



October 26, 2023

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, 2023 and ending June 30, 2023 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.

Sincerely,

A handwritten signature in black ink, appearing to read "Patricia Harris".

Patricia Harris,  
Tax Commissioner

Enclosure



**ATTACHMENT A:**

Table S6-2FY23  
October 3, 2023

**State and Permissive (Local) Sales and Use Tax Collections  
for January 1, 2023 through June 30, 2023,  
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 483000	93	3,322,976	969,671	4,292,648
Taxi service	485310	239	13,450,867	4,268,304	17,719,171
Limousine service	485320	90	879,093	245,710	1,124,803
Support activities for air transportation	488100	83	1,875,899	619,810	2,495,708
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation <sup>(c)</sup>	485210, 487000, and 485990	102	431,151	130,356	561,507
<b>TOURISM-RELATED SERVICES</b>					
Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>	532100, and 561500	631	84,531,852	22,771,174	107,303,027
<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
Performing arts companies	711100	245	813,339	237,356	1,050,696
Spectator sports	711210	120	1,362,364	433,869	1,796,233
Independent artists, writers, and performers	711510	2,696	1,759,881	448,661	2,208,542
Museums, historical sites, and similar institutions	712100	142	992,162	266,674	1,258,836
Amusement parks and arcades	713100	94	6,139,788	1,315,961	7,455,749
Gambling industries	713200	30	3,512,913	1,063,097	4,576,011
<b>ACCOMMODATION &amp; FOOD SERVICES</b>					
Hotels and motels, including casino hotels <sup>(c)</sup>	721110, and 721120	1,435	79,015,609	21,732,386	100,747,995
Bed-and-breakfast inns	721191	124	424,558	102,270	526,829
Other travel accommodations	721199	143	1,053,691	267,445	1,321,136
Recreational vehicle parks and recreational camps	721210	93	300,268	68,516	368,784
Full-service restaurants	722110, and 722511	7,891	247,134,545	67,633,554	314,768,099
Limited-service eating places	722210, 722513, 722514, and 722515	6,343	79,858,444	20,818,552	100,676,995
Drinking places (alcoholic beverages)	722410	2,661	32,005,427	8,939,569	40,944,996
<b>TOTAL</b>		<b>23,255</b>	<b>558,864,827</b>	<b>152,332,936</b>	<b>711,197,763</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.