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Testimony in Support of House Bill 161
Ohio House Ways and Means Committee
April 30, 2025

Chair Hoops, Vice Chair Lorenz, Ranking Member Abdullahi, and members of the committee:

Thank you for the opportunity to offer testimony today in support of House Bill 161. My name is Anna Louden, and I am the Director of the Logan County Visitors Bureau. Logan County is located about 60 minutes northwest of Columbus along US 33.

House Bill 161 is a much-needed modernization of Ohio's existing lodging and sales tax framework to recognize today's realities in the tourism economy. It does not create a new tax. Ohio's lodging tax was established in 1967, and the sales tax in 1935. What we are seeing today is a new type of lodging business, short-term rentals, which should be treated the same as traditional hotels.

In Logan County, tourism is a major economic driver for our rural community of about 46,000 residents. We welcome visitors year-round to destinations like Indian Lake State Park, Mad River Mountain Ski Resort, and our revitalized Downtown Bellefontaine. Tourism supports our local shops, restaurants, seasonal events, and recreational activities that strengthen the economy throughout the entire county.

Today, we have only three hotels that contribute to tourism funding through lodging tax collections, supporting a Visitors Bureau budget of about \$110,000. At the same time, we now have over 300 active short-term rental properties that are not currently collecting or remitting lodging tax. Rural communities like ours may not be able to readily attract hotel chains, but we can and do attract short-term rentals. Rural communities like ours should not be penalized for our unique accommodations. This bill addresses this by putting all types of lodging on the same ground.

If we were able to collect even a 3 percent lodging tax from short-term rentals, our budget could double or even triple. This would allow us to expand tourism promotion, enhance events, improve signage and infrastructure, and bring more visitors into all corners of Logan County. Beyond marketing, the additional

revenue would support infrastructure, parks, public safety, and downtown development efforts across all of our villages and municipalities.

Short-term rentals provide the same commercial service as hotels. House Bill 161 ensures fairness by treating all lodging businesses equally without creating new rates, new taxes, or changing how funds are distributed.

The potential positive impact of House Bill 161 goes far beyond Logan County. Every county in Ohio, especially rural communities like ours, could see stronger tourism funding and local investment if short-term rentals are taxed equally. Adding short-term rentals into the lodging and sales tax system would create millions of dollars more in economic impact across the state, directly supporting local governments, small businesses, and tourism promotion efforts. Communities large and small, urban, suburban, and rural, would have more resources to promote tourism, improve infrastructure, and grow their local economies.

On behalf of Logan County's businesses, residents, and visitors, and rural communities like ours across Ohio, I respectfully ask for your support of House Bill 161. Thank you for the opportunity to testify today.