



Date: February 9, 2026

Bill Number and Committee: HB 4148 – Testimony to the House Committee on Revenue

Dear Chair Nathanson, Vice-Chair Reschke, Vice-Chair Walters, and members of the House Committee on Revenue:

On behalf of the Willamette Valley Visitors Association (WVVA), I respectfully submit testimony in opposition to House Bill 4144.

WVVA represents communities, lodging providers, and visitor-facing businesses across seven counties in the Willamette Valley. Our role is to support sustainable tourism as an economic development tool one that creates jobs, supports small businesses, and helps communities reinvest in infrastructure, facilities, and quality of life improvements that benefit both visitors and residents. My organization does not receive any local lodging tax I am here speaking up for the local DMOs who might not be allowed to speak up against their funder (local city or county).

Oregon's tourism industry is the fourth largest employer in the state thanks to the dedicated economic development work funded by the Transient Lodging Taxes. This is one of Oregon's only dedicated economic development funding streams in the state. **In the Willamette Valley this means 23,140 jobs equating to more than \$723M in earnings contributing to more than \$107M in state and local tax collections.**

In the 7-county region my organization represents, only one jurisdiction is wholly 'stuck' in the 70/30 split. In most areas of the Willamette Valley, the unrestricted percentage kept by the local jurisdiction is greater than what goes to tourism promotion and facilities.

Although I recognize HB4148 works to help a couple of jurisdictions, short in general funds for essential services, the truth is a large sweeping change to the tax law is not the right approach. With 36 counties, and hundreds of cities collecting local transient lodging taxes is nearly impossible to predict the impact, positive or negative. There is no one resource that accurately collects the data on how every collecting jurisdiction uses these funds. The truth is, no decision about lodging tax uses around the state should be made without all that data present. Local lodging tax structures should be evaluated at the community level and adjusted where appropriate, rather than through broad statewide legislation.

Thanks for the ability to give public comment. Please vote NO on HB 4148.

Tori Middelstadt

Tori Middelstadt
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Willamette Valley Visitors Association