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State and Permissive (Local) Sales & Use Tax Collections for Industries Directly and Indirectly Related to Travel & Tourism, January - June 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 January through June 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 last six months of fiscal year 2011, state and permissive (i.e., local) sales and use tax collections totaled $2.04 billion from a total of 75,123 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 $522.7 million by department/general merchandise stores to a low of $151,790 by facilities in the “cultural institutions” category. The number of accounts per classification ranged from 27,352 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 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	33	$196,665	$49,982	$246,647
Support Activities for Air Transportation	488100	52	1,151,870	268,538	1,420,408
Taxi and Limousine Services	485310-485320	692	787,069	185,783	972,852
Other Passenger Transportation Services	483000, 485210, 485510, 487000,	57	158,550	37,479	196,030
Automotive Rental and Leasing	532100	676	50,948,041	12,055,430	63,003,471
Performing Arts, Spectator Sports, Artists	711100-711510	1,513	1,119,192	315,574	1,434,767
Cultural Institutions	712100	63	124,791	26,998	151,790
Amusements and Recreation	713100-713900	1,160	16,802,430	3,529,555	20,331,986
Hotels, Motels and Other Accomodations	721110-721199, 721210, 721310	1,283	34,759,941	8,182,390	42,942,332
Full-Service Restaurants	722110	7,819	163,947,657	38,658,480	202,606,137
Limited-Service Eating Places	722210	6,525	81,047,904	18,126,306	99,174,210
Drinking Places	722410	2,634	21,977,874	4,921,498	26,899,372
Industries Indirectly Related to Travel & Tourism					
New & Used Car Dealers (c)	441110-441120	1,571	$71,025,985	$16,540,073	$87,566,058
All Other Motor Vehicle Dealers (c)	441210-441229	824	10,055,599	2,217,426	12,273,025
Auto Parts and Accessories	441300	3,000	59,030,653	13,294,844	72,325,498
Supermarkets and Grocery Stores	445110-445120	3,737	137,161,077	32,687,744	169,848,821
Specialty Food Stores	445210-445299	2,485	14,726,828	3,288,104	18,014,932
Beer, Wine and Liquor Stores	445310	932	12,891,299	2,987,807	15,879,106
Pharmacies and Drug Stores	446110	426	44,505,236	11,342,363	55,847,599
Gasoline Stations	447100	1,436	61,638,975	14,128,606	75,767,582
Jewelry and Luggage Stores	448310-448320	1,408	19,167,161	5,163,279	24,330,440
Sporting Goods Stores	451110	2,618	31,750,100	7,372,971	39,123,071
Hobby, Toy, and Game Stores	451120	1,155	15,755,471	4,656,312	20,411,783
Book Stores and Newsstands	451211-451212	1,106	15,701,986	3,945,182	19,647,168
Department/General Merchandise Stores	452110-452900	4,566	416,662,209	106,079,876	522,742,086
Miscellaneous Store Retailers	114110, 114210, 453110-453990	27,352	359,678,020	86,787,675	446,465,694
GRAND TOTAL		75,123	$1,642,772,586	$396,850,278	$2,039,622,864

(a) 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.

(b) Indicates the number of separate legal entities, not the number of 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 $606,295,496 during the January - June 2011 period.