

TABLE 2: INDEX OF TAX EXPENDITURES BY PROGRAM/FUNCTION

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact	
				(\$ Thousands)	
				1997-99	1999-01
EDUCATION					
<i>Income Tax</i>					
1.001 Scholarship and Fellowship Income	Exclusion	1954	316.048	5,900	6,700
1.002 Interest on Education Savings Bonds	Exclusion	1988	316.048	100	100
1.003 Earnings on Education IRAs	Exclusion	1997	316.048	2,400	5,300
1.054 Interest on Student Loans	Deduction	1997	316.048	400	1,100
1.055 Charitable Contributions: Education	Deduction	1917	316.695/317.013	26,700	28,800
1.108 Child Development Program Contributions	Credit	1991	315.234	Less than 50	Less than 50
1.109 Youth Apprenticeship Sponsorship	Credit	1991	315.254	0	0
1.110 Contributions of Computer Equipment	Credit	1985	317.151	200	200
<i>Property Tax</i>					
2.001 Academies, Day Care, Student Housing	Full	1957	307.145	3,300	3,600
2.002 Fraternities, Sororities, Coops	Partial	1973	307.460	440	470
2.003 Student Housing Furnishings	Full	1957	307.195	60	60
2.004 Leased Student Housing Publicly Owned	Full	1947	307.110(3)(a)	8,800	9,300
2.005 Higher Education Parking Space	Full	1989	307.095(3)	2,700	2,900
2.006 Private Libraries for Public Use	Full	1854	307.160	Less than 50	Less than 50
HUMAN RESOURCES					
<i>Income Tax</i>					
1.004 Public Assistance Benefits	Exclusion	1930s	316.048	6,300	7,100
1.005 Certain Foster Care Payments	Exclusion	1982	316.048	100	100
1.006 Employee Adoption Benefits	Exclusion	1996	316.048	Less than 50	Less than 50
1.007 Cafeteria Plan Benefits	Exclusion	1974	316.048	42,500	53,400
1.008 Employer Paid Medical Benefits	Exclusion	1918	316.048	369,900	424,000
1.009 Pension Contributions and Earnings	Exclusion	1921	316.048	523,200	565,900
1.010 Hospital Insurance (Part A)	Exclusion	1965	316.048	98,600	123,200
1.011 Supplementary Medical Insurance (Part B)	Exclusion	1970	316.048	43,600	57,300
1.012 Social Security Benefits (Federal)	Exclusion	1938	316.048	166,600	176,800
1.056 Charitable Contributions: Health	Deduction	1917	316.695/317.013	20,200	21,800
1.057 Medical and Dental Expenses	Deduction	1942	316.695	63,300	67,100
1.058 Self-Employment Health Insurance	Deduction	1986	316.048	5,700	6,000
1.059 Medical Savings Accounts (Federal)	Deduction	1996	316.048	400	1,100
1.060 IRA Contributions and Earnings	Deduction	1974	316.048	72,100	88,100
1.061 Keogh Plan Contributions and Earnings	Deduction	1962	316.048	28,200	31,900
1.062 Removal of Architectural Barriers	Deduction	1976	316.695/317.013	100	100
1.088 JOBS Plus Participants	Subtraction	1995	316.680(1)(f)	Less than 50	Less than 50
1.089 Medical Savings Accounts (Oregon)	Subtraction	1997	316.743	Less than 50	Less than 50
1.090 Physicians in "Medically Disadvantaged" Areas	Subtraction	1973	316.076	0	0
1.091 Additional Deduction for Elderly or Blind	Subtraction	1989	316.695(8)	17,100	16,000
1.092 Additional Medical Deduction for Elderly	Subtraction	1991	316.695 (1)(d)(B)	42,600	45,800
1.093 Social Security Benefits (Oregon)	Subtraction	1985	316.054	130,200	143,500
1.111 Earned Income Credit	Credit	1997	315.266	15,200	17,100
1.112 Bone Marrow Transplant Expense	Credit	1991	315.604	Less than 50	Less than 50
1.113 Rural Medical Practice	Credit	1989	316.143	9,400	9,900

Table 2: Index of Tax Expenditures by Program/Function (cont.)

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
1.114 Costs in lieu of Nursing Home Care	Credit	1979	316.147-316.149	Less than 50	Less than 50
1.115 Disabled Child	Credit	1985	316.099	2,000	2,300
1.116 Elderly or Permanently Disabled	Credit	1969	316.087	200	200
1.117 Loss of Limbs	Credit	1973	316.079	Less than 50	Less than 50
1.118 Severe Disability	Credit	1985	316.758	3,500	4,200

Property Tax

2.007 Senior Services Centers	Full	1993	307.147	80	80
2.008 Senior Deferral Program	Deferral	1963	311.668	-8,700	-1,400

ECONOMIC AND COMMUNITY DEVELOPMENT

Income Tax

1.013 Accelerated Depreciation of Buildings	Exclusion	1954	316.048/317.013	17,100	10,400
1.014 Accelerated Depreciation of Equipment	Exclusion	1954	316.048/317.013	167,200	185,700
1.015 Income Earned Abroad by U.S. Citizens	Exclusion	1926	316.048	12,900	14,900
1.016 Income of Foreign Sales Corporations	Exclusion	1984	317.013	7,400	8,900
1.017 Inventory Property Sales Source-Rule Exception	Exclusion	1921	317.013	17,400	18,500
1.018 Magazine, Paperback, and Record Returns	Exclusion	1978	316.048/317.013	100	100
1.019 Cash Accounting, Other than Agriculture	Exclusion	1916	316.048/317.013	800	800
1.020 Regional Economic Development Incentives	Exclusion	1993	316.048/317.013	Less than 50	Less than 50
1.021 Income of Controlled Foreign Corporations	Exclusion	1909	317.013	5,600	6,200
1.022 Employer Paid Group Life Insurance Premiums	Exclusion	1920	316.048	13,200	14,500
1.023 Employer Paid Accident and Disability Insurance	Exclusion	1954	316.048	1,400	1,400
1.024 Employer Provided Dependent Care	Exclusion	1981	316.048	6,600	8,100
1.025 Miscellaneous Fringe Benefits	Exclusion	1984	316.048	41,800	47,400
1.026 Employee Meals and Lodging (Non-Military)	Exclusion	1918	316.048	4,900	5,700
1.027 Employee Stock Ownership Plans	Exclusion	1974	316.048/317.013	3,900	4,400
1.028 Employee Awards	Exclusion	1986	316.048	700	700
1.029 Employer Provided Death Benefits	Exclusion	1951	316.048	100	100
1.030 Employer Provided Education Benefits	Exclusion	1997	316.048	1,700	1,100
1.031 Accelerated Depreciation of Rental Housing	Exclusion	1954	316.048/317.013	9,900	9,600
1.032 Capital Gains on Home Sales	Exclusion	1997	316.048	59,000	63,700
1.033 Veteran's Benefits and Services	Exclusion	1917	316.048	15,000	15,900
1.063 Research and Development Costs	Deduction	1954	316.695/317.013	12,200	14,200
1.064 Section 179 Expensing Allowances	Deduction	1959	316.695/317.013	5,300	5,700
1.065 Amortization of Business Start-Up Costs	Deduction	1980	316.695/317.013	2,200	2,200
1.066 Construction Funds of Shipping Companies	Deduction	1936	317.013	500	500
1.067 Moving Expenses	Deduction	1964	316.048	1,100	1,200
1.068 Homeowner Property Taxes	Deduction	1913	316.695	164,500	183,400
1.069 Home Mortgage Interest	Deduction	1913	316.695	525,100	567,900
1.094 Donations of Art by the Artist	Subtraction	1979	316.838	100	100
1.095 Capital Gains from Oregon Reinvestment	Subtraction	1995	316.874	1,000	600
1.096 Local Private Activity Bond Interest	Subtraction	1987	316.056	400	400
1.097 Service in Vietnam on Missing Status	Subtraction	1973	316.074	0	0
1.119 Oregon Capital Corporation Investments	Credit	1987	315.504	0	0
1.120 Qualified Research Activities	Credit	1989	317.152	16,800	17,800
1.121 Qualified Research Activities (Alternative)	Credit	1989	317.154	(In 1.120)	(In 1.120)
1.122 Investment in Rural Enterprise Zone (Income Tax)	Credit	1997	Note: 285B.689	0	Not Available
1.123 Child and Dependent Care	Credit	1975	316.078	11,900	11,900
1.124 Working Family Child Care	Credit	1997	315.262	6,900	7,000
1.125 Dependent Care Assistance	Credit	1987	315.204	3,300	3,500
1.126 Dependent Care Facilities	Credit	1987	315.208	(In 1.125)	(In 1.125)

Table 2: Index of Tax Expenditures by Program/Function (cont.)

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact	
				(\$ Thousands)	
				1997-99	1999-01
1.127 First Break Program	Credit	1995	315.259	Less than 50	Less than 50
1.128 Farm-Worker Housing Construction	Credit	1989	315.164	2,000	2,000
1.129 Farm-Worker Housing Lender's Credit	Credit	1989	317.147	100	100
1.130 Involuntary Mobile Home Moves	Credit	1991	316.153	Not Available	Not Available
1.131 Low Income Housing Lenders' Credit	Credit	1989	317.097	4,200	4,800

Property Tax

2.009 Enterprise Zone Businesses	Full	1985	285B.698	45,100	33,800
2.010 Investment in Rural Enterprise Zone (Property Tax)	Full	1997	Note: 285B.689	0	Not Available
2.011 Commercial Buildings Under Construction	Full	1959	307.340	25,000	18,100
2.012 Key Industry Strategic Investment	Partial	1993	307.123	21,800	17,100
2.013 Inventory	Full	1969	307.400(3)(f)	273,000	308,000
2.014 Personal Property Less Than \$10,000	Full	1979	308.250(2)	8,200	8,500
2.015 Cargo Containers	Full	1979	307.850	900	1,100
2.016 Docks & Airports Leased from Port District	Full	1947	307.120	4,400	4,800
2.017 Leased Publicly-Owned Shipyard Property	Full	1995	307.110(3)(h)	2,300	2,500
2.018 Ship Repair Facility Materials	Full	1957	308.256(7)	0	0
2.019 Aircraft Being Repaired	Full	1995	308.559	50	50
2.020 Railroad Cars Being Repaired	Full	1973	308.665	Less than 50	Less than 50
2.021 Recreation Facility on Federal Land	Partial	1975	307.182	1,200	1,300
2.022 Defense Contractor With Federal Property	Full	1965	307.065	0	0
2.023 Industry Apprenticeship/Training Trust	Full	1983	307.580	100	110
2.024 Fairground Leased Storage Space	Full	1987	307.110(3)(d)	Less than 50	Less than 50
2.025 New Houses in Distressed Area	Part/Full	1989	458.020	1,400	1,700
2.026 Rehabilitated Housing	Part/Full	1975	308.459	600	600
2.027 Multi-Family Rental Housing in City Core	Part/Full	1975	307.630	2,100	2,400
2.028 New Housing for Low Income Rental	Part/Full	1989	307.517/307.518	450	500
2.029 Housing Authority Rental Units	Full	1991	456.225	12,700	14,000
2.030 Nonprofit Low Income Rental Housing	Part/Full	1985	307.541	2,700	3,400
2.031 Nonprofit Housing for the Elderly	Special	1969	308.490	Not Available	Not Available
2.032 Nonprofit Elderly Housing State Funded	Full	1977	307.242	1,500	1,800
2.033 Farm Labor Housing and Daycare Centers	Full	1973	307.485	380	400
2.034 Summer Homes on Federal Land	Partial	1975	307.183/307.184	1,200	1,200
2.035 War Veterans and Their Spouses	Partial	1921	307.250	9,300	10,100
2.036 War Veterans in Nonprofit Elderly Housing	Partial	1969	307.370	140	160

Cigarette Tax

6.001 Gift Packets	Exclusion	1965	323.045	Less than 50	Less than 50
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Beer and Wine Tax

8.001 Small Wineries	Exclusion	1977	473.050(5)	1,500	1,500
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Dry Cleaning Tax

13.001 Dry Store Selling Less than \$50,000	Exclusion	1995	465.200(6)(d)	Less than 50	Less than 50
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NATURAL RESOURCES

Income Tax

1.034 Agriculture Cost-Sharing Payments	Exclusion	1978	316.048/317.013	100	100
1.035 Cancellation of Debt for Farmers	Exclusion	1986	316.048	700	700

Table 2: Index of Tax Expenditures by Program/Function (cont.)

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
1.036 Energy Conservation Subsidies	Exclusion	1992	316.048	(In 1.100)	(In 1.100)
1.070 Cash Accounting for Agriculture	Deduction	1916	316.695/317.013	1,800	2,500
1.071 Soil and Water Conservation Expenditures	Deduction	1954	316.695/317.013	300	300
1.072 Fertilizer and Soil Conditioner Costs	Deduction	1960	316.695/317.013	300	300
1.073 Costs of Raising Dairy and Breeding Cattle	Deduction	1916	316.695/317.013	800	1,000
1.074 Redevelopment Costs in Contaminated Areas	Deduction	1997	316.048/317.013	0	600
1.075 Multi-Period Timber Growing Costs	Deduction	1986	316.695/317.013	8,300	8,400
1.076 Development Costs - Nonfuel Minerals	Deduction	1951	316.695/317.013	100	100
1.077 Depletion Costs for Nonfuel Minerals	Deduction	1913	316.695/317.013	1,600	1,600
1.078 Mining Reclamation Reserves	Deduction	1984	316.695/317.013	200	200
1.098 Oil Heat Tank Cleanup Costs	Subtraction	1991	316.746	100	0
1.099 Underground Storage Tank Cleanup Grants	Subtraction	1991	316.834/317.383	150	Less than 50
1.100 Cash Payments for Energy Conservation	Subtraction	1981	316.744/317.386	3,600	160
1.132 Crop Gleaning	Credit	1977	315.156	50	50
1.133 Alternatives to Field Burning	Credit	1975	468.150	(In 1.135)	(In 1.135)
1.134 Pollution Prevention	Credit	1995	315.311	900	600
1.135 Pollution Control	Credit	1967	315.304	19,600	18,400
1.136 Reclaimed Plastics	Credit	1985	315.324	200	300
1.137 Sewer Connection	Credit	1987	316.095	6,000	3,000
1.138 Fish Gleaning (Seafood) Credit	Credit	1985	315.148	0	0
1.139 Fish Habitat Improvement	Credit	1981	315.134	Less than 50	Less than 50
1.140 Fish Screening Devices	Credit	1989	315.138	50	50
1.141 Alternative Energy Devices (Residential)	Credit	1977	316.116	1,500	6,000
1.142 Business Energy Facilities	Credit	1979	315.354	18,000	6,400
1.143 Energy Conservation Lender's Credit	Credit	1981	317.112	100	Less than 50
1.144 Geothermal Heating System Connection	Credit	1979	316.086	Less than 50	Less than 50
1.145 Reforestation	Credit	1979	315.104	700	700

Property Tax

2.037 Farm Land	Special	1967	308.370	104,600	110,900
2.038 Farm Homesites	Special	1987	308.377	4,500	4,900
2.039 Farm Machinery and Equipment	Full	1973	307.400(3)	35,000	38,700
2.040 Mobile Field Incinerators	Full	1971	307.390	Less than 50	Less than 50
2.041 Crops, Plants, Fruit Trees	Full	1957	307.320	22,000	24,700
2.042 Farm Animals and Bees	Full	1969	307.400(1)	26,900	30,300
2.043 Agricultural Products Held by Farmer	Full	1965	307.325	(In 2.041)	(In 2.041)
2.044 Nursery Stock	Full	1971	307.315	9,000	10,800
2.045 Leased Public Farming and Grazing Land	Full	1971	307.110(3)(b)	(In 2.087)	(In 2.087)
2.046 Leased Federal Grazing Land	Full	1961	307.060	(In 2.098)	(In 2.098)
2.047 Oyster Growing on State Land	Full	1969	622.290	Less than 50	Less than 50
2.048 Pollution Control Facilities	Partial	1967	307.405	1,000	1,100
2.049 Nonprofit Sewage Treatment Facilities	Full	1997	307.118	Less than 50	Less than 50
2.050 Riparian Habitat Land	Full	1981	308.796	Less than 50	Less than 50
2.051 Ethanol Production Facility	Partial	1993	307.701	0	0
2.052 Alternative Energy Systems	Partial	1975	307.175	3,300	3,700
2.053 State and Local Standing Timber Under Contract	Full	1965	307.100	2,100	2,100
2.054 Western Private Forest Land	Special	1977	321.352	54,300	57,500
2.055 Western Private Standing Timber	Full	1977	321.272	1,044,000	1,107,000
2.056 Western Small Tract Option	Special	1961	321.720	4,400	4,600
2.057 Eastern Private Forest Land	Special	1971	321.810	4,600	4,900
2.058 Eastern Private Standing Timber	Full	1961	321.420	203,000	215,000
2.059 Forest Homesites	Special	1989	308.229	1,200	1,300
2.060 Federal Standing Timber Under Contract	Full	1965	307.050	9,000	7,800
2.061 Private Farm and Logging Roads	Full	1963	308.236	32,100	34,100

Table 2: Index of Tax Expenditures by Program/Function (cont.)

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
2.062 Forest Fire Protection Association	Full	1957	307.125	210	220
2.063 Inactive Mineral Interests	Full	1997	308.115	70	130
2.064 Natural Heritage Conservation Areas	Full	1983	307.550	0	0
2.065 Leased State Land Board Land	Full	1982	307.168	320	340
2.066 Crab Pots	Full	1969	508.270	240	260
2.067 Pleasure Boats	Full	1959	830.790	41,400	45,800
2.068 Watercraft Locally Assessed	Partial	1925	308.256	2,000	2,300
2.069 Watercraft Centrally Assessed	Partial	1925	308.515	130	140
2.070 Nonprofit Public Park Use Land	Full	1971	307.115	130	140
2.071 Open Space Land	Special	1971	308.765	360	390
2.072 Historic Property	Partial	1975	358.505	9,000	10,000
2.073 Nonprofit Water Associations	Full	Pre-1953	307.210	280	300
<i>Gas and Use Fuel Tax</i>					
3.001 Forest Products -- Gasoline	Exclusion	Pre-1953	319.320(1)(d)	0	0
3.002 Forest Products -- Other than Gasoline	Exclusion	1965	319.831(1)(g)	0	0
<i>Weight-Mile Tax</i>					
4.001 Farming Operations	Exclusion	1983	825.017(4,18)/825.024	2,100	2,100
4.002 Forest Products on County Roads	Exclusion	1977	825.017(8)	0	0
<i>Forest Products Harvest Tax</i>					
10.001 First 25,000 Board Feet	Exclusion	1953	321.015(5)	700	700
<i>Electric Cooperative Tax</i>					
11.001 Revenue from Government Leased Lines	Exclusion	1969	308.805	60	60
<i>Dry Cleaning Tax</i>					
13.002 Uniform Service or Linen Supply Facility	Exclusion	1995	465.200(6)(b)	Less than 50	Less than 50
<i>Oil and Gas Severance Tax</i>					
15.001 First \$3,000 in Gross Sales Value	Exclusion	1981	324.080	Less than 50	Less than 50
15.002 Credit for Property Taxes Paid	Credit	1981	324.090(2)	Less than 50	Less than 50
TRANSPORTATION					
<i>Income Tax</i>					
1.037 Contributions in Aid of Construction for Utilities	Exclusion	1996	317.013	200	200
1.038 Employer Paid Transportation Benefits	Exclusion	1992	316.048	17,000	17,000
<i>Property Tax</i>					
2.074 Nonprofit Electrical Distribution Associations	Full	Pre-1953	308.805	6,900	7,200
2.075 Nonprofit Telephone Associations	Full	Pre-1953	307.220	Less than 50	Less than 50
2.076 Private Service Telephone Equipment	Full	Pre-1953	307.230	Less than 50	Less than 50
2.077 Railroad Way Used for Alternative Transport	Full	1977	307.205	0	0
2.078 Railroad Right of Way in Water District	Partial	1943	264.110	100	100
2.079 Railroad Way in Highway Lighting District	Partial	Pre-1953	372.190	Not Available	Not Available

Table 2: Index of Tax Expenditures by Program/Function (cont.)

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
2.080 Railroad Right of Way in Rural Fire District	Partial	1969	478.010(2)(d)	400	500
2.081 Motor Vehicles and Trailers	Full	1919	803.585	463,000	510,000
2.082 Aircraft	Part/Full	1987	308.558/308.565	6,400	7,000
2.083 ODOT Land Under Use Permit	Full	1981	307.110(3)(c)	Less than 50	Less than 50

INSURANCE AND FINANCIAL

Income Tax

1.039 Life Insurance Investment Income	Exclusion	1913	316.048/317.013	153,100	163,500
1.040 Workers' Compensation Benefits	Exclusion	1918	316.048	26,800	29,000
1.041 Credit Union Income	Exclusion	1951	317.013	3,600	4,100
1.042 Life Insurance Company Reserves	Exclusion	1984	317.013	8,800	10,100
1.079 Bad Debt Reserves of Financial Institutions	Deduction	1947	317.013	100	100
1.080 Small Life Insurance Company	Deduction	1984	317.013	500	500
1.081 Unpaid Loss Reserves	Deduction	1986	317.013	13,100	14,700
1.082 Blue Cross/Blue Shield and Other Nonprofits	Deduction	1986	317.013	Not Available	Not Available
1.101 Wet Marine and Transportation Policies	Subtraction	1995	317.080(6)	100	400
1.146 Fire Insurance Credit	Credit	1969	317.122(1)	1,600	1,600
1.147 Assessments on Workers' Compensation	Credit	1995	317.122(2)	1,200	1,100
1.148 Assessments Paid to Oregon IGA: General	Credit	1977	734.575	700	300
1.149 Assessments Paid to Oregon Life and Health IGA	Credit	1975	734.835	15,000	11,200

Insurance Taxes

5.001 Annuity Policies Exempted	Exclusion	1967	731.816	19,900	12,200
5.002 Wet Marine and Transportation Policies	Exclusion	1967	731.816	800	400
5.003 Educational and Scientific Institutions	Exclusion	1967	731.816	Not Available	Not Available
5.004 Assessment on Workers' Compensation	Credit	1965	731.832	7,600	3,600
5.005 Assessments paid to OR IGA: General	Credit	1977	734.575	100	Less than 50
5.006 Assessments paid to OR Life and Health IGA	Credit	1975	734.835	2,900	1,300
5.007 Assessments paid to OR IGA: Fire	Credit	1977	734.575	100	Less than 50

TAX ADMINISTRATION

Income Tax

1.043 Imputed Interest Rules	Exclusion	1964	316.048/317.013	1,500	1,500
1.044 Gain on Non-Dealer Installment Sales	Exclusion	1921	316.048/317.013	5,100	5,100
1.045 Gain on Like-Kind Exchanges	Exclusion	1921	316.048/317.013	3,900	3,900
1.083 Magazine Circulation Expenditures	Deduction	1950	316.695/317.013	200	200
1.084 Net Operating Loss Limitation	Deduction	1954	317.013	2,300	2,300
1.085 Completed Contract Rules	Deduction	1986	316.695/317.013	1,000	1,000

Property Tax

2.084 Intangible Personal Property	Full	1935	307.030	7,669,000	8,465,000
2.085 Personal Property for Personal Use	Full	1854	307.190	422,000	466,000
2.086 Beverage Containers Requiring Deposit	Full	1983	307.402	120	130

Cigarette Tax

6.002 Small Quantity by Consumers	Exclusion	1965	323.060	Less than 50	Less than 50
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GOVERNMENT						
<i>Income Tax</i>						
1.046 Allowances for Federal Employees Abroad	Exclusion	1943	316.048	400	400	
1.047 Interest on Oregon State and Local Debt	Exclusion	1913	316.048	78,900	83,700	
1.102 Income Earned in "Indian Country"	Subtraction	1977	316.777	2,400	2,700	
1.103 Federal Pension Income	Subtraction	1998	OR Supreme Court	306,000	101,000	
1.104 Oregon State Lottery Prizes	Subtraction	1985	461.560	43,400	43,100	
1.150 Political Contributions	Credit	1969	316.102	8,100	8,300	
<i>Property Tax</i>						
2.087 State and Local Property	Full	1854	307.090	642,000	681,000	
2.088 Beach Lands	Full	1969	307.450	Not Available	Not Available	
2.089 Public Ways	Full	1895	307.200	498,000	528,000	
2.090 Tribal Land Being Placed in U.S. Trust	Full	1993	307.180	Less than 50	Less than 50	
<i>Gas and Use Fuel Tax</i>						
3.003 Public Services	Exclusion	1961	319.831(1)(e-f)	2,800	2,800	
3.004 Public Transportation	Exclusion	1969	267.200/267.570(2)	2,300	2,400	
<i>Weight-Mile Tax</i>						
4.003 Elementary and Secondary Schools	Exclusion	Pre-1953	825.017(1)	300	300	
4.004 Government Owned or Operated Vehicles	Exclusion	Pre-1953	825.017(11,13)	4,900	4,900	
4.005 Mass Transit Vehicles	Exclusion	1977	825.017(12)	3,200	3,200	
4.006 Fire Protection	Exclusion	1977	825.017(23)	Less than 50	Less than 50	
<i>Telephone Exchange Access (911) Tax</i>						
9.001 State and Local Subscribers	Exclusion	1981	Note: 401.790	3,200	3,300	
<i>Hazardous Substances Tax</i>						
12.001 State and Local Government Property	Exclusion	1989	453.402(4)(e)	Not Available	Not Available	
<i>Dry Cleaning Tax</i>						
13.003 Prisons	Exclusion	1995	465.200(6)(c)	0	0	
<i>Oil and Gas Severance Tax</i>						
15.003 State and Local Interests	Exclusion	1981	324.090(1)	0	0	
SOCIAL POLICY						
<i>Income Tax</i>						
1.048 Capital Gains on Inherited Property	Exclusion	1921	316.048	194,400	225,100	
1.049 Capital Gains on Gifts	Exclusion	1921	316.048	19,300	20,700	
1.050 Gain on Involuntary Conversions in Disaster Areas	Exclusion	1996	316.048	100	100	
1.051 Voluntary Employees Beneficiary Association	Exclusion	1928	316.048	3,500	3,900	
1.052 Rental Allowances for Ministers' Homes	Exclusion	1921	316.048	2,100	2,500	

Table 2: Index of Tax Expenditures by Program/Function (cont.)

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
1.053 Military Disability Benefits	Exclusion	1942	316.048	700	700
1.086 Casualty and Theft Losses	Deduction	1913	316.695	1,300	1,300
1.087 Charitable Contributions: Other	Deduction	1917	316.695/317.013	143,800	155,700
1.105 Federal Income Tax Deduction	Subtraction	1929	316.680/316.695	430,900	475,500
1.106 Military Active Duty Pay	Subtraction	1969	316.680/316.789	4,100	4,200
1.151 Personal Exemption Credit	Credit	1985	316.085	716,900	775,400
1.152 Retirement income	Credit	1991	316.157	10,500	5,600

Property Tax

2.091 Exempt Lease from Taxable Owner	Full	1977	307.112	(In other categories)	
2.092 Exempt Lease from Exempt Owner	Full	1973	307.166	(In other categories)	
2.093 Destroyed Property	Partial	1971	308.425	Not Available	Not Available
2.094 Charitable, Literary, Scientific	Full	1854	307.130	45,200	48,900
2.095 Fraternal Organizations	Full	1961	307.136	6,200	6,600
2.096 Religious Organizations	Full	1854	307.140	63,000	69,500
2.097 Cemeteries, Burial Grounds, Mausoleums	Full	1854	307.150	4,500	5,000

Weight-Mile Tax

4.007 Charitable Organizations	Exclusion	1977	825.017(15)	Less than 50	Less than 50
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FEDERAL LAW

Income Tax

1.107 Interest and Dividends on U.S. Obligations	Subtraction	1970	316.680	50,000	55,100
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Property Tax

2.098 Federal Property	Full	1848	307.040	2,803,000	2,972,000
2.099 Indian Property on Reservation	Full	1854	307.180	Not Available	Not Available
2.100 Mining Claims on Federal Land	Full	1889	307.080	Not Available	Not Available
2.101 Amtrak Passenger Railroad	Full	1983	308.515	200	210

Cigarette Tax

6.003 Federal and Veteran Institutions	Exclusion	1965	323.055	Not Available	Not Available
6.004 Reservation Cigarette Sales	Credit	1979	323.401	500	500

Other Tobacco Products Tax

7.001 Federal Installations	Exclusion	1985	323.515	Not Available	Not Available
7.002 Reservation Tobacco Sales	Exclusion	1985	323.615	Less than 50	Less than 50

Telephone Exchange Access (911) Tax

9.002 Federal Subscribers	Exclusion	1981	Note: 401.790	500	500
9.003 Indian Reservation Subscribers	Exclusion	1981	Note: 401.790	100	100

Hazardous Substances Tax

12.002 Substance Prohibited from Tax by Federal Law	Exclusion	1989	453.402(4)(d)	Not Available	Not Available
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Table 2: **Index of Tax Expenditures by Program/Function (cont.)**

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
<i>Dry Cleaning Tax</i>					
13.004 Facility on U.S. Military Base	Exclusion	1995	465.200(6)(a)	Less than 50	Less than 50
<i>Petroleum Loading Tax</i>					
14.001 Product Prohibited from Tax by Federal Law	Exclusion	1989	465.111	Not Available	Not Available