



<b>Date:</b>	<b>February 11, 2026</b>
<b>To:</b>	Chair Nathanson, Vice Chairs Reschke and Walters, Members of the House Committee on Revenue
<b>From:</b>	<b>Association of Oregon Counties Legislative Affairs Manager, Justin Low</b>
<b>Subject:</b>	<b>Support - HB 4148</b>

Thank you for the opportunity to provide testimony in strong support of HB 4148. For the record, my name is Justin Low and I am providing testimony on behalf of the Association of Oregon Counties (AOC).

The needs of local governments, their residents, and tourism industries are not the same as they were in 2003. And while local governments strongly support their tourism industries, the great successes of tourism have begun to have negative impacts on public infrastructure and services that both visitors and residents rely on, such as strained water and sewage systems and delayed public safety capacity and response times---and local residents are footing up the bulk of the bill for tourists through their property taxes.

So, allowing local governments the option and flexibility to adjust their post-2003 local TLT revenue splits in a way that can balance tourism with the funding of local government services, could help bolster local governments' ability to make sure visitors continue coming back and residential quality of life is maintained, without placing additional strain on Oregonian checkbooks.

The importance of this legislation is underscored by the fact that over 60% of counties have faced budget cuts in the last year. Similar patterns have been identified by other local government associations. That means that counties, cities, and other local governments have been forced to cut jobs, implement hiring freezes, or reduce services, not because they want to, but because it's the only way they can balance their budget when working with limited taxpayer dollars. This isn't hypothetical or hyperbole. This is the reality for Oregon's local governments in 2026.

The passage of HB 4148 can change that reality, protect jobs, and better position local governments to improve AND save the lives of both visitors and residents. AOC respectfully urges that the members of this committee consider supporting this legislation.

Thank you for your time and consideration.

Justin Low  
Legislative Affairs Manager for Governance and Revenue