

February 26, 2026

Name: Jacob Cho Owner / Operator

Surftides Beach Resort- Lincoln City, Oregon

Bill Number and Committee: HB 4134

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.

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,

Jacob Cho

Hotel and Restaurant Owner / Operator

Oregon Coast Lodging & Restaurant Business