



October 31, 2024

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, 2024, and ending June 30, 2024, 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 S6-2FY24  
October 7, 2024

**State and Permissive (Local) Sales and Use Tax Collections  
for January 1, 2024 through June 30, 2024,  
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>					
Air and Water transportation	481000, and 483000	101	\$3,582,442	\$1,058,395	\$4,640,837
Taxi service	485310	219	15,374,358	4,841,107	20,215,465
Limousine service	485320	84	1,056,743	294,065	1,350,809
Support activities for air transportation	488100	95	5,432,753	1,706,999	7,139,752
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation <sup>(c)</sup>	485210, 487000, and 485990	103	420,033	119,742	539,775
<b>TOURISM-RELATED SERVICES</b>					
Automotive equipment rental and leasing, and travel arrangement and reservation services <sup>(c)</sup>	532100, and 561500	639	88,029,297	23,784,752	111,814,050
<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
Performing arts companies	711100	250	919,829	253,420	1,173,249
Spectator sports	711210	121	1,390,418	435,794	1,826,212
Independent artists, writers, and performers	711510	2,726	1,989,141	480,752	2,469,893
Museums, historical sites, and similar institutions	712100	142	858,867	244,297	1,103,164
Amusement parks and arcades	713100	95	9,019,980	1,851,985	10,871,965
Gambling industries	713200	30	4,924,140	1,317,589	6,241,729
<b>ACCOMMODATION &amp; FOOD SERVICES</b>					
Hotels and motels, including casino hotels <sup>(c)</sup>	721110, and 721120	1,450	83,333,385	23,175,380	106,508,765
Bed-and-breakfast inns	721191	122	365,438	85,878	451,316
Other travel accommodations	721199	146	1,023,727	246,715	1,270,443
Recreational vehicle parks and recreational camps	721210	99	332,684	75,849	408,533
Full-service restaurants	722110, and 722511	7,990	254,238,041	69,515,521	323,753,562
Limited-service eating places	722210, 722513, 722514, and 722515	6,423	83,689,024	21,745,396	105,434,420
Drinking places (alcoholic beverages)	722410	2,646	32,058,390	8,911,129	40,969,519
<b>TOTAL</b>		<b>23,481</b>	<b>\$588,038,689</b>	<b>\$160,144,770</b>	<b>\$748,183,459</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.