

Tax Expenditures by Subject Areas

Each tax expenditure can be found in one or more of the subject categories listed below. Because some tax expenditures are listed in more than one subject category, summing of revenue loss figures across categories will result in double counting and is not recommended. For more information, see Tax Expenditure Subject Area Descriptions available on DOR's website at <http://www.oregon.gov/dor/STATS/Pages/tax-expenditure-report-2015-17.aspx>.

Subject Category	Type	2015-17 Revenue Loss (\$000's)
Agriculture		
Personal & Corporate Income Taxes		
1.038 Agriculture Cost-Sharing Payments	Exclusion	Less than 100
1.039 Cancellation of Debt for Farmers	Exclusion	700
1.215 Cash Accounting for Agriculture	Deduction	Less than 100
1.216 Soil and Water Conservation Expenditures	Deduction	500
1.217 Fertilizer and Soil Conditioner Costs	Deduction	500
1.218 Costs of Raising Dairy and Breeding Cattle	Deduction	1,500
1.219 Sale of Stock to Farmers' Cooperatives	Deduction	Less than 100
1.220 Extended Carryback of Farming Loss	Deduction	600
1.429 Agriculture Workforce Housing Construction	Credit	1,500
1.430 Farmworker Housing Lender's Credit	Credit	Less than 100
1.431 Livestock Killed by Wolves	Credit	Less than 100
1.503 Income Averaging for Farmers	Other	1,400
1.504 Capital Gains from Farm Property	Other	2,800
Property Tax		
2.028 Farm Labor Housing and Day Care Facilities	Full	600
2.029 Fairground Leased Storage Space	Full	Less than 100
2.031 Food Processing Equipment	Full	2,400
2.032 Farm Machinery and Equipment (Property Tax)	Full	79,400
2.033 Mobile Field Incinerators	Full	Incl. in 2.032
2.034 Crops, Plants, and Fruit Trees	Full	16,900
2.035 Agricultural Products Held by the Farmer	Full	Less than 100
2.036 Nursery Stock	Full	3,500
2.037 Leased State and Local Farming and Grazing Land	Full	Incl. in 2.074
2.038 Leased Federal Grazing Land	Full	Incl. in 2.093
2.039 Shellfish Growing on State Land	Full	Less than 100
2.040 Center Pivot Irrigation Equipment	Full	Incl. in 2.032
2.041 Other Farm/Aquaculture/Egg Equipment	Full	Incl. in 2.032
2.042 Field Burning Smoke Management Equipment	Full	Incl. in 2.032
2.043 Crab Pots	Full	300

2.044	Leased State Land Board Land	Full	2,500
2.112	Egg Processing Equipment	Partial	100
2.129	Farmland	Special	353,700
2.130	Farm Homesites	Special	25,800
Weight-Mile Tax			
4.001	Farming Operations	Exclusion	4,500
Beer and Wine Tax			
7.001	Small Wineries	Exclusion	4,400
7.002	Wine Marketing Activities	Exclusion	0

Arts

Personal & Corporate Income Taxes

1.211	Deduction of Certain Film and Television Production Costs	Deduction	0
1.315	Film Production Labor Rebate	Subtraction	600
1.412	Film Production Development Contributions	Credit	19,500
1.457	Oregon Cultural Trust	Credit	7,400

Charitable Organizations

Personal & Corporate Income Taxes

1.060	Voluntary Employees' Beneficiary Associations	Exclusion	25,000
1.061	Rental Allowances for Clergy Housing	Exclusion	6,200
1.066	Restitution Payments for Holocaust Survivors	Exclusion	Less than 100
1.238	Charitable Contributions: Other	Deduction	389,600
1.307	Artist's Charitable Contribution	Subtraction	100
1.315	Film Production Labor Rebate	Subtraction	600
1.321	Income Earned in "Indian Country"	Subtraction	6,700
1.403	Earned Income Credit	Credit	104,800
1.433	Crop Donation	Credit	900

Property Tax

2.083	Charitable, Literary, and Scientific Organizations	Full	194,400
2.084	Fraternal Organizations	Full	15,200
2.085	Religious Organizations	Full	113,500
2.086	Transfer of Land from Cemetery to School	Full	Less than 100

Weight-Mile Tax

4.007	Charitable Organizations	Exclusion	200
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Economic Development

Personal & Corporate Income Taxes

1.020	Regional Economic Development Incentives	Exclusion	Less than 100
1.021	Income of Controlled Foreign Corporations	Exclusion	392,900
1.034	Exclusion of Gain from Certain Small Business Stock	Exclusion	10,700
1.205	Accelerated Depreciation of Buildings	Deduction	5,100
1.206	Accelerated Depreciation of Equipment	Deduction	33,000
1.208	Research and Development Costs	Deduction	28,600
1.209	Section 179 Expensing Allowances	Deduction	8,000

1.210	Amortization of Business Start-Up Costs	Deduction	700
1.227	Development Costs for Nonfuel Minerals	Deduction	200
1.309	Oregon Investment Advantage	Subtraction	4,000
1.310	Investment of Severance Pay	Subtraction	0
1.311	Dividend Received from an IC-DISC	Subtraction	10,000
1.317	Depletion Costs for Metal Mines	Subtraction	Less than 100
1.413	Qualified Low Income Community Investments	Credit	27,300
1.414	Qualified Research Activities	Credit	15,500
1.415	Qualified Research Activities (Alternative)	Credit	Incl. in 1.414
1.416	Long Term Rural Enterprise Zone Facilities (Income Tax)	Credit	Not Available
1.417	Reservation Enterprise Zone (Income Tax)	Credit	Less than 100
1.418	Electronic Commerce Enterprise Zone (Income Tax)	Credit	700
1.419	Renewable Resource Equipment Manufacturing Facilities	Credit	23,200
1.501	Public Warehouse Sales Throwback Exemption	Other	Less than 100
1.502	Tax Rates for Certain Pass Through Income	Other	205,000

Property Tax

2.008	Commercial Buildings Under Construction	Full	8,000
2.009	Construction in Process in an Enterprise Zone	Full	Incl. in 2.008
2.010	Enterprise Zone Businesses	Full	51,100
2.011	Long Term Rural Enterprise Zone (Property Tax)	Full	40,100
2.012	Businesses Transferring or Leasing Property	Full	0
2.013	Certain Property Owned by a Port	Full	400
2.099	Strategic Investment Program	Partial	520,500

Weight-Mile Tax

4.003	Elementary and Secondary Schools	Exclusion	4,100
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Education

Personal & Corporate Income Taxes

1.001	Scholarship and Fellowship Income	Exclusion	23,700
1.002	Interest on Education Savings Bonds	Exclusion	Less than 100
1.003	Qualified Education Savings (Federal)	Exclusion	10,700
1.004	Exclusion of Employer Provided Tuition Reduction	Exclusion	2,400
1.032	Employer Provided Education Benefits	Exclusion	10,200
1.062	Discharge of Certain Student Loan Debt	Exclusion	1,600
1.101	Teacher Classroom Expenses	Adjustment	0
1.102	Interest on Student Loans	Adjustment	31,400
1.103	Qualified Higher Education Expenses	Adjustment	0
1.201	Charitable Contributions: Education	Deduction	67,400
1.301	Land Donated to Schools	Subtraction	Less than 100
1.302	Oregon 529 College Savings Network	Subtraction	22,400
1.303	Scholarship Awards Used for Housing Expenses	Subtraction	1,400
1.401	Contributions of Computer Equipment	Credit	Less than 100

1.402	Employer Provided Scholarships	Credit	Less than 100
1.420	Public University Venture Development Fund	Credit	700
1.450	Reforestation	Credit	Less than 100

Property Tax

2.001	Academies, Day Care, and Student Housing	Full	35,300
2.002	Student Housing Furnishings	Full	100
2.003	Leased Student Housing Publicly Owned	Full	13,300
2.004	Higher Education Parking Space	Full	6,000
2.005	Private Libraries for Public Use	Full	Less than 100
2.030	Industry Apprenticeship/Training Trust	Full	900
2.096	Fraternities, Sororities, and Cooperatives	Partial	400

Weight-Mile Tax

4.003	Elementary and Secondary Schools	Exclusion	4,100
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Energy

Personal & Corporate Income Taxes

1.040	Energy Conservation Subsidies (Federal)	Exclusion	200
1.043	Pass Through Status of Specified Publicly Traded Partnerships	Exclusion	10,100
1.052	Contributions in Aid of Construction for Utilities	Exclusion	200
1.222	Intangible Development Costs for Fuels	Deduction	2,700
1.223	Tertiary Injectants	Deduction	Less than 100
1.224	Deferral of Capital Gains From FERC Restructuring Requirements	Deduction	-900
1.229	Energy Efficient Commercial Property	Deduction	Less than 100
1.316	Energy Conservation Subsidies (Oregon)	Subtraction	Less than 100
1.438	Diesel Truck Engines (New)	Credit	Less than 100
1.439	Diesel Truck Engines (Retrofit and Repower)	Credit	0
1.440	Alternative Energy Devices (Residential)	Credit	31,500
1.441	Alternative Fuel Stations	Credit	Less than 100
1.442	Business Energy Facilities, Conservation and Renewables	Credit	151,900
1.443	Renewable Energy Development Contributions	Credit	2,700
1.444	Energy Conservation Projects	Credit	15,900
1.445	Transportation Projects	Credit	7,800
1.446	Energy Conservation Lender's Credit	Credit	Less than 100
1.447	Weatherization Lender's Credit	Credit	Less than 100
1.448	Production or Collection of Biomass	Credit	10,200
1.449	Alternative Fuel Vehicle Fund Contributions	Credit	2,700

Property Tax

2.014	Rural Renewable Energy Development Zone	Full	3,000
2.060	Natural Gas Pipeline Extension	Full	Less than 100
2.110	Alternative Energy Systems	Partial	2,400

Oil and Gas Privilege Tax

11.001	First \$3,000 in Gross Sales Value	Exclusion	Less than 100
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Environment/Conservation

Personal & Corporate Income Taxes

1.038	Agriculture Cost-Sharing Payments	Exclusion	Less than 100
1.041	Earnings of Certain Environmental Settlement Funds	Exclusion	100
1.042	Nonprofit's Gain from Brownfield	Exclusion	Less than 100
1.216	Soil and Water Conservation Expenditures	Deduction	500
1.221	Special Depreciation for Recycling Equipment	Deduction	Less than 100
1.228	Mining Reclamation Reserves	Deduction	Less than 100
1.434	Alternatives to Field Burning	Credit	Less than 100
1.435	Riparian Lands Removed from Farm Production	Credit	Less than 100
1.436	Pollution Control	Credit	1,000
1.437	Fish Screening Devices	Credit	Less than 100
1.438	Diesel Truck Engines (New)	Credit	Less than 100
1.439	Diesel Truck Engines (Retrofit and Repower)	Credit	0

Property Tax

2.045	Nonprofit Sewage Treatment Facilities	Full	Less than 100
2.046	Property Used for Golf Course and Effluent	Full	200
2.047	Riparian Habitat Land	Full	300
2.048	Environmentally Sensitive Logging Equipment	Full	3,200
2.049	Skyline and Swing Yarders	Full	Incl. in 2.048
2.073	Beverage Containers Requiring Deposit	Full	Less than 100
2.081	Beach Lands	Full	Not Available
2.109	Pollution Control Facilities	Partial	Less than 100
2.121	Historic Property	Special	21,600
2.122	Wildlife Habitat	Special	1,000
2.123	Conservation Easements	Special	600
2.124	Open Space Land	Special	1,500

Estate Transfer Tax

15.001	Natural Resource and Fishing Property	Credit	5,200
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Family Support

Personal & Corporate Income Taxes

1.006	Certain Foster Care Payments	Exclusion	3,100
1.007	Employee Adoption Benefits	Exclusion	Less than 100
1.010	Compensatory Damages	Exclusion	13,200
1.015	Special Benefits for Disabled Coal Miners	Exclusion	Less than 100
1.023	Imputed Interest Rules	Exclusion	5,300
1.027	Employer Provided Dependent Care	Exclusion	16,000
1.045	Life Insurance Investment Income	Exclusion	237,800
1.050	Structured Settlement Accounts	Exclusion	Less than 100
1.051	Certain Disaster Mitigation Payments	Exclusion	200
1.057	Capital Gains on Inherited Property	Exclusion	383,500
1.058	Gain on Involuntary Conversions in Disaster Areas	Exclusion	Less than 100
1.065	Capital Gains on Gifts	Exclusion	144,000

1.067	Public Safety Officer Survivor Annuities	Exclusion	200
1.105	Health Savings Accounts	Adjustment	17,400
1.236	Casualty and Theft Losses	Deduction	2,400
1.312	Individual Development Accounts (Exclusion and Subtraction)	Subtraction	Less than 100
1.324	Federal Income Tax Subtraction	Subtraction	730,900
1.403	Earned Income Credit	Credit	104,800
1.404	Child with a Disability	Credit	5,200
1.420	Public University Venture Development Fund	Credit	700
1.421	Child and Dependent Care	Credit	8,600
1.422	Working Family Child Care	Credit	21,800
1.423	Employer Provided Dependent Care Assistance	Credit	700
1.424	Employer Provided Dependent Care Facilities	Credit	Incl. in 1.423
1.425	Contributions To Office of Child Care	Credit	500
1.426	Individual Development Account Donation (Credit)	Credit	7,700

Property Tax

2.087	Cemeteries, Burial Grounds, and Mausoleums	Full	6,600
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Federal Law Prohibits

Personal & Corporate Income Taxes

1.319	Hydroelectric Dam and Waterway Workers	Subtraction	Not Available
1.321	Income Earned in "Indian Country"	Subtraction	6,700
1.326	Interest and Dividends on U.S. Obligations	Subtraction	47,800
1.440	Alternative Energy Devices (Residential)	Credit	31,500
1.442	Business Energy Facilities, Conservation and Renewables	Credit	151,900

Property Tax

2.080	Tribal Land Being Placed in U.S. Trust	Full	100
2.093	Federal Property	Full	1,971,200
2.094	Indian Property on Reservation	Full	Not Available

Cigarette Tax

5.002	Federal and Veteran Institutions (Cigarette)	Exclusion	400
5.003	Reservation Cigarette Sales	Credit	2,600

Other Tobacco Products Tax

6.001	Federal and Veteran Institutions (Other Tobacco Products)	Exclusion	Less than 100
6.002	Reservation Tobacco Sales	Exclusion	Less than 100

911 Emergency Communication Tax

8.002	Federal Subscribers	Exclusion	500
8.003	Indian Reservation Subscribers	Exclusion	500

Lodging Tax

13.002	Federal Employees on Federal Business	Exclusion	Less than 100
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Financials/Insurance

Personal & Corporate Income Taxes

1.048	Credit Union Income	Exclusion	11,400
1.049	Elimination of Tax Exempt Interest Allocation for Banks	Exclusion	2,400
1.231	Life Insurance Company Reserves	Deduction	15,100
1.232	Addition to Bad Debt Reserves of Small Financial Institutions	Deduction	Less than 100
1.233	Property and Casualty Insurance Company Reserves	Deduction	11,900
1.446	Energy Conservation Lender's Credit	Credit	Less than 100
1.451	Mile-Based or Time-Based Motor Vehicle Insurance	Credit	0
1.452	Fire Insurance	Credit	7,300
1.453	Workers' Compensation Assessments	Credit	0
1.454	Oregon Life and Health IGA Assessments	Credit	Not Available

Forestry

Personal & Corporate Income Taxes

1.225	Expensing Timber Growing Costs	Deduction	2,100
1.226	Expensing and Amortization of Reforestation Costs	Deduction	1,500
1.450	Reforestation	Credit	Less than 100

Property Tax

2.050	Federal Standing Timber Under Contract	Full	2,100
2.051	State and Local Standing Timber Under Contract	Full	1,800
2.052	Western Private Standing Timber	Full	451,800
2.053	Eastern Private Standing Timber	Full	39,200
2.054	Private Farm and Logging Roads	Full	40,600
2.055	Forest Fire Protection Association	Full	200
2.125	Forest Homesites	Special	7,400
2.126	Western Private Forestland	Special	88,400
2.127	Eastern Private Forestland	Special	6,700
2.128	Small Tract Forestland Option	Special	22,600

Gas and Use Fuel Taxes

3.001	Forest Products: Gasoline	Exclusion	0
3.002	Forest Products: Other than Gasoline	Exclusion	0

Weight-Mile Tax

4.002	Forest Products on County Roads	Exclusion	0
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Forest Products Harvest Tax

9.001	First 25,000 Board Feet	Exclusion	300
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Health Care

Personal & Corporate Income Taxes

1.008	Cafeteria Plan Benefits	Exclusion	331,500
1.009	Employer Paid Medical Benefits	Exclusion	1,344,500
1.011	Prescription Drug Insurance (Part D)	Exclusion	80,500
1.012	Hospital Insurance (Part A)	Exclusion	334,400
1.013	Supplementary Medical Insurance (Part B)	Exclusion	236,500

1.037	Military and Dependents CHAMPUS/TRICARE Insurance	Exclusion	32,700
1.047	Workers' Compensation Benefits (Medical)	Exclusion	42,700
1.104	Self-Employment Health Insurance	Adjustment	79,800
1.105	Health Savings Accounts	Adjustment	17,400
1.202	Charitable Contributions: Health	Deduction	42,700
1.203	Medical and Dental Expenses	Deduction	231,800
1.204	Removal of Architectural Barriers	Deduction	Less than 100
1.230	Advanced Mine Safety Equipment	Deduction	0
1.305	Medical Subtraction for Elderly	Subtraction	117,000
1.405	Rural Medical Practice	Credit	16,800
1.406	Volunteer Rural Emergency Medical Technicians	Credit	300
1.407	Costs In Lieu of Nursing Home Care	Credit	Less than 100
1.408	Long Term Care Insurance	Credit	10,000
1.460	Oregon Veterans' Home Physicians	Credit	Less than 100
1.501	Public Warehouse Sales Throwback Exemption	Other	Less than 100

Property Tax

2.006	Leased Health Care Property	Full	600
2.097	New Rural Health Care Facilities	Partial	Less than 100

Medical Provider Taxes

12.001	Type A and B Hospitals	Exclusion	0
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Housing

Personal & Corporate Income Taxes

1.022	Cancellation of Debt for Nonfarmers	Exclusion	Less than 100
1.035	Capital Gains on Home Sales	Exclusion	336,100
1.212	Accelerated Depreciation of Rental Housing	Deduction	33,700
1.213	Property Taxes	Deduction	424,900
1.214	Home Mortgage Interest	Deduction	962,400
1.313	Mobile Home Park Capital Gain	Subtraction	Less than 100
1.427	Individual Development Account Withdrawal (Credit)	Credit	200
1.428	Oregon Affordable Housing Lender's Credit	Credit	10,200

Property Tax

2.024	Federal Land Under Summer Homes	Full	1,400
2.025	Housing Authority Rental Units	Full	27,100
2.026	Local Government Owned Low Income Housing	Full	Less than 100
2.072	Low Value Manufactured Structure in Large County	Full	1,800
2.100	Vertical Housing Development Zone	Partial	Less than 100
2.101	New Single Unit Housing	Partial	5,500
2.102	Rehabilitated Housing	Partial	100
2.103	Multi-Family Rental Housing in City Core	Partial	8,300
2.104	Low Income Multi-Unit Housing	Partial	Incl. in 2.103
2.105	New Housing for Low Income Rental	Partial	1,800
2.106	Nonprofit Low Income Rental Housing	Partial	18,600

2.120	Multi-Unit Rental Housing	Special	4,100
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Weight-Mile Tax

4.004	Government Owned or Operated Vehicles	Exclusion	6,200
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Income Maintenance

Personal & Corporate Income Taxes

1.005	Public Assistance Benefits	Exclusion	34,100
1.006	Certain Foster Care Payments	Exclusion	3,100
1.007	Employee Adoption Benefits	Exclusion	Less than 100
1.010	Compensatory Damages	Exclusion	13,200
1.015	Special Benefits for Disabled Coal Miners	Exclusion	Less than 100
1.017	Income Earned Abroad by U.S. Citizens	Exclusion	74,500
1.022	Cancellation of Debt for Nonfarmers	Exclusion	Less than 100
1.045	Life Insurance Investment Income	Exclusion	237,800
1.046	Workers' Compensation Benefits (Nonmedical)	Exclusion	24,800
1.050	Structured Settlement Accounts	Exclusion	Less than 100
1.051	Certain Disaster Mitigation Payments	Exclusion	200
1.063	Military Disability Benefits	Exclusion	3,000
1.066	Restitution Payments for Holocaust Survivors	Exclusion	Less than 100
1.067	Public Safety Officer Survivor Annuities	Exclusion	200
1.304	Additional Deduction for Elderly or Blind	Subtraction	16,500
1.314	Mobile Home Tenant Payment	Subtraction	Less than 100
1.323	Legislative Per Diem and Allowance	Subtraction	100
1.324	Federal Income Tax Subtraction	Subtraction	730,900
1.409	Elderly or Permanently Disabled	Credit	Less than 100
1.410	Loss of Limbs	Credit	Less than 100
1.411	Severe Disability	Credit	5,300
1.432	Mobile Home Park Closure	Credit	Less than 100
1.456	Personal Exemption	Credit	1,149,200

Job Development

Personal & Corporate Income Taxes

1.008	Cafeteria Plan Benefits	Exclusion	331,500
1.025	Employer Paid Group Life Insurance Premiums	Exclusion	29,000
1.026	Employer Paid Accident and Disability Insurance	Exclusion	36,300
1.028	Miscellaneous Fringe Benefits	Exclusion	65,600
1.029	Employee Meals and Lodging (Nonmilitary)	Exclusion	18,200
1.030	Employee Stock Ownership Plans	Exclusion	4,900
1.031	Employee Awards	Exclusion	2,600
1.032	Employer Provided Education Benefits	Exclusion	10,200
1.033	Spread on Acquisition of Stock	Exclusion	3,100
1.044	Employer Paid Transportation Benefits	Exclusion	33,900
1.055	Allowances for Federal Employees Abroad	Exclusion	6,300
1.060	Voluntary Employees' Beneficiary Associations	Exclusion	25,000
1.061	Rental Allowances for Clergy Housing	Exclusion	6,200

1.107	Moving Expenses	Adjustment	5,600
1.424	Employer Provided Dependent Care Facilities	Credit	Incl. in 1.423
Military			
Personal & Corporate Income Taxes			
1.036	Veterans' Benefits and Services	Exclusion	96,700
1.037	Military and Dependents CHAMPUS/TRICARE Insurance	Exclusion	32,700
1.063	Military Disability Benefits	Exclusion	3,000
1.064	Benefits and Allowances of Armed Forces Personnel	Exclusion	22,500
1.108	Overnight Travel Expenses of National Guard and Reserve Members	Adjustment	300
1.325	Military Active Duty and Related Pay	Subtraction	58,400
1.459	TRICARE Health Care Providers	Credit	0
1.460	Oregon Veterans' Home Physicians	Credit	Less than 100
Property Tax			
2.023	Defense Contractor With Federal Property	Full	0
2.107	Disabled Veterans or Their Surviving Spouses	Partial	24,100
2.108	Veterans in Nonprofit Elderly Housing	Partial	300
2.118	Homestead Exemption for Active Duty Military	Partial	Less than 100
Medical Provider Taxes			
12.002	Veterans Affairs and Pediatric Specialty Hospitals	Exclusion	0
12.003	Oregon Veterans' Home	Exclusion	0
Recreation			
Property Tax			
2.022	Federal Land Under Recreation Facility	Full	1,000
2.059	Nonprofit Public Park Use Land	Full	300
2.092	Convention Facilities	Full	0
Retirement			
Personal & Corporate Income Taxes			
1.014	Pension Contributions and Earnings	Exclusion	1,154,000
1.016	Social Security Benefits (Federal)	Exclusion	615,700
1.030	Employee Stock Ownership Plans	Exclusion	4,900
1.059	Deferral of Interest on Savings Bonds	Exclusion	10,000
1.106	IRA Contributions and Earnings	Adjustment	150,400
1.306	Social Security Benefits (Oregon)	Subtraction	650,900
1.322	Federal Pension Income	Subtraction	129,700
1.458	Retirement Income	Credit	1,100
Property Tax			
2.007	Senior Services Centers	Full	200
2.021	Railroad Cars Being Repaired	Full	200
2.027	Nonprofit Elderly Housing State Funded	Full	3,600
2.098	Long Term Care Facilities	Partial	Less than 100
2.119	Nonprofit Housing for the Elderly	Special	Less than 100

State and Local Government

Personal & Corporate Income Taxes

1.049	Elimination of Tax Exempt Interest Allocation for Banks	Exclusion	2,400
1.056	Interest on Oregon State and Local Debt	Exclusion	85,400
1.213	Property Taxes	Deduction	424,900
1.237	Local Income Taxes	Deduction	200
1.308	Interest from State and Local Government Bonds	Subtraction	300
1.323	Legislative Per Diem and Allowance	Subtraction	100
1.431	Livestock Killed by Wolves	Credit	Less than 100
1.455	Political Contributions	Credit	8,800

Property Tax

2.074	State and Local Property	Full	2,791,600
2.075	Corporations for Irrigation, Drainage, Water Supply or Flood Control	Full	Incl. in 2.074
2.076	Local Government Public Ways	Full	Not Available
2.077	Communications Equipment for Maritime Emergency Response	Full	Less than 100
2.078	Interstate Bridges of Other States or Subdivisions	Full	Not Available
2.079	Indian Property Used Exclusively for Government Services	Full	400
2.091	City Owned Sports Facility	Full	1,800

Gas and Use Fuel Taxes

3.004	Public Services	Exclusion	8,700
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Weight-Mile Tax

4.006	Fire Protection	Exclusion	200
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911 Emergency Communication Tax

8.001	State and Local Subscribers	Exclusion	5,000
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Electric Cooperative Tax

10.001	Revenue from Government Leased Lines	Exclusion	200
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Oil and Gas Privilege Tax

11.003	State and Local Interests	Exclusion	Less than 100
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Tax Administration

Personal & Corporate Income Taxes

1.018	Magazine, Paperback, and Record Returns	Exclusion	200
1.019	Cash Accounting, Other than Agriculture	Exclusion	14,600
1.021	Income of Controlled Foreign Corporations	Exclusion	392,900
1.023	Imputed Interest Rules	Exclusion	5,300
1.024	Inventory Methods of Valuation	Exclusion	10,400
1.028	Miscellaneous Fringe Benefits	Exclusion	65,600
1.029	Employee Meals and Lodging (Nonmilitary)	Exclusion	18,200
1.053	Gain on Nondealer Installment Sales	Exclusion	44,700
1.054	Gain on Like-Kind Exchanges	Exclusion	133,600
1.207	Deferral of Certain Financing Income of Foreign Corporations	Deduction	0

1.208	Research and Development Costs	Deduction	28,600
1.234	Magazine Circulation Expenditures	Deduction	Less than 100
1.235	Completed Contract Rules	Deduction	4,200
1.320	Oregon State Lottery Prizes	Subtraction	300
1.420	Public University Venture Development Fund	Credit	700
1.425	Contributions To Office of Child Care	Credit	500
1.429	Agriculture Workforce Housing Construction	Credit	1,500

Property Tax

2.015	Inventory	Full	1,128,800
2.016	Business Personal Property Cancellation	Full	6,900
2.056	Inactive Mineral Interests	Full	Less than 100
2.057	Mining Claims on Federal Land	Full	300
2.070	Intangible Personal Property	Full	15,359,900
2.071	Personal Property for Personal Use	Full	1,314,600
2.088	Exempt Lease from Taxable Owner	Full	Incl. in others
2.089	Exempt Lease from Exempt Owner	Full	Incl. in others
2.090	LLC Owned by Nonprofit Corporation	Full	Incl. in others
2.132	Destroyed or Damaged Property	Other	Less than 100

Cigarette Tax

5.001	Small Quantity by Consumers	Exclusion	Less than 100
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Oil and Gas Privilege Tax

11.002	Credit for Property Taxes Paid	Credit	Not Available
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Lodging Tax

13.001	Exempt Dwelling Units	Exclusion	Not Available
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Local Construction Tax

14.001	Exempt Construction	Exclusion	Not Available
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Transportation

Personal & Corporate Income Taxes

1.044	Employer Paid Transportation Benefits	Exclusion	33,900
1.318	Wet Marine and Transportation Policies	Subtraction	300
1.447	Weatherization Lender's Credit	Credit	Less than 100

Property Tax

2.017	Cargo Containers	Full	800
2.018	Leased Docks and Airports	Full	11,700
2.019	Ship Repair Facility Materials	Full	Incl. in 2.015
2.020	Aircraft Being Repaired	Full	0
2.021	Railroad Cars Being Repaired	Full	200
2.058	Small Watercraft	Full	28,300
2.061	Railroad Right of Way Used for Alternative Transportation	Full	0
2.062	Motor Vehicles and Trailers	Full	937,500
2.063	ODOT Land Under Use Permit	Full	Less than 100
2.064	Tollways and Related Facilities	Full	0

2.095	Amtrak Passenger Railroad	Full	1,200
2.111	Watercraft Centrally Assessed	Partial	2,500
2.113	Foreign Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Partial	15,000
2.114	Aircraft Under 75,000 Pounds Owned by Air Transportation Companies	Partial	1,800
2.115	Railroad Right of Way in Water District	Partial	Less than 100
2.116	Railroad Right of Way in Highway Lighting District	Partial	Less than 100
2.117	Railroad Right of Way in Rural Fire District	Partial	1,300
2.131	Watercraft Locally Assessed	Special	4,100

Gas and Use Fuel Taxes

3.003	Fuel for Aircraft Departing U.S.	Exclusion	200
3.005	Public Transportation	Exclusion	300
3.006	Diesel Fuel Blended with Biodiesel	Exclusion	2,900
3.007	Natural Gas and Propane Vehicles	Exclusion	Less than 100

Weight-Mile Tax

4.004	Government Owned or Operated Vehicles	Exclusion	6,200
4.005	Public Mass Transit Vehicles	Exclusion	4,100

Utilities

Personal & Corporate Income Taxes

1.505	Apportionment for Utility and Telecommunication Companies	Other	200
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Property Tax

2.065	Nonprofit Water Associations	Full	300
2.066	Nonprofit Electrical Distribution Associations	Full	20,200
2.067	Nonprofit Telephone Associations	Full	0
2.068	Private Service Telephone Equipment	Full	Less than 100
2.069	FCC Licenses	Full	23,200
2.082	Federally Leased High-Voltage Electricity Transmission Property	Full	4,500