



**Department of
Taxation**

Office of the Tax Commissioner
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October 19, 2022


Ms. Wendy Zhan, Director
Legislative Service Commission
77 South High Street, 9th 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, 2022 and ending June 30, 2022 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

State and Permissive (Local) Sales and Use Tax Collections
for January 1, 2022 through June 30, 2022,
for Industries Related to Travel & Tourism ^(a)

Industrial Classification	Industry Codes	Number of Entities ^(b)	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
TRANSPORTATION					
Air and Water transportation	481000, and 483000	88	\$2,727,635	\$818,256	\$3,545,891
Taxi service	485310	252	10,460,409	3,307,055	13,767,464
Limousine service	485320	92	661,679	179,942	841,621
Support activities for air transportation	488100	89	2,217,048	734,808	2,951,856
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation ^(c)	485210, 487000, and 485990	99	414,857	125,268	540,125
TOURISM-RELATED SERVICES					
Automotive equipment rental and leasing, and travel arrangement and reservation services ^(c)	532100, and 561500	616	77,183,530	20,508,551	97,692,081
ARTS, ENTERTAINMENT, & RECREATION					
Performing arts companies	711100	205	509,802	149,746	659,548
Spectator sports	711210	106	1,771,756	494,085	2,265,841
Independent artists, writers, and performers	711510	2,490	1,688,196	434,472	2,122,668
Museums, historical sites, and similar institutions	712100	135	908,076	235,532	1,143,608
Amusement parks and arcades	713100	96	5,582,566	1,235,667	6,818,233
Gambling industries	713200	31	3,974,622	1,079,174	5,053,795
ACCOMMODATION & FOOD SERVICES					
Hotels and motels, including casino hotels ^(c)	721110, and 721120	1,428	69,817,695	19,180,542	88,998,237
Bed-and-breakfast inns	721191	129	399,031	96,154	495,186
Other travel accommodations	721199	141	1,108,530	282,273	1,390,803
Recreational vehicle parks and recreational camp	721210	92	352,190	77,655	429,844
Full-service restaurants	722110, and 722511	7,729	219,538,528	59,158,859	278,697,388
Limited-service eating places	722210, 722513, 722514, and 722515	6,362	68,092,141	17,376,111	85,468,252
Drinking places (alcoholic beverages)	722410	2,661	29,901,911	8,283,390	38,185,301
TOTAL		22,841	\$497,310,202	\$133,757,539	\$631,067,741

- (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.