

Testimony in Support of SB 104

To the Ohio Senate Local Government Committee,

Thank you for the opportunity to submit written testimony in support of SB 104.

As a short-term rental (STR) host in Cincinnati, I've seen firsthand the tremendous value that STRs bring to both guests and the community. My experience has been overwhelmingly positive - I've had the privilege of hosting families, traveling professionals, and groups who often would not have found suitable alternatives in traditional hotels.

Hotels can be expensive, inflexible for larger groups, often do not allow pets, and typically lack the amenities of a full kitchen or dining area. Short-term rentals fill these gaps by offering people a "home away from home" - a space that is not only more comfortable but more accessible for many travelers.

SB 104 is a step in the right direction. It provides fair guardrails without overregulating. Importantly, it prevents local governments from outright banning STRs while still allowing reasonable registration. The proposed 7.5% lodging tax cap ensures STRs remain competitive without facing the crushing burden of hotel-level taxation.

Raising taxes beyond this level - especially by adding sales tax - would be unsustainable. STR platforms like Airbnb and Vrbo already charge guests service fees, and piling on additional taxes would push total costs too high. This would discourage bookings and ultimately force many small hosts out of the market. That hurts not only hosts like myself, but also the guests and local businesses that benefit from STR tourism.

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I respectfully urge you to support SB 104 with the proposed amendments. It protects the right to operate STRs, keeps guest costs reasonable, and ensures local communities can still benefit from appropriate regulation and tax revenue.

Sincerely,

Senan Yasar

Cincinnati, OH