

Submitter: Christopher Holland  
On Behalf Of:  
Committee: House Committee On Revenue  
Measure, Appointment or Topic: HB4134  
UNDER ONE TREEE, LLC

Date: February 4, 2026

Name: Christopher Holland for Under One Tree, LLC

Bill Number and Committee: HB 4134 – Testimony to the House Committee on Revenue

Dear Chair Nathanson, Vice-Chair Reschke, Vice-Chair Walters, and members of the House Committee on Revenue

My name is Christopher Holland and I am the am the owner operator of Taproot Lounge and Café, For Tomorrow We Die Brewing co., and Angels Share Barrel House. I appreciate the opportunity to convey my opposition to HB 4134.

We operate three local restaurants in the Salem Turner area. We understand that we rely heavily on local business as well as the visitors to the area. We value the impact that tourism brings to our industry. It is my honor to represent tourism and to work to support our local economy.

It is the successful collaboration between the local businesses and regional DMOs that help to generate economic activity and new jobs across Oregon, in even the most rural parts of our state. We focus much of our marketing efforts on growing non-peak, off-season travel because we know the importance of leveling out the seasonality of tourism to create year-round job security and stability for our workforce. That stability helps resorts support a healthy tourism economy.

At the state level, tourism has become a bedrock of Oregon's economy as a result of the Tourism Investment Proposal of 2003, which created Travel Oregon, established a dedicated funding source through the statewide transient lodging tax, and protected local funding investments in tourism, now the state's 4th largest economic sector. During the recession of 2003, the Governor, legislature, and leaders across the state recognized that tourism was an untapped market, and that strategic and sustained investment in tourism was needed to establish Oregon as a travel destination for business and leisure.

While we understand the pressing demands to fund a myriad of statewide programs, Oregon cannot afford to tax its way to a sustainable economy; we must be committed to growing our way to a sustainable economy. Transient lodging tax is intended to be reinvested in communities to help grow local economies in support for Oregon's overall health and economic vitality.

The tourism industry has proven we will come to the table for initiatives that generate

long term, strategic economic returns. Any increase to state Transient Lodging Tax deserves to be part of a consistent, defensible, and clear platform for the value of tourism as an economic development engine.

We oppose HR 4134 and ask for your no vote on this bill. Consumers have become increasingly price conscious, and increasing this tax would have negative impacts on Oregon as a competitive destination to visit. Many visitors in Oregon are fellow Oregonians, so this lodging tax increase will be paid by residents of the state, not just visitors, at a time when the cost of living is increasingly difficult.

This increased tax would also add additional costs to many smaller properties, some of whom are greatly struggling with the rising cost of running a business. All of these have the potential to lead to a decrease in future business, which would harm our local communities and our workforce.

At Under One Tree, LLC in 2025 alone:

- We supported 45 jobs
- Welcomed countless visitors
- We constantly and continuously donate to our schools and various local organizations.

Your opposition to HB 4134 will allow your constituents and businesses to consistently plan for strategic investments and to continue important projects and partnerships vital to Oregon's economic viability.

Thank you for helping your tourism constituency remain stewards of Oregon's natural wonders. We will continue our work to support vibrant local communities to improve livability for all residents of Oregon.  
testimony for your consideration.

Christopher Holland  
Owner/ General Manager  
Under One Tree, LLC  
356 State St.