



February 10, 2026

Chair and members of the committee,

My name is Samara Phelps, and I serve as President and CEO of Travel Lane County. I am submitting this written testimony in opposition to HB 4148 and to follow up on points that emerged during the committee hearing.

The hearing highlighted very real pressures facing cities and counties, particularly around public safety, infrastructure and essential services. The desire for local flexibility is understandable, and Travel Lane County recognizes the difficult decisions local leaders are being asked to make.

At the same time, the testimony underscored a critical tension that deserves careful consideration: the difference between flexibility and predictability.

Transient lodging tax is not a general revenue source. It is a purpose-built economic development tool that functions as a closed-loop system. Visitors generate the revenue when they stay overnight, and the system only continues to work when that revenue is predictably reinvested in the assets and experiences that attract visitors in the first place. That predictability is what allows communities, event organizers, arts organizations and tourism partners to plan years in advance and invest in infrastructure that drives visitation and benefits residents.

Several comments during the hearing suggested that jurisdictions could reassess the use of lodging tax annually or redirect it once a crisis emerges. While that approach may appear reasonable on its face, it introduces uncertainty for every program funded through TLT and reduces the ability to execute strategic multiyear investments. In practice, funding that is subject to annual reconsideration or crisis-driven redirection is far less effective as an economic development tool.

It is also important to be clear that HB 4148 does not create new revenue. It reallocates existing lodging tax revenue. For decades, TLT has been a reliable funding source for community assets including Lane County History Museum, Hult Center for the Performing Arts, Lane County Parks, Florence Event Center, Lowell Covered Bridge and Oakridge events. Reallocating TLT would reduce or eliminate funding available for these valued assets. Additionally, if changes to how that revenue is used reduce visitation or discourage future bookings, the result is a smaller revenue base over time and fewer resources available for all priorities, including those the bill seeks to address.

The discussion at the hearing made clear that everyone shares a desire for stable, resilient communities. From Travel Lane County's perspective, protecting the integrity and predictability of transient lodging tax is essential to achieving that goal. When lodging tax is purpose-bound and reinvested as intended, it generates ongoing economic activity that supports local businesses, jobs and public resources across Lane County.

For these reasons, Travel Lane County respectfully urges the committee to oppose HB 4148 and to protect the integrity of transient lodging tax as a proven economic development model.

Thank you for the opportunity to provide this additional perspective.

Respectfully submitted,

A handwritten signature in black ink that reads "Samara Phelps". The script is cursive and fluid.

Samara Phelps
President & CEO
Travel Lane County