

Date: February 21, 2025

Name: Hillary Gibson

Bill Number HB 2977

Chair Helm, Chair Owens, Vice-Chair McDonald, and members of the House Committee on Agriculture, Land Use, Natural Resources, and Water:

I am writing to oppose HB 2977 which would add a 1% lodging tax to the guests at my vacation rental along the Oregon Coast. Located in Neskowin in Tillamook County, we already have a 1.5% state lodging tax, a 10% county lodging tax, and a newly proposed increase from 10% to 14% for our lodging tax. An additional 1% tax would set our taxes at nearly DOUBLE the state average of 7.6% according to Travel Oregon.

Tillamook County's lodging is showing a decrease overall for 2024 compared to peak travel levels during the pandemic. Combined with rising costs across the board, this is not the time to add a new tax or increase any existing lodging tax. Stats below are from the Board of County Commissioners for Tillamook County ([link](#) & [link](#)):

Tillamook County Average Occupancy for STRs:

2021 59%
2024 45% Q1-Q3

Tillamook County Average Occupancy for Hotels:

2021 59%
2024 40% Q1-Q3

I oppose HB 2977 for two main reasons:

1. All Oregonians should equally share this initiative. I fully support and believe in wildlife protection and conservation. However, HB 2977 fails to draw a clear connection between guests at my vacation rental and their direct responsibility to fund wildlife conservation.
2. Tillamook County already has a significantly higher than average Transient Lodging Tax (10% & pending vote in May to raise to 14%). Our lodging operators have overwhelmingly expressed concern that higher taxes will ultimately come out of our pockets, as our visitors are already at their max which is reflected in both revenue and occupancy being down for a majority of lodging providers in 2024.

Our amazing guests and lodging owners are already doing more than their fair share when it comes to supporting local funding initiatives via Transient Lodging Tax & Annual Operator Fees:

Tourism (as required by the 70/30 TLT split)
Local workforce housing initiatives
Public Safety

Please stop taxing tourists because the majority don't live locally and can't voice their concerns. As a vacation rental owner, I hear the concerns directly from my guests. Everything is more expensive. Lodging owners end up absorbing the cost and many of us are sharing our homes simply to offset expenses. Wildlife conservation should be shared equally.

Sincerely,
Hillary Gibson
Neskowin, Oregon