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Table S-6-1FY12
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State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, July - December 2011

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 2011.

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

For the first six months of fiscal year 2012, state and permissive (i.e., local) sales and use tax collections totaled \$2.2 billion from a total of 72,752 entities. Out of the 26 industry groups, 12 are related directly to travel and tourism while 14 are indirectly related. Tax collections ranged from a high of \$600.6 million by department/general merchandise stores to a low of \$48,145 by facilities in the other passenger transportation services category. The number of entities per industry ranged from 25,443 miscellaneous store retailers to 45 in both the air transportation firms and support for air transportation categories.

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 2011 (a)**

Industrial Classification	NAICS codes	Number of Entities (b)	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	45	\$439,417	\$130,896	\$570,313
Support Activities for Air Transportation	488100	45	1,105,593	271,858	1,377,450
Taxi and Limousine Services	485310-485320	646	868,184	200,812	1,068,996
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	62	32,655	15,490	48,145
Automotive Rental and Leasing	532100	675	48,600,554	11,784,191	60,384,745
Performing Arts, Spectator Sports, Artists	711100-711510	1,296	1,314,407	294,762	1,609,169
Cultural Institutions	712100	66	165,792	34,322	200,114
Amusements and Recreation	713100-713900	1,235	21,171,173	4,649,217	25,820,390
Hotels, Motels and Other Accomodations	721110-721199, 721210, 721310	1,329	43,745,892	10,758,171	54,504,063
Full-Service Restaurants	722110	7,895	176,798,032	41,457,111	218,255,143
Limited-Service Eating Places	722210	6,583	78,747,475	17,996,957	96,744,432
Drinking Places	722410	2,717	16,595,164	3,914,010	20,509,175
Industries Indirectly Related to Travel & Tourism					
New & Used Car Dealers (c)	441110-441120	1,636	\$70,197,979	\$16,495,604	\$86,693,583
All Other Motor Vehicle Dealers (c)	441210-441229	818	11,492,602	2,538,823	14,031,425
Auto Parts and Accessories	441300	2,995	60,874,668	13,706,404	74,581,072
Supermarkets and Grocery Stores	445110-445120	3,798	151,327,157	32,594,439	183,921,596
Specialty Food Stores	445210-445299	2,438	14,675,722	3,281,172	17,956,894
Beer, Wine and Liquor Stores	445310	906	13,283,994	3,079,399	16,363,393
Pharmacies and Drug Stores	446110	425	50,647,690	12,059,337	62,707,027
Gasoline Stations	447100	1,435	64,702,808	15,050,924	79,753,733
Jewelry and Luggage Stores	448310-448320	1,299	22,232,425	4,336,641	26,569,066
Sporting Goods Stores	451110	2,551	34,912,227	7,833,884	42,746,111
Hobby, Toy, and Game Stores	451120	1,081	22,813,987	3,904,571	26,718,558
Book Stores and Newsstands	451211-451212	1,059	16,352,756	3,647,544	20,000,300
Department/General Merchandise Stores	452110-452900	4,274	497,596,011	102,954,467	600,550,478
Miscellaneous Store Retailers	114110, 114210, 453110- 453990	25,443	361,583,190	83,688,811	445,272,001
GRAND TOTAL		72,752	\$1,782,277,555	\$396,679,819	\$2,178,957,374

- (a) The table includes all kinds of 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) Indicates the number of separate business entities with sales or use tax collections; it does not reflect the number of separate locations.
- (c) 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 \$635,224,292 during the July-December 2011 period.