



Table S-6-1FY19  
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## **State and Permissive (Local) Sales & Use Tax Collections for Industries Related to Travel & Tourism, July 1, 2018 through December 31, 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 July 1, 2018 through December 31, 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.

In the industries related to tourism listed here, and for the period July 1, 2018 through December 31, 2018, state and permissive (local) sales and use tax collections totaled approximately \$659.9 million from a total of 22,747 entities.

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

State and Permissive (Local) Sales and Use Tax Collections for July 1, 2018 through December 31, 2018, for Industries Related to Travel & Tourism (a)

Industrial Classification	Industry Codes	Number of Entities <sup>(b)</sup>	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
<b>TRANSPORTATION</b>					
Air and Water transportation	481000, 483000	94	\$ 2,192,811	\$ 643,011	\$ 2,835,822
Taxi service	485310	375	\$ 221,258	\$ 51,718	\$ 272,976
Limousine service	485320	130	\$ 785,361	\$ 214,008	\$ 999,369
Support activities for air transportation	488100	73	\$ 1,465,201	\$ 439,129	\$ 1,904,330
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation <sup>(c)</sup>	485210, 487000, 485990	81	\$ 687,065	\$ 180,418	\$ 867,483
<b>TOURISM-RELATED SERVICES</b>					
Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>	532100, 561500	681	\$ 81,002,416	\$ 20,646,633	\$ 101,649,048
<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
Performing arts companies	711100	161	\$ 609,471	\$ 173,776	\$ 783,247
Spectator sports	711210	71	\$ 1,720,891	\$ 420,651	\$ 2,141,543
Independent artists, writers, and performers	711510	2,113	\$ 567,886	\$ 135,521	\$ 703,407
Museums, historical sites, and similar institutions	712100	108	\$ 1,160,595	\$ 267,813	\$ 1,428,407
Amusement parks and arcades	713100	74	\$ 9,917,934	\$ 1,886,907	\$ 11,804,840
Gambling industries	713200	37	\$ 3,375,276	\$ 809,779	\$ 4,185,055
<b>ACCOMMODATION &amp; FOOD SERVICES</b>					
Hotels and motels, including casino hotels <sup>(c)</sup>	721110, 721120	1,327	\$ 85,982,261	\$ 22,469,542	\$ 108,451,803
Bed-and-breakfast inns	721191	157	\$ 523,149	\$ 117,881	\$ 641,030
Other travel accommodations	721199	113	\$ 959,452	\$ 229,482	\$ 1,188,934
Recreational vehicle parks and recreational camps	721210	68	\$ 346,866	\$ 78,481	\$ 425,347
Full-service restaurants	722110, 722511, 722210, 722513,	7,865	\$ 220,604,110	\$ 56,426,723	\$ 277,030,833
Limited-service eating places	722514, 722515	6,481	\$ 89,061,894	\$ 21,316,577	\$ 110,378,471
Drinking places (alcoholic beverages)	722410	2,738	\$ 25,651,039	\$ 6,564,284	\$ 32,215,323
<b>TOTAL</b>		<b>22,747</b>	<b>\$ 526,834,936</b>	<b>\$ 133,072,334</b>	<b>\$ 659,907,270</b>

(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

(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.