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Table S-6-2FY12
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State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, January - June 2012

The Ohio Department of Taxation is required under ORC Section 5739.36 to summarize and publish sales and use tax collections for industries related directly and indirectly to travel and tourism by industrial classification for each preceding six month period. The following table covers tax collections for January through June 2012.

The table includes all types of sales and use tax accounts, including "direct payment" and "consumer use" accounts in which the appropriate tax is paid directly by the purchaser, rather than the seller, to the state. Because such purchasers are included in this table, many industries not typically involved in making taxable retail sales (such as manufacturing) are represented.

For the last six months of fiscal year 2012, state and permissive (i.e., local) sales and use tax collections totaled \$2.1 billion from a total of 76,815 accounts. Out of the 26 classification groups, 12 are related directly to travel and tourism while 14 are indirectly related. Sales tax collections ranged from a high of \$542.4 million by department/general merchandise stores to a low of \$166,143 by facilities in the "cultural institutions" category. The number of accounts per classification ranged from 27,248 miscellaneous store retailers to 50 air transportation firms.

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

**State and Permissive (Local) Sales & Use Tax Collections
 for Industries Directly and Indirectly Related to Travel & Tourism,
 January-June 2012 (a)**

| Industrial Classification | NAICS codes | Number of Entities (b) | State Sales & Use Tax Collections | Permissive Sales & Use Tax Collections | Total (State & Permissive) Sales & Use Tax Collections |
|---|---|-----------------------------------|--|---|---|
| Industries Directly Related to Travel & Tourism | | | | | |
| Air Transportation | 481000 | 50 | \$391,050 | \$75,554 | \$466,603 |
| Support Activities for Air Transportation | 488100 | 52 | 1,088,134 | 272,649 | 1,360,783 |
| Taxi and Limousine Services | 485310-485320 | 716 | 786,227 | 189,732 | 975,958 |
| Other Passenger Transportation Services | 483000, 485210, 485510, 487000, 561500 | 68 | 161,426 | 38,541 | 199,967 |
| Automotive Rental and Leasing | 532100 | 683 | 44,668,376 | 10,567,983 | 55,236,359 |
| Performing Arts, Spectator Sports, Artists Cultural Institutions | 711100-711510 712100 | 1,680 69 | 1,371,620 137,875 | 340,747 28,267 | 1,712,367 166,143 |
| Amusements and Recreation | 713100-713900 | 1,274 | 18,626,120 | 3,605,989 | 22,232,110 |
| Hotels, Motels and Other Accommodations | 721110-721199, 721210, 721310 | 1,368 | 39,003,423 | 9,264,973 | 48,268,397 |
| Full-Service Restaurants | 722110 | 8,184 | 173,165,853 | 40,889,632 | 214,055,485 |
| Limited-Service Eating Places | 722210 | 6,757 | 77,640,987 | 17,561,999 | 95,202,986 |
| Drinking Places | 722410 | 2,873 | 16,962,227 | 4,087,316 | 21,049,543 |
| Industries Indirectly Related to Travel & Tourism | | | | | |
| New & Used Car Dealers (c) | 441110-441120 | 1,708 | \$70,799,710 | \$16,539,866 | \$87,339,576 |
| All Other Motor Vehicle Dealers (c) | 441210-441229 | 850 | 11,037,524 | 2,458,170 | 13,495,694 |
| Auto Parts and Accessories | 441300 | 3,036 | 58,664,096 | 13,385,843 | 72,049,939 |
| Supermarkets and Grocery Stores | 445110-445120 | 3,950 | 144,987,604 | 34,595,235 | 179,582,839 |
| Specialty Food Stores | 445210-445299 | 2,510 | 15,202,727 | 3,411,965 | 18,614,691 |
| Beer, Wine and Liquor Stores | 445310 | 914 | 12,672,591 | 2,958,001 | 15,630,593 |
| Pharmacies and Drug Stores | 446110 | 427 | 53,044,112 | 13,270,084 | 66,314,196 |
| Gasoline Stations | 447100 | 1,470 | 62,266,322 | 14,360,276 | 76,626,598 |
| Jewelry and Luggage Stores | 448310-448320 | 1,412 | 21,549,363 | 5,847,658 | 27,397,020 |
| Sporting Goods Stores | 451110 | 2,673 | 36,380,503 | 8,382,687 | 44,763,190 |
| Hobby, Toy, and Game Stores | 451120 | 1,176 | 16,447,680 | 4,712,149 | 21,159,828 |
| Book Stores and Newsstands | 451211-451212 | 1,093 | 14,024,347 | 3,488,644 | 17,512,991 |
| Department/General Merchandise Stores | 452110-452900 | 4,574 | 433,131,140 | 109,273,251 | 542,404,391 |
| Miscellaneous Store Retailers | 114110, 114210, 453110-453990 | 27,248 | 359,208,333 | 87,794,197 | 447,002,530 |
| GRAND TOTAL | | 76,815 | \$1,683,419,370 | \$407,401,407 | \$2,090,820,777 |

- (a) The table includes all kinds of 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. Because such accounts are included in this table, many industries not typically involved in making taxable retail sales (such as manufacturing) are represented.
- (b) Indicates the number of separate business entities with sales or use tax collections; it does not reflect the number of separate locations.
- (c) Tax collections from automobile and watercraft sales are not included in this table. Such taxes are collected by the county clerks of court and then remitted to the state. The total state and permissive tax on such sales was \$665,281,542 during the January-June 2012 period.