

## **Written Testimony in Opposition to HB 4134**

### **House Committee on Revenue**

**February 9, 2026**

Chair and Members of the Committee,

My name is Nikki Smalley, and I submit this testimony in opposition to House Bill 4134 on behalf of our destination lodging operations at Lake Simtustus Resort in Central Oregon and Collins Lake Resort in Government Camp on Mt. Hood.

Our businesses rely heavily on seasonal and regional travel. While we respect the intent behind this proposal, increasing the statewide Transient Lodging Tax by 1.25% would place an additional and disproportionate burden on rural and destination lodging operators like us.

Lodging taxes in Oregon are already layered with local transient taxes, tourism assessments, and rising operational costs. Each increase narrows our margins, reduces pricing flexibility in shoulder seasons, and creates friction with guests — many of whom are Oregon residents — despite this tax being framed as primarily affecting out-of-state visitors.

For rural destinations like ours, small changes in total lodging costs can materially affect demand in shoulder seasons, staffing levels, and the viability of local businesses that rely on visitors year-round.

Most importantly, this proposal directs new revenue toward programs that do not directly support the tourism infrastructure, workforce housing, or visitor services that sustain our industry and local communities. As a result, lodging operators are again treated as a reliable revenue source without receiving meaningful reinvestment in return.

We urge the committee to reconsider this increase and seek alternative funding mechanisms that do not place additional pressure on small, seasonal, and rural tourism businesses that are already operating in a highly competitive environment.

Thank you for your consideration.

***Nikki Smalley***

#### **Director of Operations & Hospitality**

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