



Ohio Revised Code

Section 5739.36 Report of tax revenue by industry classification.

Effective: September 29, 2005

Legislation: House Bill 66 - 126th General Assembly

(A) For the purpose of tracking the growth and overall economic impact of the travel and tourism industry in this state, the tax commissioner shall prepare a report summarizing the amount of tax revenue collected during each semiannual period ending on the last day of June or December, annually. The commissioner shall prepare the report by industry classification using business activity codes. The report shall include the combined total statewide collections from the taxes levied under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code as reported by taxpayers with respect to collections during the semiannual period. The report shall reflect all industries included in the industrial classification system used by the commissioner the activities of which relate in any way to travel and tourism, including, but not limited to, industries such as bars and restaurants; hotels, motels, and other lodging establishments; and other industries related to travel and tourism. The first report shall be for the semiannual period ending December 31, 2005.

(B) The tax commissioner shall file a copy of the report required under this section with the governor, the president of the senate, the speaker of the house of representatives, and the legislative service commission. The reports shall be filed on or before the first day of May or November, annually, that immediately follows the semiannual period to which the report relates. A copy of the commissioner's most recent report shall be made available to the public through the department of taxation's official internet web site.

(C) The commissioner shall adopt rules that are necessary to administer this section.
