



Department of Taxation

Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

Table S6-2FY14
No. 105 (2014)
October 17, 2014

State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, January 1st through June 30th, 2014

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 2014.

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 second half of fiscal year 2014, state and permissive (i.e., local) sales and use tax collections totaled approximately \$2.3 billion from a total of 71,816 entities. Out of the 26 industry groups, 12 are related directly to travel and tourism while 14 are indirectly related. Tax collections ranged from a high of approximately \$555.2 million by department/general merchandise stores to a low of approximately \$282,405 by other passenger transportation services. The number of entities per industry ranged from 24,125 miscellaneous store retailers to 49 in the support for air transportation category.

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 2014 (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	64	\$ 526,572	\$ 139,788	\$ 666,359
Support Activities for Air Transportation	488100	49	\$ 1,119,818	\$ 337,912	\$ 1,457,730
Taxi and Limousine Services	485310-485320	651	\$ 1,035,524	\$ 249,483	\$ 1,285,007
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	67	\$ 226,107	\$ 56,298	\$ 282,405
Automotive Rental and Leasing	532100	698	\$ 63,474,440	\$ 16,554,421	\$ 80,028,861
Performing Arts, Spectator Sports, Artists Cultural Institutions (d)	711100-711510	2,042	\$ 2,475,034	\$ 722,603	\$ 3,197,636
Amusements and Recreation	712100	86	\$ 657,604	\$ 156,286	\$ 813,890
Hotels, Motels and Other Accommodations	713100-713900	1,323	\$ 21,688,735	\$ 5,238,743	\$ 26,927,477
Full-Service Restaurants	721110-721199, 721210, 721310	1,428	\$ 49,513,625	\$ 13,181,096	\$ 62,694,722
Limited-Service Eating Places	722110	7,838	\$ 179,397,863	\$ 46,505,244	\$ 225,903,107
Drinking Places	722210	6,686	\$ 91,606,657	\$ 22,582,767	\$ 114,189,424
	722410	2,808	\$ 19,801,140	\$ 4,871,540	\$ 24,672,681
Industries Indirectly Related to Travel & Tourism					
New & Used Car Dealers (c)	441110-441120	1,644	\$ 98,229,091	\$ 24,641,575	\$ 122,870,667
All Other Motor Vehicle Dealers (c)	441210-441229	801	\$ 12,408,331	\$ 3,068,944	\$ 15,477,275
Auto Parts and Accessories	441300	2,791	\$ 64,560,694	\$ 16,033,421	\$ 80,594,116
Supermarkets and Grocery Stores	445110-445120	3,790	\$ 179,244,532	\$ 46,410,230	\$ 225,654,762
Specialty Food Stores	445210-445299	2,245	\$ 17,652,870	\$ 4,242,731	\$ 21,895,601
Beer, Wine and Liquor Stores	445310	807	\$ 12,050,924	\$ 2,859,749	\$ 14,910,673
Pharmacies and Drug Stores	446110	408	\$ 45,117,468	\$ 12,340,246	\$ 57,457,713
Gasoline Stations	447100	1,402	\$ 68,010,274	\$ 17,180,228	\$ 85,190,502
Jewelry and Luggage Stores	448310-448320	1,332	\$ 23,981,577	\$ 6,956,475	\$ 30,938,052
Sporting Goods Stores	451110	2,558	\$ 45,390,751	\$ 11,939,173	\$ 57,329,924
Hobby, Toy, and Game Stores	451120	1,035	\$ 16,838,226	\$ 5,325,119	\$ 22,163,345
Book Stores and Newsstands	451211-451212	969	\$ 12,635,342	\$ 3,502,750	\$ 16,138,092
Department/General Merchandise Stores	452110-452900	4,169	\$ 431,650,736	\$ 123,563,222	\$ 555,213,958
Miscellaneous Store Retailers	114110, 114210, 453110-453990	24,125	\$ 324,805,446	\$ 83,218,161	\$ 408,023,607
GRAND TOTAL		71,816	\$ 1,784,099,380	\$ 471,878,207	\$ 2,255,977,587

- (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 \$753,798,222 during the January-June 2014 period.
- (d) This category shows an increase in collections compared to previous tables due to NAICS code revisions affecting self-reported NAICS codes and increasing the number of filers in this category.