

RE: SB 104

To the Chair and Members of the Ohio Senate Local Government Committee,

My name is Chris Hikel. I am a Cincinnati resident and the founder of Liberty Hill Management, a Cincinnati based vacation-rental management company.

I respectfully urge you to amend Senate Bill 104 to cap all cumulative taxes at 7.5% and to then pass it into law.

Liberty Hill Management currently sustains as many as thirty Ohio families, including:

- Three full-time, salaried property managers earning of \$60,000 per year
- Three guest-service associates earning over \$20 per hour
- Fifteen to thirty seasonal housekeeping contractors, each paid above \$20 per hour
- One full-time handyman, earning over \$62,000 per year
- Myself

I built this business from the ground up—through late nights, countless sacrifices, and being willing to sacrifice my late twenties and early thirties for work. Today, however, economic headwinds and historically low consumer confidence have already curtailed travel and hospitality activity.

Worse still, the hotel industry's proposed bill in the legislature would layer additional taxes onto our guests—adding the **7.8%** county sales tax, **7.5%** county lodging tax, and **4%** Cincinnati transient-occupancy tax, on top of the existing **7%** City short-term-rental tax—**for a combined burden of 26.3%**.

Adding the hotel tax and sales tax to our tax rate would devastate our business and would cause us to lay off staff.

A 7.5% cap on cumulative taxes would preserve our ability to compete, protect our employees' livelihoods, and keep Ohio dollars local.

I respectfully ask that you amend SB 104 accordingly and pass this legislation without delay.

Thank you for your time and consideration.

Sincerely,

Chris Hikel