



Department of  
Taxation

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**State and Permissive (Local) Sales & Use Tax Collections for Industries Related to Travel & Tourism, January 1, 2020 through June 30, 2020**

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, 2020 through June 30, 2020.

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, 2020 through June 30, 2020, state and permissive (local) sales and use tax collections totaled approximately \$402.4 million from a total of 23,325 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, 2020 through June 30, 2020,  
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	104	\$ 2,437,123	\$ 796,649	\$ 3,233,772
Taxi service and ride sharing	485310	354	\$ 8,473,281	\$ 2,465,995	\$ 10,939,277
Limousine service	485320	112	\$ 707,381	\$ 171,200	\$ 878,581
Support activities for air transportation	488100	79	\$ 1,640,774	\$ 432,264	\$ 2,073,038
	485210, and				
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation <sup>(c)</sup>	487000, and 485990	93	\$ 215,854	\$ 57,605	\$ 273,458
<b>TOURISM-RELATED SERVICES</b>					
	532100, and				
Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>	561500	673	\$ 63,696,603	\$ 18,102,659	\$ 81,799,262
<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
	-				
Performing arts companies	711100	179	\$ 363,918	\$ 101,359	\$ 465,276
Spectator sports	711210	82	\$ 603,342	\$ 215,992	\$ 819,334
Independent artists, writers, and performers	711510	2,574	\$ 603,065	\$ 156,481	\$ 759,546
Museums, historical sites, and similar institutions	712100	121	\$ 354,099	\$ 92,342	\$ 446,441
Amusement parks and arcades	713100	92	\$ 3,056,999	\$ 722,849	\$ 3,779,848
Gambling industries	713200	37	\$ 1,980,237	\$ 558,444	\$ 2,538,681
<b>ACCOMMODATION &amp; FOOD SERVICES</b>					
	721110, and				
Hotels and motels, including casino hotels <sup>(c)</sup>	721120	1,369	\$ 36,411,593	\$ 10,447,380	\$ 46,858,972
Bed-and-breakfast inns	721191	154	\$ 251,622	\$ 60,365	\$ 311,987
Other travel accommodations	721199	121	\$ 607,110	\$ 155,878	\$ 762,988
Recreational vehicle parks and recreational camps	721210	69	\$ 138,080	\$ 33,739	\$ 171,819
	722110, and				
Full-service restaurants	722511	7,798	\$ 124,278,281	\$ 34,529,615	\$ 158,807,896
	722210, 722513, 722514, and				
Limited-service eating places	722515	6,634	\$ 52,542,615	\$ 14,520,654	\$ 67,063,269
Drinking places (alcoholic beverages)	722410	2,680	\$ 16,133,119	\$ 4,320,505	\$ 20,453,625
<b>Total</b>		<b>23,325</b>	<b>\$ 314,495,096</b>	<b>\$ 87,941,975</b>	<b>\$ 402,437,071</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

(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.