



Date: February 28, 2026

Name: Christina Rehkla, Executive Director

Bill and Committee: HB 4134 – Senate Committee on Finance and Revenue

Chair Broadman, Vice-Chair McLane, and honorable members of the Committee:

My name is Christina Rehkla, and I serve as Executive Director of Visit Corvallis. I respectfully oppose HB 4134.

This bill would increase the state lodging tax from 1.5% to 2.75%. While often described as a small increase, it represents an 83.33% increase in the state portion of the lodging tax.

Some have noted that Oregon's state lodging tax rate is one of the lowest in the US. I want to highlight that Connecticut's state lodging tax is 15%, which is the highest. However, local municipalities in Connecticut are not permitted to add additional lodging taxes. Oregon allows local stacking of lodging taxes. Structure matters as much as the rate, as HB 4134 would take Corvallis' TLT rate from 13.50% to 14.75%, just under the highest state lodging tax rate in the country.

Statewide statistics do not reflect reality in every community. While statewide, 30% of overnight visitors in Oregon are Oregonians, our reality is very different. In Corvallis, approximately 65% - 70% of overnight stays are by Oregonians. These visitors are primarily parents visiting students at Oregon State University, as well as families attending tournaments, campus events, and graduations. These are discretionary trips made by Oregon households.

The hotel occupancy in Corvallis ended the 2025 calendar year at 49.8%. That is not a strong market. In communities operating below healthy occupancy levels, price sensitivity matters.

To illustrate the compounding effect of costs: a \$100 hotel room night in Corvallis currently includes \$13.50 in lodging taxes. Across a two-night stay, that totals \$27. Under HB 4134, that same two-night stay would carry \$29.50 in lodging taxes. That increase comes on top of fuel, food, and other travel expenses that families already face.

When disposable income dollars are redirected to taxes, it can translate into fewer overnight stays and fewer restaurant meals during the year. Over time, continual small tax increases erode the visitor economy.

An 83.33% increase in the state portion of a dedicated tax warrants careful consideration, particularly in markets that remain fragile and heavily dependent on in-state travel.

For these reasons, I respectfully urge the committee to vote no on HB 4134.

Thank you for your consideration and service to Oregon.

Sincerely,

A handwritten signature in cursive script that reads "Christina Rehkla".

Christina Rehkla