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Via Electronic Mail

To: **House Committee on Revenue; Senator:** Thatcher; **Representatives:** Noble; Post; [and many others].

**Re: The Transient Lodging Tax (TLT) is rife for abuse and corruption. Audit functions are needed.**

[HB 3134]: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB3134/Introduced>  
Analysis: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/45439>

[HB 3135]: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB3135/Introduced>  
Analysis: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/45440>

[HB 3136]: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB3136/Introduced>  
Analysis: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/45441>

[HB 3137]: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB3137/Introduced>  
Analysis: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/45442>

[HB 3138]: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/HB3138/Introduced>  
Analysis: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/45443>

It would be "prudent" to consider [SB 595] in your deliberations.

[SB 595]: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureDocument/SB595/Introduced>

Analysis: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/44982>

Revenue Impact: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/44589>

Fiscal Impact: <https://olis.leg.state.or.us/liz/2019R1/Downloads/MeasureAnalysisDocument/44594>

In Newberg, Oregon the Transient Lodging Tax (TLT) organizational meetings can be viewed at:  
<https://www.newbergoregon.gov/economicdevelopment/page/transient-lodging-tax-ad-hoc-committee>

I have attended many of the TLT meetings and I am wholly unimpressed on how this TLT Committee operates. An example of the "Small Grant Program" can be viewed below.

The City of Newberg's "Transient Lodging Tax" Committee (herein TLT) has awarded the Applicant of [Docket No.: (E-02-18)] a conditional grant of [\$30,000] from the City of Newberg's TLT Fund. The Newberg City Council "Affirmed" the conditional grant award. The "condition" is Applicant will receive the money if [Docket No.: (E-02-18)] is Affirmed. **The total TLT Grant requested of the Applicant is [\$110,000].**

The owners of [Tax Lot: 3215-500] which is in Yamhill County and **Not** the City of Newberg, will receive a significant financial benefit from TLT monies for infrastructure investment on their private land (which the taxpayers have "No Public Access") and to additional monies; from the Applicant of [Docket No.: (E-02-18)]'s business expansion, possible increase in rent payments, joint venture with A to Z WineWorks, merchandising, food sales and etcetera should the Yamhill County Commissioners Affirm [Docket No.: (E-02-18)]. The owners of [Tax Lot: 3215-500] had a previously significant business relationship (Annexation issues) with the current and out-going Mayor of Newberg (who refused to account for taxpayer monies for this real estate project) and past Newberg City Councilors. ***The aforementioned infrastructure increases the market rate land value as it removes more valuable, irreplaceable agricultural lands from agricultural production.***

~ consider directing the Oregon's State Attorney to review this matter...

**Respectfully submitted,**

/s/ David S. Wall