



To: Chair and Members of the **House Committee on Revenue**

Re: HB 4134, Written Testimony (**Oppose**)

From: Summer Highfill, Springfield, Oregon

Date: February 1, 2026

Hearing: February 4, 2026 (Public Hearing)

My name is Summer Highfill. I am writing to respectfully **oppose HB 4134**, which would increase Oregon's state transient lodging tax by adding a **1.0%** rate and a **0.25%** rate on top of the existing **1.5%** rate, and applies the increase to lodging charges on or after **January 1, 2027**.

I want to start with a shared value: I support protecting fish and wildlife and sustaining Oregon's natural resources. I am the spouse of an Associate Guide with McKenzie Guides Association, an avid user of the McKenzie River, and my home borders the McKenzie watershed. These places are not abstract to me; they are part of daily life, local identity, and Oregon's outdoor economy. The bill's findings also recognize the importance of maintaining and restoring fish and wildlife habitat and state an interest in diversifying the conservation resource base "in an equitable and sustainable manner."

My concern is not with the purpose; it is with the funding mechanism.

First, HB 4134 shifts statewide responsibilities onto a narrow and variable funding base. The bill directs new revenue from the added tax rates to fish and wildlife purposes and several enforcement- and resource-related efforts, including anti-poaching, invasive species, wildlife connectivity, and other natural resource programs.

Lodging demand is sensitive to economic cycles and consumer price thresholds. When tourism softens, the effects show up quickly: reduced shifts, slower hiring, fewer seasonal roles, and fewer entry-level opportunities, especially in rural communities where hospitality jobs are a primary on-ramp into the workforce.

Second, this approach raises concerns about fairness and precedent. Oregon may face underfunding across multiple areas, but adding new obligations to lodging taxes is neither transparent nor durable as a statewide solution. Even where visitors pay the tax directly, the hospitality ecosystem bears downstream impacts through demand and competitiveness. If a public function is truly a statewide responsibility, it should be funded through a statewide framework.

Third, as a hospitality educator, I see the ripple effects on the workforce. I work with students preparing to enter lodging, tourism, and service careers, and I collaborate with industry partners on workforce readiness and responsible policy advocacy. Through that lens, policies that increase the cost of travel can reduce occupancy and staffing needs, shrinking the very training and work-based learning opportunities students rely on to build skills and economic mobility. In addition, the bill requires that the portion of the tax imposed at the new rates be described on receipts as a “nature conservation fee,” making the increase more visible to travelers and potentially affecting consumer decision-making.

I also want to acknowledge my connection to hospitality advocacy, including working alongside Jason Brandt and the Oregon Restaurant & Lodging Association in supporting responsible policy conversations for this sector. That engagement reinforces my belief that Oregon can protect natural resources and strengthen tourism at the same time, but we should do so with stable, equitable funding.

A more sustainable path forward: If the legislature determines these investments are essential, I encourage you to fund them through broad-based statewide budgeting (for example, the General Fund or a comprehensive statewide revenue approach), rather than relying on targeted tax increases tied to a single industry. If the committee advances HB 4134, I strongly urge you to add safeguards such as a sunset clause and an outcome-based review to ensure fiscal stability, accountability, and measurable results.

For these reasons, I respectfully ask you to **vote NO on HB 4134.**

Sincerely,
Summer Y. Highfill, MBA
Springfield, Oregon
summerindustry831@gmail.com