

## Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Tax Program
Academies, Day Care, and Student Housing	2.001	Property
Accelerated Depreciation of Buildings	1.205	Income
Accelerated Depreciation of Equipment	1.206	Income
Accelerated Depreciation of Rental Housing	1.215	Income
Additional Deduction for Elderly or Blind	1.305	Income
Additional Medical Deduction for Elderly	1.306	Income
Additions to Bad Debt Reserves of Small Financial Institutions	1.237	Income
Advanced Mine Safety Equipment	1.234	Income
Agricultural Products Held by Farmer	2.035	Property
Agriculture Cost-Sharing Payments	1.037	Income
Aircraft	2.106	Property
Aircraft Being Repaired	2.020	Property
Allowances for Federal Employees Abroad	1.051	Income
Alternative Energy Devices (Residential)	1.445	Income
Alternative Energy Systems	2.103	Property
Alternative Fuel Stations	1.446	Income
Alternatives to Field Burning	1.436	Income
Amortization of Business Start-Up Costs	1.210	Income
Amtrak Passenger Railroad	2.087	Property
Apportionment for Certain Forest Product Companies	1.506	Income
Apportionment for Utility and Telecommunication Companies	1.507	Income
Beach Lands	2.072	Property
Benefits and Allowances of Armed Forces Personnel	1.059	Income
Beverage Containers Requiring Deposit	2.070	Property
Biodiesel Used in Home Heating	1.451	Income
Biofuel Consumer Credit	1.450	Income
Business Energy Facilities	1.447	Income
Business Personal Property Cancellation	2.015	Property
Businesses Transferring or Leasing Property	2.030	Property
Cafeteria Plan Benefits	1.008	Income
Cancellation of Debt for Farmers	1.038	Income
Cancellation of Debt for Non-Farmers	1.023	Income
Capital Gains from Farm Property	1.505	Income
Capital Gains from Manufactured Dwelling Park Sale	1.313	Income
Capital Gains on Gifts	1.060	Income
Capital Gains on Home Sales	1.034	Income
Capital Gains on Inherited Property	1.053	Income
Cargo Containers	2.016	Property
Cash Accounting for Agriculture	1.218	Income
Cash Accounting, Other than Agriculture	1.019	Income
Casualty and Theft Losses	1.242	Income
Cemeteries, Burial Grounds, and Mausoleums	2.079	Property
Center Pivot Irrigation Equipment	2.040	Property
Certain Disaster Mitigation Payments.	1.048	Income
Certain Foster Care Payments	1.006	Income
Charitable Contributions: Education	1.201	Income
Charitable Contributions: Health	1.202	Income
Charitable Contributions: Other	1.244	Income
Charitable Organizations	4.007	Weight-Mile

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
Charitable, Literary, and Scientific Organizations	2.076	Property
Child and Dependent Care	1.423	Income
Child Care Division Contributions	1.428	Income
City-Owned Sports Facility	2.082	Property
Commercial Buildings Under Construction	2.008	Property
Compensatory Damages	1.010	Income
Completed Contract Rules	1.241	Income
Conservation Easements	2.122	Property
Construction Funds of Shipping Companies	1.211	Income
Construction-in-Process in an Enterprise Zone	2.009	Property
Contributions in Aid of Construction for Utilities	1.047	Income
Contributions of Computer Equipment	1.402	Income
Convention Facilities	2.083	Property
Costs in-lieu of Nursing Home Care	1.408	Income
Costs of Raising Dairy and Breeding Cattle	1.221	Income
Crab Pots	2.047	Property
Creation or Acquisition of Musical Compositions	1.245	Income
Credit for Property Taxes Paid	14.003	Oil and Gas Privilege
Credit Union Income	1.045	Income
Crop Gleaning	1.435	Income
Crops, Plants, and Fruit Trees	2.034	Property
Deduction of Certain Film and Television Production Costs	1.214	Income
Defense Contractor With Federal Property	2.023	Property
Deferral of Capital Gains From FERC Restructuring Requirements	1.227	Income
Deferral of Certain Financing Income of Foreign Corporations	1.207	Income
Employer Provided Dependent Care Assistance	1.425	Income
Employer Provided Dependent Care Facilities	1.426	Income
Depletion Costs for Fuels	1.225	Income
Depletion Costs for Nonfuel Minerals	1.231	Income
Destroyed or Damaged Property	2.123	Property
Development Costs for Nonfuel Minerals	1.230	Income
Diesel Truck Engines (New)	1.442	Income
Diesel Truck Engines (Retrofit and Repower)	1.443	Income
Disabled Child	1.410	Income
Disabled War Veterans or Their Spouses	2.099	Property
Discharge of Certain Student Loan Debt	1.057	Income
Donations of Art by the Artist	1.308	Income
Earned Income Credit	1.404	Income
Earnings of Certain Environmental Settlement Funds	1.040	Income
Earnings on Education Savings Accounts	1.003	Income
Eastern Private Forestland	2.117	Property
Eastern Private Standing Timber	2.051	Property
Elderly or Permanently Disabled	1.411	Income
Electronic Commerce Enterprise Zone (Income Tax)	1.419	Income
Electronic Commerce Enterprise Zone (Property Tax)	2.012	Property
Elementary and Secondary Schools	4.003	Weight-Mile
Employee Adoption Benefits	1.007	Income
Employee Awards	1.031	Income
Employee Meals and Lodging (Non-Military)	1.029	Income
Employee Stock Ownership Plans	1.030	Income

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
Employer Paid Accident and Disability Insurance	1.026	Income
Employer Paid Group Life Insurance Premiums	1.025	Income
Employer Paid Medical Benefits	1.009	Income
Employer Paid Transportation Benefits	1.041	Income
Employer Provided Dependent Care	1.027	Income
Employer Provided Education Benefits	1.032	Income
Employer Provided Scholarships	1.403	Income
Energy Conservation Lender's Credit	1.448	Income
Energy Conservation Subsidies (Federal)	1.039	Income
Energy Conservation Subsidies (Oregon)	1.318	Income
Energy Efficient Commercial Property	1.233	Income
Enterprise Zone Businesses	2.010	Property
Environmentally Sensitive Logging Equipment	2.046	Property
Ethanol Production Facility	2.102	Property
Exempt Construction	17.001	Local Construction Tax
Exempt Dwelling Units	16.001	Lodging
Exempt Lease from Exempt Owner	2.081	Property
Exempt Lease from Taxable Owner	2.080	Property
Expensing and Amortization of Reforestation Costs	1.229	Income
Expensing Timber Growing Costs	1.228	Income
Extraterritorial Income Exclusion	1.022	Income
Facility on U.S. Military Base	12.003	Dry Cleaning
Fairground Leased Storage Space	2.028	Property
Farm Homesites	2.120	Property
Farm Labor Housing and Day Care Facilities	2.027	Property
Farm Land	2.119	Property
Farm Machinery and Equipment (Income Tax)	1.437	Income
Farm Machinery and Equipment (Property Tax)	2.032	Property
Farmworker Housing Construction	1.429	Income
Farmworker Housing Lender's Credit	1.430	Income
Farming Operations	4.001	Weight-Mile
FCC Licenses	2.067	Property
Federal and Veteran Institutions	5.002	Cigarette
Federal Employees on Federal Business	16.002	Lodging
Federal Income Tax Deduction	1.325	Income
Federal Installations	6.001	Other Tobacco Products
Federal Land Under Recreation Facility	2.022	Property
Federal Land Under Summer Homes	2.024	Property
Federal Pension Income	1.323	Income
Federal Property	2.085	Property
Federal Standing Timber Under Contract	2.048	Property
Federal Subscribers	8.002	911 Emergency Communications Tax
Fertilizer and Soil Conditioner Costs	1.220	Income
Field Burning Smoke Management Equipment	2.042	Property
Film Production Development Contributions	1.414	Income
Film Production Labor Rebate	1.316	Income
Fire Insurance	1.456	Income
Fire Protection	4.006	Weight-Mile
First \$3,000 in Gross Sales Value	14.001	Oil and Gas Privilege

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
First 25,000 Board Feet	9.001	Forest Products Harvest
First Break Program	1.427	Income
Fish Screening Devices	1.444	Income
Food Processing Equipment	2.031	Property
Foreign Resident Filing Status	1.501	Income
Forest Fire Protection Association	2.053	Property
Forest Homesites	2.115	Property
Forest Products -- Gasoline	3.001	Gas and Use Fuel
Forest Products -- Other than Gasoline	3.002	Gas and Use Fuel
Forest Products on County Roads	4.002	Weight-Mile
Fraternal Organizations	2.077	Property
Fraternal Organizations, Sororities, and Cooperatives	2.088	Property
Fuel for Aircraft Departing U.S.	3.003	Gas and Use Fuel
Gain on Involuntary Conversions in Disaster Areas	1.054	Income
Gain on Like-Kind Exchanges	1.050	Income
Gain on Nondealer Installment Sales	1.049	Income
Government Owned or Operated Vehicles	4.004	Weight-Mile
Health Savings Accounts	1.105	Income
Higher Education Parking Space	2.004	Property
Historic Property	2.105	Property
Home Mortgage Interest	1.217	Income
Homestead Exemption for Federal Active Duty Military Servicemembers	2.110	Property
Hospital Insurance (Part A)	1.012	Income
Housing Authority Rental Units	2.025	Property
Imputed Interest Rules	1.024	Income
Inactive Mineral Interests	2.054	Property
Income Averaging for Farmers	1.504	Income
Income Earned Abroad by U.S. Citizens	1.017	Income
Income Earned in "Indian Country"	1.322	Income
Income Earned in Border River Areas	1.320	Income
Income of Controlled Foreign Corporations	1.021	Income
Indian Property on Reservation	2.086	Property
Indian Reservation Subscribers	8.003	911 Emergency Communications Tax
Individual Development Account Contribution (Credit)	1.432	Income
Individual Development Account Withdrawal (Credit)	1.433	Income
Individual Development Accounts (Exclusion and Subtraction)	1.311	Income
Industry Apprenticeship/Training Trust	2.029	Property
Intangible Development Costs for Fuels	1.224	Income
Intangible Personal Property	2.068	Property
Interest and Dividends on U.S. Obligations	1.328	Income
Interest on Education Savings Bonds	1.002	Income
Interest on Oregon State and Local Debt	1.052	Income
Interest on Student Loans	1.102	Income
Inventory	2.014	Property
IRA Contributions and Earnings	1.106	Income
Land Donated to Schools	1.301	Income
Leased Docks and Airports	2.017	Property
Leased Federal Grazing Land	2.038	Property
Leased Health Care Property	2.006	Property
Leased Public Farming and Grazing Land	2.037	Property

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
Leased Publicly Owned Shipyard Property	2.018	Property
Leased State Land Board Land	2.055	Property
Leased Student Housing Publicly Owned	2.003	Property
Legislative Per Diem and Allowance	1.324	Income
Life Insurance Investment Income	1.042	Income
Life Insurance Company Reserves	1.236	Income
LLC Owned by Nonprofit Corporation	2.084	Property
Local Government Public Ways	2.073	Property
Local Income Taxes	1.243	Income
Long-Term Care Facilities	2.090	Property
Long-Term Care Insurance	1.409	Income
Long-term Rural Enterprise Zone (Income Tax)	1.417	Income
Long-Term Rural Enterprise Zone (Property Tax)	2.011	Property
Loss of Limbs	1.412	Income
Low-Income Multi-Unit Housing	2.096	Property
Magazine Circulation Expenditures	1.239	Income
Magazine, Paperback, and Record Returns	1.018	Income
Medical and Dental Expenses	1.203	Income
Mile-Based or Time-Based Motor Vehicle Insurance	1.455	Income
Military Active Duty Pay	1.326	Income
Military and Dependents CHAMPUS/TRICARE Insurance	1.036	Income
Military Disability Benefits	1.058	Income
Mining Claims on Federal Land	2.057	Property
Mining Reclamation Reserves	1.232	Income
Miscellaneous Fringe Benefits	1.028	Income
Mobile Field Incinerators	2.033	Property
Mobile Home Park Closure	1.434	Income
Motor Vehicles and Trailers	2.061	Property
Moving Expenses	1.108	Income
Multi-Family Rental Housing in City Core	2.095	Property
Multi-Unit Rental Housing	2.112	Property
Municipal Bond Interest	1.309	Income
Natural Gas Pipeline Extension	2.059	Property
Natural Resource and Fishing Property	18.001	Inheritance
Net Operating Loss Limitation	1.240	Income
New Houses in Distressed Area	2.093	Property
New Housing for Low-Income Rental	2.097	Property
Nonprofit Elderly Housing State Funded	2.026	Property
Nonprofit Electrical Distribution Associations	2.064	Property
Nonprofit Housing for the Elderly	2.111	Property
Nonprofit Low-Income Rental Housing	2.098	Property
Nonprofit Public Park Use Land	2.058	Property
Nonprofit Sewage Treatment Facilities	2.043	Property
Nonprofit Telephone Associations	2.065	Property
Nonprofit Water Associations	2.063	Property
Nursery Stock	2.036	Property
Nursing Facilities	15.004	Medical Provider
Pacific Northwest AC Intertie Exemption	2.074	Property
ODOT Land Under Use Permit	2.062	Property

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
Open Space Land	2.121	Property
Ordinary Treatment of Losses from Small Business Corporation Stock	1.212	Income
Oregon 529 College Savings Network	1.302	Income
Oregon Affordable Housing Lender's Credit	1.431	Income
Oregon Cultural Trust	1.461	Income
Oregon Life and Health IGA Assessments	1.458	Income
Oregon State Lottery Prizes	1.321	Income
Oregon Veterans' Home	15.003	Medical Provider
Oregon Veterans' Home Physician	1.464	Income
Other Farm/Aquaculture/Egg Equipment	2.041	Property
Out-of-State Financial Institution	1.312	Income
Overnight-travel Expenses of National Guard and Reserve Members	1.109	Income
Payments for Closure of Manufactured Dwelling Park	1.314	Income
Pension Contributions and Earnings	1.014	Income
Personal Exemption	1.460	Income
Personal Property for Personal Use	2.069	Property
Physicians in "Medically Disadvantaged" Areas	1.304	Income
Political Contributions	1.459	Income
Pollution Control	1.440	Income
Pollution Control Facilities	2.101	Property
Pollution Prevention	1.439	Income
Prescription Drug Insurance (Part D)	1.011	Income
Prisons	12.002	Dry Cleaning
Private Farm and Logging Roads	2.052	Property
Private Libraries for Public Use	2.005	Property
Private Service Telephone Equipment	2.066	Property
Product Prohibited from Tax by Federal Law	13.001	Petroleum Loading
Production or Collection of Biomass	1.452	Income
Property and Casualty Insurance Company Reserves	1.238	Income
Property Taxes	1.216	Income
Property Used for Golf Course and Effluent	2.044	Property
Public Assistance Benefits	1.005	Income
Public Mass Transit Vehicles	4.005	Weight-Mile
Public Services	3.004	Gas and Use Fuel
Public Transportation	3.005	Gas and Use Fuel
Public University Venture Development Fund	1.421	Income
Public Warehouse Sales Throwback Exemption	1.502	Income
Qualified Adoption Expense	1.405	Income
Qualified Higher Education Expenses	1.103	Income
Qualified Research Activities	1.415	Income
Qualified Research Activities (Alternative)	1.416	Income
Qualified Tuition Programs (Federal)	1.004	Income
Railroad Cars Being Repaired	2.021	Property
Railroad Right of Way in Highway Lighting District	2.108	Property
Railroad Right of Way in Rural Fire District	2.109	Property
Railroad Right of Way in Water District	2.107	Property
Railroad Right of Way Used for Alternative Transport	2.060	Property
Reclaimed Plastics	1.441	Income
Redevelopment Costs in Contaminated Areas	1.235	Income
Reforestation	1.453	Income

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
Regional Economic Development Incentives	1.020	Income
Rehabilitated Housing	2.094	Property
Religious Organizations	2.078	Property
Removal of Architectural Barriers	1.204	Income
Renewal Community Tax Incentives	1.213	Income
Rental Allowances for Ministers' Homes	1.056	Income
Research and Development Costs	1.208	Income
Reservation Cigarette Sales	5.003	Cigarette
Reservation Enterprise Zone (Income Tax)	1.418	Income
Reservation Tobacco Sales	6.002	Other Tobacco Products
Restitution Payments for Holocaust Survivors	1.061	Income
Retirement Income	1.462	Income
Revenue from Government Leased Lines	10.001	Electric Cooperative
Riparian Habitat Land	2.045	Property
Riparian Lands Removed from Farm Production	1.438	Income
Rural Health Care Facilities	2.089	Property
Rural Medical Practice	1.406	Income
Rural Renewable Energy Development Zone	2.013	Property
Sale of Stock to Farmers' Cooperatives	1.222	Income
Scholarship and Fellowship Income	1.001	Income
Scholarship Awards Used for Housing Expenses	1.303	Income
Section 179 Expensing Allowances	1.209	Income
Self-Employment Health Insurance	1.104	Income
Senior Services Centers	2.007	Property
SEP/SIMPLE Plan Contributions and Earnings	1.107	Income
Service in Vietnam on Missing Status	1.315	Income
Severe Disability	1.413	Income
Sewer Connection	1.454	Income
Shellfish Growing on State Land	2.039	Property
Ship Repair Facility Materials	2.019	Property
Single Sales Factor Corporate Apportionment	1.503	Income
Small City Business Development	1.310	Income
Small Corporation Tax Credit	1.422	Income
Small Quantity by Consumers	5.001	Cigarette
Small Refiner Expensing of Sulfur Compliant Equipment	1.223	Income
Small Tract Forestland Option	2.118	Property
Small Watercraft	2.056	Property
Small Wineries	7.001	Beer and Wine
Social Security Benefits (Federal)	1.016	Income
Social Security Benefits (Oregon)	1.307	Income
Soil and Water Conservation Expenditures	1.219	Income
Special Benefits for Disabled Coal Miners	1.015	Income
Spread on Acquisition of Stock	1.033	Income
State and Local Government Property	11.001	Hazardous Substances
State and Local Interests	14.002	Oil and Gas Privilege
State and Local Property	2.071	Property
State and Local Standing Timber Under Contract	2.049	Property
State and Local Subscribers	8.001	911 Emergency Communications Tax
Strategic Investment Program (SIP)	2.091	Property

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Tax Expenditure Name	Tax Expenditure Number	Tax Program
Structured Settlement Accounts	1.046	Income
Student Housing Furnishings	2.002	Property
Substance Prohibited from Tax by Federal Law	11.002	Hazardous Substances
Supplementary Medical Insurance (Part B)	1.013	Income
Survivor Annuities	1.062	Income
Teacher Classroom Expenses	1.101	Income
Tertiary Injectants	1.226	Income
Title 10 Active Duty Death	1.508	Income
Tribal Land Being Placed in U.S. Trust	2.075	Property
TRICARE Health Care Providers	1.463	Income
TRICARE Payments	1.327	Income
Type A and B Hospitals	15.001	Medical Provider
Underground Storage Tank Grants	1.317	Income
Uniform Service or Linen Supply Facility	12.001	Dry Cleaning
Vertical Housing Development Zone	2.092	Property
Veterans Affairs and Pediatric Specialty Hospitals	15.002	Medical Provider
Veteran's Benefits and Services	1.035	Income
Voluntary Employees' Beneficiary Associations	1.055	Income
Volunteer Rural Emergency Medical Technicians	1.407	Income
War Veterans in Nonprofit Elderly Housing	2.100	Property
Water Transit Vessel Manufacturing	1.420	Income
Watercraft Centrally Assessed	2.104	Property
Watercraft Locally Assessed	2.113	Property
Weatherization Lender's Credit	1.449	Income
Western Private Forestland	2.116	Property
Western Private Standing Timber	2.050	Property
Wet Marine and Transportation Policies	1.319	Income
Wildlife Habitat	2.114	Property
Wine Marketing Activities	7.002	Beer and Wine
Workers' Compensation Assessments	1.457	Income
Workers' Compensation Benefits (Medical)	1.044	Income
Workers' Compensation Benefits (Non-Medical)	1.043	Income
Working Family Child Care	1.424	Income
Youth Apprenticeship Sponsorship	1.401	Income