



Tax Analysis Division
30 E Broad St, 22nd Floor
Columbus, Ohio 43215
(614)466-3960 Fax (614)752-0700
<http://tax.ohio.gov>

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State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, January - June 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 January through June 2010.

For the last six months of fiscal year 2010, state and permissive (i.e., local) sales and use tax collections totaled \$1.96 billion from a total of 77,806 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 \$531.9 million by department/general merchandise stores to a low of \$144,197 by firms in the "other passenger transportation services" category. The number of accounts per classification ranged from 28,892 miscellaneous store retailers to 33 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
January-June 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	33	\$175,800	\$64,519	\$240,319
Support Activities for Air Transportation	488100	45	491,293	198,328	689,620
Taxi and Limousine Services	485310-485320	748	777,011	197,040	974,051
Other Passenger Transportation Services	483000, 485210, 485510, 487000, 561500	64	112,731	31,466	144,197
Automotive Rental and Leasing	532100	689	38,356,301	10,644,173	49,000,474
Performing Arts, Spectator Sports, Artists	711100-711510	1,394	1,319,917	420,952	1,740,869
Cultural Institutions	712100	49	97,775	21,718	119,493
Amusements and Recreation	713100-713900	1,184	16,452,456	3,763,907	20,216,363
Hotels, Motels and Other Accomodations	721110-721199, 721210, 721310	1,256	29,611,584	9,195,509	38,807,094
Full-Service Restaurants	722110	7,795	148,868,789	41,512,602	190,381,392
Limited-Service Eating Places	722210	6,772	78,978,539	22,523,110	101,501,649
Drinking Places	722410	2,646	16,162,790	3,925,775	20,088,566
Industries Indirectly Related to Travel & Tourism					
New & Used Car Dealers (b)	441110-441120	1,686	\$56,189,962	\$17,412,640	\$73,602,602
All Other Motor Vehicle Dealers (b)	441210-441229	851	8,868,693	2,527,358	11,396,051
Auto Parts and Accessories	441300	3,136	53,148,456	13,820,880	66,969,336
Supermarkets and Grocery Stores	445110-445120	3,760	136,058,248	32,990,945	169,049,193
Specialty Food Stores	445210-445299	2,595	14,210,072	3,894,914	18,104,986
Beer, Wine and Liquor Stores	445310	977	12,438,355	3,252,271	15,690,626
Pharmacies and Drug Stores	446110	459	47,038,519	14,508,728	61,547,247
Gasoline Stations	447100	1,490	56,613,004	18,190,634	74,803,638
Jewelry and Luggage Stores	448310-448320	1,412	17,959,490	4,532,433	22,491,922
Sporting Goods Stores	451110	2,732	29,063,222	8,842,800	37,906,022
Hobby, Toy, and Game Stores	451120	1,262	16,035,346	3,994,906	20,030,252
Book Stores and Newsstands	451211-451212	1,172	16,543,554	4,836,303	21,379,857
Department/General Merchandise Stores	452110-452900	4,707	418,518,060	113,403,646	531,921,706
Miscellaneous Store Retailers	114110, 114210, 453110- 453990	28,892	334,393,249	80,712,691	415,105,940
GRAND TOTAL		77,806	\$1,548,483,219	\$415,420,247	\$1,963,903,466

(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 \$542,344,430 during the January-June 2010 period.