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

Table S6QFY14
No. 104 (2014)
March 24, 2015

State Sales & Use Tax Collections for Certain Industries Related to Travel & Tourism, according to Section 5, Am. Sub. S.B. 314, 129th General Assembly, Fiscal Year 2014

The Ohio Department of Taxation is required under Section 5 of Am. Sub. S.B. 314, 129th General Assembly, to calculate and certify the annual change in state sales tax revenue from specified industries related to travel and tourism. Tax Data Series Table S6Q, presented quarterly, assists in this requirement. The following table presents sales tax collections from select industries, for 4 quarters of fiscal year (FY) 2014, and 4 quarters from the preceding fiscal year.

For the 4th quarter of fiscal year (FY) 2014, state sales and use tax collections totaled approximately $226.9 million.

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.

State sales and use tax collections totaled approximately $826.5 million in FY2014. State sales and use tax collections totaled approximately $771.2 million in FY2013. State collections in the categories listed in this table increased approximately $55.3 million from FY2013 to FY2014.

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

State Sales & Use Tax Collections for Industries Related to Travel & Tourism,
According to Section 5, Am. Sub. S.B. 314, 129th General Assembly (a)
Fiscal Year Ending June 30, 2014 (b)

	NAICS	FY14 JUL-SEP 2013	FY14 OCT-DEC 2013	FY14 JAN-MAR 2014	FY14 APR-JUN 2014	FY14 TOTAL	FY13 JUL-SEP 2012	FY13 OCT-DEC 2012	FY13 JAN-MAR 2013	FY13 APR-JUN 2013	FY13 TOTAL	Comparison of Fiscal Year Totals change, in percent	Comparison of Fiscal Year Totals change, in dollars
TRANSPORTATION													
Air transportation [c]	481000	$ (50,242.13)	$ 139,021.06	$ 206,220.75	$ 101,530.28	$ 396,529.96	$ 323,205.68	$ 137,589.59	$ 71,976.49	$ 137,505.88	$ 670,277.64	-40.8%	$ (273,747.68)
Water transportation	483000	$ 16,204.23	$ 17,636.43	$ 14,695.02	$ 16,643.12	$ 65,178.80	$ 16,190.06	$ 14,000.99	$ 128,203.61	$ 15,108.39	$ 173,503.05	-62.4%	$ (108,324.25)
Taxi service	485310	$ 196,438.78	$ 74,041.52	$ 278,775.00	$ 88,833.02	$ 638,088.32	$ 185,396.73	$ 73,210.68	$ 192,013.10	$ 84,155.76	$ 534,776.27	19.3%	$ 103,312.05
Limousine service	485320	$ 314,993.40	$ 313,038.56	$ 337,600.83	$ 328,646.46	$ 1,294,279.25	$ 409,458.40	$ 313,851.30	$ 258,135.18	$ 302,937.92	$ 1,284,382.80	0.8%	$ 9,896.45
Support activities for air transportation	488100	$ 532,697.71	$ 605,326.68	$ 524,630.39	$ 594,271.11	$ 2,256,925.89	$ 495,751.55	$ 569,315.64	$ 554,455.24	$ 501,739.94	$ 2,121,262.37	6.4%	$ 135,663.52
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportaion [d]	485210, 487000, and 485990	$ 149,787.42	$ 148,637.94	$ 152,105.67	$ 159,482.49	$ 610,013.52	$ 130,975.17	$ 137,828.27	$ 149,245.79	$ 140,624.89	$ 558,674.12	9.2%	$ 51,339.40
TOURISM-RELATED SERVICES													
Automotive equipment rental and leasing, and travel arrangement and reservation services [d]	532100, and 561500	$ 28,089,559.91	$ 26,785,507.67	$ 28,168,704.02	$ 35,341,590.35	$ 118,385,361.95	$ 25,073,863.80	$ 21,841,738.92	$ 23,914,145.18	$ 27,759,858.32	$ 98,589,606.22	20.1%	$ 19,795,755.73
ARTS, ENTERTAINMENT, & RECREATION													
Performing arts companies	711100	$ 199,144.15	$ 177,895.63	$ 243,595.09	$ 185,174.76	$ 805,809.63	$ 188,849.42	$ 181,871.24	$ 208,983.67	$ 197,368.59	$ 777,072.92	3.7%	$ 28,736.71
Spectator sports	711210	$ 660,548.31	$ 605,988.12	$ 578,238.33	$ 621,572.17	$ 2,466,346.93	$ 394,291.31	$ 376,526.60	$ 525,813.60	$ 524,802.66	$ 1,821,434.17	35.4%	$ 644,912.76
Independent artists, writers, and performers	711510	$ 193,345.77	$ 66,351.76	$ 295,343.53	$ 74,011.27	$ 629,052.33	$ 168,571.81	$ 49,161.40	$ 270,570.92	$ 60,290.21	$ 548,594.34	14.7%	$ 80,457.99
Museums, historical sites, and similar institutions [c]	712100	$ 610,888.98	$ 248,628.01	$ 134,693.75	$ 522,739.47	$ 1,516,950.21	$ 520,325.95	$ 264,254.27	$ 142,086.07	$ 355,265.61	$ 1,281,931.90	18.3%	$ 235,018.31
Amusement parks and arcades	713100	$ 4,208,241.62	$ 1,392,651.29	$ 1,044,403.54	$ 2,959,822.63	$ 9,605,119.08	$ 5,975,190.64	$ 237,747.38	$ 1,353,314.09	$ 4,375,641.46	$ 11,941,893.57	-19.6%	$ (2,336,774.49)
Gambling industries	713200	$ 769,507.67	$ 878,456.07	$ 1,059,698.94	$ 1,474,514.78	$ 4,182,177.46	$ 551,629.62	$ 716,788.65	$ 645,746.12	$ 887,385.27	$ 2,801,549.66	49.3%	$ 1,380,627.80
ACCOMMODATION & FOOD SERVICES													
Hotels and motels, including casino hotels [d]	721110, and 721120	$ 28,855,152.20	$ 24,231,668.43	$ 20,149,552.82	$ 28,602,534.79	$ 101,838,908.24	$ 26,325,759.30	$ 21,454,464.79	$ 18,384,584.79	$ 24,185,344.17	$ 90,350,153.05	12.7%	$ 11,488,755.19
Bed-and-breakfast inns	721191	$ 222,165.06	$ 150,256.36	$ 126,274.18	$ 126,137.03	$ 624,832.63	$ 211,264.62	$ 167,016.33	$ 141,649.04	$ 116,949.49	$ 636,879.48	-1.9%	$ (12,046.85)
Other travel accommodations	721199	$ 278,152.72	$ 178,002.88	$ 222,863.95	$ 197,881.45	$ 876,901.00	$ 168,139.28	$ 140,671.03	$ 154,142.70	$ 169,150.91	$ 632,103.92	38.7%	$ 244,797.08
Recreational vehicle parks and recreational camps [c]	721210	$ 87,930.32	$ 33,616.56	$ 37,171.32	$ 43,298.50	$ 202,016.70	$ 94,154.02	$ 30,785.98	$ 32,635.40	$ 28,224.23	$ 185,799.63	8.7%	$ 16,217.07
Full-service restaurants	722110	$ 92,296,356.79	$ 86,436,558.67	$ 84,370,444.94	$ 95,564,534.76	$ 358,667,895.16	$ 93,774,867.68	$ 86,875,890.09	$ 81,309,339.43	$ 89,359,469.03	$ 351,319,566.23	2.1%	$ 7,348,328.93
Limited-service eating places	722210	$ 47,795,664.17	$ 44,324,448.86	$ 40,595,112.32	$ 49,596,801.01	$ 182,312,026.36	$ 43,731,685.81	$ 38,616,319.16	$ 40,710,453.65	$ 45,835,526.00	$ 168,893,984.62	7.9%	$ 13,418,041.74
Drinking places (alcoholic beverages)	722410	$ 9,694,592.55	$ 9,608,276.46	$ 9,473,546.39	$ 10,332,468.26	$ 39,108,883.66	$ 8,962,524.12	$ 8,581,138.66	$ 8,752,419.99	$ 9,757,813.11	$ 36,053,895.88	8.5%	$ 3,054,987.78
Total		$ 215,121,129.63	$ 196,416,008.96	$ 188,013,670.78	$ 226,932,487.71	$ 826,483,297.08	$ 207,702,094.97	$ 180,780,170.97	$ 177,899,914.06	$ 204,795,161.84	$ 771,177,341.84	7.2%	$ 55,305,955.24

(a) 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. Because such accounts are included in this table, many industries not typically involved in making taxable retail sales (such as manufacturing) are represented.

(b) Note that on September 1, 2013 the state rate changed from 5.5% to 5.75%.

(c) FY 2014 and FY 2013 values were revised in this category to reflect NAICS corrections.

(d) Several NAICS classifications were combined into one category to prevent disclosure of confidential taxpayer information.