



Date: March 2, 2026

Bill: 4148-A – Transient Lodging Tax Flexibility

Chair Broadman, Vice Chair McLane, and Members of the Senate Committee on Finance and Revenue:

My name is Christina Rehkla, Executive Director of Visit Corvallis. I strongly urge you to remove the resiliency grant language from HB 4148-A.

The amendment introduces “small business resiliency grants” into the Transient Lodging Tax (TLT) statute, coming out of the tourism restricted share without definitions or guardrails. Permanent tax policy should not create vague new funding categories.

The bill authorizes “resiliency grants for small businesses in the restaurant and lodging industry,” but does not define:

- What qualifies as resiliency
- What economic conditions trigger eligibility
- What constitutes a “small” lodging or restaurant business
- Whether these grants capped at a certain level
- Whether grants must be tied to visitor activity
- What happens to businesses or organizations that are not restaurants or lodging (e.g., sports tournaments, arts and culture, downtown organizations, etc.)

These guidelines have left us with many unanswered questions about this new grant program.

In Benton County:

- The County imposes a 3% transient lodging tax. Benton County Commissioners dedicate 70% of the county tax to the Benton County Fairgrounds and Events Center and retain the remaining 30% for its general fund. Visit Corvallis does not receive funding from the Benton County transient lodging tax.
- City of Corvallis imposes a 9% lodging tax, of which 70% of it goes to its general fund and 30% supports tourism.

The 30% of transient lodging tax represents approximately 90% of Visit Corvallis’ operating budget. We have taken on the role of promoting rural Benton County businesses to visitors because we feel it is important to support these communities and businesses. We also financially support several signature events that the City stopped funding from its unrestricted TLT over a decade ago. These resiliency grants now introduce a competing program for those dollars.

HB 4148-A allows jurisdictions spending more than 50% on tourism to reduce their tourism allocation to 50%, but does not require jurisdictions spending less than 50% to increase their tourism allocation. In Corvallis, tourism already receives less than half of local TLT revenue. This bill adds another program that weakens our ability to support all our tourism stakeholders.

Finally, the bill proposes studying the programs’ impacts after structural changes are made. A more prudent approach would be to collect and evaluate data on current TLT splits first, and then determine what statutory reform is necessary.



Tourism functions as a coordinated demand-generation system. Creating undefined resiliency grants within restricted tourism dollars fragments that system and reduces strategic impact.

For these reasons, I respectfully urge you to pause HB 4148-A and remove the resiliency grant language.

Thank you for your consideration and service to Oregon.

Sincerely,

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

Christina Rehklau