



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

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

**From:** Lux Reames, Salem, Oregon

**Date:** February 5, 2026

**Hearing:** February 4, 2026 (Public Hearing)

Dear Chair and Members of the Committee,

My name is Lux Reames, and I am a high school student involved in DECA and career and technical education focused on marketing and hospitality and tourism. I am also a future business owner of an online graphic design and printing company called Luxe Designs and Prints which is my own idea and currently in the founding stage. I am writing to respectfully **oppose HB 4134**, which would increase Oregon's transient lodging tax by adding new rates on top of the existing tax beginning in 2027.

I want to begin by stating that I support protecting Oregon's natural resources and wildlife. Preserving the environment is important to me and to many students who care about sustainability and the future of our state. I understand the intent behind this bill and appreciate the goal of supporting conservation efforts.

However, I am concerned about the funding method proposed in HB 4134. Increasing the transient lodging tax places the burden of statewide responsibilities on one specific industry. Tourism and hospitality are sensitive to price changes, and higher lodging costs can discourage travel, especially for families and small groups. When travel slows, it directly impacts hotels, restaurants, and related businesses—many of which provide entry-level and student jobs.

As a student preparing for a future career in marketing and hospitality, I see how policies like this can affect workforce opportunities. Reduced tourism can mean fewer jobs, fewer internships, and fewer work-based learning experiences for students who rely on the hospitality industry to gain skills and experience. These opportunities are critical for students building career readiness and economic mobility.

Beyond individual employment opportunities, HB 4134 could also impact student organizations like DECA that depend on strong partnerships with the hospitality and tourism industry. DECA prepares emerging leaders and entrepreneurs for careers in marketing, finance, hospitality, and management through competitions, conferences, and industry engagement. Many of these experiences are made

possible through local hotels, restaurants, and tourism businesses that sponsor events, provide venues, or serve as industry partners.

When the hospitality industry faces higher costs or reduced demand, businesses may have fewer resources to support student programs. This can result in fewer sponsorships, fewer industry mentors, and limited access to real-world learning experiences for DECA members. These partnerships are essential for helping students connect classroom learning to practical application and career exploration.

Additionally, DECA conferences and competitions often rely on affordable lodging and travel. Increased lodging taxes can raise the cost of attending these events, making participation more difficult for students and schools, especially those with limited budgets. This could unintentionally reduce access to leadership development opportunities for students who benefit most from them.

DECA encourages students to be proactive, community-minded leaders who understand both business and public policy. From that perspective, it is important to consider how legislation affects not only industries but also the students preparing to enter them. Policies that strain the hospitality sector risk weakening the pipeline of future professionals trained through programs like DECA and CTE.

I also believe that if conservation efforts are a statewide priority, they should be supported through broader, more stable funding sources rather than a targeted tax increase on a single industry. A statewide funding approach would be more equitable and sustainable over time.

For these reasons, I respectfully ask you to **vote NO on HB 4134**. Thank you for taking the time to consider my perspective and for your service to the people of Oregon.

Sincerely,  
Lux Reames, ORCA HTM Student & DECA President  
Salem, Oregon  
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