

TAX EXPENDITURES SCHEDULED FOR SUNSET IN 2005–07

As part of the 1995 Budget Accountability Act, the governor is required to identify each tax expenditure that has a full or partial sunset occurring in the coming biennium and prepare a recommendation that indicates whether the full or partial sunset should be allowed to take effect. Below are those tax expenditures and the governor's recommendations.

| TAX EXPENDITURE | TYPE | OREGON STATUTE | SUNSET | 2005-07 REVENUE IMPACT (\$000) | GOVERNOR'S RECOMMENDATION |
|--|-----------------------------------|-------------------|------------|---|------------------------------|
| 1.138 Qualified Adoption Expense | Income Tax Credit | 315.274 | 12/31/2005 | 400 | Extend Sunset |
| 1.151 Long-term Nonurban Enterprise Zone (Income Tax) | Income Tax Credit | 317.124 | 12/31/2006 | Not available* | Extend Sunset |
| 1.154 Investment in Telecommunications Infrastructure | Income Tax Credit | 315.511 | 12/31/2005 | Less than 50 | Extend Sunset |
| 1.157 Dependent Care Assistance | Income Tax Credit | 315.204 | 12/31/2006 | 2,000 | Extend Sunset |
| 2.011 Long-Term Nonurban Enterprise Zone (Property Tax) | Full Property Tax Exemption | 285C.406 | 12/31/2006 | 2,200 | Extend Sunset |
| 2.012 Centrally Assessed Electricity Generating Facility in an Enterprise Zone | Full Property Tax Exemption | Note: 285C.175 | 01/01/2006 | 0 | Extend Sunset |
| 2.093 Multi-Family Rental Housing in City Core | Partial Property Tax Exemption | 307.630 | 01/01/2006 | 8,400 | Extend Sunset |
| 2.094 Low-Income Multi-Unit Housing | Partial Property Tax Exemption | 307.630 | 01/01/2006 | Incl. in 2.093 | Extend Sunset |

** In certain cases, to conform with individual or corporate taxpayer privacy disclosure laws, revenue numbers are not provided for tax expenditures that may affect at most a few taxpayers. This includes tax expenditures that do not currently affect any Oregon taxpayer, but could at a later date.*