



Rhode Island Department of Revenue

Division of Taxation

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ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
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New Guidance for Hotels and Other Short-term Rental Accommodations *Industry-specific guidance for the hospitality industry published*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has expanded its library of [Industry Guides](#) with the release of “[The Hotel Industry & Rhode Island Tax – a Guide for Businesses.](#)” The guide is designed to help Rhode Island businesses understand Rhode Island taxes, laws, and regulations.

This new guide is the fourth in a growing library of extensive guidance aimed at providing a strong foundation of tax knowledge for Rhode Island’s entrepreneurs and industry professionals.

Rhode Island hosts nearly 30 million visitors each year.¹ Visitors and tourists from far across the globe and just across the state border sustain a thriving hotel industry.

The guide provides information for all types of short-term rentals. A short-term rental is the rental of accommodations for 30 consecutive days or fewer, and includes hotels, room rentals, and short-term rentals of entire residential dwellings. From hoteliers to Bed and Breakfast operators, to folks occasionally renting rooms on hosting platforms, the Hotel Industry Guide provides information, examples, and references to make complying with tax provisions straight-forward. The guide is also a good reference for tax professionals with clients in the hotel industry.

With a recent change to Rhode Island’s “local” Hotel Tax rate, and the enactment of the Whole Home Short-term Rental Tax January 1, 2026, the Hotel Guide is a valuable resource for those industry professionals committed to understanding and complying with Rhode Island tax laws.

For questions about Rhode Island’s Hotel Tax and related taxes, contact the Rhode Island Division of Taxation’s Excise Tax Section by email at Tax.Excise@tax.ri.gov, or by phone at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. on business days.

¹ According to Governor Dan McKee’s [press release](#) dated October 22, 2025.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.

