



Deborah Collins
Ohio Real Estate Investors Association
Senate Bill 104 Interested-Party Testimony
Senate Local Government Committee
March 12, 2025

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, my name is Deborah Collins. I am an active member of the Ohio Real Estate Investors Association (OREIA) and OREIA's Association Manager. OREIA represents 15 local associations with over 4,000 members across Ohio. Thank you for the opportunity to provide our perspective on Senate Bill 104.

OREIA respectfully submits its support for SB104 as an Interested Party. Our members are firmly of the opinion that property owners should have the autonomy to determine the most advantageous use of their properties for their personal benefit. Limiting the regulations and restrictions that municipalities can impose on property owners is essential for Ohioans to achieve their financial objectives, whether those goals include building generational wealth, securing a comfortable retirement, or addressing immediate financial needs, such as paying bills.

Given the varied governmental structures across the state, short-term rentals (STRs) are currently subject to an array of tax treatments by different governing entities. OREIA advocates for the inclusion of clarifying language in SB104 including;

- Establishing a cap on the cumulative tax rate imposed by all levels of government at 7.5%
- Eliminating the special taxes that municipalities have previously levied on short-term rentals
- Adding language that allows for the immediate removal of guests overstaying their reservations as trespassers and not requiring evictions.

We ask the committee to consider that STRs and hotels operate under fundamentally different conditions when it comes to scaling operations, cost structures, and the extent to which they benefit from governmental services. The operational costs associated with STRs differ significantly from those of hotels, and attempting to equate the two for tax purposes could have detrimental consequences for Ohio's tourism industry. Though they offer the same service of lodging guests, OREIA would like to remind legislators that STRs and hotels are vastly different business models and warns the committee against future parity efforts.

OREIA respectfully requests that the chair and the committee collaborate with the bill sponsor to amend the tax provisions and pass legislation that will safeguard the interests of hardworking property owners across the state.

Thank you for your time on this important issue as Ohio looks to expand revenue stream options for homeowners and to keep Ohio attractive to visitors.

Deborah Collins
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