



Tax Data Series

Tax Analysis P.O. Box 530, Columbus, OH 43216-0530

**SALES AND USE TAX:
State and Permissive (Local) Sales & Use Tax
Collections for Industries Directly and Indirectly
Related to Travel & Tourism
July-December 2005**



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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 July through December 2005.

For the first six months of fiscal year 2006, state and permissive (i.e. local) sales and use tax collections totaled \$2.1 billion from a total of 91,840 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 \$582.3 million by department/general merchandise stores to a low of \$34,061 by cultural institutions. The number of accounts per classification ranged from 39,036 miscellaneous store retailers to 25 cultural institutions.

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
 July-December 2005**

Industrial Classification	NAICS codes	Number of Entities (a)	State and Permissive Sales & Use Tax Collections
Industries Directly Related to Travel & Tourism			
Air Transportation	481000	28	\$219,119
Support Activities for Air Transportation	488100	76	1,198,361
Taxi and Limousine Services	485310-485320	901	998,089
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	82	259,588
Automotive Rental and Leasing	532100	1,007	68,919,860
Performing Arts, Spectator Sports, Artists	711100-711510	494	1,036,352
Cultural Institutions	712100	25	34,061
Amusements and Recreation	713100-713900	1,106	16,984,648
Hotels, Motels and Other Accommodations	721110-721199, 721210, 721310	1,049	31,867,032
Full-Service Restaurants	722110	7,614	178,470,092
Limited-Service Eating Places	722210	7,761	118,751,057
Drinking Places	722410	2,196	14,810,339
Industries Indirectly Related to Travel & Tourism			
New & Used Car Dealers (b)	441110-441120	2,007	\$89,433,048
All Other Motor Vehicle Dealers (b)	441210-441229	998	13,482,504
Auto Parts and Accessories	441300	3,785	68,399,755
Supermarkets and Grocery Stores	445110-445120	3,462	157,937,964
Specialty Food Stores	445210-445299	3,203	17,995,330
Beer, Wine and Liquor Stores	445310	1,208	18,282,347
Pharmacies and Drug Stores	446110	570	57,403,207
Gasoline Stations	447100	1,523	74,071,627
Jewelry and Luggage Stores	448310-448320	1,712	26,532,762
Sporting Goods Stores	451110	3,349	40,790,226
Hobby, Toy, and Game Stores	451120	1,562	35,714,591
Book Stores and Newsstands	451211-451212	1,507	23,449,254
Department/General Merchandise Stores	452110-452900	5,579	582,273,470
Miscellaneous Store Retailers	114110, 114210, 453110-453990	<u>39,036</u>	<u>500,490,024</u>
GRAND TOTAL		91,840	\$2,139,804,704

(a) Indicates the number of separate legal entities, not the number of locations.

(b) Tax collections from motor vehicle and watercraft sales are not included in this table. Such taxes are collected by the county clerks of courts and then remitted to the state. The total tax on such sales was \$635,580,960 during the July-December 2005 period.