October 17, 2025

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, 2025 and ending June 30, 2025 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,

Patricia Harris,

Tax Commissioner

Enclosure

4485 Northland Ridge Blvd. | Columbus, OH 43229
tax.ohio.gov

ATTACHMENT A:

Table S6-2FY25
October 16, 2025

State and Permissive (Local) Sales and Use Tax Collections for January 1, 2025 through June 30, 2025, for Industries Related to Travel & Tourism [a]

Industrial Classification	Industry Codes	Number of Taxpayers with Sales & Use Tax Collections in Sector [b][c]	State Sales & Use Tax Collections	Permissive Sales & Use Tax Collections	Total (State and Permissive) Sales & Use Tax Collections
TRANSPORTATION					
Air and Water transportation	481000-481999 & 483000-483999	190	3,653,940	1,166,760	4,820,700
Taxi service	485310-485319	443	18,238,482	5,777,651	24,016,134
Limousine service	485320-485329	163	877,528	249,716	1,127,244
Support activities for air transportation	488100-488199	153	2,164,300	711,033	2,875,334
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportaion [c]	485210-485219, 487000-487999, and 485990-485999	184	279,730	80,378	360,108
TOURISM-RELATED SERVICES					
Automotive equipment rental and leasing, and travel arrangement and reservation services [c]	532100-532119, & 561500-561599	1,299	85,654,500	22,599,067	108,253,567
ARTS, ENTERTAINMENT, & RECREATION					
Performing arts companies	711100-711199	450	879,463	263,171	1,142,634
Spectator sports	711210-711299	233	919,988	332,447	1,252,435
Independent artists, writers, and performers	711500-711299	3,933	1,596,563	406,500	2,003,064
Museums, historical sites, and similar institutions	712100-712199	221	749,961	242,103	992,064
Amusement parks and arcades	713100-713199	243	9,311,629	1,626,101	10,937,731
Gambling industries	713200-713299	65	10,052,261	2,616,406	12,668,667
ACCOMMODATION & FOOD SERVICES					
Hotels and motels, including casino hotels [d]	721110-721120	3,204	85,498,154	23,600,590	109,098,744
Bed-and-breakfast inns	721191	173	330,787	79,856	410,643
Other travel accommodations	721199	263	1,073,012	262,395	1,335,407
Recreational vehicle parks and recreational camps	721210-721219	157	412,414	95,599	508,013
Full-service restaurants	722511	15,418	249,795,950	68,688,085	318,484,035
Lmited-service eating places	722513, 722514, and 722515	11,839	83,327,009	22,032,826	105,359,836
Drinking places (alcoholic beverages)	722410	5,191	39,121,842	11,068,968	50,190,810
TOTAL		**43,822**	**593,937,515**	**161,899,654**	**755,837,169**
TOTAL NUMBER OF TAXPAYERS[b]	**22,538**				

(a) This table includes all sales and use tax accounts.
(b) Taxpayer is defined as a distinct legal entity.
(c) A taxpayer can report collections for multiple industries. For example, a taxpayer with multiple functions impacting both taxi services and limousine services would occur twice within these counts, i.e., once in taxi services and once in limousine services. Counts do not indicate the number of locations.
(d) Several NAICS classifications were combined into one category to prevent disclosure of confidential taxpayer information.

4485 Northland Ridge Blvd. | Columbus, OH 43229
tax.ohio.gov