



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
Opponent Testimony – SB 104
March 12, 2025

Chair O'Brien, Vice Chair Gavarone, Ranking Member Smith, and members of the Senate Local Government Committee, thank you for the opportunity to provide testimony in opposition of Senate Bill 104.

My name is Jamie Wheeler and I serve as the Executive Director of the Visitors Bureau of Highland County. On behalf of the Visitors Bureau of Highland County, I am writing to express my strong opposition to Senate Bill 104 as introduced on February 14, 2025. While we appreciate the inclusion of lodging tax collection and remittance for short-term rental properties, the bill falls short of addressing the full scope of taxation equity, and it unnecessarily undermines the authority of local governments to enact reasonable regulations tailored to their communities.

Short-term rental (STR) properties should be fully integrated into our state taxation structure. The omission of sales tax collection and remittance for STRs creates an unfair market advantage that directly contradicts the principles of fair business competition. Allowing STRs to avoid sales tax while hotels and other lodging establishments remain subject to it exacerbates market distortions and disadvantages businesses operating within the traditional regulatory framework.

Additionally, SB 104 strips local governments of their ability to regulate STRs by prohibiting zoning restrictions, rental limits, and owner occupancy requirements. This erodes home rule, preventing communities from making decisions best suited for their needs. Local officials, in collaboration with Visitors Bureaus, should retain the authority to regulate STRs responsibly.

The Visitors Bureau of Highland County support STRs as a valuable part of our tourism economy. We recognize their role in expanding lodging options and attracting visitors to our area. However, fair competition requires an equitable taxation framework, and effective regulation necessitates local oversight. SB 104, as currently written, fails on both fronts. The Visitors Bureau of Highland County urges this committee to reject SB 104 in its current form. Please feel free to contact me with any questions.

Thank you for your time and consideration.

Sincerely,

Jamie Wheeler
Executive Director
Visitors Bureau of Highland County