



# Department of Taxation

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## **State and Permissive (Local) Sales & Use Tax Collections for Industries Related to Travel & Tourism, January 1, 2019 through June 30, 2019**

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, 2019 through June 30, 2019.

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.

In the industries related to tourism listed here, and for the period January 1, 2019 through June 30, 2019, state and permissive (local) sales and use tax collections totaled approximately \$621.2 million from a total of 23,794 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 January 1, 2019 through June 30, 2019,  
for Industries Related to Travel & Tourism <sup>(a)</sup>**

<b>Industrial Classification</b>	<b>Industry Codes</b>	<b>Number of Entities <sup>(b)</sup></b>	<b>State Sales &amp; Use Tax Collections</b>	<b>Permissive Sales &amp; Use Tax Collections</b>	<b>Total (State and Permissive) Sales &amp; Use Tax Collections</b>
<b>TRANSPORTATION</b>					
	481000, and				
Air and water transportation <sup>(c)</sup>	483000	96 \$	2,582,755 \$	742,305 \$	3,325,060
Taxi service	485310	397 \$	241,352 \$	57,166 \$	298,518
Limousine service	485320	123 \$	692,469 \$	190,042 \$	882,511
Support activities for air transportation	488100	82 \$	1,377,188 \$	406,398 \$	1,783,586
	485210, and				
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportaion <sup>(c)</sup>	487000, and 485990	92 \$	623,866 \$	167,673 \$	791,539
<b>TOURISM-RELATED SERVICES</b>					
	532100, and				
Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>	561500	692 \$	80,844,947 \$	20,500,576 \$	101,345,524
<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
Performing arts companies	711100	175 \$	599,291 \$	164,623 \$	763,914
Spectator sports	711210	85 \$	1,423,860 \$	464,434 \$	1,888,294
Independent artists, writers, and performers	711510	2,755 \$	770,164 \$	181,840 \$	952,004
Museums, historical sites, and similar institutions	712100	113 \$	658,403 \$	153,332 \$	811,734
Amusement parks and arcades	713100	86 \$	4,158,084 \$	842,101 \$	5,000,184
Gambling industries	713200	40 \$	3,575,192 \$	896,029 \$	4,471,221
<b>ACCOMMODATION &amp; FOOD SERVICES</b>					
	721110, and				
Hotels and motels, including casino hotels <sup>(c)</sup>	721120	1,338 \$	68,319,489 \$	18,041,313 \$	86,360,802
Bed-and-breakfast inns	721191	162 \$	311,555 \$	70,268 \$	381,823
Other travel accommodations	721199	113 \$	890,581 \$	224,052 \$	1,114,633
Recreational vehicle parks and recreational camps	721210	68 \$	164,808 \$	38,215 \$	203,024
	722110, and				
Full-service restaurants	722511	7,961 \$	217,093,215 \$	55,670,247 \$	272,763,462
	722210, 722513, 722514, and				
Limited-service eating places	722515	6,663 \$	83,827,480 \$	20,430,378 \$	104,257,858
Drinking places (alcoholic beverages)	722410	2,753 \$	26,821,730 \$	6,966,560 \$	33,788,290
<b>Total</b>		<b>23,794 \$</b>	<b>494,976,428 \$</b>	<b>126,207,552 \$</b>	<b>621,183,980</b>

(a) 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 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.