



Date: February 6, 2026

Name: Christina Rehklau

Bill Number and Committee: HB 4134 – House Committee on Revenue

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

As the Executive Director of Visit Corvallis, I respectfully submit this written testimony in opposition to House Bill 4134.

Visit Corvallis is the destination marketing organization for Corvallis. Our role is to support the local economy by attracting visitors to our area. While we support wildlife conservation and recognize the importance of stable funding for natural resource priorities, our concerns with HB 4134 are rooted in tax structure and long-term cumulative impacts.

Lodging taxes are not experienced by visitors as separate state and local charges. Travelers evaluate the total cost paid at checkout.

Under HB 4134, the combined lodging tax rate in Corvallis would increase from **13.5%** to **14.75%**. Public discussion of this bill has largely focused on the proposed 1.25% increase in the state portion of the tax, without accounting for how that increase stacks on top of existing local lodging taxes.

Evaluating this bill solely as a marginal state increase understates the cumulative cost borne by visitors and does not reflect how travel decisions are made. The question is not whether visitors support wildlife funding, but whether rising total costs affect their ability to continue traveling as they have in the past.

In Corvallis, overnight visitation demand has already declined per the STR data:

- **2023:** down 8.3% from 2022
- **2024:** down 3.7% from 2023
- **2025:** down 5.1% from 2024

At the end of 2025, the overall hotel occupancy in Corvallis was **49.8%**, according to STR data. That translates to an average night in Corvallis, just over half of the hotel rooms were not sold.

Lodging taxes in Oregon have historically been justified as a tool to support the visitor economy. HB 4134 allocates lodging tax revenue to multiple uses not directly tied to visitor activity. This testimony does not question the importance of those programs, but whether a **narrow, location-specific tax** is the appropriate funding mechanism for an expanding set of statewide obligations.

Once lodging taxes are used broadly as a general funding tool, it becomes increasingly difficult to preserve alignment with their original purpose.

HB 4134 includes no sunset, adjustment mechanism, or structural review, representing a permanent expansion of lodging tax use. As combined rates rise, communities face reduced flexibility to address future tourism-related needs without returning to the same limited tax base.

The central issue raised by HB 4134 is not the value of the programs it funds, but the long-term integrity of Oregon's lodging tax structure.

For these reasons, Visit Corvallis respectfully urges the committee to oppose HB 4134.

Sincerely,

Christina Burkhardt

Executive Director, Visit Corvallis