



Department of Taxation

Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
T 614.466.3960 F 206.309.0360
<https://tax.ohio.gov>

Table S6-2FY18
No. 64 (2018)
October 4, 2018

State and Permissive (Local) Sales & Use Tax Collections for Industries Related to Travel & Tourism, January 1, 2018 through June 30, 2018

The Ohio Department of Taxation is required under ORC Section 5739.36 to summarize and publish sales and use tax collections for industries related to travel and tourism, by industrial classification, for each preceding six-month period. The following table covers tax collections for January 1, 2018 through June 30, 2018.

The table includes all sales and use tax accounts.

This table is revised both in format and content compared to S6 tables in the Tax Data Series for periods prior to July 1, 2014. The content of the table has been changed to agree with categories related to tourism as defined in Section 5, Am. Sub. S.B. 314, 129th General Assembly, as listed in table S6Q in the Tax Data Series.

In the industries related to tourism listed here, and for the period January 1, 2018 through June 30, 2018, state and permissive (local) sales and use tax collections totaled approximately \$606.1 million from a total of 24,050 entities. State sales and use tax collections were just over \$484.5 million while county and transit authority permissive sales and use taxes were about \$121.6 million.

Figures shown in this publication are from records of the Ohio Department of Taxation.

**State and Permissive (Local) Sales and Use Tax Collections
for January 1, 2018 through June 30, 2018,
for Industries Related to Travel & Tourism ^(a)**

Industrial Classification	Industry Codes	Number of Entities ^(b)	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
TRANSPORTATION					
Air and water transportation ^(c)	481000, and 483000	97	\$ 2,213,134	\$ 597,727	\$ 2,810,861
Taxi service	485310	426	\$ 267,325	\$ 63,148	\$ 330,474
Limousine service	485320	137	\$ 705,678	\$ 179,331	\$ 885,009
Support activities for air transportation	488100	72	\$ 1,445,752	\$ 418,879	\$ 1,864,630
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation ^(c)	485210, 487000, and 485990	86	\$ 551,043	\$ 143,613	\$ 694,656
TOURISM-RELATED SERVICES					
Automotive equipment rental and leasing, and travel arrangement and reservation services ^(c)	532100, and 561500	741	\$ 77,468,285	\$ 19,446,222	\$ 96,914,508
ARTS, ENTERTAINMENT, & RECREATION					
Performing arts companies	711100	158	\$ 529,404	\$ 135,999	\$ 665,403
Spectator sports	711210	77	\$ 1,622,943	\$ 518,797	\$ 2,141,740
Independent artists, writers, and performers	711510	2,558	\$ 736,632	\$ 166,316	\$ 902,948
Museums, historical sites, and similar institutions	712100	104	\$ 575,422	\$ 132,245	\$ 707,667
Amusement parks and arcades	713100	89	\$ 3,762,838	\$ 740,137	\$ 4,502,975
Gambling industries	713200	41	\$ 3,413,849	\$ 823,855	\$ 4,237,704
ACCOMMODATION & FOOD SERVICES					
Hotels and motels, including casino hotels ^(c)	721110, and 721120	1,348	\$ 66,276,617	\$ 17,310,833	\$ 83,587,450
Bed-and-breakfast inns	721191	164	\$ 332,845	\$ 72,206	\$ 405,051
Other travel accommodations	721199	108	\$ 672,189	\$ 163,029	\$ 835,218
Recreational vehicle parks and recreational camps	721210	67	\$ 176,115	\$ 40,697	\$ 216,812
Full-service restaurants	722110, and 722511	8,071	\$ 215,482,182	\$ 54,289,597	\$ 269,771,778
Limited-service eating places	722210, 722513, 722514, and 722515	6,841	\$ 82,742,356	\$ 19,810,399	\$ 102,552,755
Drinking places (alcoholic beverages)	722410	2,865	\$ 25,538,065	\$ 6,547,095	\$ 32,085,160
Total		24,050	\$ 484,512,673	\$ 121,600,127	\$ 606,112,799

(a) This table has a revised format compared to S6 tables in the Tax Data Series for periods prior to July 1, 2014. The format and content of the table has been changed to agree with categories related to tourism as defined in Section 5, Am. Sub. S.B. 314, 129th General Assembly, as amended by Am. Sub. H.B. 64, 131st General Assembly, as listed in table S6Q in the Tax Data Series. The table includes all sales and use tax accounts, including "direct payment" and "consumer use" accounts in which the appropriate tax is paid by the purchaser, rather than the seller, to the state.

(b) Indicates the number of separate legal entities, not the number of locations.

(c) Several NAICS classifications were combined into one category to prevent disclosure of confidential taxpayer information.