

APPENDIX A: OREGON STATUTE REQUIRING TAX EXPENDITURE REPORT

68th OREGON LEGISLATIVE ASSEMBLY—1995 Regular Session

Oregon Laws 1995, Chapter 746

SECTION 61. Sections 62, 63, and 65 of this Act may be cited as the Budget Accountability Act.

SECTION 62. (1) The Legislative Assembly hereby declares that the ability to make fiscally sound and effective spending decisions has been enhanced by requiring agencies and programs to develop performance measures and to evaluate all General Fund, State Lottery Fund and other expenditures in accordance with these performance measures. Fiscal pressure on this state requires even greater accountability and necessitates a review of the fairness and efficiency of all tax deductions, tax exclusions, tax subtractions, tax exemptions, tax deferrals, preferential tax rates and tax credits. These types of tax expenditures are similar to direct government expenditures because they provide special benefits to favored individuals or businesses, and thus result in higher tax rates for all individuals.

(2) The Legislative Assembly further finds that 76 percent of property in this state is exempt from property taxation and that income tax expenditures total billions of dollars per biennium. An accurate and accountable state budget should reflect the true costs of tax expenditures and should fund only those tax expenditures that are effective and efficient uses of limited tax dollars.

(3) The Legislative Assembly declares that it is in the best interest of this state to have prepared a biennial report of tax expenditures that will allow the public and policy makers to identify and analyze tax expenditures and to periodically make criteria-based decisions on whether the expenditures should be continued. The tax expenditure report will allow tax expenditures to be debated in conjunction with on-line budgets and will result in the elimination of inefficient and inappropriate tax expenditures, resulting in greater accountability by state government and a

lowering of the tax burden on all taxpayers.

SECTION 63. As used in ORS 291.202 to 291.222, “tax expenditure” means any law of the Federal Government or this state that exempts, in whole or in part, certain persons, income, goods, services or property from the impact of established taxes, including but not limited to tax deductions, tax exclusions, tax subtractions, tax exemptions, tax deferrals, preferential tax rates and tax credits.

SECTION 64. ORS 291.202 is amended to read:

291.202. (1) Except as otherwise provided in ORS 291.222, the Governor shall prepare in each even-numbered year [*a budget report*] for the biennium beginning July 1 of the following year:

- (a) A budget report; and
- (b) A tax expenditure report.

(2) The Oregon Department of Administrative Services shall advise and assist the Governor in the preparation of the budget report and tax expenditure report and shall perform such duties in connection therewith as the Governor requires.

(3) The Department of Revenue shall advise and assist the Governor in the preparation of the tax expenditure report.

SECTION 65. (1) Not later than November 10 of each even-numbered year, the Governor shall cause the tax expenditure report to be compiled and prepared for printing.

(2) In the tax expenditure report, the Governor shall:

- (a) List each tax expenditure;
- (b) Identify the statutory authority for each tax expenditure;
- (c) Describe the purpose of each tax expenditure;

(d) Estimate the amount of revenue loss caused by each tax expenditure for the coming biennium;

(e) List the actual amount of revenue loss in the preceding biennium for each tax expenditure or an estimate if the actual amount cannot be determined;

(f) Determine whether each tax expenditure is the most fiscally effective means of achieving each purpose of the tax expenditure;

(g) Determine whether each tax expenditure has successfully achieved the purpose for which the tax expenditure was enacted and currently serves, including an analysis of the persons that are benefited by the expenditure; and

(h) Categorize each tax expenditure according to the programs or functions each tax expenditure supports.

SECTION 66. ORS 291.210 is amended to read:

291.210. (1) The Oregon Department of Administrative Services, in connection with its direct studies of the operations, plans and needs of state agencies and of the existing and prospective sources of income, shall prepare a tentative budget plan **and tentative tax expenditure report** for the two fiscal years for which a budget report [is] **and tax expenditure report** are required to be prepared.

(2) **The Department of Revenue shall advise and assist in the preparation of the tentative tax expenditure report.**

SECTION 67. ORS 291.214 is amended to read:

291.214. The Governor, during the preparation of the budget report and before its submission to the Legislative Assembly, shall:

(1)(a) Examine the budget forms filed by the various agencies [*The Governor*] **and** may make or cause to be made such further investigations by the Oregon Department of Administrative Services, with such hearings before the Governor or any state agency, as the Governor deems advisable, and may make such changes or revisions in policy and program and in specific details of the tentative budget report **or tentative tax expenditure report** as the Governor finds warranted ; **and** [.]

(b) Identify each tax expenditure that has a full or partial sunset that, if allowed to take effect, will have a fiscal impact on the state or on school districts for the next biennium, and shall prepare a recommendation as to each tax expenditure identified under this paragraph that indicates the Governor's opinion on whether the full or partial sunset of the tax expenditure should be allowed to take effect as scheduled or should be revised to a different date.

(2) As used in this section:

(a) "Full sunset" means any provision that completely eliminates an existing tax expenditure on a specified date.

(b) "Partial sunset" means any provision that reduces the amount of an existing tax expenditure or that alters the eligibility requirements for the expenditure as of a specified date.

SECTION 67a. **If Senate Bill 251 becomes law, section 19, chapter 610, Oregon Laws 1995 (Enrolled Senate Bill 251) (amending ORS 291.214), is repealed.**

SECTION 68. ORS 291.216 is amended to read:

291.216. (1) Not later than November 10 of each even-numbered year the Governor shall cause the budget report to be compiled and prepared for printing.

(2) The budget report shall include a budget message prepared by the Governor, including recommendations of the Governor with reference to the fiscal policy of the state government for the coming biennium, describing the important features of the budget plan, embracing a general budget summary setting forth the aggregate figures of the budget report so as to show a balanced relation between the total proposed expenditures and the total anticipated income, with the basis and factors on which the estimates are made, the amount to be borrowed, and other means of financing the estimated expenditures for the ensuing biennium, compared with the corresponding figures for at least the last completed biennium and the current biennium.

(3) The budget plan shall be supported by explanatory schedules or statements, classifying the expenditures reported therein, both past and proposed, by organization units, objects and funds, and the income by organization units, sources and

funds, and the proposed amount of new borrowing as well as proposed new tax or revenue sources, including a single comprehensive list of all proposed increases in fees, licenses and assessments assumed in the budget plan.

(4) The budget plan shall be submitted for all dedicated funds, as well as the state General Fund, and shall include the estimated amounts of federal and other aids or grants to state agencies or activities provided for any purpose whatever, together with estimated expenditures therefrom.

(5) The budget report shall embrace the detailed estimates of expenditures and revenues. It shall include statements of the bonded indebtedness of the state government, showing the actual amount of the debt service for at least the past biennium, and the estimated amount for the current biennium and the ensuing biennium, the debt authorized and unissued, the condition of the sinking funds and the borrowing capacity. **It shall contain the Governor's recommendations concerning tax expenditures identified under ORS 291.214.** It shall also contain any statements relative to the financial plan which the Governor may deem desirable or which may be required by the legislature.

(6) The budget plan shall use the estimated revenues under ORS 291.342 for the fiscal year in which the plan is submitted as the basis for total anticipated income under subsection (2) of this section, subject to such adjustment as may be necessary to reflect accurately projections for the next biennium.

(7) As supplemental information to the budget report, the Governor shall publish an existing level tentative budget plan for the two fiscal years for which the budget report is required. This summary budget shall reflect only existing revenues estimated under subsection (6) of this section; subject to such adjustment as may be necessary to reflect accurately projections for the next biennium. The supplemental information to the budget report shall be submitted at the same time as the budget report.

SECTION 69. ORS 291.218 is amended to read:

291.218. Except when the Governor under whose supervision the budget report [*has*] **and the tax expenditure report have** been prepared will be succeeded in office in January next following:

(1) The Oregon Department of Administrative Services shall have as many copies

of the approved budget report **and the tax expenditure report** printed as the Governor directs.

(2) Not later than December 1 of each even-numbered year, the Governor shall transmit a copy [*thereof*] **of each report** to each member of the legislature who is to serve during the next session.

(3) Upon request, the Governor shall distribute copies free of charge, under such regulations as the Governor may establish, to public libraries, schools and state officials. The Governor shall make copies available to the general public at a reasonable charge for each copy.

SECTION 70. ORS 291.220 is amended to read:

291.220. The Governor, upon request, shall furnish the Legislative Assembly any further information required concerning the budget report **and the tax expenditure report**. The Oregon Department of Administrative Services, upon request, shall furnish a representative to assist the Legislative Assembly, its Joint Committee on Ways and Means, appointed under ORS 171.555, and the Legislative Revenue Officer in the consideration of the budget report, **the tax expenditure report** and any accompanying measures.

SECTION 71. ORS 291.222 is amended to read:

291.222. If the Governor under whose supervision the budget report **and tax expenditure report have** [*has*] been prepared will be succeeded in office in January next following:

(1) The Oregon Department of Administrative Services shall make available to the Governor-elect so much as the Governor-elect requests of the information upon which the tentative budget report **and tentative tax expenditure report are** [*is*] based, and upon completion of [*the tentative budget*] **each report** shall supply the Governor-elect with a copy [*thereof*] **of each report** but shall not cause the tentative budget report **or tentative tax expenditure report** to be printed and distributed. The department shall also make available to the Governor-elect all facilities of the department reasonably necessary to permit the Governor-elect to review and become familiar with the tentative

budget report or tentative tax expenditure report.

(2) After a review of the tentative budget report or tentative tax expenditure report the Governor-elect may prepare revisions and additions thereto. The **Oregon Department of Administrative Services and the Department of Revenue** shall assist, upon request, in the preparation of such revisions or additions.

(3) The **Oregon Department of Administrative Services** shall have **printed** as many copies of the revised budget report [*printed*] and revised tax expenditure report as the Governor-elect requests.

(4) (a) Not later than the convening of the next Legislative Assembly the **Oregon Department of Administrative Services** shall transmit a copy of a summary of the revised budget report containing the revenue and expenditure recommendations of the Governor-elect and a **summary of the revised tax expenditure report estimating the amount of revenue loss caused by each tax expenditure.**

(b) Not later than February 1, the **Oregon Department of Administrative Services** shall transmit a copy of the revised budget report and revised tax expenditure report to each member of the Legislative Assembly.

(5) Upon request, the department shall distribute copies of the revised budget report and revised tax expenditure report free of charge, under such regulations as it may establish, to public libraries, schools and state officials. It shall make copies of the revised budget report and revised tax expenditure report available to the general public at a reasonable charge for each copy.

SECTION 72. ORS 173.820 is amended to read:

173.820. Pursuant to policies and directions of the appointing authority, the Legislative Revenue Officer shall:

(1) Upon written request of a member of the Legislative Assembly or any committee thereof, prepare or assist in the preparation of studies and reports and provide information and research assistance on matters relating to taxation and to the revenue of this state and to any other relevant matters.

(2) (a) Ascertain facts concerning revenues and make estimates concerning state revenues ; and [.]

(b) Ascertain facts and make recommendations to the Legislative Assembly concerning the Governor's tax expenditure report.

(3) Prepare analyses of and recommendations on the fiscal impact of all revenue measures before the Legislative Assembly and of all other measures affecting the revenue of this state.

(4) Perform such duties as may be directed by joint or concurrent resolution of the Legislative Assembly.

(5) Adopt rules relating to the submission, processing and priorities of requests. Rules adopted under this subsection shall be in conformance with any applicable rule of the House of Representatives or the Senate. Requests made by joint or concurrent resolution of the Legislative Assembly shall be given priority over other requests received or initiated by the Legislative Revenue Officer. Rules adopted under this subsection shall be reviewed and approved by the appointing authority prior to their adoption.

(6) Seek the advice and assistance of political subdivisions of this state, governmental agencies and any interested persons, associations or organizations in the performance of the duties of the Legislative Revenue Officer.

(7) Enter into such contracts as considered necessary by the appointing authority to carry out the functions of the Legislative Revenue Officer.

(8) Perform such other duties as may be prescribed by law.

SECTION 73. ORS 176.110 is amended to read:

176.110. (1) The person elected to the office of Governor may take any action prior to the date the official term of office commences that is necessary to enable the Governor to exercise on such date the powers and duties of the office of Governor.

(2) The Governor-elect shall cause the budget report and the tax expenditure report for the biennium beginning July 1 of the year in which the Governor takes office to be compiled and prepared for printing as required in ORS 291.222.

(3) All necessary expenses of the Governor-elect incurred in carrying out the provisions of this section shall be audited by the Secretary of State and paid from any funds appropriated for this purpose in the same manner as other claims against the state are paid.

SECTION 74. Sections 63 and 65 of this Act are added to and made a part of ORS 291.202 to 291.222.

SECTION 75. If Senate Bill 719 becomes law, sections 61 to 74 of this Act are repealed.

Approved by the Governor July 19, 1995
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APPENDIX B: CONTRIBUTORS

This report was developed by the following members of the Department of Revenue Research Section, with assistance from numerous Department of Revenue and other state agency personnel:

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The following agencies evaluated the effectiveness of the tax expenditures and provided other important information:

Agriculture, Department of	Senior and People with Disabilities
Aviation, Department of	Land Conservation and Development, Dept. of
Budget and Management Division	Library, Oregon State
Consumer and Business Services, Department of	Liquor Control Commission, Oregon
Economic and Community Development Department	Military Department, Oregon
Education, Department of	Oregon Health Plan Policy and Research
Employment Department	Oregon Lottery
Energy, Department of	Oregon University System
Environmental Quality, Department of	Public Utility Commission of Oregon
Oregon Film and Video	Parks and Recreation Department
Fish and Wildlife, Department of	Rural Health, Office of
Forestry Department, Department of	Secretary of State, Oregon
Geology and Mineral Industries, Department of	State Lands, Department of
Housing and Community Services, Oregon	Transportation, Oregon Department of
Human Services, Department of	Veterans' Affairs, Department of
Children, Adults, and Families	

APPENDIX C: TAX PROGRAMS WITHOUT TAX EXPENDITURES

Amusement Device Tax

Real Estate Recording Tax

APPENDIX D: NEW, MODIFIED, OR EXPIRED TAX EXPENDITURES

This appendix contains a list of tax expenditures that have been created, modified or removed since the publication of the *2007–09 Tax Expenditure Report*. Although most of the tax expenditures reflected here were created or changed during Oregon’s 2007 Legislative session, a small number are on this list because the Department has changed its interpretation of whether certain provisions represent tax expenditures or because they were included or excluded from the previous publication in error. The *2007–09 Tax Expenditure Report* provides descriptions of the removed items.

The following table does not include the creation, modification, or expiration of expenditures that result from Oregon’s connection to the federal definition of taxable income.

NEW TAX EXPENDITURES

1.314	Income	Subtraction	Payments for Closure of Manufactured Dwelling Park
1.316	Income	Subtraction	Film Production Labor Rebate
1.324	Income	Subtraction	Legislative Per Diem and Allowance
1.327	Income	Subtraction	TRICARE Payments
1.422	Income	Credit	Small Corporation Tax Credit
1.434	Income	Credit	Mobile Home Park Closure
1.443	Income	Credit	Diesel Truck Engines (Retrofit and Repower)
1.450	Income	Credit	Biofuel Consumer Credit
1.451	Income	Credit	Biodiesel Used in Home Heating
1.452	Income	Credit	Production or Collection of Biomass
1.463	Income	Credit	TRICARE Health Care Providers
1.464	Income	Credit	Oregon Veterans' Home Physician
2.030	Property	Full	Businesses Transferring or Leasing Property
2.059	Property	Full	Natural Gas Pipeline Extension
2.122	Property	Special	Conservation Easements
16.002	Lodging	Exclusion	Federal Employees on Federal Business
17.001	Local Construction Tax	Exclusion	Exempt Construction
18.001	Inheritance	Credit	Natural Resource and Fishing Property

MODIFIED TAX EXPENDITURES

1.302	Income	Subtraction	Oregon 529 College Savings Network
1.309	Income	Subtraction	Municipal Bond Interest
1.310	Income	Subtraction	Small City Business Development
1.311	Income	Subtraction	Individual Development Accounts (Exclusion and Subtraction)
1.313	Income	Subtraction	Capital Gains from Manufactured Dwelling Park Sale
1.326	Income	Subtraction	Military Active Duty Pay
1.404	Income	Credit	Earned Income Credit
1.414	Income	Credit	Film Production Development Contributions
1.421	Income	Credit	Public University Venture Development Fund
1.424	Income	Credit	Working Family Child Care
1.428	Income	Credit	Child Care Division Contributions
1.431	Income	Credit	Oregon Affordable Housing Lender's Credit
1.432	Income	Credit	Individual Development Account Contribution (Credit)
1.442	Income	Credit	Diesel Truck Engines (New)
1.444	Income	Credit	Fish Screening Devices
1.445	Income	Credit	Alternative Energy Devices (Residential)
1.447	Income	Credit	Business Energy Facilities
1.453	Income	Credit	Reforestation
1.460	Income	Credit	Personal Exemption

Appendix D

1.503	Income	Other	Single Sales Factor Corporate Apportionment
2.010	Property	Full	Enterprise Zone Businesses
2.011	Property	Full	Long-Term Rural Enterprise Zone (Property Tax)
2.013	Property	Full	Rural Renewable Energy Development Zone
2.024	Property	Full	Federal Land Under Summer Homes
2.031	Property	Full	Food Processing Equipment
2.076	Property	Full	Charitable, Literary, and Scientific Organizations
2.080	Property	Full	Exempt Lease from Taxable Owner
2.094	Property	Partial	Rehabilitated Housing
2.103	Property	Partial	Alternative Energy Systems
2.105	Property	Partial	Historic Property
2.110	Property	Partial	Homestead Exemption for Federal Active Duty Military Servicemembers
2.123	Property	Other	Destroyed or Damaged Property
8.001	911 Emergency Communications Tax	Exclusion	State and Local Subscribers
8.002	911 Emergency Communications Tax	Exclusion	Federal Subscribers
8.003	911 Emergency Communications Tax	Exclusion	Indian Reservation Subscribers
9.001	Forest Products Harvest	Exclusion	First 25,000 Board Feet
15.001	Medical Provider	Exclusion	Type A and B Hospitals
15.002	Medical Provider	Exclusion	Veterans Affairs and Pediatric Specialty Hospitals
15.003	Medical Provider	Exclusion	Oregon Veterans' Home
15.004	Medical Provider	Exclusion	Nursing Facilities
17.001	Local Construction Tax	Exclusion	Exempt Construction
18.001	Inheritance	Credit	Natural Resource and Fishing Property

REMOVED TAX EXPENDITURES

Income	Subtraction	Domestic Partner Benefits	Tax base redefined
Income	Credit	Involuntary Manufactured Dwelling Moves	Statute Repealed
Income	Credit	Oregon Capital Corporation Investments	Statute Repealed
Property	Full	Centrally Assessed Electricity Generating Facility in an Enterprise Zone	Expired
Property	Full	Transfer of Land from Cemetery to School	Previously included in error.

APPENDIX E: PERSONAL AND CORPORATION INCOME TAX EXPENDITURES

Personal Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007–09	2009–11	
<i>Federal Exclusions</i>						
1.001	Scholarship and Fellowship Income	Education	1954	316.048	13,200	14,700
1.002	Interest on Education Savings Bonds	Education	1988	316.048	Less than 50	Less than 50
1.003	Earnings on Education Savings Accounts	Education	1997	316.048	800	800
1.004	Qualified Tuition Programs (Federal)	Education	1996	316.048	5,800	8,100
1.005	Public Assistance Benefits	Human Services	Pre-1955	316.048	19,400	20,800
1.006	Certain Foster Care Payments	Human Services	1982	316.048	5,200	6,000
1.007	Employee Adoption Benefits	Human Services	1996	316.048	100	100
1.008	Cafeteria Plan Benefits	Human Services	1974	316.048	292,200	359,000
1.009	Employer Paid Medical Benefits	Human Services	1918	316.048	1,009,800	1,190,700
1.010	Compensatory Damages	Human Services	Pre-1955	316.048	11,300	11,600
1.011	Prescription Drug Insurance (Part D)	Human Services	2003	316.048/317.013	37,900	46,900
1.012	Hospital Insurance (Part A)	Human Services	1965	316.048	192,200	234,500
1.013	Supplementary Medical Insurance (Part B)	Human Services	1970	316.048	136,300	161,800
1.014	Pension Contributions and Earnings	Human Services	1921	316.048	868,500	983,400
1.015	Special Benefits for Disabled Coal Miners	Human Services	1969	316.048	Less than 50	Less than 50
1.016	Social Security Benefits (Federal)	Human Services	1938	316.048	431,300	481,700
1.017	Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	30,400	33,700
1.018	Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	200	200
1.019	Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	6,300	7,100
1.020	Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	0	0
1.023	Cancellation of Debt for Non-Farmers	Economic/Community	Pre-1955	316.048/317.013	1,300	1,500
1.024	Imputed Interest Rules	Economic/Community	1964	316.048/317.013	3,000	3,700
1.025	Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	22,400	23,300
1.026	Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	24,900	27,600
1.027	Employer Provided Dependent Care	Economic/Community	1981	316.048	22,500	21,700
1.028	Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	59,700	67,400
1.029	Employee Meals and Lodging (Non- Military)	Economic/Community	1918	316.048	8,000	8,600
1.030	Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	7,200	8,300
1.031	Employee Awards	Economic/Community	1986	316.048	1,500	1,600
1.032	Employer Provided Education Benefits	Economic/Community	1997	316.048	7,100	5,500
1.033	Spread on Acquisition of Stock	Economic/Community	1981	316.048	2,700	1,900
1.034	Capital Gains on Home Sales	Economic/Community	1997	316.048	317,000	353,100
1.035	Veteran's Benefits and Services	Economic/Community	1917	316.048	38,000	41,700
1.036	Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	32,700	38,700
1.037	Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	200	200
1.038	Cancellation of Debt for Farmers	Natural Resources	1986	316.048	1,100	1,100
1.039	Energy Conservation Subsidies (Federal)	Natural Resources	1992	316.048	200	200
1.041	Employer Paid Transportation Benefits	Transportation	1992	316.048	31,500	33,400
1.042	Life Insurance Investment Income	Consumer and Business Services	1913	316.048/317.013	213,900	226,800
1.043	Workers' Compensation Benefits (Non- Medical)	Consumer and Business Services	1918	316.048	22,900	24,300
1.044	Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	70,500	83,900

Appendix E

Personal Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007–09	2009–11	
1.048	Certain Disaster Mitigation Payments.	Consumer and Business Services	2005	316.048/317.013	Less than 50	Less than 50
1.049	Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	15,300	8,900
1.050	Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	21,900	22,600
1.051	Allowances for Federal Employees Abroad	Government	1943	316.048	4,700	5,300
1.052	Interest on Oregon State and Local Debt	Government	1913	316.048	78,700	87,000
1.053	Capital Gains on Inherited Property	Social Policy	1921	316.048	741,400	796,800
1.054	Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	Less than 50	Less than 50
1.055	Voluntary Employees' Beneficiary Associations	Social Policy	1928	316.048	15,300	16,200
1.056	Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	4,500	5,200
1.057	Discharge of Certain Student Loan Debt	Social Policy	1984	316.048	200	200
1.058	Military Disability Benefits	Social Policy	1942	316.048	800	800
1.059	Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	26,600	29,600
1.060	Capital Gains on Gifts	Social Policy	1921	316.048	77,600	82,200
1.061	Restitution Payments for Holocaust Survivors	Social Policy	2001	316.048	Less than 50	Less than 50
1.062	Survivor Annuities	Social Policy	1997	316.048	200	200
<i>Federal Adjustments</i>						
1.101	Teacher Classroom Expenses	Education	2002	316.048	1,600	1,400
1.102	Interest on Student Loans	Education	1997	316.048	20,700	23,300
1.103	Qualified Higher Education Expenses	Education	2001	316.048	19,000	15,100
1.104	Self-Employment Health Insurance	Human Services	1986	316.048	84,800	106,900
1.105	Health Savings Accounts	Human Services	1996	316.048	5,100	9,900
1.106	IRA Contributions and Earnings	Human Services	1974	316.048	130,400	159,000
1.107	SEP/SIMPLE Plan Contributions and Earnings	Human Services	1962	316.048	73,700	93,600
1.108	Moving Expenses	Economic/Community	1964	316.048	4,900	5,300
1.109	Overnight-travel Expenses of National Guard and Reserve Members	Social Policy	2003	316.048	200	400
<i>Federal Deductions</i>						
1.201	Charitable Contributions: Education	Education	1917	316.695/317.013	52,400	57,600
1.202	Charitable Contributions: Health	Human Services	1917	316.695/317.013	39,000	41,400
1.203	Medical and Dental Expenses	Human Services	1942	316.695	175,800	228,700
1.204	Removal of Architectural Barriers	Human Services	1976	316.048/317.013	Less than 50	Less than 50
1.205	Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	8,200	8,400
1.206	Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	119,800	106,200
1.209	Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	21,400	6,100
1.210	Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	5,900	6,700
1.212	Ordinary Treatment of Losses from Small Business Corporation Stock	Economic/Community	1958	316.048	Less than 50	Less than 50
1.213	Renewal Community Tax Incentives	Economic/Community	2000	316.048/317.013	0	0
1.215	Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	36,100	44,900
1.216	Property Taxes	Economic/Community	1913	316.695	296,600	323,500
1.217	Home Mortgage Interest	Economic/Community	1913	316.695	884,500	905,100
1.218	Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	100	100

Personal Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007-09	2009-11	
1.219	Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	400	600
1.220	Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,300	1,100
1.221	Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	1,100	1,100
1.222	Sale of Stock to Farmers' Cooperatives	Natural Resources	1998	316.048/317.013	Less than 50	Less than 50
1.224	Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	1,700	1,100
1.225	Depletion Costs for Fuels	Natural Resources	1962	316.695/317.013	2,800	2,900
1.226	Tertiary Injectants	Natural Resources	1980	316.695/317.013	Less than 50	Less than 50
1.228	Expensing Timber Growing Costs	Natural Resources	1986	316.048/317.013	1,100	1,100
1.229	Expensing and Amortization of Reforestation Costs	Natural Resources	1980	316.048/317.013	1,100	1,100
1.230	Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	200	200
1.231	Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.374	600	600
1.232	Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	100	100
1.233	Energy Efficient Commercial Property	Natural Resources	2006	316.048/317.013	900	1,100
1.234	Advanced Mine Safety Equipment	Natural Resources	2006	316.048/317.014	Less than 50	Less than 50
1.235	Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	1,700	200
1.239	Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	100	100
1.241	Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,900	2,600
1.242	Casualty and Theft Losses	Social Policy	1913	316.695	2,000	1,800
1.243	Local Income Taxes	Social Policy	1913	316.695	0	0
1.244	Charitable Contributions: Other	Social Policy	1917	316.695/317.013	267,400	293,300
1.245	Creation or Acquisition of Musical Compositions	Social Policy	2005	316.048/317.013	Less than 50	Less than 50

Oregon Subtractions

1.301	Land Donated to Schools	Education	1999	316.852/317.488	Less than 50	Less than 50
1.302	Oregon 529 College Savings Network	Education	1999	316.699	8,500	10,500
1.303	Scholarship Awards Used for Housing Expenses	Education	1999	316.846	400	400
1.304	Physicians in "Medically Disadvantaged" Areas	Human Services	1973	316.076	0	0
1.305	Additional Deduction for Elderly or Blind	Human Services	1989	316.695(7)	9,100	8,800
1.306	Additional Medical Deduction for Elderly	Human Services	1991	316.695 (1)(d)(B)	107,100	127,000
1.307	Social Security Benefits (Oregon)	Human Services	1985	316.054	330,300	356,600
1.308	Donations of Art by the Artist	Economic/Community	1979	316.838	100	100
1.309	Municipal Bond Interest	Economic/Community	1987	316.056	200	200
1.310	Small City Business Development	Economic/Community	2001	316.778/317.391	100	200
1.311	Individual Development Accounts (Exclusion and Subtraction)	Economic/Community	1999	316.848	Less than 50	Less than 50
1.313	Capital Gains from Manufactured Dwelling Park Sale	Economic/Community	2005	316.153	Less than 50	Less than 50
1.314	Payments for Closure of Manufactured Dwelling Park	Economic/Community	2007	316.795/317.092	200	200
1.315	Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.316	Film Production Labor Rebate	Economic/Community	2005	316.698/317.394	100	100
1.317	Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	0	0
1.318	Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	Less than 50	Less than 50
1.320	Income Earned in Border River Areas	Tax Administration	2001	316.127	Not Available	Not Available
1.321	Oregon State Lottery Prizes	Government	1985	461.560	2,100	2,100
1.322	Income Earned in "Indian Country"	Government	1977	316.777	4,100	4,600

Appendix E

Personal Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
1.323 Federal Pension Income	Government	1998	316.680(1)(f)	124,000	126,600
1.324 Legislative Per Diem and Allowance	Government	1967	171.072	100	100
1.325 Federal Income Tax Deduction	Social Policy	1929	316.680(1)(b)/316.695	649,400	749,200
1.326 Military Active Duty Pay	Social Policy	1969	316.680(1)(c) and (k)/316.789/316.791	29,300	36,500
1.327 TRICARE Payments	Social Policy	2007	316.680	800	1,900
1.328 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	52,300	59,400

Oregon Credits

1.401 Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
1.403 Employer Provided Scholarships	Education	2001	315.237	Less than 50	Less than 50
1.404 Earned Income Credit	Human Services	1997	315.266	48,100	55,600
1.405 Qualified Adoption Expense	Human Services	1999	315.274	Less than 50	Less than 50
1.406 Rural Medical Practice	Human Services	1989	315.613/315.616/315.619	13,300	13,000
1.407 Volunteer Rural Emergency Medical Technicians	Human Services	2005	315.622	300	200
1.408 Costs in-lieu of Nursing Home Care	Human Services	1979	316.148	Less than 50	Less than 50
1.409 Long-Term Care Insurance	Human Services	1999	315.610	13,700	15,200
1.410 Disabled Child	Human Services	1985	316.099	5,900	7,000
1.411 Elderly or Permanently Disabled	Human Services	1969	316.087	100	100
1.412 Loss of Limbs	Human Services	1973	316.079	Less than 50	Less than 50
1.413 Severe Disability	Human Services	1985	316.758/316.765	7,100	8,100
1.414 Film Production Development Contributions	Economic/Community	2003	315.514	7,900	10,000
1.417 Long-term Rural Enterprise Zone (Income Tax)	Economic/Community	1997	317.124	Not Available	Not Available
1.418 Reservation Enterprise Zone (Income Tax)	Economic/Community	2001	285C.309	Less than 50	Less than 50
1.419 Electronic Commerce Enterprise Zone (Income Tax)	Economic/Community	2001	315.507	1,100	1,200
1.420 Water Transit Vessel Manufacturing	Economic/Community	2005	315.517	Less than 50	Less than 50
1.421 Public University Venture Development Fund	Economic/Community	2005	315.521	500	600
1.423 Child and Dependent Care	Economic/Community	1975	316.078	17,400	16,900
1.424 Working Family Child Care	Economic/Community	1997	315.262	44,000	44,700
1.425 Employer Provided Dependent Care Assistance	Economic/Community	1987	315.204	1,900	1,900
1.426 Employer Provided Dependent Care Facilities	Economic/Community	1987	315.208	Incl. in 1.425	Incl. in 1.425
1.427 First Break Program	Economic/Community	1995	315.259	Less than 50	Less than 50
1.428 Child Care Division Contributions	Economic/Community	2001	315.213	1,000	1,000
1.429 Farmworker Housing Construction	Economic/Community	1989	315.164	2,100	2,200
1.432 Individual Development Account Contribution (Credit)	Economic/Community	1999	315.271	10,300	13,000
1.433 Individual Development Account Withdrawal (Credit)	Economic/Community	2005	315.272	Less than 50	Less than 50
1.434 Mobile Home Park Closure	Economic/Community	2007	Note: 316.116/OR Laws 2007, Chap 906, Sect. 16-18	2,000	2,000
1.435 Crop Gleaning	Natural Resources	1977	315.156	200	200
1.436 Alternatives to Field Burning	Natural Resources	1975	315.304	200	Less than 50
1.437 Farm Machinery and Equipment (Income Tax)	Natural Resources	2001	315.119/315.123	Less than 50	Less than 50

Personal Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
1.438 Riparian Lands Removed from Farm Production	Natural Resources	2001	315.113	Less than 50	Less than 50
1.439 Pollution Prevention	Natural Resources	1995	315.311	Less than 50	0
1.440 Pollution Control	Natural Resources	1967	315.304	5,800	3,500
1.441 Reclaimed Plastics	Natural Resources	1985	315.324	Less than 50	Less than 50
1.442 Diesel Truck Engines (New)	Natural Resources	2003	Note: 315.356	500	600
1.443 Diesel Truck Engines (Retrofit and Repower)	Natural Resources	2007	Note: 315.356	1,400	3,800
1.444 Fish Screening Devices	Natural Resources	1989	315.138	Less than 50	Less than 50
1.445 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	25,400	28,700
1.446 Alternative Fuel Stations	Natural Resources	2001	317.115	Less than 50	Less than 50
1.447 Business Energy Facilities	Natural Resources	1979	315.354	68,600	143,800
1.450 Biofuel Consumer Credit	Natural Resources	2007	315.465	600	1,100
1.451 Biodiesel Used in Home Heating	Natural Resources	2007	315.469	200	600
1.452 Production or Collection of Biomass	Natural Resources	2007	315.141	3,600	7,100
1.453 Reforestation	Natural Resources	1979	315.104	300	300
1.454 Sewer Connection	Natural Resources	1987	316.095	Less than 50	0
1.459 Political Contributions	Government	1969	316.102	15,200	15,800
1.460 Personal Exemption	Social Policy	1985	316.085	925,200	974,700
1.461 Oregon Cultural Trust	Social Policy	2001	315.675	4,900	5,500
1.462 Retirement Income	Social Policy	1991	316.157	1,500	1,200
1.463 TRICARE Health Care Providers	Social Policy	2007	315.628	1,900	4,300
1.464 Oregon Veterans' Home Physician	Social Policy	2007	315.624	Less than 50	Less than 50
<i>Other</i>					
1.501 Foreign Resident Filing Status	Economic/Community	1999	316.027	1,600	1,700
1.504 Income Averaging for Farmers	Natural Resources	2001	314.297	200	300
1.505 Capital Gains from Farm Property	Natural Resources	2001	318.020/317.063	4,100	4,600
1.508 Title 10 Active Duty Death	Social Policy	2005	314.088	Less than 50	Less than 50

Corporation Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007-09	2009-11
<i>Federal Exclusions</i>					
1.011 Prescription Drug Insurance (Part D)	Human Services	2003	316.048/317.013	37,900	46,900
1.018 Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	200	200
1.019 Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	6,300	7,100
1.020 Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	0	0
1.021 Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	28,600	33,400
1.022 Extraterritorial Income Exclusion	Economic/Community	2000	317.013	Less than 50	0
1.023 Cancellation of Debt for Non-Farmers	Economic/Community	Pre-1955	316.048/317.013	1,300	1,500
1.024 Imputed Interest Rules	Economic/Community	1964	316.048/317.013	3,000	3,700
1.030 Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	7,200	8,300
1.037 Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	200	200
1.040 Earnings of Certain Environmental Settlement Funds	Natural Resources	2005	316.048	Less than 50	Less than 50
1.042 Life Insurance Investment Income	Consumer and Business Services	1913	316.048/317.013	213,900	226,800
1.045 Credit Union Income	Consumer and Business Services	1951	317.080(1)	7,500	8,300
1.046 Structured Settlement Accounts	Consumer and Business Services	1982	317.013	Less than 50	Less than 50
1.047 Contributions in Aid of Construction for Utilities	Consumer and Business Services	1996	317.013	200	200
1.048 Certain Disaster Mitigation Payments.	Consumer and Business Services	2005	316.048/317.013	Less than 50	Less than 50
1.049 Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	15,300	8,900
1.050 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	21,900	22,600
<i>Federal Deductions</i>					
1.201 Charitable Contributions: Education	Education	1917	316.695/317.013	52,400	57,600
1.202 Charitable Contributions: Health	Human Services	1917	316.695/317.013	39,000	41,400
1.204 Removal of Architectural Barriers	Human Services	1976	316.048/317.013	Less than 50	Less than 50
1.205 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	8,200	8,400
1.206 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	119,800	106,200
1.207 Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	8,200	400
1.208 Research and Development Costs	Economic/Community	1954	316.048/317.013	13,100	19,700
1.209 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	21,400	6,100
1.210 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	5,900	6,700
1.211 Construction Funds of Shipping Companies	Economic/Community	1936	317.319	400	400
1.213 Renewal Community Tax Incentives	Economic/Community	2000	316.048/317.013	0	0
1.214 Deduction of Certain Film and Television Production Costs	Economic/Community	2004	317.013	400	0
1.215 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	36,100	44,900
1.218 Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	100	100
1.219 Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	400	600
1.220 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,300	1,100
1.221 Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	1,100	1,100
1.222 Sale of Stock to Farmers' Cooperatives	Natural Resources	1998	316.048/317.013	Less than 50	Less than 50
1.223 Small Refiner Expensing of Sulfur Compliant Equipment	Natural Resources	2004	317.013	Less than 50	Less than 50
1.224 Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	1,700	1,100

Corporation Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
1.225 Depletion Costs for Fuels	Natural Resources	1962	316.695/317.013	2,800	2,900
1.226 Tertiary Injectants	Natural Resources	1980	316.695/317.013	Less than 50	Less than 50
1.227 Deferral of Capital Gains From FERC Restructuring Requirements	Natural Resources	2004	317.013	900	200
1.228 Expensing Timber Growing Costs	Natural Resources	1986	316.048/317.013	1,100	1,100
1.229 Expensing and Amortization of Reforestation Costs	Natural Resources	1980	316.048/317.013	1,100	1,100
1.230 Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	200	200
1.231 Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.374	600	600
1.232 Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	100	100
1.233 Energy Efficient Commercial Property	Natural Resources	2006	316.048/317.013	900	1,100
1.234 Advanced Mine Safety Equipment	Natural Resources	2006	316.048/317.014	Less than 50	Less than 50
1.235 Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	1,700	200
1.236 Life Insurance Company Reserves	Consumer and Business Services	1984	317.655(2)(f) and (g)	8,900	9,800
1.237 Additions to Bad Debt Reserves of Small Financial Institutions	Consumer and Business Services	1947	317.310	Less than 50	Less than 50
1.238 Property and Casualty Insurance Company Reserves	Consumer and Business Services	1986	317.655(2)(f,g)	15,400	16,000
1.239 Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	100	100
1.240 Net Operating Loss Limitation	Tax Administration	1954	317.478/317.479	2,200	2,200
1.241 Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,900	2,600
1.244 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	267,400	293,300
1.245 Creation or Acquisition of Musical Compositions	Social Policy	2005	316.048/317.013	Less than 50	Less than 50

Oregon Subtractions

1.301 Land Donated to Schools	Education	1999	316.852/317.488	Less than 50	Less than 50
1.310 Small City Business Development	Economic/Community	2001	316.778/317.391	100	200
1.312 Out-of-State Financial Institutions	Economic/Community	1999	317.057	Less than 50	Less than 50
1.313 Capital Gains from Manufactured Dwelling Park Sale	Economic/Community	2005	316.153	Less than 50	Less than 50
1.314 Payments for Closure of Manufactured Dwelling Park	Economic/Community	2007	316.795/317.092	200	200
1.316 Film Production Labor Rebate	Economic/Community	2005	316.698/317.394	100	100
1.317 Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	0	0
1.318 Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	Less than 50	Less than 50
1.319 Wet Marine and Transportation Policies	Consumer and Business Services	1995	317.080(8)	400	400

Oregon Credits

1.401 Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
1.402 Contributions of Computer Equipment	Education	1985	317.151	Less than 50	Less than 50
1.403 Employer Provided Scholarships	Education	2001	315.237	Less than 50	Less than 50
1.409 Long-Term Care Insurance	Human Services	1999	315.610	13,700	15,200
1.414 Film Production Development Contributions	Economic/Community	2003	315.514	7,900	10,000
1.415 Qualified Research Activities	Economic/Community	1989	317.152	14,900	18,200
1.416 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	Incl. in 1.415	Incl. in 1.415
1.417 Long-term Rural Enterprise Zone (Income Tax)	Economic/Community	1997	317.124	Not Available	Not Available

Corporation Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007-09	2009-11
1.418	Reservation Enterprise Zone (Income Tax)	2001	285C.309	Less than 50	Less than 50
1.419	Electronic Commerce Enterprise Zone (Income Tax)	2001	315.507	1,100	1,200
1.420	Water Transit Vessel Manufacturing	2005	315.517	Less than 50	Less than 50
1.421	Public University Venture Development Fund	2005	315.521	500	600
1.422	Small Corporation Tax Credit	2007	Note: 317.092 (OR Laws 2007, Chap. 4)	24,800	0
1.425	Employer Provided Dependent Care Assistance	1987	315.204	1,900	1,900
1.426	Employer Provided Dependent Care Facilities	1987	315.208	Incl. in 1.425	Incl. in 1.425
1.427	First Break Program	1995	315.259	Less than 50	Less than 50
1.428	Child Care Division Contributions	2001	315.213	1,000	1,000
1.429	Farmworker Housing Construction	1989	315.164	2,100	2,200
1.430	Farmworker Housing Lender's Credit	1989	317.147	800	800
1.431	Oregon Affordable Housing Lender's Credit	1989	317.097	14,000	20,600
1.432	Individual Development Account Contribution (Credit)	1999	315.271	10,300	13,000
1.435	Crop Gleaning	1977	315.156	200	200
1.436	Alternatives to Field Burning	1975	315.304	200	Less than 50
1.437	Farm Machinery and Equipment (Income Tax)	2001	315.119/315.123	Less than 50	Less than 50
1.438	Riparian Lands Removed from Farm Production	2001	315.113	Less than 50	Less than 50
1.439	Pollution Prevention	1995	315.311	Less than 50	0
1.440	Pollution Control	1967	315.304	5,800	3,500
1.441	Reclaimed Plastics	1985	315.324	Less than 50	Less than 50
1.442	Diesel Truck Engines (New)	2003	Note: 315.356	500	600
1.443	Diesel Truck Engines (Retrofit and Repower)	2007	Note: 315.356	1,400	3,800
1.444	Fish Screening Devices	1989	315.138	Less than 50	Less than 50
1.446	Alternative Fuel Stations	2001	317.115	Less than 50	Less than 50
1.447	Business Energy Facilities	1979	315.354	68,600	143,800
1.448	Energy Conservation Lender's Credit	1981	317.112	Less than 50	Less than 50
1.449	Weatherization Lender's Credit	1977	317.111	Less than 50	Less than 50
1.452	Production or Collection of Biomass	2007	315.141	3,600	7,100
1.453	Reforestation	1979	315.104	300	300
1.455	Mile-Based or Time-Based Motor Vehicle Insurance	2003	Note: 317.122	Less than 50	Less than 50
1.456	Fire Insurance	1969	317.122(1)	8,500	10,200
1.457	Workers' Compensation Assessments	1995	317.122(2)	2,000	1,800
1.458	Oregon Life and Health IGA Assessments	1975	734.835	100	100
1.461	Oregon Cultural Trust	2001	315.675	4,900	5,500
<i>Other</i>					
1.502	Public Warehouse Sales Throwback Exemption	2005	314.665	Less than 50	Less than 50
1.503	Single Sales Factor Corporate Apportionment	2003	314.650/317.660	79,100	89,900

Corporation Income Tax Expenditures

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007-09	2009-11
1.505 Capital Gains from Farm Property	Natural Resources	2001	318.020/317.063	4,100	4,600
1.506 Apportionment for Certain Forest Product Companies	Natural Resources	2003	314.650(2)	0	0
1.507 Apportionment for Utility and Telecommunication Companies	Consumer and Business Services	2001	314.280	900	900