

RE: SB104

To whom it may concern:

I'm writing as a retired Ohio homeowner who has achieved a degree of financial independence thanks to short-term rentals. Hosting guests through Airbnb has allowed me to remain retired while continuing to contribute meaningfully to my community and the local economy.

I strongly support Senate Bill 104, and I urge you to protect Ohio's short-term rental community by capping lodging taxes at 7.5%. Without this protection, I may be forced to come out of retirement or shut down my rental entirely. I know that our city and county are considering adding sales and lodging taxes to short term rentals, to subsidize area hotels. This would bring our combined tax rate (municipal short term rental tax + sales tax + hotel and lodging tax) to 26.5%.

Short-term rentals bring out-of-town guests to neighborhoods that traditional hotels don't reach. These visitors support local small businesses—cafes, shops, restaurants—that depend on this steady flow of tourism. In turn, I use local housekeepers and service providers, and I make a point to pay them a living wage. The ripple effect of this ecosystem helps sustain jobs and keep money in our community.

Unfortunately, current tax rates—especially in cities like Cincinnati, where the combined lodging tax exceeds 19%, are unmanageable for small, independent hosts like myself. Larger hotels may be able to absorb these costs, but for individuals, they threaten the viability of continuing this work.

SB104 would restore some balance and fairness by capping these excessive taxes. Please support this bill and help ensure that Ohioans like me can continue to support our retirement, local workers, and the small businesses that make our state great.

Thank you for your time and service.

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