



# Tax Data Series

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**SALES AND USE TAX:  
State and Permissive (Local) Sales & Use Tax  
Collections for Industries Directly and Indirectly  
Related to Travel & Tourism  
January-June 2006**



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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 January through June 2006.

For the second six months of fiscal year 2006, state and permissive (i.e. local) sales and use tax collections totaled \$2.0 billion from a total of 93,757 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 \$510.8 million by department/general merchandise stores to a low of \$37,554 by cultural institutions. The number of accounts per classification ranged from 40,024 miscellaneous store retailers to 30 air transportation companies.

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  
 January-June 2006**

Industrial Classification	NAICS codes	Number of Entities (a)	State and Permissive Sales & Use Tax Collections
<b>Industries Directly Related to Travel &amp; Tourism</b>			
Air Transportation	481000	30	\$419,064
Support Activities for Air Transportation	488100	79	1,083,734
Taxi and Limousine Services	485310-485320	900	985,991
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	78	234,606
Automotive Rental and Leasing	532100	1,003	70,870,069
Performing Arts, Spectator Sports, Artists	711100-711510	700	932,100
Cultural Institutions	712100	32	37,554
Amusements and Recreation	713100-713900	1,118	11,956,114
Hotels, Motels and Other Accommodations	721110-721199, 721210, 721310	1,090	27,994,432
Full-Service Restaurants	722110	7,723	178,109,308
Limited-Service Eating Places	722210	7,683	111,883,524
Drinking Places	722410	2,321	15,982,183
<b>Industries Indirectly Related to Travel &amp; Tourism</b>			
New & Used Car Dealers (b)	441110-441120	2,033	\$93,503,153
All Other Motor Vehicle Dealers (b)	441210-441229	1,001	12,129,742
Auto Parts and Accessories	441300	3,738	63,443,819
Supermarkets and Grocery Stores	445110-445120	3,533	148,805,598
Specialty Food Stores	445210-445299	3,177	18,044,164
Beer, Wine and Liquor Stores	445310	1,188	16,185,546
Pharmacies and Drug Stores	446110	570	58,327,336
Gasoline Stations	447100	1,526	70,994,690
Jewelry and Luggage Stores	448310-448320	1,801	25,594,828
Sporting Goods Stores	451110	3,371	37,697,355
Hobby, Toy, and Game Stores	451120	1,716	14,696,243
Book Stores and Newsstands	451211-451212	1,527	20,867,256
Department/General Merchandise Stores	452110-452900	5,795	510,753,589
Miscellaneous Store Retailers	114110, 114210, 453110-453990	<u>40,024</u>	<u>509,053,288</u>
<b>GRAND TOTAL</b>		<b>93,757</b>	<b>\$2,020,585,287</b>

(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 \$560,956,494 during the January-June 2006 period.