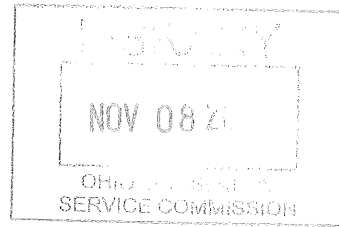




Department of  
Taxation

Office of the Tax Commissioner  
4485 Northland Ridge Blvd. • Columbus, OH 43229  
(614) 466-2166 Fax (614) 466-7979



October 27, 2021

Ms. Wendy Zhan, Director  
Legislative Service Commission  
77 South High Street, 9<sup>th</sup> Floor  
Columbus, Ohio 43215

Dear Ms. Zhan,

It is my responsibility and privilege to provide you with the semiannual report summarizing the amount of tax revenue collected during the period beginning January 1, 2021 and ending June 30, 2021 for industries relating to travel and tourism. This report is required by R.C. 5739.36 for the purpose of tracking the growth and overall economic impact of the travel and tourism industry in our state.

My hope is the contents of the report will be of value and interest to you, the General Assembly, and the people of Ohio.

Respectfully,

Jeffrey A. McClain,  
Tax Commissioner

Enclosure

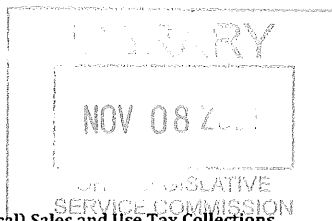


Table S6-Jan-Jun-FY21  
No 88 (2021)  
22-Oct-21

State and Permissive (Local) Sales and Use Tax Collections  
for January 1, 2021 through June 30, 2021,  
for Industries Related to Travel & Tourism <sup>(a)</sup>

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 <sup>(c)</sup>	481000, and 483000	94	\$3,032,471	\$912,864	\$3,945,335
Taxi service and ride sharing	485310	257	6,870,109	2,181,522	9,051,631
Limousine service	485320	95	774,480	168,116	942,595
Support activities for air transportation	488100	88	1,353,135	443,062	1,796,198
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation <sup>(c)</sup>	485210, 487000, and 485990	86	223,527	68,732	292,259
<b>TOURISM-RELATED SERVICES</b>					
Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>	532100, and 561500	667	79,184,928	20,818,379	100,003,307
<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
Performing arts companies	711100	153	197,457	54,480	251,937
Spectator sports	711210	88	818,598	236,063	1,054,661
Independent artists, writers, and performers	711510	1,970	1,013,292	252,890	1,266,182
Museums, historical sites, and similar institutions	712100	114	662,079	165,930	828,009
Amusement parks and arcades	713100	97	3,554,428	833,008	4,387,437
Gambling industries	713200	26	6,560,091	1,520,922	8,081,013
<b>ACCOMMODATION &amp; FOOD SERVICES</b>					
Hotels and motels, including casino hotels <sup>(c)</sup>	721110, and 721120	1,410	45,828,367	12,148,411	57,976,779
Bed-and-breakfast inns	721191	128	382,098	90,242	472,340
Other travel accommodations	721199	126	1,099,530	274,715	1,374,245
Recreational vehicle parks and recreational camps	721210	75	279,024	67,276	346,300
Full-service restaurants	722110, and 722511	7,537	167,931,903	44,651,478	212,583,381
Limited-service eating places	722210, 722513, and 722514	6,145	52,024,263	13,183,264	65,207,527
Drinking places (alcoholic beverages)	722410	2,588	23,327,316	6,288,552	29,615,868
<b>Total</b>		<b>21,744</b>	<b>\$395,117,098</b>	<b>\$104,359,908</b>	<b>\$499,477,006</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.