



**Date:** February 11, 2026

**Name:** Christina Rehlau

**Bill:** HB 4148 – Oppose

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

My name is Christina Rehlau, and I serve as the Executive Director of Visit Corvallis, the destination marketing/management organization for Corvallis. I'm writing to oppose proceeding with HB 4148 as written until data can be collected.

I want to begin by acknowledging that cities and counties are under real financial pressure. Public safety costs are rising. Infrastructure is aging. Visitor impacts are real. High-visitation communities carry responsibilities that stretch local systems, and I respect that.

My request is to recommend we pause before changing long-standing guardrails for transient lodging tax allocations to ensure we fully understand the statewide picture, as we do not have that data.

HB 4148 lowers the tourism funding floor to 40% for certain jurisdictions. Forty percent sounds like a meaningful commitment. But we do not currently have clear statewide data showing:

- How many cities and counties are already below 40%
- How restricted TLT dollars are currently being used across Oregon
- How many organizations rely on those funds
- Whether some jurisdictions are carrying significant restricted surpluses
- What programs would be reduced or eliminated if allocations shift

If some communities have excess restricted funds because visitor demand is strong and marketing needs have stabilized, that is important information. It may justify a policy conversation. Before permanently lowering guardrails statewide, we should determine whether the situation is isolated or widespread.

Restricted tourism dollars are often described simply as promotion or tourism-related facilities. In practice, they support much more. In some communities, these funds help sustain:

- Downtown associations
- Arts and cultural
- Outdoor recreation, such as trails
- Public safety staffing connected to events
- Workforce and stakeholder training
- Local grant programs that distribute funds to community partners

At Visit Corvallis, we operate a grant program that supports events and tourism-generating initiatives. In Benton County, 70% of the county's TLT supports the Benton County Events Center and Fairgrounds. These dollars move through networks of local partners. They support small businesses, jobs, and local tax revenue in ways that are sometimes easy to overlook.

Corvallis illustrates why the funding floor exists. For more than twenty years, the City of Corvallis has retained 70% of its lodging tax for its own uses. That flexibility is already part of our system.

Several signature festivals and events in Corvallis were classified as economic development initiatives rather than tourism and received a portion of the City's 70% unrestricted funds. During a period of fiscal strain over a decade ago, their funding was dramatically reduced and eventually eliminated. These organizations were advised to contact Visit Corvallis for funding. Because those programs were not protected, the City did not restore their funding.

Core tourism funding survived that downturn because it was protected by state law. The floor worked as a safeguard. It preserved the long-term revenue engine during fiscal stress. HB 4148 lowers the required floor for some communities and does not require jurisdictions below 40% to meet it. That is more than additional flexibility. It is a structural shift.

If the data ultimately supports a change, that conversation will be better because it will be grounded in transparency.

I respectfully request that you pause and ensure that we fully understand the system before proceeding with changes.

Thank you for your consideration and for your service to Oregon communities.

Sincerely,

A handwritten signature in cursive script, reading "Christina Rehlau".

Christina Rehlau  
Executive Director  
Visit Corvallis