



Department of Taxation

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Table S6-2FY16
No. 63 (2016)
September 9, 2016

State and Permissive (Local) Sales & Use Tax Collections for Industries Related to Travel & Tourism, January 1, 2016 through June 30, 2016

The Ohio Department of Taxation is required under ORC Section 5739.36 to summarize and publish sales and use tax collections for industries related to travel and tourism, by industrial classification, for each preceding six month period. The following table covers tax collections for January 1, 2016 through June 30, 2016.

The table includes all sales and use tax accounts.

This table is revised both in format and content compared to S6 tables in the Tax Data Series for periods prior to July 1, 2014. The content of the table has been changed to agree with categories related to tourism as defined in Section 5, Am. Sub. S.B. 314, 129th General Assembly, as listed in table S6Q in the Tax Data Series.

In the industries related to tourism listed here, and for the period January 1, 2016 through June 30, 2016, state and permissive (local) sales and use tax collections totaled approximately \$583.6 million from a total of 24,141 entities.

Figures shown in this publication are from records of the Ohio Department of Taxation.

**State and Permissive (Local) Sales and Use Tax Collections
 for January 1, 2016 through June 30, 2016,
 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 ^(c)	481000, and 483000	85	\$2,226,304	\$646,638	\$2,872,942
Taxi service	485310	543	330,206	79,414	409,620
Limousine service	485320	152	645,546	166,669	812,214
Support activities for air transportation	488100	61	922,401	268,893	1,191,294
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation ^(c)	485210, 487000, and 485990	70	475,573	118,429	594,001
TOURISM-RELATED SERVICES					
Automotive equipment rental and leasing, and travel arrangement and reservation services ^(c)	532100, and 561500	744	71,754,261	18,389,302	90,143,563
ARTS, ENTERTAINMENT, & RECREATION					
Performing arts companies	711100	108	446,296	112,964	559,260
Spectator sports	711210	75	1,574,889	474,185	2,049,073
Independent artists, writers, and performers	711510	2,409	608,516	143,562	752,077
Museums, historical sites, and similar institutions	712100	102	661,978	153,316	815,294
Amusement parks and arcades	713100	69	3,906,823	715,223	4,622,046
Gambling industries	713200	49	3,939,481	941,969	4,881,450
ACCOMMODATION & FOOD SERVICES					
Hotels and motels, including casino hotels ^(c)	721110, and 721120	1,301	59,160,839	15,303,236	74,464,075
Bed-and-breakfast inns	721191	174	348,543	71,806	420,348
Other travel accommodations	721199	83	487,180	102,787	589,968
Recreational vehicle parks and recreational camps	721210	65	92,205	18,242	110,448
Full-service restaurants	722110, and 722511	8,141	199,535,101	50,419,341	249,954,443
Limited-service eating places	722210, 722513, 722514, and 722515	6,979	95,381,163	22,601,175	117,982,338
Drinking places (alcoholic beverages)	722410	2,931	24,227,832	6,103,064	30,330,895
Total		24,141	\$466,725,136	\$116,830,214	\$583,555,351

(a)

This table has a revised format compared to S6 tables in the Tax Data Series for periods prior to July 1, 2014. The format and content of the table has been changed to agree with categories related to tourism as defined in Section 5, Am. Sub. S.B. 314, 129th General Assembly, as amended by Am. Sub. H.B. 64, 131st General Assembly, as listed in table S6Q in the Tax Data Series. The table includes all sales and use tax accounts, including "direct payment" and "consumer use" accounts in which the appropriate tax is paid by the purchaser, rather than the seller, to the state.

(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.