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State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, July - December 2010

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 2010.

For the first six months of fiscal year 2011, state and permissive (i.e. local) sales and use tax collections totaled \$2.13 billion from a total of 74,128 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 \$588.8 million by department/general merchandise stores to a low of \$151,480 by cultural institutions. The number of accounts per classification ranged from 26,626 miscellaneous store retailers to 37 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 and Indirectly Related to Travel & Tourism
 July-December 2010**

Industrial Classification	NAICS codes	Number of Entities (a)	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	37	\$382,534	\$130,712	\$513,246
Support Activities for Air Transportation	488100	42	569,697	157,513	727,211
Taxi and Limousine Services	485310-485320	685	855,966	199,956	1,055,923
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	57	151,197	39,692	190,889
Automotive Rental and Leasing	532100	672	46,247,444	11,476,823	57,724,268
Performing Arts, Spectator Sports, Artists	711100-711510	1,186	1,291,498	303,967	1,595,466
Cultural Institutions	712100	55	124,961	26,519	151,480
Amusements and Recreation	713100-713900	1,182	20,263,076	4,434,647	24,697,724
Hotels, Motels and Other Accommodations	721110-721199, 721210, 721310	1,273	39,101,217	9,673,548	48,774,765
Full-Service Restaurants	722110	7,805	163,726,144	38,867,788	202,593,931
Limited-Service Eating Places	722210	6,643	87,171,777	19,689,123	106,860,899
Drinking Places	722410	2,603	19,099,406	4,441,738	23,541,144
Industries Indirectly Related to Travel & Tourism					
New & Used Car Dealers (b)	441110-441120	1,650	\$63,817,151	\$14,890,476	\$78,707,627
All Other Motor Vehicle Dealers (b)	441210-441229	835	11,277,703	2,547,597	13,825,300
Auto Parts and Accessories	441300	3,050	59,151,242	13,403,505	72,554,747
Supermarkets and Grocery Stores	445110-445120	3,725	147,847,608	32,114,318	179,961,926
Specialty Food Stores	445210-445299	2,504	14,865,485	3,322,103	18,187,588
Beer, Wine and Liquor Stores	445310	960	13,940,002	3,177,224	17,117,226
Pharmacies and Drug Stores	446110	444	45,607,688	10,576,409	56,184,097
Gasoline Stations	447100	1,454	63,271,399	14,841,141	78,112,540
Jewelry and Luggage Stores	448310-448320	1,293	19,054,920	3,732,759	22,787,678
Sporting Goods Stores	451110	2,657	34,257,250	7,435,298	41,692,548
Hobby, Toy, and Game Stores	451120	1,141	22,583,093	4,153,081	26,736,174
Book Stores and Newsstands	451211-451212	1,110	17,800,524	3,829,205	21,629,729
Department/General Merchandise Stores	452110-452900	4,439	487,608,506	101,160,934	588,769,440
Miscellaneous Store Retailers	114110, 114210, 453110- 453990	26,626	358,934,802	84,323,105	443,257,906
GRAND TOTAL		74,128	\$1,739,002,290	\$388,949,182	\$2,127,951,472

(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 court and then remitted to the state. The total state and permissive tax on such sales was \$595,567,611 during the July-December 2010 period.