



Rhode Island Department of Revenue

Division of Taxation

Notice:

Taxability of Short-Term Rental Lodging

This Notice is to remind you that campground rentals are subject to the hotel tax as short-term rental lodging if they meet certain statutory criteria. In addition to the sales of hotel rooms, hotel tax also applies to certain other types of short-term rental lodgings, including the sale of any lodgings offered by hotels, travel packages, or tourist camps in Rhode Island. This also includes sales through room-resellers or hosting platforms. Rhode Island's sales tax also applies to these short-term rental lodgings.

In R.I. Gen. Laws § 44-18-7.1(n)(iii), a “tourist camp” is defined as a place where tents, tent houses, camp cottages, cabins, or other structures are located and offered for rent. Campgrounds meet the definition of tourist camps if the structures, including tents, are provided by the campground. A campground where campers bring their own tents, RV, or other similar lodging, does not meet the definition and hotel tax would not be applicable.

Sales/Hotel Tax Applicability				
Campground lodging	Sale Tax	Sales Tax Rate	Hotel Tax	Hotel Tax Rate
Structures supplied by campground	Yes	7%	Yes	6%
Camp sites: campers bring their own structures	No	-	No	-
Some structures supplied by campground & Some campers bring their own structures				
• Structures supplied by campground	Yes	7%	Yes	6%
• Structures are brought in by campers	No	-	No	-

Please note that R.I. Gen. Laws § 44-18-30(16) exempts living quarters from the hotel tax if they are at camps or retreat houses operated by religious, charitable, educational or other exempt organizations. If a campground meets this exemption, the dwellings of such a campground would be exempt from the hotel tax, even if supplied by the campground. Such lodging would also not be subject to sales tax.

The hotel tax is imposed on any facility offering (a) room(s) for rent for terms shorter than 30 consecutive days. The Rhode Island hotel tax rate is six percent (6%) for room rentals or one percent (1%) for resident dwellings rented in their entirety. The six percent (6%) tax is comprised of a five percent (5%) statewide hotel tax, plus a one percent (1%) local hotel tax. Rhode Island sales tax is seven percent (7%).

Lodgings are not subject to sales tax or hotel tax if they are rented for more than 30 consecutive days, and a written agreement, such as a lease, is in place.

Contact Information

For questions about this Notice, contact the Rhode Island Division of Taxation's Excise Tax Section by telephone at (401) 574-8955, by email: Tax.Excise@tax.ri.gov, or by mail: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

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