



April 28, 2025

Ohio House of Representatives
Development Committee
1 Capitol Square
Columbus, OH 43215

Dear Representative Hoops and Members of the Development Committee,

On behalf of the Ross-Chillicothe Convention & Visitors Bureau, I am writing to express our strong support for Ohio House Bill 161, to extend sales, use, and lodging taxes to short-term rentals. This important legislation represents a necessary modernization of Ohio's lodging and sales tax laws, ensuring they accurately reflect today's dynamic tourism and hospitality landscape.

Short-term rental properties engage in the same commercial activity as hotels and motels – providing accommodations to visitors – and therefore should be held to the same tax responsibilities. Ohio House Bill 161 addresses this parity, with fairness and consistency, without creating new taxes or imposing different rates between traditional lodging establishments and short-term rentals. The structure of how the collected funds are distributed remains unchanged, maintaining the strong, effective system already in place.

Importantly, this bill is not about creating new taxes as lodging tax was established in 1967 and sales tax established in 1935. This is about capturing existing commercial activity that has evolved with changes in consumer behavior. Modernizing Ohio's tax laws in this way will level the playing field for all lodging providers and ensure that vital revenue is not lost due to outdated statutes.

Locally, the benefits of the passage of Ohio House Bill 161 would be significant. In Ross County, the collection of these taxes would strengthen our tourism industry by ensuring short-term property owners are following the law, and that lodging taxes are being collected and remitted to support tourism. Additionally, inclusion of short-term properties collecting and remitting sales tax, as hotels do, this would support the county and the broader community.

We respectfully urge the committee to support Ohio House Bill 161 to ensure Ohio's tax laws keep pace with today's hospitality marketplace and to continue supporting the economic success of communities like ours across the state.

Thank you for your consideration of this important legislation.

Sincerely,

Melody Young
Executive Director