



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 S6QFY15
No. 88 (2015)
October 28, 2015

State Sales Tax Collections for Certain Industries Related to Travel & Tourism, according to Section 5, Am. Sub. S.B. 314, 129th General Assembly, as amended by Am. Sub. H.B. 64, 131st General Assembly, July 1st 2014 through June 30th, 2015

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) 2015, and 4 quarters from the preceding fiscal year.

For the 4th quarter of FY 2015, state sales tax collections totaled approximately \$232.9 million in these select categories.

State sales tax collections totaled approximately \$892.3 million in FY 2015 in these categories. State sales tax collections totaled approximately \$816.9 million in FY 2014. State collections in the categories listed in this table increased approximately \$75.4 million from FY 2014 to FY 2015.

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

State Sales Tax Collections for Industries Related to Travel & Tourism,
According to Section 5, Am. Sub. S.B. 314, 129th General Assembly, as amended by Am. Sub. H.B. 64, 131st General Assembly. (a)
Fiscal Year Ending June 30, 2015. Please note that on September 1, 2013 the state rate changed from 5.5% to 5.75%.
This table contains revised values for fiscal years 2014 and 2015.

	NAICS	Fiscal Year 2015					Fiscal Year 2014					Comparison of Fiscal Year Totals		
		JUL-SEP 2014	OCT-DEC 2014	JAN-MAR 2015	APR-JUN 2015	TOTAL	JUL-SEP 2013	OCT-DEC 2013	JAN-MAR 2014	APR-JUN 2014	TOTAL	change, in percent	change, in dollars	
TRANSPORTATION														
Air and water transportation ^(b)	481000, and 483000	\$191,413.80	\$132,576.57	\$834,170.15	\$75,650.44	\$1,233,810.96	\$310,753.33	\$142,141.39	\$154,991.77	\$160,233.86	\$768,120.35	60.6%	\$465,690.61	
Taxi service	485310	\$228,320.81	\$117,892.06	\$269,061.26	\$262,344.23	\$877,618.36	\$184,986.41	\$67,952.38	\$268,945.15	\$75,108.37	\$596,992.31	47.0%	\$280,626.05	
Limousine service	485320	\$399,652.62	\$379,655.19	\$315,832.49	\$338,707.26	\$1,433,847.56	\$315,238.11	\$312,660.92	\$337,764.74	\$332,191.59	\$1,297,855.36	10.5%	\$135,992.20	
Support activities for air transportation	488100	\$598,420.18	\$557,087.82	\$467,380.13	\$457,132.85	\$2,080,020.98	\$491,844.79	\$590,451.40	\$523,735.76	\$557,951.20	\$2,163,983.15	-3.9%	(\$83,962.17)	
Interurban and rural bus transportation, scenic and sightseeing transportation, and other transit and ground passenger transportation ^(b)	485210, 487000, and 485990	\$177,802.61	\$183,525.68	\$184,548.17	\$142,365.48	\$688,241.94	\$137,446.59	\$149,278.20	\$151,280.39	\$156,795.21	\$594,800.39	15.7%	\$93,441.55	
TOURISM-RELATED SERVICES														
Automotive equipment rental and leasing, and travel arrangement and reservation services ^(b)	532100, and 561500	\$33,749,870.58	\$29,910,167.87	\$30,854,918.52	\$34,213,013.03	\$128,727,970.00	\$28,079,725.59	\$26,805,287.94	\$28,083,687.74	\$32,069,566.63	\$115,038,267.90	11.9%	\$13,689,702.10	
ARTS, ENTERTAINMENT, & RECREATION														
Performing arts companies	711100	\$223,014.98	\$179,486.69	\$242,658.75	\$181,801.20	\$826,961.62	\$190,260.84	\$177,679.00	\$243,005.57	\$177,879.44	\$788,824.85	4.8%	\$38,136.77	
Spectator sports	711210	\$469,724.10	\$420,178.61	\$264,438.50	\$409,026.66	\$1,563,367.87	\$531,695.18	\$501,672.53	\$303,449.00	\$311,154.26	\$1,647,970.97	-5.1%	(\$84,603.10)	
Independent artists, writers, and performers	711510	\$251,741.62	\$113,081.92	\$356,436.80	\$143,781.59	\$865,041.93	\$191,960.50	\$67,956.80	\$301,978.64	\$75,113.92	\$637,009.86	35.8%	\$228,032.07	
Museums, historical sites, and similar institutions	712100	\$727,420.54	\$260,599.84	\$190,228.67	\$509,634.31	\$1,687,883.36	\$611,363.05	\$257,631.53	\$134,978.89	\$424,406.78	\$1,428,380.25	18.2%	\$259,503.11	
Amusement parks and arcades	713100	\$5,399,806.08	\$849,011.29	\$149,494.13	\$2,160,947.52	\$8,559,259.02	\$3,787,908.74	\$891,114.16	\$133,710.77	\$2,302,635.27	\$7,115,368.94	20.3%	\$1,443,890.08	
Gambling industries	713200	\$1,266,275.29	\$1,112,817.72	\$1,164,700.45	\$1,136,264.07	\$4,680,057.53	\$771,007.87	\$912,179.56	\$1,022,031.16	\$1,296,115.42	\$4,001,334.01	17.0%	\$678,723.52	
ACCOMMODATION & FOOD SERVICES														
Hotels and motels, including casino hotels ^(b)	721110, and 721120	\$33,739,707.76	\$27,353,254.69	\$22,105,741.95	\$30,751,889.87	\$113,950,594.27	\$29,441,152.44	\$24,636,313.43	\$20,198,245.29	\$27,600,095.14	\$101,875,806.30	11.9%	\$12,074,787.97	
Bed-and-breakfast inns	721191	\$263,772.69	\$200,022.69	\$161,775.48	\$158,817.38	\$784,388.24	\$228,867.16	\$169,341.23	\$134,015.34	\$126,564.84	\$658,788.57	19.1%	\$125,599.67	
Other travel accommodations	721199	\$359,384.30	\$234,479.92	\$248,874.56	\$208,634.46	\$1,051,373.24	\$277,535.96	\$203,263.45	\$202,078.00	\$175,566.05	\$858,443.46	22.5%	\$192,929.78	
Recreational vehicle parks and recreational camps	721210	\$111,498.86	\$46,006.13	\$31,556.78	\$38,496.12	\$227,557.89	\$87,772.45	\$35,634.56	\$38,185.79	\$33,583.95	\$195,176.75	16.6%	\$32,381.14	
Full-service restaurants	722110, and 722511	\$102,427,564.76	\$90,802,274.58	\$91,660,306.19	\$99,303,464.20	\$384,193,609.73	\$91,126,672.79	\$86,175,092.40	\$83,910,411.14	\$93,132,077.69	\$354,344,254.02	8.4%	\$29,849,355.71	
Limited-service eating places	722210, 722513, 722514, and 722515	\$52,126,094.64	\$47,856,228.06	\$43,943,139.14	\$50,483,923.14	\$194,409,384.98	\$48,861,044.55	\$45,511,005.51	\$41,463,839.82	\$48,070,269.06	\$183,906,158.94	5.7%	\$10,503,226.04	
Drinking places (alcoholic beverages)	722410	\$11,105,708.92	\$10,695,908.40	\$10,637,409.02	\$11,965,542.34	\$44,404,568.68	\$9,622,860.14	\$9,716,173.67	\$9,468,074.83	\$10,159,988.25	\$38,967,096.89	14.0%	\$5,437,471.79	
Total		\$243,817,195.14	\$211,404,255.73	\$204,082,671.14	\$232,941,436.15	\$892,245,558.16	\$215,250,096.49	\$197,322,830.06	\$187,074,409.79	\$217,237,296.93	\$816,884,633.27	9.2%	\$75,360,924.89	
Year / Year Growth		13.3%	7.14%	9.09%	7.23%	9.2%								

(a) The table includes accounts contained in ORC 5739.02, and therefore does not include "direct payment" and "consumer use" accounts in which the appropriate tax is paid by the purchaser, rather than the seller, to the state.
(b) Several NAICS classifications were combined into one category to prevent disclosure of confidential taxpayer information.