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Substitute Bill Comparative Synopsis

Sub. H.B. 109

136th General Assembly

House Ways and Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_136_0021-4)
Sales and use taxes	
No provision.	Extends state and local sales and use taxes to short-term rentals, requiring collection and remission by the short-term rental platform, which are also required to provide information about each rental property on the monthly return, which the Department of Taxation must share with local governments levying a lodging tax upon request *(R.C. 5739.01(B)(2) and 5739.12)*.

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Local lodging taxes	
Requires short-term rental platforms to remit local lodging taxes to local taxing authorities *(R.C. 5739.091(C))*.	Requires the platforms to remit those taxes to the state at the same time and in the same manner as the state sales tax *(R.C. 5739.091(C))*.
No provision.	Requires the Director of Budget and Management to distribute revenue to the taxing subdivisions monthly *(R.C. 5739.091(D))*.
No provision.	Requires the Tax Commissioner to publish the rates of lodging tax imposed throughout the state on the Department's website, including a map of the boundaries of each taxing authority *(R.C. 5739.091(E))*.
Applies the bill's changes extending lodging taxes to short-term rental properties on and after the first day of the first month beginning 30 days after the bill's 90-day effective date *(Section 3)*.	Applies those changes on and after July 1, 2026 *(Section 3)*.
Municipal short-term rental taxes, fees, and charges	
No provision.	Expressly prohibits a municipal corporation from levying a tax, fee, or other charge on short-term rental stays, such as through exercise of home rule authority, unless expressly authorized to do so in the Revised Code *(R.C. 715.013(C))*.
Conveyance and classification of short-term rental property	
No provision.	Requires each statement declaring value of real property or manufactured or mobile home transferred to include an affirmation that the real property or manufactured or mobile home conveyed, or

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	any part thereof, will or will not be used as short-term rental property *(R.C. 319.202(D), conforming change in R.C. 5323.02(E))*.
No provision.	Requires the Tax Commissioner to use a distinct land use code to identify short-term rental property and to separate such property from residential property for purposes of sales-assessment ratio studies *(R.C. 5713.041 and 5715.012)*.
Marketing short-term rental property	
No provision.	Requires a convention or visitors' bureau that markets hotels to also market short-term rental property *(R.C. 5739.092(D))*.
Short-term rental property registration and regulation	
Defines "short-term rental property" to mean a house, apartment, condominium, cooperative unit, cabin, cottage, or bungalow, or one or more rooms therein, that is, or are, offered to transients or travelers for a fee for a period of 30 days or less, regardless of whether amenities, including meals, daily housekeeping, concierge services, or linen services, are provided *(R.C. 5325.01(A)(2))*.	Adds that the property must also be furnished to transient guests through the use of a short-term rental platform *(R.C. 5325.01(B))*. Excludes from the definition of "short-term rental property" an owner-occupied residence, i.e., a homestead, or a manufactured or mobile home owned and occupied as a home by an Ohio-domiciled individual *(R.C. 5325.01(B))*.
No provision.	Defines "short-term rental platform" to mean a person that operates a business platform that uses any online-enabled application, software, website, or system to connect owners of short-term rental properties to transient guests (persons occupying for less than 30 consecutive days) to enable the lodging of guests for consideration *(R.C. 5325.01(C))*.

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Prohibits local governments from adopting or enforcing a regulation, requirement, restriction, or other resolution or ordinance concerning short-term rental properties that relate to certain activities *(R.C. 5325.01(B))*.	Removes from the prohibition the limitation that a regulation, requirement, restriction, or other resolution or ordinance be "concerning short-term rental properties that relates" to the same activities described in the As Introduced version *(R.C. 5325.02)*.
Limits registration or licensing fees for a short-term rental property to $20 per year for each short-term rental property *(R.C. 5325.01(C)(1))*.	Raises the fee limit to $250 per year *(R.C. 5325.03(A))*.
No provision.	Permits a local government to adopt and enforce an ordinance, resolution, regulation, restriction, or other requirement concerning any of the following: ▪ Requiring short-term rental properties to have at least one on-site parking space; ▪ Requiring short-term rental properties to have on-site trash receptacles; ▪ Occupancy limits for short-term rental properties; ▪ Property inspection for short-term rental properties; ▪ Safety requirements for short-term rental properties, including functioning windows, ingress and egress standards, and fire extinguishers. *(R.C. 5325.04.)*
No provision.	Permits a local government to impose penalties on the owner or operator of a short-term rental property for failure to register or obtain a license, or for failure to comply with a local ordinance, resolution, regulation, restriction, or other requirement *(R.C. 5325.05)*.

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