



Department of Taxation

Office of the Tax Commissioner
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tax.ohio.gov

April 20, 2020

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, 2019 and ending December 31, 2019 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.

Respectfully,

A handwritten signature in blue ink that reads "Jeffrey A. McClain /so".

Jeffrey A. McClain,
Tax Commissioner

Enclosure



Department of
Taxation

Tax Analysis Division
4485 Northland Ridge Blvd
Columbus, Ohio 43229
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Table S-6-1FY20
No. 24 (2020)
March 23, 2020

State and Permissive (Local) Sales & Use Tax Collections for Industries Related to Travel & Tourism, July 1, 2019 through December 31, 2019

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 July 1, 2019 through December 31, 2019.

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.

In the industries related to tourism listed here, and for the period July 1, 2019 through December 31, 2019, state and permissive (local) sales and use tax collections totaled approximately \$691.2 million from a total of 23,293 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 July 1, 2019 through December 31, 2019,
for Industries Related to Travel & Tourism ^(c)

Industrial Classification	Industry Codes	Number of Entities ^(b)	State		Permissive		Total
			Sales & Use Tax Collections	Sales & Use Tax Collections	(State and Permissive) Sales & Use Tax Collections		
TRANSPORTATION							
Air and Water transportation	481000, and 483000	97	\$ 2,996,329	\$ 847,801	\$ 3,844,129		
Taxi service	485310	360	\$ 221,824	\$ 54,284	\$ 276,108		
Limosine service	485320	123	\$ 821,877	\$ 218,294	\$ 1,040,171		
Support activities for air transportation	488100	72	\$ 1,834,955	\$ 514,491	\$ 2,349,446		
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation ^(c)	485210, 487000, and 485990	94	\$ 772,414	\$ 205,188	\$ 977,602		
TOURISM-RELATED SERVICES							
Automotive equipment rental and leasing, and travel arrangement and reservation services ^(c)	532100, and 561500	679	\$ 89,489,341	\$ 22,875,287	\$ 112,364,628		
ARTS, ENTERTAINMENT, & RECREATION							
Performing arts companies	711100	177	\$ 544,643	\$ 151,560	\$ 696,203		
Spectator sports	711210	90	\$ 1,543,343	\$ 471,545	\$ 2,014,888		
Independent artists, writers, and performers	711510	2,381	\$ 641,939	\$ 161,422	\$ 803,361		
Museums, historical sites, and similar institutions	712100	110	\$ 1,310,313	\$ 302,331	\$ 1,612,644		
Amusement parks and arcades	713100	94	\$ 12,364,754	\$ 2,367,303	\$ 14,732,057		
Gambling industries	713200	37	\$ 3,520,395	\$ 835,387	\$ 4,355,782		
ACCOMMODATION & FOOD SERVICES							
Hotels and motels, including casino hotels ^(c)	721110, and 721120	1,389	\$ 89,189,003	\$ 23,498,523	\$ 112,687,527		
Bed-and-breakfast inns	721191	160	\$ 542,538	\$ 121,053	\$ 663,591		
Other travel accommodations	721199	126	\$ 1,316,049	\$ 341,903	\$ 1,657,952		
Recreational vehicle parks and recreational camps	721210	74	\$ 403,901	\$ 91,832	\$ 495,733		
Full-service restaurants	722110, and 722511	7,949	\$ 225,089,409	\$ 57,827,076	\$ 282,916,485		
Limited-service eating places	722210, 722513, 722514, and 722515	6,570	\$ 91,016,404	\$ 22,157,064	\$ 113,173,468		
Drinking places (alcoholic beverages)	722410	2,711	\$ 27,427,939	\$ 7,093,229	\$ 34,521,168		
TOTAL		23,293	\$ 551,047,370	\$ 140,135,573	\$ 691,182,943		

(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. The 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.