



1255 23rd St. NW, Suite 450
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humaneworld.org

Formerly called the Humane
Society of the United States and
Humane Society International

February 4, 2026

House Committee on Revenue
900 Court St. NE
Salem, Oregon 97301

RE: Humane World for Animals (Conferences and Events) Testimony in Support of HB 4134

As an event planner for a national organization that plans dozens of events annually, ranging from 10 to 3,000 people, when I source destinations for conferences, meetings, or other events on behalf of Humane World for Animals—whether large or small—I evaluate cities based on factors that directly impact the success of the event and the attendee experience. These include accessibility and airlift, availability of appropriate meeting space and hotel inventory, walkability, safety, labor support, destination appeal and overall value. Increasingly, I also consider how destinations demonstrate environmental stewardship and community impact, as sustainability and conservation are becoming more relevant in sourcing decisions across the event industry. Transient lodging or occupancy taxes are not a deciding factor in where I choose to hold an event.

Lodging taxes are a standard, expected cost across nearly all destinations. Differences of one or two percentage points are negligible when viewed in the context of a total event budget and do not meaningfully influence site selection decisions. For larger conferences in particular, destinations are evaluated holistically, not based on a single line item expense. In most cases, lodging taxes are paid by individual attendees rather than absorbed directly by Humane World for Animals. Even so, modest increases translate to only a few dollars per night, which is not enough to influence either our decision-making or attendee behavior.

From a budgeting standpoint, we (and event planners in general) are far more sensitive to major cost drivers such as airfare volatility, labor costs, food and beverage minimums, audiovisual services and overall hotel rates. These elements can shift budgets significantly; lodging tax rates do not.

When destinations compete for business through an RFP process, any minor cost differences, including taxes, are often offset by value-added support such as hotel concessions, destination marketing organization assistance, or other incentives. As a result, lodging taxes are effectively neutral in the final evaluation.

From the attendee's perspective, lodging taxes are also not a deciding factor in whether they choose to attend an event. Attendees register based on the value of the program: content quality, networking opportunities, professional development, certifications and work relevance. Small variations in hotel taxes are barely noticeable within the overall cost of attendance.

Airfare, registration fees, employer travel policies and time away from work are far more influential in attendance decisions than hotel taxes. Most attendees do not compare lodging tax rates across destinations; they expect taxes to be part of travel and rarely, if ever, scrutinize them.

Historically, I have not seen attendance decline in destinations with slightly higher lodging taxes. Cities with a wide range of tax structures continue to host successful, well-attended conferences year after year when they offer strong infrastructure and compelling experiences.



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At the same time, organizations and attendees increasingly care about the values of the destinations they visit. Investments in conservation, sustainability and community well-being can enhance a destination's reputation and appeal. For many organizations, knowing that tourism-generated revenue supports wildlife conservation, stewardship programs and anti-poaching efforts aligns with their mission and reinforces positive perception of the host destination.

Oregon's natural beauty and commitment to environmental stewardship are assets that can positively influence both planner interest and attendee enthusiasm. **Using lodging tax revenue to protect vulnerable wildlife and support communities strengthens—not weakens—the state's position as an attractive destination.**

From an event planning perspective, transient lodging taxes are an expected and neutral part of doing business. A modest increase does not discourage planners from selecting a destination, nor does it affect attendee decisions to participate. Destination quality, accessibility, program value and overall experience overwhelmingly outweigh minor cost differences and values-driven investments can further enhance a destination's competitiveness.

Respectfully,

A handwritten signature in black ink, appearing to read "Dawn Delventhal", is placed over a light gray rectangular background.

Dawn Delventhal
Senior Managing Director, Conferences & Events
Humane World for Animals