

February 26, 2026

Name: E-Jung Cho

Surftides Beach Resort

Lincoln City, Oregon

Bill Number and Committee: HB 4134

**Written Testimony in Opposition to HB 4134**

**Submitted by:** E-Jung Cho, Owner / Operator

**Business:** Lodging and Restaurant Operator, Oregon Coast

**Position:** Oppose

**Senate Committee/ Finance and Revenue,**

I am writing in strong opposition to HB 4134 and any increase to transient lodging taxes.

As a coastal lodging and restaurant operator, I operate in a highly seasonal, high-cost, and increasingly fragile business environment. An increase in transient lodging taxes directly reduces the operating cash flow that small and mid-sized hospitality businesses rely on to sustain local jobs, wage increases, and critical property and infrastructure investments.

While transient taxes are often framed as “paid by visitors,” in practice they materially reduce demand, push travelers toward untaxed alternatives, and compress margins in an industry already absorbing sharp increases in labor, insurance, utilities, food costs, and regulatory compliance. These costs cannot simply be passed on without consequences.

This harms not only lodging businesses, but restaurants, shops, and service providers throughout Oregon.

HB 4134 undermines the financial viability of the hospitality businesses that anchor Oregon tourism economies. It weakens job creation, delays infrastructure investment, and places additional strain on operators who are already absorbing unprecedented cost pressures.

Hospitality businesses in Lincoln County are not overcapitalized, high-margin operations. We are labor-heavy, infrastructure-heavy employers operating in a seasonal environment with rising costs and limited pricing power.

If the goal is sustainable economic development wildlife in Oregon, increasing transient lodging taxes is the wrong lever.

Increasing transient lodging taxes under HB 4134 reduces the very cash flow that supports

- Local employment
- Property investment
- Economic stability in Oregon

I respectfully urge the committee to **oppose HB 4134**.

Thank you for your time and consideration.

Sincerely,

E-Jung Cho

Hotel and Restaurant Owner / Operator

Oregon Coast Lodging & Restaurant Business