	\$18,325,178	\$14,556,899	\$3,768,280	25.9%
Final Payments	9,939,282	9,543,193	396,089	4.2%
Refunds/Adjustments	(11,490,486)	(11,092,534)	(397,951)	3.6%

Notes about Fiscal Year-to-Date through August:

- Includes Rebuild RI reimbursements of \$80,778 in FY 2027 YTD and \$263,466 in FY 2026 YTD.
- Includes HSTC reimbursements of \$746 in FY 2026 YTD.
- Business corporation tax also includes net transfers of \$(4,837,285) in FY 2027 and \$(546,000) in FY 2026.

Year-to-Date Pass-through Entity Payments:

The following amounts are the pass-through entity payments received from pass-through entities to cover the personal income taxes of shareholders. These figures are included in the estimated and final payments amounts in the table above. These amounts will be transferred to personal income tax after the end of the fiscal year.

Component	FY 2027	FY 2026
Estimated Payments	\$2,155,976	\$1,967,957
Final Payments	641,239	1,110,130

Month of August:

Component	Aug. 2026	Aug. 2025	Difference	% Change
Estimated Payments	\$7,682,239	\$4,573,278	\$3,108,961	68.0%
Final Payments	3,749,327	4,098,647	(349,320)	-8.5%
Refunds/Adjustments	(2,491,827)	(7,676,424)	5,184,597	-67.5%

Notes about Month of August:

- Includes HSTC reimbursements of \$746 in August 2025.
- Business corporation tax also includes net transfers of \$(865,000) in August 2026 and \$(546,000) in August 2025.

August Pass-through Entity Payments:

The following amounts are the pass-through entity payments received from pass-through entities to cover the personal income taxes of shareholders. These figures are included in the estimated and final payments amounts in the table above. These amounts will be transferred to personal income tax after the end of the fiscal year.

Component	Aug. 2026	Aug. 2025
Estimated Payments	\$1,229,680	\$924,575
Final Payments	202,874	465,268

Background Information about this Category:

Businesses with Rhode Island tax liabilities make estimated payments equal to 25% of their expected tax year liabilities by the 15th day of the fourth, sixth, ninth, and twelfth months of their tax year. For calendar tax year corporations, this equates to April, June, September, and December.

General Business Taxes Other than Business Corporation Tax

What it includes: public utilities gross earnings tax, financial institutions tax, insurance tax on personal property and casualty insurance, insurance tax on health insurance, bank deposits tax, and health care provider assessment on nursing homes.

August	FY 2027	FY 2026	Difference	% Change
Fiscal YTD	\$23,246,268	\$14,934,026	\$8,312,242	55.7%
Month	\$7,091,897	\$6,219,581	\$872,316	14.0%

Fiscal Year-to-Date through August:

Insurance Component	FY 2027	FY 2026	Difference	% Change
Personal Property/Casualty	\$1,590,360	\$4,149,246	\$(2,558,886)	-61.7%
Health Insurance (HMO)	1,203,554	2,260,490	(1,056,936)	-46.8%

Notes about Fiscal Year-to-Date through August:

- Insurance gross premiums tax in FY 2027 includes July 2026 Rebuild RI reimbursements of \$1.7 million for credits paid out in January 2026 - June 2026. The comparable figure for FY 2026 YTD is \$4.7 million.
- Financial institutions tax includes net transfers of \$1,000,000 in FY 2027 YTD and \$1,250,000 in FY 2026 YTD.
- Bank deposits tax includes net transfers of \$(200,000) in FY 2026 YTD.
- Public utilities gross earnings tax includes net transfers of \$(180,000) in FY 2026 YTD.

Month of August:

Insurance Component	Aug. 2026	Aug. 2025	Difference	% Change
Personal Property/Casualty	\$1,003,638	\$1,649,026	\$(645,389)	-39.1%
Health Insurance (HMO)	0	0	0	n/a

Notes about Month of August:

- Financial institutions tax includes net transfers of \$1,000,000 in August 2026 and \$1,250,000 in August 2025.
- Bank deposits tax includes net transfers of \$(200,000) in August 2025.
- Public utilities gross earnings tax includes net transfers of \$(180,000) in August 2025.

Background Information about this Category:

Businesses with Rhode Island tax liabilities make estimated payments equal to 25% of their expected tax year liabilities by the 15th day of the fourth, sixth, ninth, and twelfth months of their tax year. For calendar tax year corporations, this equates to April, June, September, and December. There is one exception to this payment pattern, namely the health care provider assessment, payments of which are made monthly. As a result, health care provider assessments flow more evenly into the general fund over the course of a fiscal year.

Other Taxes

What it includes: estate and transfer, racing and athletics, and realty transfer.

August	FY 2027	FY 2026	Difference	% Change
Fiscal YTD	\$21,704,429	\$25,575,536	\$(3,871,107)	-15.1%
Month	\$5,814,827	\$15,126,228	\$(9,311,401)	-61.6%

Notes about Year-to-Date through August/Month of August:

- There were \$5.1 million in large, unusual estate and transfer tax payment(s) received in August 2025.

Background Information about this Category:

The realty transfer tax includes transfers to the Housing Resources Commission (HRC) and the Housing Production Fund (HPF) completed on a one-month lag from when the tax is collected. In addition to the HRC and HPF transfers, collections from controlling interest tax payments include a transfer to municipalities, also on a one-month lag.

Departmental Receipts

What it includes: licenses and fees and fines and penalties assessed for state agencies, charges for sales and services provided by state agencies, and miscellaneous agency collections.

August	FY 2027	FY 2026	Difference	% Change
Fiscal YTD	\$47,657,025	\$174,689,763	\$(127,032,738)	-72.7%
Month	\$21,462,478	\$22,192,833	\$(730,355)	-3.3%

The fiscal year-to-date and monthly tables below are based on data provided by the Controller and break down departmental receipts cash collections by component. Each table includes the three accounts with the largest nominal increases or decreases greater than \$100,000 in the given departmental receipts category. If there are less than three accounts that meet this qualification, only the accounts with nominal increases or decreases greater than \$100,000 are listed.

Fiscal Year-to-Date through August:

Licenses and Fees	Nominal Increase / Decrease
Insurance producer license fees	\$445,140
Local building permit levy ADA surcharge	338,206
Physician license fees	320,920
Hospital licensing fee	\$(126,654,479)
E911 and first response surcharge	(534,056)
Recreation activities fund – Parks and Recreation	(492,604)

Fines and Penalties	Nominal Increase / Decrease
Rhode Island Traffic Tribunal fines and fees	\$248,859
None	n/a

Sales and Services	Nominal Increase / Decrease
Rhode Island Veterans Home board and support	\$515,051
Clinical testing	\$(158,266)

Miscellaneous Departmental Receipts	Nominal Increase / Decrease
Primary care assessment	\$5,329,387
Cost recovery – Public Utilities Commission	573,750
Insurance examination fees	443,381
Income on investments	\$(5,268,160)
Cost recovery – Department of Health	(2,310,799)
Cost recovery – Department of Environmental Management	(518,179)

Notes about Fiscal Year-to-Date through August:

- FY 2027 includes payment(s) of \$11,544,188 toward the FY 2026 hospital licensing fee. The comparable figure for FY 2026 was \$138,198,667.
- Departmental receipts also include net transfers of \$(184,909) in FY 2027 YTD and \$272,278 FY 2026 YTD.

Month of August:

Licenses and Fees	Nominal Increase / Decrease
Hospital licensing fee	\$1,254,291
Beach parking fees	234,261
Insurance company annual assessment	126,402
Insurance claims adjuster license fees	\$(1,040,270)
Registration fees for securities	(566,750)
Insurance producer license fees	(445,625)

Fines and Penalties	Nominal Increase / Decrease
None	n/a
None	n/a

Sales and Services	Nominal Increase / Decrease
Rhode Island Veterans Home board and support	\$277,831
Clinical testing	\$(114,262)

Miscellaneous Departmental Receipts	Nominal Increase / Decrease
Primary care assessment	\$5,329,387
Hotel tax	196,394
Income on investments	\$(3,103,668)
Cost recovery – Department of Health	(2,277,568)
Cost recovery – Department of Environmental Management	(573,180)

Notes about Month of August:

- August 2026 includes payment(s) of \$1,254,291 toward the FY 2026 hospital licensing fee.

Other General Revenue Sources Other than Lottery Transfer

What it includes: other miscellaneous revenues and unclaimed property revenues.

August	FY 2027	FY 2026	Difference	% Change
Fiscal YTD	\$1,208,005	\$84,257	\$1,123,749	1,333.7%
Month	\$942,083	\$36,459	\$905,624	2,484.0%

Background Information about this Category:

Transfers from the Rhode Island Highway Maintenance Account (RIHMA) are transferred each month and are included in other miscellaneous revenue (previously the transfers were completed on a quarterly basis). The unclaimed property transfer occurs in the adjustment period after the end of each fiscal year.

Lottery Transfer Cash Collections by Component

Fiscal Year-to-Date through August (Gaming Activity through July):

Component	FY 2027	FY 2026	Difference	% Change
Traditional Games	\$4,306,044	\$3,256,044	\$1,050,000	32.2%
Keno	1,748,424	1,726,409	22,015	1.3%
Remote Sports Betting	1,326,360	744,359	582,001	78.2%
iGaming	3,182,577	2,308,096	874,481	37.9%
<u>Twin River Casino Hotel</u>				
VLTs	20,600,877	19,593,613	1,007,264	5.1%
On-site Sports Betting	117,898	138,485	(20,587)	-14.9%
Traditional Table Games	731,312	745,099	(13,787)	-1.9%
Poker Tables	54,078	65,280	(11,202)	-17.2%
<u>Tiverton Casino Hotel</u>				
VLTs	6,913,151	6,696,566	216,585	3.2%
On-site Sports Betting	41,087	57,785	(16,698)	-28.9%
Traditional Table Games	(968)	37,024	(37,992)	-102.6%

Below are the average open machines and table games at each casino:

Average Open Machines/Tables	FY 2027	FY 2026
<u>Twin River Casino Hotel</u>		
VLTs	3,898	3,898
Traditional Table Games	58	63
Poker Tables	10	11
<u>Tiverton Casino Hotel</u>		
VLTs	1,000	999
Traditional Table Games	21	21

Month of August (July Gaming Activity):

Given that August is the first month that lottery receipts are transferred to the general fund, there are no differences between fiscal year-to-date and monthly cash collections.

Background Information about this Category:

- The lottery transfer, which is comprised of lottery and gaming activity from the prior month, begins in August of each fiscal year. The June transfer includes lottery and gaming activity from May and June of the given fiscal year. A final lottery transfer payment from the prior fiscal year is received in October of a given fiscal year and accrued back to that prior year.
- Neither Twin River Casino Hotel nor Tiverton Casino Hotel video lottery terminal (VLT) cash collections reflect unclaimed prizes, distressed communities' relief program receipts, or the State's payment to either Tiverton Casino Hotel's or Twin River Casino Hotel's marketing program.
- Traditional games include the transfer of net income from such items as scratch tickets, Daily Numbers, Powerball, etc. Keno includes the transfer of net income from monitor games (Keno and Bingo).
- VLTs include the transfer of net terminal income from video lottery terminals (slot machines).
- On-site and remote sports betting include the transfer of gross profits from sports wagering done at the two Rhode Island casinos and online.
- Traditional table and poker games include the transfer of operating income from these on-site games.
- iGaming allows eligible players located in the State to play online slot and table games.

Motor Fuel Tax, Per Penny Yield

August	FY 2027	FY 2026	Difference	% Change
Fiscal YTD	\$795,312	\$756,700	\$38,612	5.1%
Month	\$393,659	\$388,989	\$4,670	1.2%

Background Information about this Category:

On July 1, 2025, the motor fuel tax increased from \$0.37 to \$0.40 per gallon. No portion of the motor fuel tax is designated as general revenues. The data provided in this section of the report is for informational purposes only.