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Table S-6-1FY09
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State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, July - December 2008

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 2008.

For the first six months of fiscal year 2009, state and permissive (i.e. local) sales and use tax collections totaled \$2.1 billion from a total of 79,728 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 \$601.5 million by department/general merchandise stores to a low of \$149,759 by cultural institutions. The number of accounts per classification ranged from 30,291 miscellaneous store retailers to 39 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 or Indirectly Related to
Travel & Tourism, July -December 2008**

Industrial Classification	NAICS codes	Number of Entities (a)	State and Permissive Sales & Use Tax Collections
Industries Directly Related to Travel & Tourism			
Air Transportation	481000	39	\$711,332
Support Activities for Air Transportation	488100	57	1,213,699
Taxi and Limousine Services	485310-485320	792	932,629
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	72	264,593
Automotive Rental and Leasing	532100	754	59,505,146
Performing Arts, Spectator Sports, Artists Cultural Institutions	711100-711510 712100	1,093 49	1,118,719 149,759
Amusements and Recreation	713100-713900	1,170	23,359,693
Hotels, Motels and Other Accommodations	721110-721199, 721210, 721310	1,229	48,390,149
Full-Service Restaurants	722110	7,623	198,533,326
Limited-Service Eating Places	722210	6,873	111,719,999
Drinking Places	722410	2,509	16,677,162
Industries Indirectly Related to Travel & Tourism			
New & Used Car Dealers (b)	441110-441120	1,820	\$76,732,041
All Other Motor Vehicle Dealers (b)	441210-441229	921	14,520,019
Auto Parts and Accessories	441300	3,328	67,767,453
Supermarkets and Grocery Stores	445110-445120	3,667	168,037,586
Specialty Food Stores	445210-445299	2,748	19,072,681
Beer, Wine and Liquor Stores	445310	1,046	17,041,500
Pharmacies and Drug Stores	446110	484	62,814,885
Gasoline Stations	447100	1,444	71,744,844
Jewelry and Luggage Stores	448310-448320	1,409	23,918,021
Sporting Goods Stores	451110	2,869	39,106,055
Hobby, Toy, and Game Stores	451120	1,323	22,848,999
Book Stores and Newsstands	451211-451212	1,259	22,400,494
Department/General Merchandise Stores	452110-452900	4,859	601,512,923
Miscellaneous Store Retailers	114110, 114210, 453110- 453990	30,291	459,029,021
GRAND TOTAL		79,728	\$2,129,122,728

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

(b) Tax collections from automobile 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 \$562,680,297 during the July-December 2008 period.