



Visitors Bureau of Highland County  
129 North High Street  
Hillsboro, OH 45133  
(937) 393-1111  
info@visithighlandcounty.com

**Jamie Wheeler**  
**Executive Director**  
**Visitors Bureau of Highland County**  
**Proponent Written Testimony – HB 161**  
**April 30, 2025**

Thank you for the opportunity to provide written testimony in support of House Bill 161. My name is Jamie Wheeler, and I serve as the Executive Director of the Visitors Bureau of Highland County. I am writing to express my strong support for HB 161, which ensures that short-term rentals (STRs) are taxed the same way as hotels and motels. STRs provide the same lodging services as traditional accommodations and should contribute equally to our local communities.

It is important to emphasize that this is not a new tax. Lodging taxes have existed since 1967, and the sales tax has been in place since 1935. HB 161 simply modernizes the tax code to reflect new commercial lodging activity, ensuring fairness across all providers.

Our community stands to benefit significantly from proper tax collection and remittance from STRs. At last count, Highland County had over 75 STRs operating in our area. These properties are used by visitors, families of residents attending local events, and even by businesses hosting visiting executives. Capturing tax revenue from this lodging activity would help fund critical public services, infrastructure improvements, and tourism development that benefit both residents and visitors.

The Visitors Bureau of Highland County supports STRs as a valuable part of our tourism economy. We recognize their important role in expanding lodging options and attracting more visitors to our area. For these reasons, we urge the committee to support House Bill 161.

Thank you again for your time, consideration, and the opportunity to submit written testimony. Please feel free to contact me with any questions.

Sincerely,

Jamie Wheeler  
Executive Director  
Visitors Bureau of Highland County