



April 29, 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 July 1, 2024 and ending December 31, 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 blue ink, appearing to read "Patricia Harris".

Patricia Harris,
Tax Commissioner

Enclosure



ATTACHMENT A:

Table S6-1FY25
April 25, 2025

State and Permissive (Local) Sales and Use Tax Collections
for July 1, 2024 through December 31, 2024,
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	93	\$ 2,900,529	\$ 805,059	\$ 3,705,587
Taxi service	485310	174	\$ 18,464,941	\$ 5,470,986	\$ 23,935,927
Limousine service	485320	81	\$ 1,130,262	\$ 300,102	\$ 1,430,364
Support activities for air transportation	488100	72	\$ 2,188,931	\$ 702,345	\$ 2,891,276
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation ^(c)	485210, 487000, and 485990	109	\$ 562,965	\$ 153,966	\$ 716,931
TOURISM-RELATED SERVICES					
Automotive equipment rental and leasing, and travel arrangement and reservation services ^(c)	532100, and 561500	603	\$ 101,505,601	\$ 24,691,455	\$ 126,197,056
ARTS, ENTERTAINMENT, & RECREATION					
Performing arts companies	711100	256	\$ 1,101,904	\$ 293,518	\$ 1,395,422
Spectator sports	711210	131	\$ 1,652,877	\$ 492,700	\$ 2,145,577
Independent artists, writers, and performers	711510	2,505	\$ 2,499,903	\$ 643,488	\$ 3,143,391
Museums, historical sites, and similar institutions	712100	140	\$ 1,282,329	\$ 365,365	\$ 1,647,694
Amusement parks and arcades	713100	102	\$ 15,650,525	\$ 2,868,546	\$ 18,519,072
Gambling industries	713200	25	\$ 3,609,316	\$ 978,132	\$ 4,587,448
ACCOMMODATION & FOOD SERVICES					
Hotels and motels, including casino hotels ^(c)	721110, and 721120	1,450	\$ 114,136,891	\$ 30,112,614	\$ 144,249,506
Bed-and-breakfast inns	721191	113	\$ 578,557	\$ 135,315	\$ 713,871
Other travel accommodations	721199	144	\$ 1,444,023	\$ 350,519	\$ 1,794,542
Recreational vehicle parks and recreational camps	721210	98	\$ 777,805	\$ 167,985	\$ 945,790
Full-service restaurants	722110, and 722511	7,815	\$ 277,774,704	\$ 69,969,111	\$ 347,743,815
Limited-service eating places	722210, 722513, and 722514, and 722515	6,322	\$ 92,814,603	\$ 21,923,768	\$ 114,738,371
Drinking places (alcoholic beverages)	722410	2,568	\$ 32,641,370	\$ 8,887,148	\$ 41,528,517
TOTAL		22,801	\$ 672,718,037	\$ 169,312,120	\$ 842,030,157

(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.