

February 25, 2026

Re: Support HB 4134

Dear Senate Committee On Finance and Revenue

As an event planner for Humane World for Animals (formerly the Humane Society of the United States) that plans dozens of events annually, ranging from 10 to 3,000 people, when I source destinations for conferences, meetings, or other—whether large or small—I evaluate cities based on factors outlined below that directly impact the success of the event and the attendee experience.

Transient lodging or occupancy taxes are not a deciding factor in where I choose to hold an event.

Destination Selection Is a Holistic, Multi-Factor Analysis

Event planners and conference organizers do not select destinations based on a single cost variable. Rather, site selection is a strategic, multi-factor evaluation process designed to ensure event success, maximize attendance and align with organizational objectives.

In professional practice, planners consistently evaluate destinations based on the following core criteria:

- **Accessibility and transportation:** Availability of direct airlift, regional connectivity, ground transportation options and overall ease of travel for attendees nationwide or globally.
- **Venue capacity and availability:** Adequate hotel room inventory, meeting and exhibit space, and suitable facilities to accommodate projected attendance and program requirements.
- **Market appeal and attendee draw:** The destination's attractiveness, including amenities, dining, cultural offerings, natural scenery, and overall experience, which directly influences registration and attendance levels.
- **Total cost of delivery and overall value:** Comprehensive cost considerations, including facility rental, food and beverage minimums, audiovisual services, union labor (where applicable), security and travel costs.
- **Safety, walkability, and local support:** Public safety, accessibility between venues and hotels, convention services support, and destination management resources—all of which materially affect attendee satisfaction and retention.

Within this holistic framework, modest differences in lodging tax rates, particularly those of one to two percentage points, are not primary decision drivers. In practical budgeting terms, planners are significantly more sensitive to:

- Airfare volatility
- Labor and service charges
- Food and beverage minimums

- Facility and space rental costs

Lodging taxes typically appear as a separate line item paid by individual attendees rather than a direct absorbed cost of the organizing entity. As such, they are rarely prioritized in comparative destination analysis unless tax differentials are extreme.

This perspective reflects consistent industry practice and professional field experience: small differences in lodging tax rates do not meaningfully influence site selection decisions or attendee behavior.

Small Lodging Tax Adjustments Are Expected and Functionally Neutral

Transient lodging taxes are a standard component of travel expenses across domestic and international destinations. Planners expect them to be part of the cost structure of any city under consideration.

A modest increase, such as 1.25 percent points, typically translates to only a few additional dollars per night per attendee. In the context of total event spending, which often includes airfare, lodging, registration fees, meals, and incidental expenses, this incremental amount is de minimis.

Attendees generally base their decision to attend on:

- Program content
- Speaker quality
- Networking value
- Professional or mission alignment

They do not make attendance decisions based on marginal lodging tax variations.

Moreover, even with a modest increase, Oregon's overall lodging tax structure would remain competitive relative to peer destinations. Importantly, Oregon's absence of a statewide sales tax provides a meaningful cost advantage, as hotel rooms, meeting space, and meals are not subject to sales tax—an expense imposed in many other states. When planners evaluate total event cost, this structural advantage frequently offsets minor lodging tax differences.

Lodging Taxes in the Broader Cost Context

In formal Request for Proposal (RFP) evaluations, lodging tax rates are generally not a material consideration in the comparative scoring or decision-making process. RFP responses focus primarily on core financial and operational drivers, including venue rental costs, food and beverage minimums, labor rates, room block pricing, availability and overall logistical fit:

- Airfare and travel costs often represent a larger share of total attendee expenses
- Food and beverage minimums and catering contracts, which are predictable and substantial line items

- Hotel room block pricing and availability, influenced more by seasonality and demand than marginal tax differences
- Event timing and citywide compression, which can significantly impact base rates independent of tax policy

Additionally, competitive destinations frequently offset cost differentials through negotiated concessions, including:

- Discounted meeting space
- Reduced rental fees
- Complimentary amenities
- Marketing or promotional support

In practice, planners resolve cost gaps through negotiation and value engineering—not through avoidance of destinations based on minor lodging tax differences.

Oregon’s Competitive Positioning

Industry data sources, such as the [Cvent Supplier Network](#), list hundreds of Portland venues that continue to see robust activity, from convention centers to downtown hotels, indicating planners are actively sourcing business in the city.

Furthermore, Oregon’s absence of a state sales tax results in sales tax exemptions on hotel rooms, meeting space, and meals, a savings advantage that many destinations do not offer. Event planners, including Humane World for Animals’ senior conferences and events leadership, note that Oregon’s lack of a statewide sales tax often offsets modest differences in lodging taxes when evaluating total event costs.

Conservation Investment as a Value Signal

More destinations, especially in the Pacific Northwest, are prioritizing value-driven tourism. Planners report that destinations demonstrating community stewardship, sustainability, and conservation commitments can become more attractive, not less, particularly for organizations and attendees motivated by environmental and social missions.

Summary

Based on industry practice and professional experience:

- Lodging taxes are not a primary driver in choosing event locations; overall value, accessibility, venue fit, and attendee experience are.
- A modest lodging tax increase, especially one that positions Oregon to protect its natural heritage, is:

- Neutral or non-determinative for destination selection
- Often outweighed by broader value considerations
- Potentially a positive signal for destinations committed to conservation and stewardship

Accordingly, small, targeted lodging tax adjustments are unlikely to materially affect Oregon's competitiveness in the meetings and events marketplace when evaluated within the full economic and operational context of event planning.

Respectfully,

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



**Humane
World for
Animals™**

We are Humane World for Animals,
formerly called Humane Society of the United States