

TABLE 1: INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007-09	2009-11	
INCOME TAX						
<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
1.021	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
1.025	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
1.040	Earnings of Certain Environmental Settlement Funds	Natural Resources	2005	316.048	Less than 50	Less than 50
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

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007–09	2009–11	
1.044	Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	70,500	83,900
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
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
1.207	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

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
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
1.214 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
1.216 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
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
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
1.242 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

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Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
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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
1.312 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
1.315 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
1.319 Wet Marine and Transportation Policies	Consumer and Business Services	1995	317.080(8)	400	400
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
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
1.402 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
1.404 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
1.415 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
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
1.422 Small Corporation Tax Credit	Economic/Community	2007	Note: 317.092 (OR Laws 2007, Chap. 4)	24,800	0
1.423 Child and Dependent Care	Economic/Community	1975	316.078	17,400	16,900

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
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
1.430 Farmworker Housing Lender's Credit	Economic/Community	1989	317.147	800	800
1.431 Oregon Affordable Housing Lender's Credit	Economic/Community	1989	317.097	14,000	20,600
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
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
1.448 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less than 50	Less than 50
1.449 Weatherization Lender's Credit	Natural Resources	1977	317.111	Less than 50	Less than 50
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
1.455 Mile-Based or Time-Based Motor Vehicle Insurance	Consumer and Business Services	2003	Note: 317.122	Less than 50	Less than 50
1.456 Fire Insurance	Consumer and Business Services	1969	317.122(1)	8,500	10,200
1.457 Workers' Compensation Assessments	Consumer and Business Services	1995	317.122(2)	2,000	1,800
1.458 Oregon Life and Health IGA Assessments	Consumer and Business Services	1975	734.835	100	100
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

Other

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
1.501 Foreign Resident Filing Status	Economic/Community	1999	316.027	1,600	1,700
1.502 Public Warehouse Sales Throwback Exemption	Economic/Community	2005	314.665	Less than 50	Less than 50
1.503 Single Sales Factor Corporate Apportionment	Economic/Community	2003	314.650/317.660	79,100	89,900
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
1.506 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
1.508 Title 10 Active Duty Death	Social Policy	2005	314.088	Less than 50	Less than 50

PROPERTY TAX

Full Exemption

2.001 Academies, Day Care, and Student Housing	Education	1957	307.145	21,400	23,100
2.002 Student Housing Furnishings	Education	1957	307.195	100	100
2.003 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	7,300	7,900
2.004 Higher Education Parking Space	Education	1989	307.095(3)	3,400	3,700
2.005 Private Libraries for Public Use	Education	1854	307.160	Less than 50	Less than 50
2.006 Leased Health Care Property	Human Services	1999	307.110(3)(h)	Less than 50	Less than 50
2.007 Senior Services Centers	Human Services	1993	307.147	200	200
2.008 Commercial Buildings Under Construction	Economic/Community	1959	307.330	8,900	8,900
2.009 Construction-in-Process in an Enterprise Zone	Economic/Community	2003	285C.170	Incl. in 2.008	Incl. in 2.008
2.010 Enterprise Zone Businesses	Economic/Community	1985	285C.175	35,700	36,900
2.011 Long-Term Rural Enterprise Zone (Property Tax)	Economic/Community	1997	285C.409	11,800	13,800
2.012 Electronic Commerce Enterprise Zone (Property Tax)	Economic/Community	2001	285C.175	Incl. in 2.010	Incl. in 2.010
2.013 Rural Renewable Energy Development Zone	Economic/Community	2003	285C.362	0	600
2.014 Inventory	Economic/Community	1969	307.400	559,600	639,400
2.015 Business Personal Property Cancellation	Economic/Community	1979	308.250(2)	3,500	4,000
2.016 Cargo Containers	Economic/Community	1979	307.835	600	300
2.017 Leased Docks and Airports	Economic/Community	1947	307.120	6,600	7,000
2.018 Leased Publicly Owned Shipyard Property	Economic/Community	1995	307.111	0	0
2.019 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	Incl. in 2.014	Incl. in 2.014
2.020 Aircraft Being Repaired	Economic/Community	1995	308.559	0	0
2.021 Railroad Cars Being Repaired	Economic/Community	1973	308.665	0	0
2.022 Federal Land Under Recreation Facility	Economic/Community	1975	307.182	1,100	1,200
2.023 Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.024 Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184	900	1,000
2.025 Housing Authority Rental Units	Economic/Community	1937	307.092	19,300	20,900
2.026 Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	2,100	2,300
2.027 Farm Labor Housing and Day Care Facilities	Economic/Community	1973	307.485	300	300
2.028 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.029 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	300	300
2.030 Businesses Transferring or Leasing Property	Economic/Community	2007	Note: 285C.175	Incl. in 2.010	Incl. in 2.010
2.031 Food Processing Equipment	Natural Resources	2005	307.455/307.462	2,100	2,700
2.032 Farm Machinery and Equipment (Property Tax)	Natural Resources	1973	307.394	55,800	60,400

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2.033	Mobile Field Incinerators	Natural Resources	1971	307.390	Incl. in 2.032	Incl. in 2.032
2.034	Crops, Plants, and Fruit Trees	Natural Resources	1957	307.320	15,200	16,400
2.035	Agricultural Products Held by Farmer	Natural Resources	1965	307.325	100	100
2.036	Nursery Stock	Natural Resources	1971	307.315	7,000	7,500
2.037	Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. in 2.071	Incl. in 2.071
2.038	Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. in 2.085	Incl. in 2.085
2.039	Shellfish Growing on State Land	Natural Resources	1969	622.290	Less than 50	Less than 50
2.040	Center Pivot Irrigation Equipment	Natural Resources	1973	307.398	Incl. in 2.032	Incl. in 2.032
2.041	Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397	Incl. in 2.032	Incl. in 2.032
2.042	Field Burning Smoke Management Equipment	Natural Resources	1973	307.391	Incl. in 2.032	Incl. in 2.032
2.043	Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less than 50	Less than 50
2.044	Property Used for Golf Course and Effluent	Natural Resources	2001	Note: 307.118	Less than 50	100
2.045	Riparian Habitat Land	Natural Resources	1981	308A.362	100	100
2.046	Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827/307.831	2,400	2,400
2.047	Crab Pots	Natural Resources	1969	508.270	200	200
2.048	Federal Standing Timber Under Contract	Natural Resources	1965	307.050	2,900	2,900
2.049	State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	1,200	1,200
2.050	Western Private Standing Timber	Natural Resources	1977	321.272	348,600	348,600
2.051	Eastern Private Standing Timber	Natural Resources	1961	321.829	33,500	33,500
2.052	Private Farm and Logging Roads	Natural Resources	1963	308.236	26,300	26,300
2.053	Forest Fire Protection Association	Natural Resources	1957	307.125	200	200
2.054	Inactive Mineral Interests	Natural Resources	1997	308.115	100	100
2.055	Leased State Land Board Land	Natural Resources	1982	307.168	1,500	1,600
2.056	Small Watercraft	Natural Resources	1959	830.790(2)	28,600	28,000
2.057	Mining Claims on Federal Land	Natural Resources	1889	307.080	100	100
2.058	Nonprofit Public Park Use Land	Natural Resources	1971	307.115	200	200
2.059	Natural Gas Pipeline Extension	Natural Resources	2007	307.107	Less than 50	Less than 50
2.060	Railroad Right of Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.061	Motor Vehicles and Trailers	Transportation	1919	803.585	821,700	883,700
2.062	ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 50	Less than 50
2.063	Nonprofit Water Associations	Consumer and Business Services	1937	307.210	100	200
2.064	Nonprofit Electrical Distribution Associations	Consumer and Business Services	1943	308.805	15,300	16,200
2.065	Nonprofit Telephone Associations	Consumer and Business Services	1941	307.220	0	0
2.066	Private Service Telephone Equipment	Consumer and Business Services	1941	307.230	Less than 50	Less than 50
2.067	FCC Licenses	Consumer and Business Services	2001	307.126	23,700	23,700
2.068	Intangible Personal Property	Tax Administration	1935	307.030	11,059,400	12,426,300
2.069	Personal Property for Personal Use	Tax Administration	1854	307.190	864,400	912,600
2.070	Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	Less than 50	Less than 50
2.071	State and Local Property	Government	1854	307.090	1,502,300	1,593,800
2.072	Beach Lands	Government	1969	307.450	Not Available	Not Available
2.073	Local Government Public Ways	Government	1895	307.200	Not Available	Not Available
2.074	Pacific Northwest AC Intertie Exemption	Government	2005	307.090	1,100	1,200
2.075	Tribal Land Being Placed in U.S. Trust	Government	1993	307.181	500	500
2.076	Charitable, Literary, and Scientific Organizations	Social Policy	1854	307.130	91,900	97,500
2.077	Fraternal Organizations	Social Policy	1961	307.136	7,800	8,300
2.078	Religious Organizations	Social Policy	1854	307.140	82,900	89,600
2.079	Cemeteries, Burial Grounds, and	Social Policy	1854	307.150	4,800	5,200

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007–09	2009–11	
<i>Mausoleums</i>						
2.080	Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. Elsewhere	Incl. Elsewhere
2.081	Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. Elsewhere	Incl. Elsewhere
2.082	City-Owned Sports Facility	Social Policy	2001	307.171	1,000	1,100
2.083	Convention Facilities	Social Policy	1985	263.290	0	0
2.084	LLC Owned by Nonprofit Corporation	Social Policy	2005	307.022	Incl. Elsewhere	Incl. Elsewhere
2.085	Federal Property	Federal Law	1848	307.040	1,658,000	1,759,000
2.086	Indian Property on Reservation	Federal Law	1854	307.180	Not Available	Not Available
2.087	Amtrak Passenger Railroad	Federal Law	1983	308.515	700	700
<i>Partial Exemption</i>						
2.088	Fraternities, Sororities, and Cooperatives	Education	1973	307.460	300	300
2.089	Rural Health Care Facilities	Human Services	2001	307.804(2)	Less than 50	Less than 50
2.090	Long-Term Care Facilities	Human Services	1999	307.811	100	100
2.091	Strategic Investment Program (SIP)	Economic/Community	1993	307.123	97,900	103,900
2.092	Vertical Housing Development Zone	Economic/Community	2001	285C.450	Less than 50	Less than 50
2.093	New Houses in Distressed Area	Economic/Community	1989	307.664	3,300	3,500
2.094	Rehabilitated Housing	Economic/Community	1975	308.459	600	600
2.095	Multi-Family Rental Housing in City Core	Economic/Community	1975	307.612	10,500	11,300
2.096	Low-Income Multi-Unit Housing	Economic/Community	1999	307.612	Incl. in 2.095	Incl. in 2.095
2.097	New Housing for Low-Income Rental	Economic/Community	1989	307.517/307.518	1,400	1,400
2.098	Nonprofit Low-Income Rental Housing	Economic/Community	1985	307.541	10,800	11,700
2.099	Disabled War Veterans or Their Spouses	Economic/Community	1921	307.250	22,200	24,000
2.100	War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	100	100
2.101	Pollution Control Facilities	Natural Resources	1967	307.405	100	Less than 50
2.102	Ethanol Production Facility	Natural Resources	1993	307.701	0	0
2.103	Alternative Energy Systems	Natural Resources	1975	307.175	1,800	2,000
2.104	Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not Available	Not Available
2.105	Historic Property	Natural Resources	1975	358.505	26,000	19,800
2.106	Aircraft	Transportation	1987	308.558/308.565	10,500	10,200
2.107	Railroad Right of Way in Water District	Social Policy	1943	264.110	Less than 50	Less than 50
2.108	Railroad Right of Way in Highway Lighting District	Social Policy	1947	372.190	Less than 50	Less than 50
2.109	Railroad Right of Way in Rural Fire District	Social Policy	1969	478.010(2)(d)	500	600
2.110	Homestead Exemption for Federal Active Duty Military Servicemembers	Social Policy	2005	307.286	3,500	2,100
<i>Special Assessment</i>						
2.111	Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 50	Less than 50
2.112	Multi-Unit Rental Housing	Economic/Community	2001	308.704	2,000	2,100
2.113	Watercraft Locally Assessed	Natural Resources	1925	308.256	1,600	1,600
2.114	Wildlife Habitat	Natural Resources	1993	308A.400	900	1,000
2.115	Forest Homesites	Natural Resources	1989	308A.256	8,600	9,200
2.116	Western Private Forestland	Natural Resources	1977	321.354	47,000	53,900
2.117	Eastern Private Forestland	Natural Resources	1971	321.833	3,100	3,200
2.118	Small Tract Forestland Option	Natural Resources	2003	321.722	26,100	37,600
2.119	Farm Land	Natural Resources	1967	308A.050	247,300	262,400
2.120	Farm Homesites	Natural Resources	1987	308A.253	22,800	24,200
2.121	Open Space Land	Natural Resources	1971	308A.300	1,100	1,200
2.122	Conservation Easements	Natural Resources	2007	308A.450	100	100
<i>Other Assessment</i>						
2.123	Destroyed or Damaged Property	Social Policy	1971	308.425, 308.428	200	200

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
GAS, USE, AND FUEL TAXES					
3.001 Forest Products -- Gasoline	Natural Resources	1945	319.320(1)(b,d)	0	0
3.002 Forest Products -- Other than Gasoline	Natural Resources	1965	319.831(1)(c,g)	0	0
3.003 Fuel for Aircraft Departing U.S.	Tax Administration	1959	319.330(2)	400	400
3.004 Public Services	Government	1961	319.831(1)(e-f, h-k)	11,000	11,200
3.005 Public Transportation	Government	1969	267.200/267.570(2)	3,900	4,000
WEIGHT-MILE TAX					
4.001 Farming Operations	Natural Resources	1983	825.017(4,15)/825.024	1,700	1,800
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)	2,000	2,100
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	9,000	9,300
4.005 Public Mass Transit Vehicles	Government	1977	825.017(12)	2,400	2,600
4.006 Fire Protection	Government	1977	825.017(18)	Less than 50	Less than 50
4.007 Charitable Organizations	Social Policy	1977	825.017(14)	100	100
CIGARETTE TAX					
5.001 Small Quantity by Consumers	Tax Administration	1965	323.060	Less than 50	Less than 50
5.002 Federal and Veteran Institutions	Federal Law	1965	323.055	Less than 50	Less than 50
5.003 Reservation Cigarette Sales	Federal Law	1979	323.401	2,800	2,500
OTHER TOBACCO PRODUCTS TAX					
6.001 Federal Installations	Federal Law	1985	323.515	Less than 50	Less than 50
6.002 Reservation Tobacco Sales	Federal Law	1985	323.615	Less than 50	Less than 50
BEER AND WINE TAX					
7.001 Small Wineries	Economic/Community	1977	473.050(5)	2,200	2,500
7.002 Wine Marketing Activities	Economic/Community	2001	473.047	0	0
911 EMERGENCY COMMUNICATIONS TAX					
8.001 State and Local Subscribers	Government	1981	401.794	4,900	5,300
8.002 Federal Subscribers	Federal Law	1981	401.794	500	600
8.003 Indian Reservation Subscribers	Federal Law	1981	401.794	500	500
FOREST PRODUCTS HARVEST TAX					
9.001 First 25,000 Board Feet	Natural Resources	1953	321.015(5)	500	200
ELECTRIC COOPERATIVE TAX					
10.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805	100	100
HAZARDOUS SUBSTANCES FEE					
11.001 State and Local Government Property	Government	1989	453.402(4)(e)	Not Available	Not Available

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
11.002 Substance Prohibited from Tax by Federal Law	Federal Law	1989	453.402(4)(d)	Not Available	Not Available
DRY CLEANING FEE/TAX					
12.001 Uniform Service or Linen Supply Facility	Economic/Community	1995	465.200(6)(b)	Less than 50	Less than 50
12.002 Prisons	Government	1995	465.200(6)(c)	0	0
12.003 Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	0	0
PETROLEUM LOAD FEE					
13.001 Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not Available	Not Available
OIL AND GAS PRIVILEGE TAX					
14.001 First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less than 50	Less than 50
14.002 State and Local Interests	Government	1981	324.090(1)	0	0
14.003 Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Less than 50	Less than 50
MEDICAL PROVIDER TAX					
15.001 Type A and B Hospitals	Human Services	2003	Note: 409.750	0	0
15.002 Veterans Affairs and Pediatric Specialty Hospitals	Human Services	2003	Note: 409.750	0	0
15.003 Oregon Veterans' Home	Human Services	2003	Note: 409.750	0	0
15.004 Nursing Facilities	Human Services	2003	Note: 409.750	0	0
LODGING TAX					
16.001 Exempt Dwelling Units	Social Policy	2003	320.308	Not Available	Not Available
16.002 Federal Employees on Federal Business	Federal Law	2007	OAR 150-320.305	Less than 50	Less than 50
LOCAL CONSTRUCTION TAX					
17.001 Exempt Construction	Social Policy	2007	320.173	Not Available	Not Available
INHERITANCE					
18.001 Natural Resource and Fishing Property	Natural Resources	2007	118.140	1,000	1,300