

TABLE 1: INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2001-03	2003-05	
INCOME TAX						
<i>Federal Exclusions</i>						
1.001	Scholarship and Fellowship Income	Education	1954	316.048	9,600	11,200
1.002	Interest on Education Savings Bonds	Education	1988	316.048	100	200
1.003	Earnings on Education Savings Accounts	Education	1997	316.048	2,200	4,000
1.004	Qualified Tuition Programs (Federal)	Education	1996	316.048	1,000	1,700
1.005	Public Assistance Benefits	Human Resources	Pre-1955	316.048	9,800	10,100
1.006	Certain Foster Care Payments	Human Resources	1982	316.048	3,500	4,200
1.007	Employee Adoption Benefits	Human Resources	1996	316.048	Less than 50	Less than 50
1.008	Cafeteria Plan Benefits	Human Resources	1974	316.048	87,000	108,500
1.009	Employer Paid Medical Benefits	Human Resources	1918	316.048	532,800	634,400
1.010	Compensatory Damages	Human Resources	Pre-1955	316.048	200	200
1.011	Pension Contributions and Earnings	Human Resources	1921	316.048	611,900	633,900
1.012	Hospital Insurance (Part A)	Human Resources	1965	316.048	132,400	158,300
1.013	Supplementary Medical Insurance (Part B)	Human Resources	1970	316.048	78,500	96,400
1.014	Special Benefits for Disabled Coal Miners	Human Resources	1969	316.048	Less than 50	Less than 50
1.015	Social Security Benefits (Federal)	Human Resources	1938	316.048	226,900	238,600
1.016	Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	8,800	7,500
1.017	Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	284,100	275,700
1.018	Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	19,800	23,500
1.019	Inventory Property Sales Source-Rule Exception	Economic/Community	1921	317.013	21,500	24,900
1.020	Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	100	100
1.021	Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	2,000	2,300
1.022	Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	100	100
1.023	Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	18,400	20,800
1.024	Extraterritorial Income Exclusion	Economic/Community	2000	316.048/317.013	19,000	24,900
1.025	Cancellation of Debt for Non-Farmers	Economic/Community	Pre-1955	316.048/317.013	Less than 50	Less than 50
1.026	Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	17,400	19,600
1.027	Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	17,500	20,300
1.028	Employer Provided Dependent Care	Economic/Community	1981	316.048	5,000	6,500
1.029	Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	45,100	48,500
1.030	Employee Meals and Lodging (Non-Military)	Economic/Community	1918	316.048	6,300	7,000
1.031	Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	5,200	6,100
1.032	Employee Awards	Economic/Community	1986	316.048	800	800
1.033	Employer Provided Education Benefits	Economic/Community	1997	316.048	4,200	6,100
1.034	Spread on Acquisition of Stock	Economic/Community	1981	316.048	3,800	5,900
1.035	Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	18,800	22,300
1.036	Capital Gains on Home Sales	Economic/Community	1997	316.048	129,700	140,900
1.037	Veteran's Benefits and Services	Economic/Community	1917	316.048	22,700	24,500
1.038	Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	14,800	15,700
1.039	Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	200	200
1.040	Cancellation of Debt for Farmers	Natural Resources	1986	316.048	400	400
1.041	Energy Conservation Subsidies (Federal)	Natural Resources	1992	316.048	100	100
1.042	Contributions in Aid of Construction for Utilities	Transportation	1996	317.013	100	100
1.043	Employer Paid Transportation Benefits	Transportation	1992	316.048	26,100	27,700
1.044	Life Insurance Investment Income	Insurance/Financial	1913	316.048/317.013	172,000	187,200
1.045	Workers' Compensation Benefits (Non-Medical)	Insurance/Financial	1918	316.048	41,100	45,600
1.046	Workers' Compensation Benefits (Medical)	Insurance/Financial	1918	316.048	28,000	29,700
1.047	Credit Union Income	Insurance/Financial	1951	317.013	3,800	4,100

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2001-03	2003-05
1.048 Life Insurance Company Reserves	Insurance/Financial	1984	317.013	5,400	5,800
1.049 Structured Settlement Accounts	Insurance/Financial	1982	317.013	Less than 50	Less than 50
1.050 Small Property Insurance Companies	Insurance/Financial	1986	317.013	Less than 50	Less than 50
1.051 Imputed Interest Rules	Tax Administration	1964	316.048/317.013	1,800	2,300
1.052 Gain on Non-Dealer Installment Sales	Tax Administration	1921	316.048/317.013	5,400	5,700
1.053 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	8,900	9,900
1.054 Allowances for Federal Employees Abroad	Government	1943	316.048	2,200	2,800
1.055 Interest on Oregon State and Local Debt	Government	1913	316.048	65,300	61,300
1.056 Capital Gains on Inherited Property	Social Policy	1921	316.048	374,800	444,300
1.057 Capital Gains on Gifts	Social Policy	1921	316.048	41,300	47,000
1.058 Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	100	100
1.059 Voluntary Employees' Beneficiary Association	Social Policy	1928	316.048	11,400	12,600
1.060 Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	2,800	3,500
1.061 Military Disability Benefits	Social Policy	1942	316.048	700	700
1.062 Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	17,400	18,700
1.063 Restitution Payments for Holocaust Survivors	Social Policy	2001	316.048	Less than 50	Less than 50
1.064 Survivor Annuities	Social Policy	1997	316.048	100	100
<i>Federal Deductions</i>					
1.065 Interest on Student Loans	Education	1997	316.048	6,100	8,000
1.066 Charitable Contributions: Education	Education	1917	316.695/317.013	44,400	52,900
1.067 Qualified Higher Education Expenses	Education	2001	316.048	11,200	24,100
1.068 Charitable Contributions: Health	Human Resources	1917	316.695/317.013	32,700	39,000
1.069 Medical and Dental Expenses	Human Resources	1942	316.695	116,900	140,700
1.070 Self-Employment Health Insurance	Human Resources	1986	316.048	23,700	36,800
1.071 Medical Savings Accounts (Federal)	Human Resources	1996	316.048	400	400
1.072 IRA Contributions and Earnings	Human Resources	1974	316.048	97,900	114,000
1.073 Keogh Plan Contributions and Earnings	Human Resources	1962	316.048	39,400	42,400
1.074 Removal of Architectural Barriers	Human Resources	1976	316.048/317.013	Less than 50	Less than 50
1.075 Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	2,100	100
1.076 Research and Development Costs	Economic/Community	1954	316.048/317.013	19,100	20,700
1.077 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	10,300	7,000
1.078 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	3,500	3,700
1.079 Construction Funds of Shipping Companies	Economic/Community	1936	317.013	1,200	1,200
1.080 Ordinary Treatment of Losses from Small Business Corporation Stock	Economic/Community	1958	316.048	300	300
1.081 Moving Expenses	Economic/Community	1964	316.048	3,400	3,400
1.082 Property Taxes	Economic/Community	1913	316.695	208,000	233,700
1.083 Home Mortgage Interest	Economic/Community	1913	316.695	786,500	882,000
1.084 Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	4,300	3,400
1.085 Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	300	300
1.086 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,200	1,200
1.087 Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	200	200
1.088 Sale of Stock to Farmer's Cooperatives	Natural Resources	1998	316.048/317.013	Less than 50	Less than 50
1.089 Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	800	100
1.090 Clean-Fuel Vehicles and Refueling Property	Natural Resources	1993	316.048/317.013	Less than 50	Less than 50
1.091 Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	Less than 50	Less than 50
1.092 Depletion Costs for Natural Resources	Natural Resources	1962	316.695/317.013	Less than 50	Less than 50
1.093 Tertiary Injectants	Natural Resources	1980	316.695/317.013	Less than 50	Less than 50
1.094 Multi-Period Timber Growing Costs	Natural Resources	1986	316.048/317.013	8,100	8,200
1.095 Amortization of Reforestation Expenditures	Natural Resources	1980	316.048/317.013	300	300

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1.096	Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	300	300
1.097	Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.013	1,100	1,100
1.098	Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	200	200
1.099	Bad Debt Reserves of Financial Institutions	Insurance/Financial	1947	317.013	Less than 50	100
1.100	Small Life Insurance Companies	Insurance/Financial	1984	317.013	Less than 50	Less than 50
1.101	Unpaid Loss Reserves	Insurance/Financial	1986	317.013	12,900	13,300
1.102	Blue Cross/Blue Shield and Other Nonprofits	Insurance/Financial	1986	317.013	Not available	Not available
1.103	Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	200	200
1.104	Net Operating Loss Limitation	Tax Administration	1954	317.013	2,200	2,200
1.105	Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,000	1,000
1.106	Casualty and Theft Losses	Social Policy	1913	316.695	1,400	1,300
1.107	Charitable Contributions: Other	Social Policy	1917	316.695/317.013	217,700	258,700

Oregon Subtractions

1.108	Expatriate Residential Status	Economic/Community	1999	316.027	1,600	1,600
1.109	Income Averaging for Farmers	Natural Resources	2001	314.297	100	100
1.110	Capital Gains from Farm Property	Natural Resources	2001	318.020/317.063	Less than 50	200
1.111	Income Earned in Border River Areas	Tax Administration	2001	316.127	Less than 50	Less than 50
1.112	Land Donated to Schools	Education	1999	316.852/317.488	Less than 50	Less than 50
1.113	Oregon Qualified Tuition Savings	Education	1999	348.844/316.680	4,700	9,700
1.114	Scholarship Awards Used for Housing Expenses	Education	1999	316.846	Less than 50	Less than 50
1.115	Individual Development Accounts	Economic/Community	1999	316.848	Less than 50	Less than 50
1.116	JOBS Plus Participants	Human Resources	1995	316.680(1)(e)	Less than 50	Less than 50
1.117	Medical Savings Accounts (Oregon)	Human Resources	1997	316.743	Less than 50	0
1.118	Physicians in "Medically Disadvantaged" Areas	Human Resources	1973	316.076	0	0
1.119	Additional Deduction for Elderly or Blind	Human Resources	1989	316.695(7)	10,800	8,700
1.120	Additional Medical Deduction for Elderly	Human Resources	1991	316.695 (1)(d)(B)	64,300	72,200
1.121	Social Security Benefits (Oregon)	Human Resources	1985	316.054	220,300	249,500
1.122	Donations of Art by the Artist	Economic/Community	1979	316.838	Less than 50	Less than 50
1.123	Capital Gains from Oregon Reinvestment	Economic/Community	1995	316.874	0	0
1.124	Municipal Bond Interest	Economic/Community	1987	316.056	6,400	6,400
1.125	Out-of-State Financial Institution	Economic/Community	1999	317.057	Not available	Not available
1.126	Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.127	Oil Heat Tank Cleanup Costs	Natural Resources	1991	316.746	0	0
1.128	Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	0	0
1.129	Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	200	200
1.130	Wet Marine and Transportation Policies (Income Tax)	Insurance/Financial	1995	317.080(6)	400	400
1.131	Income Earned in "Indian Country"	Government	1977	316.777	2,500	2,900
1.132	Federal Pension Income	Government	1998	316.680(1)(g)	220,000	130,400
1.133	Oregon State Lottery Prizes	Government	1985	461.560	46,300	44,100
1.134	Federal Income Tax Deduction	Social Policy	1929	316.680/316.695	482,300	597,700
1.135	Military Active Duty Pay	Social Policy	1969	316.680/316.789	7,500	8,300
1.136	Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	44,900	46,700

Oregon Credits

1.137	Child Development Program Contributions	Education	1991	315.234	Less than 50	0
1.138	Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
1.139	Contributions of Computer Equipment	Education	1985	317.151	100	100
1.140	Employer Provided Scholarships	Education	2001	315.237	Less than 50	200
1.141	Individual Development Accounts (Credit)	Economic/Community	1999	315.271	400	800
1.142	Earned Income Credit	Human Resources	1997	315.266	16,400	17,200

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2001-03	2003-05	
1.143	Qualified Adoption Expense	Human Resources	1999	315.274	900	900
1.144	Bone Marrow Transplant Expense	Human Resources	1991	315.604	Less than 50	Less than 50
1.145	Rural Medical Practice	Human Resources	1989	316.143	9,100	9,900
1.146	Costs in lieu of Nursing Home Care	Human Resources	1979	316.147-316.149	Less than 50	Less than 50
1.147	Long-Term Care Insurance	Human Resources	1999	315.610	100	100
1.148	Disabled Child	Human Resources	1985	316.099	3,000	3,400
1.149	Elderly or Permanently Disabled	Human Resources	1969	316.087	100	100
1.150	Loss of Limbs	Human Resources	1973	316.079	Less than 50	Less than 50
1.151	Severe Disability	Human Resources	1985	316.758/316.765	4,700	6,000
1.152	Oregon Capital Corporation Investments	Economic/Community	1987	315.504	0	0
1.153	Qualified Research Activities	Economic/Community	1989	317.152	14,100	7,700
1.154	Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	Incl. in 1.153	Incl. in 1.153
1.155	Investment in Rural Enterprise Zones (Income Tax)	Economic/Community	1997	Note: 285B.689	Less than 50	Less than 50
1.156	Reservation Enterprise Zones (Income Tax)	Economic/Community	2001	285B.773	Less than 50	Less than 50
1.157	Small City Business Development	Economic/Community	2001	316.778	Less than 50	Less than 50
1.158	Electronic Commerce Enterprise Zones (Income Tax)	Economic/Community	2001	315.507	600	5,300
1.159	Investment in Telecommunications Infrastructure	Economic/Community	2001	315.511	Less than 50	4,000
1.160	Child and Dependent Care	Economic/Community	1975	316.078	10,200	9,800
1.161	Working Family Child Care	Economic/Community	1997	315.262	13,500	31,100
1.162	Dependent Care Assistance	Economic/Community	1987	315.204	1,100	700
1.163	Dependent Care Facilities	Economic/Community	1987	315.208	Incl. in 1.162	Incl. in 1.162
1.164	First Break Program	Economic/Community	1995	315.259	100	100
1.165	Child Care Division Contributions	Economic/Community	2001	315.213	500	1,000
1.166	Farm-Worker Housing Construction	Economic/Community	1989	315.164	700	1,600
1.167	Farm-Worker Housing Lender's Credit	Economic/Community	1989	317.147	900	1,200
1.168	Involuntary Mobile Home Moves	Economic/Community	1991	316.153	Less than 50	Less than 50
1.169	Oregon Affordable Housing Credit	Economic/Community	1989	317.097	8,000	9,600
1.170	Crop Gleaning	Natural Resources	1977	315.156	Less than 50	Less than 50
1.171	Alternatives to Field Burning	Natural Resources	1975	468.150	Incl. in 1.175	Incl. in 1.175
1.172	Farm Machinery and Equipment (Income)	Natural Resources	2001	315.119/315.123	400	1,400
1.173	Riparian Lands Removed from Farm Production	Natural Resources	2001	315.113	0	Less than 50
1.174	Pollution Prevention	Natural Resources	1995	315.311	100	100
1.175	Pollution Control	Natural Resources	1967	315.304	28,200	22,800
1.176	Reclaimed Plastics	Natural Resources	1985	315.324	100	100
1.177	Sewer Connection	Natural Resources	1987	316.095	100	100
1.178	Fish Habitat Improvement	Natural Resources	1981	315.134	Less than 50	0
1.179	Fish Screening Devices	Natural Resources	1989	315.138	Less than 50	Less than 50
1.180	Alternative Energy Devices (Residential)	Natural Resources	1977	316.116/317.115	7,600	8,200
1.181	Business Energy Facilities	Natural Resources	1979	315.354	14,400	19,700
1.182	Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less than 50	Less than 50
1.183	Geothermal Heating System Connection	Natural Resources	1979	316.086	Less than 50	0
1.184	Reforestation	Natural Resources	1979	315.104	500	1,300
1.185	Fire Insurance Credit	Insurance/Financial	1969	317.122(1)	3,400	3,600
1.186	Workers' Compensation Assessments (Income Tax)	Insurance/Financial	1995	317.122(2)	5,900	6,100
1.187	Oregon IGA Assessments (Income Tax)	Insurance/Financial	1977	734.575	4,700	5,700
1.188	Oregon Life and Health IGA Assessments (Income Tax)	Insurance/Financial	1975	734.835	7,000	7,000
1.189	Political Contributions	Government	1969	316.102	8,800	8,800
1.190	Personal Exemption Credit	Social Policy	1985	316.085	810,400	874,900
1.191	Retirement Income	Social Policy	1991	316.157	2,900	2,100
1.192	Trust for Cultural Development	Social Policy	2001	315.675	2,200	17,900

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Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2001-03	2003-05	
PROPERTY TAX						
2.001	Academies, Day Care and Student Housing	Education	1957	307.145	15,000	16,300
2.002	Fraternities, Sororities, Cooperatives	Education	1973	307.460	470	500
2.003	Student Housing Furnishings	Education	1957	307.195	80	80
2.004	Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	10,800	11,500
2.005	Higher Education Parking Space	Education	1989	307.095(3)	4,000	4,200
2.006	Private Libraries for Public Use	Education	1854	307.160	Less than 50	Less than 50
2.007	Leased Health Care Property	Human Resources	1999	307.110(3)(i)	Less than 50	Less than 50
2.008	Rural Health Care Facilities	Human Resources	2001	307.804	Less than 50	Less than 50
2.009	Long-Term Care Facilities	Human Resources	1999	307.808	Less than 50	Less than 50
2.010	Senior Services Centers	Human Resources	1993	307.147	70	80
2.011	Senior and Disabled Deferral Program	Human Resources	1963	311.668/311.704	-11,300	-6,200
2.012	Enterprise Zones Businesses	Economic/Community	1985	285B.698	33,500	38,300
2.013	Long-Term Rural Enterprise Zones (Property Tax)	Economic/Community	1997	Note: 285B.689	1,200	1,300
2.014	Commercial Buildings Under Construction	Economic/Community	1959	307.340	43,900	45,100
2.015	Strategic Investment Program (SIP)	Economic/Community	1993	307.123	106,000	196,500
2.016	Inventory	Economic/Community	1969	307.400	562,600	604,800
2.017	Business Personal Property Cancellation	Economic/Community	1979	308.250(2)	8,300	10,000
2.018	Cargo Containers	Economic/Community	1979	307.850	600	0
2.019	Leased Docks & Airports	Economic/Community	1947	307.120	8,400	9,500
2.020	Leased Publicly Owned Shipyard Property	Economic/Community	1995	307.111	3,100	3,400
2.021	Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	0	0
2.022	Aircraft Being Repaired	Economic/Community	1995	308.559	0	0
2.023	Railroad Cars Being Repaired	Economic/Community	1973	308.665	0	0
2.024	Recreation Facility on Federal Land	Economic/Community	1975	307.182	1,600	1,700
2.025	Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.026	Electronic Commerce Enterprise Zones (Property Tax)	Economic/Community	2001	285B.672 & 285B.698	200	500
2.027	Vertical Housing Development Zones	Economic/Community	2001	285B.825	100	400
2.028	Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	100	100
2.029	Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.030	New Houses in Distressed Area	Economic/Community	1989	458.020	3,300	3,800
2.031	Rehabilitated Housing	Economic/Community	1975	308.459	800	800
2.032	Multi-Family Rental Housing in City Core	Economic/Community	1975	307.630	7,100	7,900
2.033	Low-Income Multi-Unit Housing	Economic/Community	1999	307.605(4)(a)	Incl. in 2.032	Incl. in 2.032
2.034	New Housing for Low-Income Rental	Economic/Community	1989	307.517/307.518	700	780
2.035	Housing Authority Rental Units	Economic/Community	1991	456.225	22,700	25,400
2.036	Nonprofit Low-Income Rental Housing	Economic/Community	1985	307.541	5,500	6,500
2.037	Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 50	Less than 50
2.038	Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	2,200	2,400
2.039	Farm Labor Housing and Day Care Centers	Economic/Community	1973	307.485	420	470
2.040	Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184	1,100	1,200
2.041	Multi-Unit Rental Housing Assessment	Economic/Community	2001	308.704	800	2,000
2.042	War Veterans and Their Spouses	Economic/Community	1921	307.250	13,500	14,500
2.043	War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	60	60
2.044	Farm Land	Natural Resources	1967	308A.050	168,200	172,700
2.045	Farm Homesites	Natural Resources	1987	308A.253	4,700	4,800
2.046	Farm Machinery and Equipment (Property)	Natural Resources	1973	307.394	55,100	57,600
2.047	Mobile Field Incinerators	Natural Resources	1971	307.390	Less than 50	Less than 50
2.048	Agricultural Commodity Cleaning Property	Natural Resources	1999	307.120	100	100
2.049	Crops, Plants and Fruit Trees	Natural Resources	1957	307.320	20,500	20,900
2.050	Agricultural Products Held by Farmer	Natural Resources	1965	307.325	100	100
2.051	Nursery Stock	Natural Resources	1971	307.315	4,800	5,500
2.052	Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. in 2.100	Incl. in 2.100

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2.053	Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. in 2.114	Incl. in 2.114
2.054	Oyster Growing on State Land	Natural Resources	1969	622.290	Less than 50	Less than 50
2.055	Center Pivot Irrigation Equipment	Natural Resources	1973	307.398	Incl. in 2.046	Incl. in 2.046
2.056	Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397	Incl. in 2.046	Incl. in 2.046
2.057	Field Burning Smoke Management Equipment	Natural Resources	1973	307.391	Less than 50	Less than 50
2.058	Pollution Control Facilities	Natural Resources	1967	307.405	Less than 50	Less than 50
2.059	Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less than 50	Less than 50
2.060	Riparian Habitat Land	Natural Resources	1981	308A.362	Less than 50	Less than 50
2.061	Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827/307.831	5,500	5,800
2.062	Ethanol Production Facility	Natural Resources	1993	307.701	0	0
2.063	Alternative Energy Systems	Natural Resources	1975	307.175	3,900	4,200
2.064	State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	2,900	2,800
2.065	Western Private Forestland	Natural Resources	1977	321.352	56,700	38,000
2.066	Western Private Standing Timber	Natural Resources	1977	321.272	472,900	449,500
2.067	Western Small Tract Option	Natural Resources	1961	321.720	4,700	4,900
2.068	Eastern Private Forestland	Natural Resources	1971	321.810	7,600	4,000
2.069	Eastern Private Standing Timber	Natural Resources	1961	321.420	63,800	61,800
2.070	Forest Homesites	Natural Resources	1989	308A.256	3,500	3,700
2.071	Federal Standing Timber Under Contract	Natural Resources	1965	307.050	6,600	6,300
2.072	Private Farm and Logging Roads	Natural Resources	1963	308.236	35,000	37,700
2.073	Forest Fire Protection Association	Natural Resources	1957	307.125	300	300
2.074	Inactive Mineral Interests	Natural Resources	1997	308.115	100	100
2.075	Leased State Land Board Land	Natural Resources	1982	307.168	420	450
2.076	Crab Pots	Natural Resources	1969	508.270	310	340
2.077	Pleasure Boats	Natural Resources	1959	830.790(2)	31,900	31,900
2.078	Watercraft Locally Assessed	Natural Resources	1925	308.256	2,600	2,800
2.079	Wildlife Habitat Conservation Plans	Natural Resources	1993	308A.743	200	200
2.080	Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not available	Not available
2.081	Nonprofit Public Park Use Land	Natural Resources	1971	307.115	160	180
2.082	Open Space Land	Natural Resources	1971	308A.300	800	900
2.083	Historic Property	Natural Resources	1975	358.505	15,600	16,900
2.084	Land Used as Golf Course and Effluent	Natural Resources	2001	307.118	Less than 50	Less than 50
2.085	Nonprofit Water Associations	Natural Resources	Pre-1953	307.210	370	390
2.086	Nonprofit Electrical Distribution Associations	Transportation	Pre-1953	308.805	12,500	13,500
2.087	Nonprofit Telephone Associations	Transportation	Pre-1953	307.220	Less than 50	Less than 50
2.088	Private Service Telephone Equipment	Transportation	Pre-1953	307.230	Less than 50	Less than 50
2.089	Railroad Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.090	Railroad Right-of-Way in Water District	Transportation	1943	264.110	Less than 50	Less than 50
2.091	Railroad Way in Highway Lighting District	Transportation	Pre-1953	372.190	Not available	Not available
2.092	Railroad Right of Way in Rural Fire District	Transportation	1969	478.010(2)(d)	600	660
2.093	Motor Vehicles and Trailers	Transportation	1919	803.585	536,000	558,000
2.094	Aircraft	Transportation	1987	308.558/308.565	8,100	9,000
2.095	ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 50	Less than 50
2.096	Intangible Personal Property	Tax Administration	1935	307.030	10,200,000	10,700,000
2.097	Personal Property for Personal Use	Tax Administration	1854	307.190	648,600	661,700
2.098	Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	140	140
2.099	FCC Licenses	Tax Administration	2001	307.126	5,480	6,630
2.100	State and Local Property	Government	1854	307.090	905,000	1,006,000
2.101	Beach Lands	Government	1969	307.450	Not available	Not available
2.102	Public Ways	Government	1895	307.200	448,000	496,000
2.103	Tribal Land Being Placed in U.S. Trust	Government	1993	307.181	0	0
2.104	Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. elsewhere	Incl. elsewhere
2.105	Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. elsewhere	Incl. elsewhere

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2001-03	2003-05
2.106 Destroyed or Damaged Property	Social Policy	1971	308.425	Less than 50	Less than 50
2.107 Charitable, Literary and Scientific Organizations	Social Policy	1854	307.130	57,800	61,700
2.108 Volunteer Fire Department Property	Social Policy	1999	307.130	Less than 50	Less than 50
2.109 Fraternal Organizations	Social Policy	1961	307.136	7,700	8,400
2.110 Religious Organizations	Social Policy	1854	307.140	78,900	85,800
2.111 Cemeteries, Burial Grounds and Mausoleums	Social Policy	1854	307.150	6,300	6,900
2.112 City-Owned Sports Facility	Social Policy	2001	307.171	1,500	1,700
2.113 Transfer of Land from Cemetery to School	Social Policy	2001	307.157	250	250
2.114 Federal Property	Federal Law	1848	307.040	3,464,400	3,697,900
2.115 Indian Property on Reservation	Federal Law	1854	307.180	Not available	Not available
2.116 Mining Claims on Federal Land	Federal Law	1889	307.080	Not available	Not available
2.117 Amtrak Passenger Railroad	Federal Law	1983	308.515	240	250

GAS, USE, JET AND AVIATION FUEL TAXES

3.001 Forest Products -- Gasoline	Natural Resources	Pre-1953	319.320(1)(d)	0	0
3.002 Forest Products -- Other than Gasoline	Natural Resources	1965	319.831(1)(g)	0	0
3.003 Fuel for Aircraft Departing U.S.	Tax Administration	1959	319.330(2)	Less than 50	Less than 50
3.004 Public Services	Government	1961	319.831(1)(e-f, h-k)	8,100	10,500
3.005 Public Transportation	Government	1969	267.200/267.570(2)	2,500	2,600

WEIGHT-MILE TAX

4.001 Farming Operations	Natural Resources	1983	825.017(4,18)/825.024	2,600	2,800
4.002 Forest Products on County Roads	Natural Resources	1977	825.017(8)	0	0
4.003 Elementary and Secondary Schools	Government	Pre-1953	825.017(1)	1,500	1,600
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	4,400	4,700
4.005 Mass Transit Vehicles	Government	1977	825.017(12)	3,000	3,200
4.006 Fire Protection	Government	1977	825.017(23)	Less than 50	Less than 50
4.007 Charitable Organizations	Social Policy	1977	825.017(15)	Less than 50	Less than 50

INSURANCE TAXES

5.001 Annuity Policies Exempted	Insurance/Financial	1967	731.816	4,000	0
5.002 Wet Marine and Transportation Policies (Gross Premium)	Insurance/Financial	1967	731.816	Less than 50	0
5.003 Educational and Scientific Institutions	Insurance/Financial	1967	731.816	Not available	Not available
5.004 Workers' Compensation Assessments (Gross Premium)	Insurance/Financial	1965	731.832	1,500	0
5.005 Oregon IGA Assessments (Gross Premium)	Insurance/Financial	1977	734.575	2,700	0
5.006 Oregon Life and Health IGA Assessments (Gross Premium)	Insurance/Financial	1975	734.835	1,800	0
5.007 Oregon IGA Assessments (Fire Marshal)	Insurance/Financial	1977	734.575	1,100	4,500

CIGARETTE TAX

6.001 Small Quantity by Consumers	Tax Administration	1965	323.060	Less than 50	Less than 50
6.002 Federal and Veteran Institutions	Federal Law	1965	323.055	Not available	Not available
6.003 Reservation Cigarette Sales	Federal Law	1979	323.401	1,200	2,300

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2001-03	2003-05	
OTHER TOBACCO PRODUCTS TAX						
7.001	Federal Installations	Federal Law	1985	323.515	Not available	Not available
7.002	Reservation Tobacco Sales	Federal Law	1985	323.615	Less than 50	Less than 50
BEER AND WINE TAX						
8.001	Small Wineries	Economic/Community	1977	473.050(5)	1,500	1,600
8.002	Wine Marketing Activities	Economic/Community	2001	473.047	100	300
TELEPHONE EXCHANGE ACCESS (911) TAX						
9.001	State and Local Subscribers	Government	1981	Note: 401.790	3,000	3,200
9.002	Federal Subscribers	Federal Law	1981	Note: 401.790	500	500
9.003	Indian Reservation Subscribers	Federal Law	1981	Note: 401.790	100	100
FOREST PRODUCTS HARVEST TAX						
10.001	First 25,000 Board Feet	Natural Resources	1953	321.015(6)	700	700
ELECTRIC COOPERATIVE TAX						
11.001	Revenue from Government Leased Lines	Natural Resources	1969	308.805	60	60
HAZARDOUS SUBSTANCES TAX						
12.001	State and Local Government Property	Government	1989	453.402(4)(e)	Not available	Not available
12.002	Substance Prohibited from Tax by Federal Law	Federal Law	1989	453.402(4)(d)	Not available	Not available
DRY CLEANING FEE/TAX						
13.001	Dry Store Selling Less than \$50,000	Economic/Community	1995	465.200(6)(d)	Less than 50	0
13.002	Uniform Service or Linen Supply Facility	Economic/Community	1995	465.200(6)(b)	Less than 50	Less than 50
13.003	Prisons	Government	1995	465.200(6)(c)	0	0
13.004	Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	0	0
PETROLEUM LOAD FEE						
14.001	Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not available	Not available
OIL AND GAS SEVERANCE TAX						
15.001	First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less than 50	Less than 50
15.002	Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Less than 50	Less than 50
15.003	State and Local Interests	Government	1981	324.090(1)	0	0