



Department of  
Taxation

Office of the Tax Commissioner  
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April 27, 2022

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 July 1, 2021 and ending December 31, 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,

A handwritten signature in cursive script that reads "Jeffrey A. McClain".

Jeffrey A. McClain,  
Tax Commissioner

Enclosure

State and Permissive (Local) Sales and Use Tax Collections  
for July 1, 2021 through December 31, 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   | 481000, and<br>483000              | 92                                | \$ 3,166,147                      | \$ 947,448                             | \$ 4,113,595   |
| Taxi service   | 485310                             | 217                               | 10,955,189                        | 3,436,344                              | 14,391,533   |
| Limousine service  | 485320                             | 94                                | 714,051                           | 196,881                                | 910,932  |
| Support activities for air transportation  | 488100                             | 79                                | 2,135,581                         | 702,315                                | 2,837,896  |
| Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation <sup>(c)</sup> | 485210, 487000, and 485990         | 99                                | 824,034                           | 187,573                                | 1,011,607  |
| <b>TOURISM-RELATED SERVICES</b>  |                                    |                                   |                                   |  |  |
| Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>  | 532100, and 561500                 | 626                               | 81,895,034                        | 21,977,858                             | 103,872,892  |
| <b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>   |                                    |                                   |                                   |  |  |
| Performing arts companies  | 711100                             | 200                               | 464,439                           | 130,385                                | 594,824  |
| Spectator sports   | 711210                             | 97                                | 1,270,262                         | 360,434                                | 1,630,696  |
| Independent artists, writers, and performers   | 711510                             | 1,972                             | 1,354,402                         | 364,874                                | 1,719,276  |
| Museums, historical sites, and similar institutions  | 712100                             | 116                               | 1,587,939                         | 388,600                                | 1,976,539  |
| Amusement parks and arcades  | 713100                             | 96                                | 12,925,075                        | 2,576,256                              | 15,501,330   |
| Gambling industries  | 713200                             | 27                                | 3,047,243                         | 917,716                                | 3,964,959  |
| <b>ACCOMMODATION &amp; FOOD SERVICES</b>   |                                    |                                   |                                   |  |  |
| Hotels and motels, including casino hotels <sup>(c)</sup>  | 721110, and 721120                 | 1,426                             | 83,719,443                        | 22,606,706                             | 106,326,150  |
| Bed-and-breakfast inns   | 721191                             | 131                               | 716,222                           | 167,330                                | 883,552  |
| Other travel accommodations  | 721199                             | 139                               | 1,573,949                         | 392,702                                | 1,966,650  |
| Recreational vehicle parks and recreational camps  | 721210                             | 83                                | 620,357                           | 139,898                                | 760,255  |
| Full-service restaurants   | 722110, and 722511                 | 7,735                             | 224,087,970                       | 60,386,822                             | 284,474,792  |
| Limited-service eating places  | 722210, 722513, 722514, and 722515 | 6,333                             | 68,581,808                        | 17,530,441                             | 86,112,249   |
| Drinking places (alcoholic beverages)  | 722410                             | 2,648                             | 30,125,651                        | 8,242,900                              | 38,368,550   |
| <b>TOTAL</b>   |                                    | <b>22,210</b>                     | <b>\$ 529,764,795</b>             | <b>\$ 141,653,484</b>                  | <b>\$ 671,418,279</b>                                    |

(a) This table includes all sales and use tax accounts.

(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.