

Dee Grossman, Executive Director
Tuscarawas County Convention and Visitors Bureau
Opponent Testimony – Senate Bill 104

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to testify in opposition to Senate Bill 104. My name is Dee Grossman, and I currently serve as Executive Director of the Tuscarawas County Convention and Visitors Bureau where I have been the director for 39 years.

As it is written, SB104 seeks to remove 'home rule' from communities all across Ohio and tells those communities that the state knows better than they do when it comes to knowing what is best for their community. A community such as Zoar Village, a National Historic Landmark and home to 177 residents who live in homes from the 1830s. Homes that, because of appropriate zoning regulations, have maintained their historic integrity.

Additionally, SB104 fails to address the 'loophole' in the sales tax collection process on transactions made by short-term rental properties. This loophole allows for short-term rental properties with fewer than five rooms to completely AVOID collecting and remitting sales tax on those rentals. In Tuscarawas County, we have 120 short-term rental properties that generated \$1,941,054 in host revenue in 2024, alone. 85% of these properties have less than five rooms which represents a loss to the state of Ohio of \$98,993 dollars in sales tax revenue. This data was derived from Rentalscapes, a software program that seeks and finds short term rentals by county.

The Ohio Association of Convention and Visitors Bureaus, which represents 60+ local CVBs throughout Ohio has worked with our Legislature and other relevant tourism industry partners to draft thoughtful legislation addressing the collection and remittance of both lodging taxes and sales tax on short-term rental properties in the state. In doing so, OACVB, its members, and tourism partners have been and will continue to advocate for a fair and equitable state taxation structure to remedy the market distortions caused by the rapid development of the short-term rental business model.

Thank you for your attention and consideration, I am happy to answer any questions the committee may have at this time.

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