		2019-21
		Revenue Loss
Tax Expenditure Name	Тах Туре	Type (\$000's)

		Agriculture		
1.037	Agriculture Cost-Sharing Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.038	Cancellation of Debt for Farmers	Personal Income Tax	Exclusion	800
1.216	Cash Accounting for Agriculture	Personal & Corporate Income Taxes	Deduction	Less than 100
1.217	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	1,000
1.218	Fertilizer and Soil Conditioner Costs	Personal & Corporate Income Taxes	Deduction	1,600
1.219	Extended Carryback of Farming Loss	Personal Income Tax	Deduction	400
1.410	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.411	Agriculture Workforce Housing Construction	Personal & Corporate Income Taxes	Credit	3,300
1.412	Livestock Killed by Wolves	Personal & Corporate Income Taxes	Credit	0
1.429	Bovine Manure	Personal & Corporate Income Taxes	Credit	7,800
1.440	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.503	Income Averaging for Farmers	Personal Income Tax	Other	1,000
1.504	Capital Gains from Farm Property	Personal & Corporate Income Taxes	Other	4,000
2.009	Agricultural Housing and Day Care Facilities	Property Tax	Full Exemption	900
2.010 2.032	Fairground Leased Storage Space	Property Tax	Full Exemption	Less than 100 8,800
2.032	Food Processing Equipment Farm Machinery and Equipment	Property Tax Property Tax	Full Exemption Full Exemption	82,000
2.034	Mobile Field Incinerators	Property Tax	Full Exemption	Incl. in 2.033
2.035	Crops, Plants, and Fruit Trees	Property Tax	Full Exemption	20,000
2.036	Agricultural Products Held by the Farmer	Property Tax	Full Exemption	Less than 100
2.037	Nursery Stock	Property Tax	Full Exemption	5,900
2.038	Leased State and Local Farming and Grazing Land	Property Tax	Full Exemption	Incl. in 2.077
2.039	Leased Federal Grazing Land	Property Tax	Full Exemption	Incl. in 2.092
2.040	Shellfish Growing on State Land	Property Tax	Full Exemption	Less than 100
2.041	Center Pivot Irrigation Equipment	Property Tax	Full Exemption	Incl. in 2.033
2.042	Other Farm/Aquaculture/Egg Equipment	Property Tax	Full Exemption	Incl. in 2.033
2.043	Field Burning Smoke Management Equipment	Property Tax	Full Exemption	Incl. in 2.033
2.044	Crab Pots	Property Tax	Full Exemption	300
2.045	Land Leased From State Land Board	Property Tax	Full Exemption	2,800
2.123	Farmland	Property Tax	Special Assessment	377,100
2.124	Farm Homesites	Property Tax	Special Assessment	18,800
4.001	Farming Operations	Weight-Mile Tax	Exclusion	3,100
7.001	Small Wineries	Beer and Wine Tax	Exclusion	8,400
7.002	Wine Marketing Activities	Beer and Wine Tax	Exclusion	0
1.205	Deduction of Certain Film and Television Production Costs	Arts Personal & Corporate Income Taxes	Deduction	0
1.308		•	Deduction	U
		Personal & Corporate Income Tayes	Subtraction	700
	Film Production Labor Rebate Film Production Development Contributions	Personal & Corporate Income Taxes	Subtraction	700 27 100
1.413	Film Production Development Contributions	Personal & Corporate Income Taxes	Credit	27,100
		Personal & Corporate Income Taxes Personal & Corporate Income Taxes		
1.413	Film Production Development Contributions Oregon Cultural Trust	Personal & Corporate Income Taxes	Credit	27,100
1.413 1.447	Film Production Development Contributions	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations	Credit Credit	27,100 4,000
1.413 1.447 1.053	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax	Credit Credit Exclusion	27,100 4,000 13,400
1.413 1.447 1.053 1.054	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax	Credit Credit Exclusion Exclusion	27,100 4,000 13,400 5,600
1.413 1.447 1.053 1.054 1.055	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax	Credit Credit Exclusion Exclusion Exclusion	27,100 4,000 13,400 5,600 200
1.413 1.447 1.053 1.054 1.055 1.231	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes	Credit Credit Exclusion Exclusion Exclusion Deduction	27,100 4,000 13,400 5,600 200 318,600
1.413 1.447 1.053 1.054 1.055 1.231 1.309	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction	27,100 4,000 13,400 5,600 200 318,600 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Tax	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit	27,100 4,000 13,400 5,600 200 318,600 100 300
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax	Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax	Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Full Exemption Full Exemption Exclusion	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Full Exemption Exclusion	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Full Exemption Exclusion Exclusion	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 100 Less than 100 0
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes Corporate Income Tax Personal & Corporate Income Taxes Personal Income Taxes	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Exclusion Exclusion	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 100 Less than 100 0 15,900 15,600
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.016 1.206	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxs Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax	Credit Credit Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Exclusion Exclusion Deduction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 0 15,900 15,600 3,100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Equipment	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Exclusion Deduction Deduction	27,100 4,000 13,400 5,600 200 318,600 100 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207 1.208	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Equipment Research and Development Costs	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Exclusion Deduction Deduction	27,100 4,000 13,400 5,600 200 318,600 100 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207 1.208 1.209	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.206 1.207 1.208 1.209 1.210	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Corporate Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction Deduction Deduction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.206 1.207 1.208 1.209 1.210	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction	27,100 4,000 13,400 5,600 200 318,600 100 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800 163,500
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.206 1.207 1.208 1.209 1.210 1.211 1.220	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income Development Costs for Nonfuel Minerals	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Deduction	27,100 4,000 13,400 5,600 200 318,600 100 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800 163,500 Less than 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.086 4.009 1.013 1.014 1.015 1.206 1.207 1.208 1.209 1.210 1.211 1.220 1.310	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income Development Costs for Nonfuel Minerals Oregon Investment Advantage	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Taxs Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Deduction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 0 15,900 3,100 421,800 10,500 70,400 1,800 163,500 Less than 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207 1.208 1.209 1.211 1.220 1.310 1.311	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income Development Costs for Nonfuel Minerals Oregon Investment Advantage Dividend Received from an IC-DISC	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Subtraction Subtraction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800 163,500 Less than 100 15,900
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207 1.208 1.209 1.210 1.211 1.220 1.310 1.311 1.317	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income Development Costs for Nonfuel Minerals Oregon Investment Advantage Dividend Received from an IC-DISC Depletion Costs for Metal Mines	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Taxs Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Taxes Personal Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Subtraction Subtraction Subtraction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800 163,500 Less than 100 15,900 12,200 Less than 100
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.085 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207 1.208 1.209 1.210 1.211	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income Development Costs for Nonfuel Minerals Oregon Investment Advantage Dividend Received from an IC-DISC	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Subtraction Subtraction	27,100 4,000 13,400 5,600 200 318,600 100 300 211,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800 163,500 Less than 100 15,900
1.413 1.447 1.053 1.054 1.055 1.231 1.309 1.430 2.083 2.084 2.086 4.009 1.013 1.014 1.015 1.016 1.206 1.207 1.208 1.209 1.210 1.211 1.220 1.310 1.311 1.317	Film Production Development Contributions Oregon Cultural Trust Voluntary Employees' Beneficiary Associations Rental Allowances for Clergy Housing Certain Payments to Controlling Exempt Organizations Charitable Contributions: Other Artist's Charitable Contribution Crop Donation Charitable, Literary, and Scientific Organizations Fraternal Organizations Religious Organizations Transfer of Land from Cemetery to School Charitable Organizations Regional Economic Development Incentives Income of Controlled Foreign Corporations Capital Gain Invested in Opportunity Zone Exclusion of Gain from Certain Small Business Stock Accelerated Depreciation of Buildings Accelerated Depreciation of Equipment Research and Development Costs Section 179 Expensing Allowances Amortization of Business Start-Up Costs Foreign-Derived Intangible Income Development Costs for Nonfuel Minerals Oregon Investment Advantage Dividend Received from an IC-DISC Depletion Costs for Metal Mines Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes Personal & Corporate Income Taxes Charitable Organizations Personal Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Taxs Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Property Tax Property Tax Property Tax Property Tax Weight-Mile Tax Economic Development Personal & Corporate Income Taxes Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Taxes Personal Income Taxes	Exclusion Exclusion Exclusion Exclusion Deduction Subtraction Credit Full Exemption Full Exemption Exclusion Exclusion Exclusion Exclusion Exclusion Deduction Deduction Deduction Deduction Deduction Deduction Deduction Deduction Subtraction Subtraction Subtraction Subtraction Credit	27,100 4,000 13,400 5,600 200 318,600 100 8,600 125,800 Less than 100 0 15,900 15,600 3,100 421,800 10,500 70,400 1,800 163,500 Less than 100 Less than 100

				2019-21
				Revenue Loss
	Tax Expenditure Name	Тах Туре	Туре	(\$000's)
1.417	Qualified Research Activities (Alternative)	Personal & Corporate Income Taxes	Credit	1,100
1.418	Long Term Rural Enterprise Zone Facilities (Income Tax)	Personal & Corporate Income Taxes	Credit	Not Available
1.419	Reservation Enterprise Zone (Income Tax)	Personal & Corporate Income Taxes	Credit	Less than 100
1.420	Electronic Commerce Enterprise Zone (Income Tax)	Personal & Corporate Income Taxes	Credit	5,700
1.501 1.502	Public Warehouse Sales Throwback Exemption Tax Rates for Certain Pass Through Income	Corporate Income Tax Personal Income Tax	Other Other	Less than 100 302,000
2.011	Commercial Buildings Under Construction	Property Tax	Full Exemption	21,500
2.012	Construction in Process in an Enterprise Zone	Property Tax	Full Exemption	Incl. in 2.011
2.013	Enterprise Zone Businesses	Property Tax	Full Exemption	122,300
2.014	Long Term Rural Enterprise Zone (Property Tax)	Property Tax	Full Exemption	94,600
2.015	Certain Property Owned by a Port	Property Tax	Full Exemption	600
2.016 2.017	Brownfield Development New Industrial Property in Rural Areas	Property Tax Property Tax	Full Exemption Full Exemption	Less than 100 Not Available
2.017	Cargo Containers	Property Tax	Full Exemption	Less than 100
2.097	Gigabit Internet	Property Tax	Partial Exemption	Not Available
2.098	Certain Communication Related Property	Property Tax	Partial Exemption	34,800
2.099	Strategic Investment Program	Property Tax	Partial Exemption	550,600
2.100	Cap on Central Assessment for Certain Companies	Property Tax	Partial Exemption	2,500
17.001	Certain Vehicle Modifications (Vehicle Use Tax)	Vehicle Use Tax	Exclusion	Not Available
18.001	Certain Vehicle Modifications (Vehicle Privilege Tax)	Vehicle Privilege Tax Education	Exclusion	Not Available
1.001	Scholarship and Fellowship Income	Personal Income Tax	Exclusion	28,500
1.001	Qualified Education Savings (Federal)	Personal Income Tax	Exclusion	12,000
1.003	Exclusion of Employer Provided Tuition Reduction	Personal Income Tax	Exclusion	2,500
1.030	Employer Provided Education Benefits	Personal Income Tax	Exclusion	9,700
1.056	Discharge of Certain Student Loan Debt	Personal Income Tax	Exclusion	1,600
1.101	Teacher Classroom Expenses	Personal Income Tax	Adjustment	1,600
1.102	Interest on Student Loans	Personal Income Tax Personal Income Tax	Adjustment	44,500 0
1.103 1.201	Qualified Higher Education Expenses Charitable Contributions: Education	Personal & Corporate Income Taxes	Adjustment Deduction	79,700
1.301	Land Donated to Schools	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.302	Oregon 529 College Savings Network	Personal Income Tax	Subtraction	33,200
1.303	Scholarship Awards Used for Housing Expenses	Personal Income Tax	Subtraction	1,000
1.401	Employer Provided Scholarships	Personal & Corporate Income Taxes	Credit	Less than 100
1.402	Contributions of Computer Equipment	Personal & Corporate Income Taxes	Credit	Less than 100
1.403 1.404	Opportunity Grant Fund Contributions Employee Training	Personal & Corporate Income Taxes Personal & Corporate Income Taxes	Credit Credit	28,000 Less than 100
1.421	Public University Venture Development Fund	Personal & Corporate Income Taxes Personal & Corporate Income Taxes	Credit	1,500
2.001	Academies, Day Care, and Student Housing	Property Tax	Full Exemption	58,100
2.002	Student Housing Furnishings	Property Tax	Full Exemption	100
2.003	Leased Student Housing Publicly Owned	Property Tax	Full Exemption	28,400
2.004	Higher Education Parking Space	Property Tax	Full Exemption	Incl. in 2.077
2.005	Private Libraries for Public Use	Property Tax	Full Exemption	Less than 100
2.018 2.094	Industry Apprenticeship/Training Trust Fraternities, Sororities, and Cooperatives	Property Tax Property Tax	Full Exemption Partial Exemption	1,200 500
4.005	Elementary and Secondary School Vehicles	Weight-Mile Tax	Exclusion	2,800
	, ,	Energy		=,000
1.039	Energy Conservation Subsidies (Federal)	Personal Income Tax	Exclusion	900
1.040	Pass Through Status of Specified Publicly Traded Partnerships	Corporate Income Tax	Exclusion	3,200
1.221	Intangible Development Costs for Fuels	Personal & Corporate Income Taxes	Deduction	2,500
1 222	Deferral of Capital Gains From FERC Restructuring	Corporato Incomo Toy	Doduction	1.600
1.222 1.223	Requirements Energy Efficient Commercial Property	Corporate Income Tax Personal & Corporate Income Taxes	Deduction Deduction	-1,600 0
1.318	Energy Conservation Subsidies (Oregon)	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.414	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.431	Energy Conservation Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.432	Transportation Projects	Personal & Corporate Income Taxes	Credit	1,100
1.433	Alternative Fuel Vehicle Fund Contributions	Personal & Corporate Income Taxes	Credit	0
1.434 1.435	Alternative Energy Devices (Residential) Business Energy Facilities, Conservation and Renewables	Personal Income Tax Personal & Corporate Income Taxes	Credit Credit	5,200 7,900
1.436	Renewable Energy Development Contributions	Personal & Corporate Income Taxes	Credit	Less than 100
1.437	Energy Conservation Projects	Personal & Corporate Income Taxes	Credit	1,900
1.438	Weatherization Lender's Credit	Corporate Income Tax	Credit	Less than 100
1.439	Production or Collection of Biomass	Personal & Corporate Income Taxes	Credit	Less than 100
2.019	Rural Renewable Energy Development Zone	Property Tax	Full Exemption	6,000
2.046	Natural Gas Pipeline Extension	Property Tax	Full Exemption	Less than 100
2.047	Solar Projects	Property Tax	Full Exemption	5,100
2.111 11.001	Alternative Energy Systems First \$3,000 in Gross Sales Value	Property Tax Oil and Gas Privilege Tax	Partial Exemption Exclusion	3,100 Less than 100
11.001		Environment/Conservation	LAGIGSIOIT	2000 triair 100
1.037	Agriculture Cost-Sharing Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.041	Earnings of Certain Environmental Settlement Funds	Corporate Income Tax	Exclusion	200

				2019-21
	Tax Expenditure Name	Тах Туре	Туре	Revenue Loss (\$000's)
1.042	Nonprofit's Gain from Brownfield	Corporate Income Tax	Exclusion	20
1.217	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	1,00
.224	Special Depreciation for Recycling Equipment	Personal & Corporate Income Taxes	Deduction	Less than 10
.225	Mining and Solid Waste Reclamation Reserves	Personal & Corporate Income Taxes	Deduction	Less than 10
.226	Amortization of Air Pollution Control Facilities	Corporate Income Tax	Deduction	40
.414	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 10
.440	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 10
.441	Alternatives to Field Burning	Personal & Corporate Income Taxes	Credit	Less than 10
.442	Pollution Control	Personal & Corporate Income Taxes	Credit	Less than 10
.048	Nonprofit Sewage Treatment Facilities	Property Tax	Full Exemption	Less than 10
.049	Property Used for Golf Course and Effluent	Property Tax	Full Exemption	
.050	Riparian Habitat Land	Property Tax	Full Exemption	30
.051	Environmentally Sensitive Logging Equipment	Property Tax	Full Exemption	7,10
.052	Skyline and Swing Yarders	Property Tax	Full Exemption	Incl. in 2.0
.069	Beverage Containers Requiring Deposit	Property Tax	Full Exemption	Less than 10
.073	Beach Lands	Property Tax	Full Exemption	Not Availab
.112	Pollution Control Facilities	Property Tax	Partial Exemption	Less than 1
.125	Historic Property	Property Tax	Special Assessment	31,8
.126	Wildlife Habitat	Property Tax	Special Assessment	1,5
2.127	Conservation Easements	Property Tax	Special Assessment	7
.128	Open Space Land	Property Tax	Special Assessment	1,3
.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	2,9
3.005	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes	Exclusion	Less than 1
5.001	Natural Resource and Fishing Property	Estate Transfer Tax	Credit	12,9
		Family Support		
.004	Certain Foster Care Payments	Personal Income Tax	Exclusion	4,0
.005	Employee Adoption Benefits	Personal Income Tax	Exclusion	Less than 1
.006	Compensatory Damages	Personal Income Tax	Exclusion	14,3
.008	Special Benefits for Disabled Coal Miners	Personal Income Tax	Exclusion	Less than 1
.017	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	4,7
.018	Employer Provided Dependent Care	Personal Income Tax	Exclusion	8,6
.044	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	Less than 1
.057	Capital Gains on Inherited Property	Personal Income Tax	Exclusion	422,2
.058	Capital Gains on Gifts	Personal Income Tax	Exclusion	41,8
.059	Life Insurance Proceeds	Personal & Corporate Income Taxes	Exclusion	193,3
.060	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	2
.105	Health Savings Accounts	Personal Income Tax	Adjustment	28,8
1.232	Casualty and Theft Losses	Personal Income Tax	Deduction	1,0
.312	Individual Development Accounts (Exclusion and Subtraction)	Personal Income Tax	Subtraction	Less than 1
.325	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	1,037,0
.405	Earned Income Credit	Personal Income Tax	Credit	52,9
.406	Child with a Disability	Personal Income Tax	Credit	8,7
.422	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	Less than 1
.423	Child and Dependent Care	Personal Income Tax	Credit	Less than 1
.424	Working Family Household and Dependent Care	Personal Income Tax	Credit	64,0
.425	Contributions To Office of Child Care	Personal & Corporate Income Taxes	Credit	1
.426	Individual Development Account Donation (Credit)	Personal & Corporate Income Taxes	Credit	14,7
2.087	Cemeteries, Burial Grounds, and Mausoleums	Property Tax	Full Exemption	7,7
7.001	Certain Vehicle Modifications (Vehicle Use Tax)	Vehicle Use Tax	Exclusion	Not Availal
3.001	Certain Vehicle Modifications (Vehicle Privilege Tax)	Vehicle Privilege Tax	Exclusion	Not Availa
		Federal Law Prohibits		
.320	Hydroelectric Dam and Waterway Workers	Personal Income Tax	Subtraction	Not Availa
.321	Income Earned in "Indian Country"	Personal Income Tax	Subtraction	6,4
.322	Federal Pension Income	Personal Income Tax	Subtraction	124,7
.327	Interest and Dividends on U.S. Obligations	Personal Income Tax	Subtraction	13,3
.074	Property of Indians and on Tribal Trust Land	Property Tax	Full Exemption	Not Availa
.092	Federal Property	Property Tax	Full Exemption	1,720,5
.002	Federal and Veteran Institutions (Cigarette)	Cigarette Tax	Exclusion	2
3 001	Federal and Veteran Institutions (Other Tohacco Products)	Other Tohacco Products Tax	Exclusion	Less than 1

1.226	Amortization of Air Pollution Control Facilities	Corporate Income Tax	Deduction	400
1.414	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.440	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.441	Alternatives to Field Burning	Personal & Corporate Income Taxes	Credit	Less than 100
1.442	Pollution Control	Personal & Corporate Income Taxes	Credit	Less than 100
2.048	Nonprofit Sewage Treatment Facilities	Property Tax	Full Exemption	Less than 100
2.049	Property Used for Golf Course and Effluent	Property Tax	Full Exemption	(
2.050	Riparian Habitat Land		•	300
	•	Property Tax	Full Exemption	
2.051	Environmentally Sensitive Logging Equipment	Property Tax	Full Exemption	7,100
2.052	Skyline and Swing Yarders	Property Tax	Full Exemption	Incl. in 2.05
2.069	Beverage Containers Requiring Deposit	Property Tax	Full Exemption	Less than 100
2.073	Beach Lands	Property Tax	Full Exemption	Not Available
2.112	Pollution Control Facilities	Property Tax	Partial Exemption	Less than 100
2.125	Historic Property	Property Tax	Special Assessment	31,800
2.126	Wildlife Habitat	Property Tax	Special Assessment	1,500
2.127	Conservation Easements	Property Tax	Special Assessment	700
2.128	Open Space Land	Property Tax	Special Assessment	1,300
3.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	2,900
3.005	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes	Exclusion	Less than 100
15.001	Natural Resource and Fishing Property	Estate Transfer Tax	Credit	12,900
		Family Support		
1.004	Certain Foster Care Payments	Personal Income Tax	Exclusion	4,000
1.005	Employee Adoption Benefits	Personal Income Tax	Exclusion	Less than 100
1.006	Compensatory Damages	Personal Income Tax	Exclusion	14.300
1.008	Special Benefits for Disabled Coal Miners	Personal Income Tax	Exclusion	Less than 100
	·			
1.017	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	4,700
1.018	Employer Provided Dependent Care	Personal Income Tax	Exclusion	8,600
1.044	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.057	Capital Gains on Inherited Property	Personal Income Tax	Exclusion	422,200
1.058	Capital Gains on Gifts	Personal Income Tax	Exclusion	41,800
1.059	Life Insurance Proceeds	Personal & Corporate Income Taxes	Exclusion	193,30
1.060	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	200
1.105	Health Savings Accounts	Personal Income Tax	Adjustment	28,800
1.232	Casualty and Theft Losses	Personal Income Tax	Deduction	1,000
	•			,
1.312	Individual Development Accounts (Exclusion and Subtraction)	Personal Income Tax	Subtraction	Less than 100
1.325	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	1,037,000
1.405	Earned Income Credit	Personal Income Tax	Credit	52,900
1.406	Child with a Disability	Personal Income Tax	Credit	8,700
1.422	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	Less than 100
1.423	Child and Dependent Care	Personal Income Tax	Credit	Less than 100
1.424	Working Family Household and Dependent Care	Personal Income Tax	Credit	64,000
1.425	Contributions To Office of Child Care	Personal & Corporate Income Taxes	Credit	100
1.426	Individual Development Account Donation (Credit)	·	Credit	
		Personal & Corporate Income Taxes		14,700
2.087	Cemeteries, Burial Grounds, and Mausoleums	Property Tax	Full Exemption	7,700
17.001	Certain Vehicle Modifications (Vehicle Use Tax)	Vehicle Use Tax	Exclusion	Not Available
18.001	Certain Vehicle Modifications (Vehicle Privilege Tax)	Vehicle Privilege Tax	Exclusion	Not Available
		Federal Law Prohibits		
1.320	Hydroelectric Dam and Waterway Workers	Personal Income Tax	Subtraction	Not Available
1.321	Income Earned in "Indian Country"	Personal Income Tax	Subtraction	6,400
1.322	Federal Pension Income	Personal Income Tax	Subtraction	124,70
1.327	Interest and Dividends on U.S. Obligations	Personal Income Tax	Subtraction	13,30
2.074	Property of Indians and on Tribal Trust Land	Property Tax	Full Exemption	Not Availabl
2.092	Federal Property	Property Tax	Full Exemption	1,720,50
5.002	Federal and Veteran Institutions (Cigarette)	Cigarette Tax	Exclusion	20
6.001	Federal and Veteran Institutions (Other Tobacco Products)	Other Tobacco Products Tax	Exclusion	Less than 10
8.002	Federal Subscribers	911 Emergency Communications Tax	Exclusion	50
8.003	Indian Reservation Subscribers	911 Emergency Communications Tax	Exclusion	60
13.002	Lodging Paid for by the Federal Government	Lodging Tax	Exclusion	Less than 10
17.002	Vehicles Purchased by the Federal Government or Tribes	Vehicle Use Tax	Exclusion	10
17.003	vehicles Fulchased by the Federal Government of Tribes		EXCIUSION	10
		Financials/Insurance		
1.045	Credit Union Income	Corporate Income Tax	Exclusion	15,90
1.046	Elimination of Tax Exempt Interest Allocation for Banks	Corporate Income Tax	Exclusion	3,20
1.410	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 10
1.427	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	20,50
	Energy Conservation Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 10
1.431			Credit	
1.444 1.445	Fire Insurance Oregon Life and Health IGA Assessments	Corporate Income Tax Corporate Income Tax	Credit	1,100

	2019-21
	Revenue Loss
Тах Туре	Type (\$000's)
	Тах Туре

Land Owned by Nonprofit for Purpose of Building Low-Income 2.007 Housing 2.021 Housing Authority Rental Properties 2.022 Local Government Owned Low Income Housing 2.022 Local Government Owned Low Income Housing 2.023 Transfer of Cemetery Land for Low-Income Housing 2.070 Low-Value Manufactured Structure in High-Population County 2.071 Low-Value Manufactured Structure in High-Population County 2.072 Certain Single-Unit Housing 2.073 Property Tax 2.074 Property Tax 3.107 Property Tax 4.107 Partial Exemption 4.107 Property Tax 4.108 Partial Exemption 5.500 6.108 Property Tax 6.109 Property Tax 6.109 Partial Exemption 6.500 6.109 Property Tax 6.100 Partial Exemption 6.500 6.100 Property Tax 6.100 Partial Exemption 6.500 6.100 Property Tax 6.100 Partial Exemption 7.500 6.100 Property Tax 7.500 Partial Exemption 7.500 6.100 Property Tax 8.100 Partial Exemption 7.500 7.100 Property Tax 8.100 Partial Exemption 8.100 Property Tax 9.100 Partial Exemption 9.100 Property Tax 9.100 Partial Exemption 1.001 Property Tax 9.100 Partial Exemption 1.002 Property Tax 9.100 Partial Exemption 1.003 Property Tax 9.100 Partial Exemption 1.004 Certain Foster Care Payments 9.100 Personal Income Tax 9.100 Personal Income Tax 1.001 Exclusion 1.002 Employee Adoption Benefits 9.100 Personal Income Tax 1.003 Exclusion 1.004 Exclusion 1.005 Employee Adoption Benefits 9.100 Personal Income Tax 1.000 Exclusion 1.000 Special Benefits for Disabled Coal Miners 1.000 Personal Income Tax 1.000 Exclusion 1.000 Exclusion 1.000 Personal Income Tax 1.000 Exclusion 1.000 Exclusion 1.000 Personal Income Tax 1.000 Exclusion 1.000 Excl			Forestry		
Auto-	1.227	Expensing Timber Growing Costs		Deduction	2,400
	1.228	Expensing and Amortization of Reforestation Costs	Personal & Corporate Income Taxes	Deduction	2,600
2.05.05 Faderal Sharding Timber Unider Contract Pipoparty Tax Pipil Exemption 1,00 2.056 Western Private Standing Timber Pipoparty Tax Pipil Exemption 4,00 2.057 Eastern Private Standing Timber Pipoparty Tax Pipil Exemption 4,00 2.058 Private Farm and Logging Roads Pipoparty Tax Special Assessment 5,00 2.058 Private Farm and Logging Roads Pipoparty Tax Special Assessment 5,00 2.131 Small Terrorisation Gas and Use Fuel Trave Special Assessment 1,00 2.131 Small Terrorisation Control Roads Gas and Use Fuel Trave Special Assessment 2,30 3.001 Frorest Producte Trave Forestance Grown Country Roads Weight-Mile Tax Exclusion Less than 100 4.002 Frorest Producte Trave Travelacte Grown Country Roads Personal Income Tax Exclusion 1,628,100 1.007 Employer Paid Medical Benetits Personal Income Tax Exclusion 1,628,100 1.007 Employer Paid Medical Benetits Personal Income Tax Exclusion 1,628,100 <t< td=""><td></td><td></td><td>Personal & Corporate Income Taxes</td><td>Credit</td><td></td></t<>			Personal & Corporate Income Taxes	Credit	
2.05.05 States and Local Standing Timber Under Contract Popperty Tax Full Exemption 4.10.000 2.057 Eastern Private Standing Timber Popperty Tax Full Exemption 4.00.000 2.129 Frivate Homesibas Property Tax Special Assessment 5.00.000 2.120 Vastern Private Forestand Property Tax Special Assessment 1.00.000 2.131 Eastern Private Forestand Property Tax Special Assessment 7.00.000 2.132 Small Tax Forestand Option Property Tax Special Assessment 7.00.000 2.132 Small Tax Tax Forestand Option Property Tax Special Assessment 7.00.000 2.002 Forest Production College Tax Property Tax Property Tax Special Assessment 2.003 Forest Production College Tax Property Tax Special Assessment 2.00.000 2.004 Forest Production College Tax Property Tax Special Assessment 2.00.000 2.004 Forest Production College Tax Property Tax Special Assessment 2.00.000 2.005 Forest Produc				•	
Western Private Standing Timber		3		•	
2.05.05 Fraster Private Sandring Timber Property Tax Full Exemption 4,000 2.129 Forest Homestes Property Tax Special Assessment 1,040 2.130 Vester Private Forestland Property Tax Special Assessment 1,04,000 2.131 Eastern Private Forestland Property Tax Special Assessment 7,04,000 2.131 Eastern Private Forestland Option Property Tax Special Assessment 7,000 2.001 Forest Products and County Roads Exclusion Less than 100 2.001 Freet Products on County Roads Exclusion Less than 100 2.001 Freet Products on County Roads Personal Income Tax Exclusion Less than 100 2.002 Freet Products Accounty Roads Personal Income Tax Exclusion 1,822 1.007 Employer Provided Constitution Personal Income Tax Exclusion 1,822 1.002 Character Plan Benefits Personal Income Tax Exclusion 24,700 1.003 Millary and Deportates ChAPPUSTRICARE Insurance Personal Income Tax Exclusion <td></td> <td></td> <td></td> <td>•</td> <td></td>				•	
2.05.8 Private Farm and Logging Roads Property Tax Poperty Tax Special Assessment 4.0.000 (Secial Assessment) 4.0.000 (Secial		•		· ·	
Property Tax		•		•	,
				•	
2-131 Eastern Private Froestland Property Tax Special Assessment 7,800				•	
Forest Products: Saleoline Gas and Use Fruel Taxes Exclusion Less than 100	2.131	Eastern Private Forestland		•	
Forest Products: Other than Gasoline Gas and Use Fruit Taxes Exclusion Less than 100	2.132	Small Tract Forestland Option	Property Tax	Special Assessment	23,800
Forest Products on County Roads Esclusion Less than 100 First 2 (5,000 Board Feat Frost Products Harvest Tax Esclusion 1,628,100	3.001	Forest Products: Gasoline	Gas and Use Fuel Taxes	Exclusion	Less than 100
1,000					
Health Care Hord Employer Paid Medical Benefits Personal Income Tax Exclusion 1,628,100		,	9		
1,010	9.001	First 25,000 Board Feet		Exclusion	300
1.010	4.007	Frankrica Deid Madical Descripto		Freebreien	4 000 400
1.033 Milary and Dependents CHAMPUSTRICARE Insurance Personal Income Tax Exclusion 67,100					
Military and Dependents CHAMPUSTRICARE insurance					
1.04		, ,			
1-105 Health Insurance Personal Income Tax Adjustment 28,800		· · · · · · · · · · · · · · · · · · ·			
1-202 Charitable Contributions: Health Personal & Corporate Income Taxes Deduction 41.200		Self-Employment Health Insurance	Personal Income Tax	Adjustment	
12.03 Medical and Dental Expenses Personal Income Tax Deduction 171,500 12.04 Medical Subtraction for Elderly Personal Roome Tax Subtraction 65,800 14.07 Rural Medical Practice Personal Income Tax Credit 13,300 13,300 14.09 Oregon Veterairs Home Physicians Personal Income Tax Credit 13,300 14.09 Oregon Veterairs Home Physicians Personal Income Tax Credit 10.00 Cased Rural Health Care Property Personal Income Tax Credit 10.00 Cased Rural Health Care Property Property Tax Full Exemption 50.00 Less Phan 100 12.00 Excluded Hospitals Medical Provider Taxes Personal Rural Health Care Property Personal Income Tax Personal Rural Health Care Property Personal Rural Health Care	1.105	Health Savings Accounts	Personal Income Tax	Adjustment	28,800
1204 Removal of Architectural Barriers Personal & Corporate Income Taxs Subtraction 6.8,800	1.202	Charitable Contributions: Health	Personal & Corporate Income Taxes	Deduction	41,200
1.040 Medical Subtraction for Elderly Personal Income Tax Credit 1.3,00	1.203	Medical and Dental Expenses	Personal Income Tax	Deduction	171,500
1.408 Volunteer Rural Emergency Medical Technicians			·		
1.409 Volunteer Rural Emergency Medical Technicians Personal Income Tax Credit Less than 100		·			
1.449 Oregon Veterans Home Physicians Personal Income Tax Credit Less than 100					
2,005 Leased Rural Health Care Property Property Tax Prull Exemption 0.00					
2,095					
12.001 Excluded Hospitals Medical Provider Taxes Exclusion 287.200 Type A and B Hospitals Medical Provider Taxes Other 49,500 10.001 Marijuana Purchased for Medical Use Medical Provider Taxes Other 49,500 10.001 Marijuana Purchased for Medical Use Medical Provider Taxes Exclusion 25,700 10.001 Capital Gains on Home Sales Personal Income Tax Exclusion 455,200 10.001 Cancellation of Mortgage Debt Personal Income Tax Exclusion 0.001 22,100 12.12 Accelerated Depreciation of Rental Housing Personal & Corporate Income Taxes Deduction 26,100 12.13 Home Mortgage Interest Personal Income Tax Deduction 499,200 12.14 Property Taxes Personal Income Tax Deduction 499,200 13.14 First Time Home Buyer Savings Personal & Corporate Income Taxes Deduction 499,200 13.15 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction 4,100 13.14 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction 4,100 13.15 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction 4,100 13.15 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction 4,100 13.15 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Subtraction 4,100 13.20 13.20 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit Less than 100 13.20 Manufactured Dwelling Park Closure Personal Income Tax Full Exemption 35,900 20.002 Local Government Owned Low Income Housing Property Tax Full Exemption 35,900 20.002 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption 5,200 20.002 Local Government Owned Low Income Housing Property Tax Partial Exemption 5,200 20.002 Certain Single-Unit Housing Property Tax Partial Exemption 5,200 20.002 20.002 20.002 20.002 20.002 20.002 20.002 20.002 20.002 20.002		· ·		•	
Housing Capital Gains on Home Sales Personal Income Tax Cancellation of Mortgage Debt Personal Income Tax Exclusion A55,200 1.021 Cancellation of Mortgage Debt Personal Income Tax Accelerated Depreciation of Rental Housing Personal Income Tax Deduction A90,200 1.214 Property Taxes Personal Income Tax Deduction A90,200 1.313 Mobile Home Park Capital Gain Personal Rorporate Income Taxes Personal Income Tax Deduction A90,200 1.314 Personal Rorporate Income Taxe Personal Rorporate Income Taxe Subtraction Less than 100 Personal Rorporate Income Tax Subtraction Less than 100 Personal Rorporate Income Taxe Subtraction Less than 100 Dusing Property Tax Personal Rorporate Income Taxe Personal Rorpor		Excluded Hospitals		•	
Housing	12.002	Type A and B Hospitals	Medical Provider Taxes	Other	49,500
1.019 Capital Gains on Home Sales Personal Income Tax Exclusion 455,200 1.021 Cancellation of Mortgage Debt Personal Income Tax Exclusion 0 1.212 Accelerated Depreciation of Rental Housing Personal & Corporate Income Taxes Deduction 26,100 1.213 Home Mortgage Interest Personal Income Tax Deduction 970,300 1.214 Property Taxes Personal Income Tax Deduction 499,200 1.215 Property Taxes Personal Income Tax Deduction 499,200 1.216 Property Taxes Deduction 499,200 1.217 Property Taxes Personal Income Tax Subtraction Less than 100 1.218 First Time Home Buyer Savings Personal Income Tax Subtraction 4,100 1.219 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction Less than 100 1.219 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction Less than 100 1.219 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit 20,500 1.220 Manufactured Dwelling Park Closure Personal Roorporate Income Taxes Credit Less than 100 1.200 Housing Park Closure Personal Income Tax Full Exemption 200 1.201 Housing Park Closure Personal Income Tax Full Exemption 35,900 1.202 Local Government Owned Low Income Housing Property Tax Full Exemption 35,900 1.202 Local Government Owned Low Income Housing Property Tax Full Exemption Less than 100 1.201 Vortical Housing Development Zone Property Tax Full Exemption 2,000 1.201 Vortical Housing Development Zone Property Tax Full Exemption 1,500 1.201 Low-Value Manufactured Structure in High-Population County Property Tax Partial Exemption 5,500 1.202 Cortain Single-Unit Housing Property Tax Partial Exemption 5,500 1.203 Rehabilitated Housing Property Tax Partial Exemption 16,600 1.204 Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 1.205 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 1.206 Property Tax Partial Exemption 16,600 1.207 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 16,600 1.208 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exempti	16.001	Marijuana Purchased for Medical Use	Marijuana Tax	Exclusion	25,700
1.021 Cancellation of Mortgage Debt Personal Income Tax Exclusion 0					
Accelerated Depreciation of Rental Housing Personal & Corporate Income Taxes Deduction 970,300 1.213 Home Mortgage Interest Personal Income Tax Deduction 970,300 1.214 Property Taxes Personal Income Tax Deduction 499,200 1.313 Mobile Home Park Capital Gain Personal & Corporate Income Taxes Subtraction Less than 100 1.314 First Time Home Buyer Savings Personal Income Taxes Subtraction 4,100 1.315 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction Less than 100 1.427 Oregon Affordable Housing Lender's Credit Personal & Corporate Income Taxes Subtraction Less than 100 1.428 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit Cess than 100 1.429 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit Less than 100 1.420 Housing Park Closure Personal & Corporate Income Taxes Credit Less than 100 1.421 Housing Authority Rental Properties Property Tax Full Exemption 200 1.422 Local Government Owned Low Income Housing Property Tax Full Exemption 8,800 1.423 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption 8,800 1.424 Local Government Owned Low Income Housing Property Tax Full Exemption 8,800 1.425 Local Government Owned Low Income Housing Property Tax Full Exemption 1,200 1.426 Vertical Housing Development Zone Property Tax Partial Exemption 2,900 1.427 Vertical Housing Development Zone Property Tax Partial Exemption 5,500 1.428 Rehabilitated Housing Property Tax Partial Exemption 1,600 1.429 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Income Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Income Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Income Rental Housing Property Tax Partial Exemption 1,600 1.420 Low Inc			Housing		
1.213 Home Mortgage Interest Personal Income Tax Deduction 970,300 1.214 Property Taxes Personal income Tax Deduction 499,200 1.313 Mobile Home Park Capital Gain Personal & Corporate Income Taxes Subtraction Less than 100 1.314 First Time Home Buyer Savings Personal & Corporate Income Taxes Subtraction Less than 100 1.315 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction Less than 100 1.427 Orgon Affordable Housing Lender's Credit Personal & Corporate Income Taxes Credit 20,500 1.428 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit 20,500 1.429 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit 20,500 1.420 Mousing Authority Rental Propers of Building Low-Income Personal Income Tax Credit Less than 100 1.420 Local Government Owned Low Income Housing Property Tax Full Exemption 35,900 2.021 Housing Authority Rental Properties Property Tax Full Exemption 2,900 2.023 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 2.030 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 2.010 Low-Value Manufactured Structure in High-Population County Property Tax Puritial Exemption 5,200 2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Property Tax Partial Exemption 16,600 2.104 Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2.105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2.106 Property for Low Income Rental Housing Property Tax Partial Exemption 16,600 2.107 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 16,600 2.108 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 16,4	1.019	·	Personal Income Tax	Exclusion	
1.214 Property Taxe	1.021	Cancellation of Mortgage Debt	Personal Income Tax Personal Income Tax	Exclusion	0
1.313 Mobile Home Park Capital Gain Personal & Corporate Income Taxes Subtraction 1.314 First Time Home Buyer Savings Personal Income Taxe Subtraction 4,100 1.315 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction 4,100 1.427 Oregon Affordable Housing Lender's Credit Personal & Corporate Income Taxes Credit 20,500 1.428 Manufactured Dwelling Park Closure Personal & Corporate Income Taxes Credit 20,500 1.428 Manufactured Dwelling Park Closure Personal Income Tax Credit 20,500 1.428 Manufactured Dwelling Park Closure Personal Income Tax Full Exemption 20,001 Housing Property for Income Housing Property Tax Pull Exemption 35,900 1.001 Property Tax Full Exemption 20,002 1.002 Local Government Owned Low Income Housing Property Tax Full Exemption 135,900 1.002 1.002 Income All Property Tax Pull Exemption 20,000 1.003 All Property Tax Full Exemption 20,000 1.003 Property Tax Pull Exemption 20,000 1.003 Property Tax Pull Exemption 20,000 1.003 Property Tax Pull Exemption 20,000 1.004 Multi-Unit Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Rental Housing Property Tax Partial Exemption 35,000 1.005 Property For Low Income Ren	1.021 1.212	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes	Exclusion Deduction	0 26,100
1.314 First Time Home Buyer Savings Personal Income Tax Subtraction 1.315 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Subtraction Less than 100 1.427 Oregon Affordable Housing Lender's Credit Personal & Corporate Income Taxes Credit 20,500 Manufactured Dwelling Park Closure Personal Income Tax Credit 20,500 Load Owned by Nonprofit for Purpose of Building Low-Income Property Tax Credit Less than 100 100 Low Housing Propertity Rental Properties Property Tax Full Exemption 35,900 2,022 Local Government Owned Low Income Housing Property Tax Full Exemption 8,800 2,023 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 Low-Value Manufactured Structure in High-Population County Property Tax Full Exemption 2,900 2,000 Low-Value Manufactured Structure in High-Population County Property Tax Partial Exemption 5,200 2,101 Vertical Housing Development Zone Property Tax Partial Exemption 5,200 2,102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2,103 Rehabilitated Housing Property Tax Partial Exemption 16,600 2,104 Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2,105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2,106 Property for Low Income Rental Property Tax Partial Exemption 10,100 2,100 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 2,100 2,100 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 2,100 2,101 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption 2,100 2,101 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption 1,400 Less than 100 1,006 Compensatory Damages Personal Income Tax Exclusion Less than 100 1,006 Compensatory Damages Personal Income Tax Exclusion Less than 100 1,006 Compensatory Damages Personal Income Tax Exclusion Less than 100 1,006 Compensatory Damages Personal Income Tax Exclusion Less than 100 1,006 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion Less than 100 1,000 Incom	1.021 1.212 1.213	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax	Exclusion Deduction Deduction	0 26,100 970,300
1.315 Manufactured Dwelling Tenant Payment Personal & Corporate Income Taxes Credit 1.427 Oregon Affordable Housing Lender's Credit 2.0,500 Personal & Corporate Income Taxes Credit 2.0,500 Personal Manufactured Dwelling Park Closure Personal Income Tax Credit 2.0,500 Personal Manufactured Dwelling Park Closure Personal Income Tax Credit 2.0,500 Personal Manufactured Structure in Personal Manufactured Personal Manufactured Structure in Personal Manufactured Personal Manufactured Structure in High-Population County Property Tax Full Exemption 2.0,900 Personal Housing Personal Housing Personal Manufactured Structure in High-Population County Property Tax Partial Exemption 5.0,500 Personal Multi-Unit Rental Housing Property Tax Partial Exemption 16.600 Property Tax Partial Exemption Personal Multi-Unit Rental Housing Personal Multi-Unit Rental Housing Personal Multi-Unit Rental Housing Personal Multi-Unit Rental Housing Personal Income Tax Partial Exemption Exemption 1.0,000 Personal Multi-Unit Rental Housing Personal Income Tax Exclusion 1.0,000 Personal Density Damages Personal Income Tax Exclusion 1.0,000 Personal Benefits Personal Income Tax Exclusion 1.0,000 Personal Income Tax Exclusion 1.0,000 Personal Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion 1.0,000 Personal Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion 1.0,000 Personal Income Earned Personal Income Tax Exclusion 1.0,000 Pers	1.021 1.212 1.213 1.214	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax	Exclusion Deduction Deduction Deduction	0 26,100 970,300 499,200
1.427 Oregon Affordable Housing Lender's Credit Personal & Corporate Income Taxes Credit 20,500 1.428 Manufactured Dwelling Park Closure Personal Income Tax Credit Less than 100 2.007 Housing Authority Rental Properties Property Tax Full Exemption 35,900 2.021 Housing Authority Rental Properties Property Tax Full Exemption 35,900 2.022 Local Government Owned Low Income Housing Property Tax Full Exemption 8,800 2.023 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 2.070 Low-Value Manufactured Structure in High-Population County Property Tax Full Exemption 2,900 2.101 Vertical Housing Development Zone Property Tax Partial Exemption 5,200 2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Designated Areas Property Tax Partial Exemption Less than 100 2.104 Multi-Unit Rental Housing in Designated Areas Property Tax Partial Exemption 16,600 2.105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2.106 Property for Low Income Rental Property Tax Partial Exemption 5,5,900 2.107 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 5,5,900 2.108 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,5,900 2.109 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,5,900 2.100 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,5,900 2.101 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 2.102 Certain Foster Care Payments Personal Income Tax Exclusion Less than 100 3.006 Compensatory Damages Personal Income Tax Exclusion Less than 100 3.006 Compensatory Damages Personal Income Tax Exclusion Less than 100 3.007 ABLE Account Earnings Personal Income Tax Exclusion Less than 100 3.008 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion Less than 100 3.009 ABLE Account Earnings	1.021 1.212 1.213 1.214 1.313	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes	Exclusion Deduction Deduction Deduction Subtraction	0 26,100 970,300 499,200 Less than 100
Land Owned by Nonprofit for Purpose of Building Low-Income 2.007 Housing 2.021 Housing Authority Rental Properties 2.022 Local Government Owned Low Income Housing 2.022 Local Government Owned Low Income Housing 2.023 Transfer of Cemetery Land for Low-Income Housing 2.024 Property Tax 2.025 Transfer of Cemetery Land for Low-Income Housing 2.026 Property Tax 2.027 Low-Value Manufactured Structure in High-Population County 2.027 Low-Value Manufactured Structure in High-Population County 2.028 Property Tax 2.029 Property Tax 2.029 Property Tax 2.020 Property Tax 2.020 Property Tax 2.020 Partial Exemption 2.020 Property Tax 2.021 Partial Exemption 2.020 Property Tax 2.022 Partial Exemption 2.023 Rehabilitated Housing 2.024 Property Tax 2.025 Partial Exemption 2.026 Property Tax 2.026 Property Tax 2.027 Partial Exemption 2.038 Property Tax 2.040 Property Tax 2.040 Partial Exemption 2.140 Property Income Multi-Unit Rental Housing 2.140 Property Tax 2.140 Property Tax 2.140 Partial Exemption 2.150 Property For Low Income Rental 2.150 Property Tax 2.160 Property Tax 2.160 Property For Low Income Rental 2.160 Property Tax 2.1	1.021 1.212 1.213 1.214 1.313 1.314	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax	Exclusion Deduction Deduction Deduction Subtraction Subtraction	0 26,100 970,300 499,200 Less than 100 4,100
2.007 Housing Housing Authority Rental Properties Property Tax Full Exemption 35,900 2.021 Housing Authority Rental Properties Property Tax Full Exemption 35,900 2.022 Local Government Owned Low Income Housing Property Tax Full Exemption 8,800 2.023 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 2.070 Low-Value Manufactured Structure in High-Population County Property Tax Full Exemption 2,900 2.101 Vertical Housing Development Zone Property Tax Partial Exemption 5,200 2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Property Tax Partial Exemption Less than 100 2.104 Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2.105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption Incl. in 2.104 2.106 Property for Low Income Rental Property Tax Partial Exemption Incl. in 2.104 2.107 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 5,500 2.108 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,500 2.109 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,500 2.100 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption 5,500 2.101 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption 5,500 2.102 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 3.100 Certain Foster Care Payments Personal Income Tax Exclusion Less than 100 3.100 Compensatory Damages Personal Income Tax Exclusion 14,300 3.100 Special Benefits for Disabled Coal Miners Personal Income Tax Exclusion Less than 100 3.100 ABLE Account Earnings Personal Income Tax Exclusion Less than 100 3.100 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion 100 3.100 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion 74,900	1.021 1.212 1.213 1.214 1.313 1.314 1.315	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Tax Personal & Corporate Income Taxes	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100
2.021 Housing Authority Rental Properties Property Tax Full Exemption 35,900 2.022 Local Government Owned Low Income Housing Property Tax Full Exemption 8,800 2.023 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 2.070 Low-Value Manufactured Structure in High-Population County Property Tax Full Exemption 2,900 2.101 Vertical Housing Development Zone Property Tax Partial Exemption 5,200 2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Property Tax Partial Exemption Less than 100 2.104 Multi-Unit Rental Housing in Designated Areas Property Tax Partial Exemption 16,600 2.105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption Incl. in 2.104 2.106 Property for Low Income Rental Housing Property Tax Partial Exemption 16,500 2.107 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 5,500 2.108 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,500 2.109 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption 5,500 2.100 Certain Foster Care Payments Personal Income Tax Exclusion Less than 100 3.100 Compensatory Damages Personal Income Tax Exclusion Less than 100 3.100 Special Benefits for Disabled Coal Miners Personal Income Tax Exclusion Less than 100 3.000 ABLE Account Earnings Personal Income Tax Exclusion Less than 100 3.1000 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion T4,900	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction Credit	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100
2.022Local Government Owned Low Income HousingProperty TaxFull Exemption8,8002.023Transfer of Cemetery Land for Low-Income HousingProperty TaxFull ExemptionLess than 1002.070Low-Value Manufactured Structure in High-Population CountyProperty TaxFull Exemption2,9002.101Vertical Housing Development ZoneProperty TaxPartial Exemption5,5002.102Certain Single-Unit HousingProperty TaxPartial Exemption5,5002.103Rehabilitated HousingProperty TaxPartial ExemptionLess than 1002.104Multi-Unit Rental Housing in Designated AreasProperty TaxPartial Exemption16,6002.105Low Income Multi-Unit Rental HousingProperty TaxPartial ExemptionIncl. in 2.1042.106Property for Low Income RentalProperty TaxPartial Exemption2,1002.107Nonprofit Low Income Rental HousingProperty TaxPartial Exemption55,9002.108New or Rehabilitated Multi-Unit Rental HousingProperty TaxPartial ExemptionLess than 1002.121Use-Restricted Multi-Unit Rental HousingProperty TaxSpecial Assessment6,4002.122Use-Restricted Multi-Unit Rental HousingProperty TaxExclusionLess than 1002.104Certain Foster Care PaymentsPersonal Income TaxExclusionLess than 1001.005Employee Adoption BenefitsPersonal Income TaxExclusionLess than 1001.006Compensatory Damages<	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427 1.428	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit Manufactured Dwelling Park Closure Land Owned by Nonprofit for Purpose of Building Low-Income	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Taxes	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction Credit Credit	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100 20,500 Less than 100
2.023 Transfer of Cemetery Land for Low-Income Housing Property Tax Full Exemption Less than 100 2.070 Low-Value Manufactured Structure in High-Population County Property Tax Full Exemption 2,900 2.101 Vertical Housing Development Zone Property Tax Partial Exemption 5,200 2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Designated Areas Property Tax Partial Exemption Less than 100 2.104 Multi-Unit Rental Housing in Designated Areas Property Tax Partial Exemption 16,600 16,600 17,000 17,	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427 1.428	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit Manufactured Dwelling Park Closure Land Owned by Nonprofit for Purpose of Building Low-Income Housing	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction Credit Credit Full Exemption	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100 20,500 Less than 100
2.070 Low-Value Manufactured Structure in High-Population County 2.101 Vertical Housing Development Zone 2.102 Certain Single-Unit Housing 2.103 Rehabilitated Housing 2.104 Multi-Unit Rental Housing in Designated Areas 2.105 Low Income Multi-Unit Rental Housing 2.106 Property Tax 2.107 Nonprofit Low Income Rental 2.107 Nonprofit Low Income Rental Housing 2.108 New or Rehabilitated Multi-Unit Rental Housing 2.109 Property Tax 2.100 Property Tax 3.100 Property Tax 4.100 Property Tax 5.500 4.101 Property Tax 5.500 4.102 Property Tax 6.500 6.50	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427 1.428 2.007 2.021	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit Manufactured Dwelling Park Closure Land Owned by Nonprofit for Purpose of Building Low-Income Housing Housing Authority Rental Properties	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax Property Tax Property Tax	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction Credit Credit Full Exemption Full Exemption	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100 20,500 Less than 100
2.101 Vertical Housing Development Zone Property Tax Partial Exemption 5,200 2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Property Tax Partial Exemption Less than 100 2.104 Multi-Unit Rental Housing Property Tax Partial Exemption 16,600 2.105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption Incl. in 2.104 2.106 Property for Low Income Rental Property Tax Partial Exemption 2.100 2.107 Nonprofit Low Income Rental Housing Property Tax Partial Exemption 55,900 2.108 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 2.121 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 2.122 Lose-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 2.105 Employee Adoption Benefits Personal Income Tax Exclusion Less than 100 1.006 Compensatory Damages Personal Income Tax Exclusion Less than 100 1.007 ABLE Account Earnings Personal Income Tax Exclusion Less than 100 1.008 Special Benefits for Disabled Coal Miners Personal Income Tax Exclusion Less than 100 1.009 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion T4,900	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427 1.428 2.007 2.021 2.022	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit Manufactured Dwelling Park Closure Land Owned by Nonprofit for Purpose of Building Low-Income Housing Housing Authority Rental Properties Local Government Owned Low Income Housing	Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax Property Tax Property Tax Property Tax	Exclusion Deduction Deduction Deduction Subtraction Subtraction Credit Credit Full Exemption Full Exemption Full Exemption	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100 20,500 Less than 100
2.102 Certain Single-Unit Housing Property Tax Partial Exemption 5,500 2.103 Rehabilitated Housing Property Tax Partial Exemption Less than 100 2.104 Multi-Unit Rental Housing in Designated Areas Property Tax Partial Exemption 16,600 2.105 Low Income Multi-Unit Rental Housing Property Tax Partial Exemption Incl. in 2.104 2.106 Property for Low Income Rental Property Tax Partial Exemption 2,100 2.107 Nonprofit Low Income Rental Property Tax Partial Exemption 55,900 2.108 New or Rehabilitated Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 2.121 Use-Restricted Multi-Unit Rental Housing Property Tax Partial Exemption Less than 100 2.121 Use-Restricted Multi-Unit Rental Housing Property Tax Special Assessment 6,400 1.004 Certain Foster Care Payments Personal Income Tax Exclusion Less than 100 1.005 Employee Adoption Benefits Personal Income Tax Exclusion Less than 100 1.006 Compensatory Damages Personal Income Tax Exclusion 14,300 1.008 Special Benefits for Disabled Coal Miners Personal Income Tax Exclusion Less than 100 1.009 ABLE Account Earnings Personal Income Tax Exclusion 100 1.020 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion 74,900	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427 1.428 2.007 2.021 2.022 2.023	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit Manufactured Dwelling Park Closure Land Owned by Nonprofit for Purpose of Building Low-Income Housing Housing Authority Rental Properties Local Government Owned Low Income Housing Transfer of Cemetery Land for Low-Income Housing	Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Taxes Personal Income Tax Personal Income Tax Property Tax Property Tax Property Tax Property Tax Property Tax	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction Credit Credit Full Exemption Full Exemption Full Exemption Full Exemption	0 26,100 970,300 499,200 Less than 100 4,100 Less than 100 20,500 Less than 100 200 35,900 8,800 Less than 100
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1.020 Income Earned Abroad by U.S. Citizens Personal Income Tax Exclusion 74,900	1.021 1.212 1.213 1.214 1.313 1.314 1.315 1.427 1.428 2.007 2.021 2.022 2.023 2.070 2.101 2.102 2.103 2.104 2.105 2.106 2.107 2.108 2.121	Cancellation of Mortgage Debt Accelerated Depreciation of Rental Housing Home Mortgage Interest Property Taxes Mobile Home Park Capital Gain First Time Home Buyer Savings Manufactured Dwelling Tenant Payment Oregon Affordable Housing Lender's Credit Manufactured Dwelling Park Closure Land Owned by Nonprofit for Purpose of Building Low-Income Housing Housing Authority Rental Properties Local Government Owned Low Income Housing Transfer of Cemetery Land for Low-Income Housing Low-Value Manufactured Structure in High-Population County Vertical Housing Development Zone Certain Single-Unit Housing Rehabilitated Housing Multi-Unit Rental Housing in Designated Areas Low Income Multi-Unit Rental Housing Property for Low Income Rental Nonprofit Low Income Rental Housing New or Rehabilitated Multi-Unit Rental Housing Use-Restricted Multi-Unit Rental Housing Certain Foster Care Payments Employee Adoption Benefits Compensatory Damages	Personal Income Tax Personal & Corporate Income Taxes Personal & Corporate Income Tax Personal Income Tax Personal Income Tax Personal & Corporate Income Taxes Personal Income Tax Property Tax	Exclusion Deduction Deduction Deduction Subtraction Subtraction Subtraction Credit Credit Full Exemption Full Exemption Full Exemption Full Exemption Partial Exemption	0 26,100 970,300 499,200 Less than 100 20,500 Less than 100 35,900 8,800 Less than 100 5,200 5,500 Less than 100 16,600 Incl. in 2.104 2,100 55,900 Less than 100 4,000 Less than 100 1,4300 Less than 100 1,4300
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Public Stately Offices Survivor Annualizes Personal Income Tax Exclusion 2,000	1.044	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
Dealbilly Benefits of Millary and Victims of Terrorism ABLE Account Contributions Personal Incomer Tax Subtraction 19,000	1.048	·	Personal Income Tax	Exclusion	24,600
Additional Dedutation for Elsierly or Bland Personal Incorne Tax Subtraction 300 3015 3	1.060	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	200
ABLE Account Combinitions Personal hocome Taxs Subtraction 1.323 Mancheurder Dewling Terman Payment Personal hocome Taxs Subtraction 1.224 Legislative Per Diem and Allowance Personal hocome Tax Subtraction 1.225 Ender Income Tax Subtraction Personal hocome Tax Subtraction 1.226 Ender Income Tax Subtraction Personal hocome Tax Cuest 1.227 Colored Subtraction Personal hocome Tax Cuest 1.228 Colored Subtraction Personal hocome Tax Cuest 1.229 Colored Subtraction Personal hocome Tax Cuest 1.229 Colored Subtraction Personal hocome Tax Exclusion 1.229 Colored Subtraction Personal hocome Tax Exclusion 1.229 Employer Paid Accident and Deability Insurance Personal hocome Tax Exclusion 1.229 Employer Paid Accident and Deability Insurance Personal hocome Tax Exclusion 1.229 Employer Paid Accident and Deability Insurance Personal hocome Tax Exclusion 1.229 Mall Insurance Per	1.061	Disability Benefits of Military and Victims of Terrorism	Personal Income Tax	Exclusion	2,100
Manufactured Design Tenant Payment Personal Scorporate Income Taxs Subtraction 100	1.305	Additional Deduction for Elderly or Blind	Personal Income Tax	Subtraction	19,600
August	1.306	ABLE Account Contributions	Personal Income Tax	Subtraction	300
1,325 Folsen Compon State Lotrey Prizes Personal Income Tax Subtraction 1,037,000 3.507 Folsen Come Tax Subtraction 1,037,000 3.508 Personal Income Tax Credit 1,239,300 4.408 Manufactured Develling Park Cleaure Personal Income Tax Credit 1,239,300 4.408 Personal Exemption Personal Income Tax Credit 1,239,300 4.409 Personal Exemption Personal Income Tax Exclusion 33,600 4.600 Employer Paid Group Libit Insurance Premiums Personal Income Tax Exclusion 33,600 4.600 Employer Prized Accident and Desibility Insurance Personal Income Tax Exclusion 42,000 4.600 Employer Prized Accident and Desibility Insurance Personal Income Tax Exclusion 42,000 4.600 Employer Prized Accident and Desibility Insurance Personal Income Tax Exclusion 42,000 4.600 Employer Prized Accident and Desibility Insurance Personal Income Tax Exclusion 42,000 4.600 Employer Prized Accident and Desibility Insurance Personal Income Tax Exclusion 42,000 4.600 Employer Avoirts Personal Income Tax Exclusion 42,000 4.600 Employer Avoirts Personal Income Tax Exclusion 42,000 4.600 Employer Avoirts Personal Income Tax Exclusion 43,000 4.600 Employer Provided Clouds Desibility Insurance Personal Income Tax Exclusion 43,000 4.600 Employer Provided Clouds Desibility Personal Income Tax Exclusion 43,000 4.600 Employer Provided Clouds Desibility Personal Income Tax Exclusion 44,000 4.600 Employer Provided Stock Accidance Personal Income Tax Exclusion 4,000 4.600 Employer Provided Stock Accidance Personal Income Tax Exclusion 4,000 4.600 Employer Provided Stock Accidance Personal Income Tax Exclusion 4,000 4.600 Employer Provided Stock Accidance Personal Income Tax Exclusion 4,000 4.600 Employer Provided Clouds Dependent Care Adaldance Personal Income Tax Exclusion 4,000 4.600 Employer Provided Clouds Dependent Care Adaldance Person	1.315	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100
1,000 Pederal Income Tax Subtraction Personal Income Tax Credit Less than 100 1,426 Manufactured Ovelling Fark Clearue Personal Income Tax Credit Less than 100 1,427 Personal Income Tax Credit Less than 100 1,428 Personal Income Tax Credit Less than 100 1,429 Personal Income Tax Credit Less than 100 1,429 Personal Income Tax Credit Less than 100 1,420 Employer Plad Accident and Disability Insurance Personal Income Tax Exclusion 40,500 1,522 Employer Plad Accident and Disability Insurance Personal Income Tax Exclusion 40,500 1,524 Employer Plad Accident and Disability Insurance Personal Income Tax Exclusion 22,000 1,525 Manufactured Disability Insurance Personal Income Tax Exclusion 22,000 1,526 Manufactured Disability Insurance Personal Income Tax Exclusion 22,000 1,526 Manufactured Disability Insurance Personal Income Tax Exclusion 22,000 1,527 Employer Provided Constitution Plants Personal Income Tax Exclusion 22,000 1,528 Employee Sibor, Ownership Plans Personal Income Tax Exclusion 22,000 1,529 Employee Sibor, Ownership Plans Personal Income Tax Exclusion 22,000 1,521 Employee Provided Education Rends Personal Income Tax Exclusion 22,000 1,522 Employee Provided Education Rends Personal Income Tax Exclusion 23,000 1,523 Voluntary Employees Sibor, Ownership Plans Personal Income Tax Exclusion 23,000 1,524 Employee Provided Education Rends Personal Income Tax Exclusion 23,000 1,525 Employee Provided Education Rends Personal Income Tax Exclusion 23,000 1,526 Employee Provided Scholariship Rends Personal Income Tax Exclusion 23,000 1,526 Employee Provided Scholariship Rends Personal Income Tax Exclusion 23,000 1,526 Employee Provided Scholariship Rends Personal Income Tax Exclusion 23,000 1,527 Employee Provided Scholariship Rends Personal Income Tax Exclusion 23,000 1,528 Employee Provided S	1.323	Legislative Per Diem and Allowance	Personal Income Tax	Subtraction	100
	1.324	Oregon State Lottery Prizes	Personal Income Tax	Subtraction	200
	1.325	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	1,037,000
1.4148	1.409	Severe Disability	Personal Income Tax	Credit	9,300
Author Carleteria Plan Benefits	1.428	Manufactured Dwelling Park Closure	Personal Income Tax	Credit	Less than 100
1010	1.448	Personal Exemption	Personal Income Tax	Credit	1,239,300
1.022			Job Development		
	1.010	Cafeteria Plan Benefits	•	Exclusion	321,600
1,026					
1,026					
1,026 Moel and Emeritarment Expenses Personal Income Tax Exclusion 23,000					
Macelianeous Fringe Benefits Personal Income Tax Exclusion 7.2,800		, ,			
1.028		·			
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1.032					
1.030 Employer Provided Education Benefits Personal Income Tax Exclusion 3.200		• •			
1.031 Spread on Acquisition of Stock Personal Income Tax Exclusion 4.500 1.043 Employer Pald Transportation Benefits Personal Income Tax Exclusion 4.200 1.051 Allowances for Federal Employees Abroad Personal Income Tax Exclusion 1.340 1.053 Voluntary Employees' Beneficiary Associations Personal Income Tax Exclusion 1.340 1.054 Rental Allowances for Clergy Housing Personal Income Tax Exclusion 1.340 1.054 Rental Allowances for Clergy Housing Personal Income Tax Exclusion 1.340 1.107 Mowing Expenses Personal Scorporate Income Taxes Credit Less than 100 1.422 Employer Provided Scholariships Personal & Corporate Income Taxes Credit Less than 100 1.422 Employer Provided Scholariships Personal & Corporate Income Taxes Credit Less than 100 1.423 Employer Provided Dependent Care Assistance Personal & Corporate Income Taxes Credit Less than 100 1.423 Employer Provided Military and Dependents CHAMPUS/TRICARE Insurance Personal Income Tax Exclusion 07/,300 1.061 Disability Benefits and Allowances of Armed Forces Personal Personal Income Tax Exclusion 07/,300 1.062 Benefits and Allowances of Armed Forces Personal Personal Income Tax Exclusion 0.600 1.063 Combat Pay Personal Income Tax Exclusion 0.600 1.064 Company Personal Income Tax Exclusion 0.600 1.065 Combat Pay Personal Income Tax Credit Less than 100 1.060 Company Personal Income Tax Credit Less than 100 1.061 Company Personal Income Tax Credit Less than 100 1.061 Company Personal Income Tax Credit Less than 100 1.070 Company Personal Income Tax Credit Less than 100 1.070 Company Personal Income Tax Credit Less than 100 1.070 Company Personal Income Tax Credit Less than 100 1.070 Company Personal Income Tax Personal Income Tax Credit Cess than 100 1.070 Company Personal Income Tax Pers					
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1.051 Allowances for Federial Employees Abroad Personal Income Tax Exclusion 13,400		·			
1,053 Voluntary Employees Beneficiary Associations Personal Income Tax Exclusion 13,400					
1.054		• •			
1.107 Moving Expenses Personal income Tax Adjustment Less than 100					
1.401 Employer Provided Scholarships		=		Exclusion	
1.422 Employer Provided Dependent Care Assistance Personal & Corporate Income Taxes Scredit Less than 100	1.107		Personal Income Tax	Adjustment	Less than 100
1.032 Veterans' Benefits and Services Personal Income Tax Exclusion 107,300	1.401	Employer Provided Scholarships	Personal & Corporate Income Taxes	Credit	Less than 100
1,032 Veteran's Benefits and Services Personal Income Tax Exclusion 107,300	1.422	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	Less than 100
1.033 Military and Dependents CHAMPUS/TRICARE Insurance Personal Income Tax Exclusion 2,100			Military		
1.061 Disability Benefits of Military and Victims of Terrorism Personal Income Tax Exclusion 2,100	1.032	Veterans' Benefits and Services	Personal Income Tax	Exclusion	107,300
1.062 Benefits and Allowances of Armed Forces Personnel Personal Income Tax Exclusion 61,600 Combar Pay Combar Pay Personal Income Tax Exclusion 10,600 Combar Pay Covernight Travel Expenses of National Guard and Reserve Personal Income Tax Adjustment 600 Covernight Travel Expenses of National Guard and Reserve Personal Income Tax Adjustment 600 Covernight Travel Expenses of National Guard and Reserve Personal Income Tax Adjustment 600 Covernight Travel Expenses Personal Income Tax Credit Less than 100 Less than 100 Covernight Armed Forces Personal Income Tax Other O Nonresident Armed Forces Personal Income Tax Other O Nonresident Spouse of Nonresident Servicemember Serving in Personal Income Tax Other Oth	1.033	Military and Dependents CHAMPUS/TRICARE Insurance	Personal Income Tax	Exclusion	67,100
1.062 Benefits and Allowances of Armed Forces Personnel Personal Income Tax Exclusion 61,600 Combat Pay Overnight Travel Expenses of National Guard and Reserve Personal Income Tax Adjustment 600 Responsive Responsiv	1.061	Disability Benefits of Military and Victims of Terrorism	Personal Income Tax	Exclusion	2,100
Combat Pay Personal Income Tax Exclusion 10,600	1.062	Benefits and Allowances of Armed Forces Personnel	Personal Income Tax	Exclusion	
Overnight Travel Expenses of National Guard and Reserve Members Personal Income Tax Adjustment 600 1.326 Military Active Duty and Related Pay Personal Income Tax Subtraction 51,100 1.449 Oregon Veterans' Home Physicians Personal Income Tax Credit Less than 100 1.507 Nonresident Armed Forces Personal Income Tax Other 0 1.508 Oregon Oregon Personal Income Tax Other 0 1.508 Oregon Personal Income Tax Other Not Available 1.509 Oregon Personal Income Tax Other Not Available 1.509 Disabled Veterans or Their Surviving Spouses Property Tax Partial Exemption 26,500 2.110 Veterans in Nonprofit Elderly Housing Property Tax Partial Exemption 200 2.115 Homestead Exemption for Active Duty Military Property Tax Partial Exemption 100 1.500 Oregon Veterans' Home Personal Income Tax Partial Exemption 100 1.501 Nonresident Income from Disaster or Emergency Related Work Personal & Corporate Income Taxes Exclusion 4,800 1.502 Equipment for Maritime Emergency Response Property Tax Full Exemption 200 2.075 Equipment for Maritime Emergency Response Property Tax Full Exemption 200 2.076 Equipment for Maritime Emergency Response Property Tax Partial Exemption 200 2.077 Equipment for Maritime Emergency Response Property Tax Partial Exemption 200 2.078 Equipment for Maritime Emergency Response Property Tax Partial Exemption 1.650 4.006 Fire Protection Secondarion Property Tax Partial Exemption 1.650 4.007 Fire Protection Property Tax Partial Exemption 1.650 4.008 Fire Protection Property Tax Partial Exemption 1.650 4.009 Fire Protection Property Tax Partial Exemption 1.650 4.000 Fire Protection Property Tax Partial Exemption 1.650 4.001 Fire Protection Property Tax Partial Exemption 1.650 4.002 Federal Land Under Recreation Facility Property Tax Full Exemption 3.00 4.003 Federal Cand Under Summer Homes Property Tax Full Exemption 3.00 4.004 Personal Income Tax Exclusion 1.979,900 4.005 Fire Protection Facility Property Tax Exclusion 1.979,900 4.006 Fire Protection Facility Property Tax Exclusion 1.979,900 4.007 Federal Land Under Recreat			Personal Income Tax		
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1.011Pension Contributions and EarningsPersonal Income TaxExclusion1,979,9001.012Social Security Benefits (Federal)Personal Income TaxExclusion716,9001.028Employee Stock Ownership PlansPersonal & Corporate Income TaxesExclusion34,0001.064Deferral of Interest on Savings BondsPersonal Income TaxExclusion5,9001.106IRA Contributions and EarningsPersonal Income TaxAdjustment193,0001.307Social Security Benefits (Oregon)Personal Income TaxSubtraction923,9001.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300	2.059	Nonprofit Public Park Use Land	Property Tax	Full Exemption	300
1.012Social Security Benefits (Federal)Personal Income TaxExclusion716,9001.028Employee Stock Ownership PlansPersonal & Corporate Income TaxesExclusion34,0001.064Deferral of Interest on Savings BondsPersonal Income TaxExclusion5,9001.106IRA Contributions and EarningsPersonal Income TaxAdjustment193,0001.307Social Security Benefits (Oregon)Personal Income TaxSubtraction923,9001.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300			Retirement		
1.012Social Security Benefits (Federal)Personal Income TaxExclusion716,9001.028Employee Stock Ownership PlansPersonal & Corporate Income TaxesExclusion34,0001.064Deferral of Interest on Savings BondsPersonal Income TaxExclusion5,9001.106IRA Contributions and EarningsPersonal Income TaxAdjustment193,0001.307Social Security Benefits (Oregon)Personal Income TaxSubtraction923,9001.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300	1.011	Pension Contributions and Earnings	Personal Income Tax	Exclusion	1,979,900
1.028Employee Stock Ownership PlansPersonal & Corporate Income TaxesExclusion34,0001.064Deferral of Interest on Savings BondsPersonal Income TaxExclusion5,9001.106IRA Contributions and EarningsPersonal Income TaxAdjustment193,0001.307Social Security Benefits (Oregon)Personal Income TaxSubtraction923,9001.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300					
1.064Deferral of Interest on Savings BondsPersonal Income TaxExclusion5,9001.106IRA Contributions and EarningsPersonal Income TaxAdjustment193,0001.307Social Security Benefits (Oregon)Personal Income TaxSubtraction923,9001.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300		• • • • • • • • • • • • • • • • • • • •			
1.106 IRA Contributions and Earnings Personal Income Tax Adjustment 193,000 1.307 Social Security Benefits (Oregon) Personal Income Tax Subtraction 923,900 1.322 Federal Pension Income Personal Income Tax Subtraction 124,700 1.450 Certain Retirement Income Personal Income Tax Credit 600 2.008 Senior Services Centers Property Tax Full Exemption 300		• •	·		
1.307Social Security Benefits (Oregon)Personal Income TaxSubtraction923,9001.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300					
1.322Federal Pension IncomePersonal Income TaxSubtraction124,7001.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300		5		· · · · · · · · · · · · · · · · · · ·	
1.450Certain Retirement IncomePersonal Income TaxCredit6002.008Senior Services CentersProperty TaxFull Exemption300		· · · · · · · · · · · · · · · · · · ·			
2.008 Senior Services Centers Property Tax Full Exemption 300					
2.025 Notificial Elderly Housing State Funded Property Tax Full Exemption 3,200			· •	•	
	2.025	Nonprolit Elderly Housing State Funded	Property Lax	Full Exemption	3,200

			2019-21
		F	Revenue Loss
Tax Expenditure Name	Тах Туре	Туре	(\$000's)

2.096 2.122	Long Term Care Facilities Nonprofit Housing for the Elderly	Property Tax Property Tax	Partial Exemption Special Assessment	Less than 100 Less than 100
		State and Local Government		
1.046	Elimination of Tax Exempt Interest Allocation for Banks	Corporate Income Tax	Exclusion	3,200
1.052	Interest on Oregon State and Local Debt	Personal Income Tax	Exclusion	57,900
1.214	Property Taxes	Personal Income Tax	Deduction	499,200
1.233 1.316	Local Income Taxes Interest from State and Local Government Bonds	Personal Income Tax Personal Income Tax	Deduction Subtraction	100 400
1.323	Legislative Per Diem and Allowance	Personal Income Tax	Subtraction	100
1.323	Political Contributions	Personal Income Tax	Credit	5,600
2.075	Equipment for Maritime Emergency Response	Property Tax	Full Exemption	Less than 100
2.076	Interstate Bridges of Local Governments	Property Tax	Full Exemption	0
2.077	State and Local Property	Property Tax	Full Exemption	2,600,000
2.078	Corporations for Irrigation, Drainage, Water Supply or Flood Control	Property Tax	Full Exemption	Incl. in 2.077
2.079	Local Government Public Ways	Property Tax	Full Exemption	Not Available
2.080	Interstate Bridges of Other States or Subdivisions	Property Tax	Full Exemption	0
2.081	Indian Property Used Exclusively for Government Services	Property Tax	Full Exemption	600
2.088	City Owned Sports Facility	Property Tax	Full Exemption	2,700
3.003	Vehicle Used for Testing Emissions (Gas and Use Fuel Taxes)	Gas and Use Fuel Taxes	Exclusion	0
3.007	Public Services	Gas and Use Fuel Taxes	Exclusion	8,100
4.003	Vehicle Used for Testing Emissions (Weight-Mile Tax)	Weight-Mile Tax	Exclusion	300
4.006	Fire Protection	Weight-Mile Tax	Exclusion	100
8.001	State and Local Subscribers	911 Emergency Communications Tax	Exclusion	5,100
10.001	Revenue from Government Leased Lines	Electric Cooperative Tax	Exclusion	200
11.002	State and Local Interests	Oil and Gas Privilege Tax	Exclusion	Less than 100
		Tax Administration		
1.014	Income of Controlled Foreign Corporations	Corporate Income Tax	Exclusion	0
1.017	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	4,700
1.026	Miscellaneous Fringe Benefits	Personal Income Tax	Exclusion	72,800
1.027	Employee Meals and Lodging (Nonmilitary)	Personal Income Tax	Exclusion	24,300
1.034	Magazine, Paperback, and Record Returns	Personal & Corporate Income Taxes	Exclusion	300
1.035	Cash Accounting, Other than Agriculture	Personal & Corporate Income Taxes	Exclusion	27,700
1.036	Inventory Methods of Valuation	Personal & Corporate Income Taxes	Exclusion	8,000
1.049	Gain on Nondealer Installment Sales	Personal & Corporate Income Taxes	Exclusion	40,900
1.050	Gain on Like-Kind Exchanges	Personal & Corporate Income Taxes	Exclusion	84,600
1.208	Research and Development Costs	Personal & Corporate Income Taxes	Deduction	10,500
1.215	Deferral of Certain Financing Income of Foreign Corporations	Corporate Income Tax	Deduction	0
1.229	Magazine Circulation Expenditures	Personal & Corporate Income Taxes	Deduction	Less than 100
1.230	Completed Contract Rules	Personal & Corporate Income Taxes	Deduction	7,600
1.324	Oregon State Lottery Prizes	Personal Income Tax	Subtraction	200
1.505	Nonresident Income from Disaster or Emergency Related Work	Personal & Corporate Income Taxes	Other	Less than 100
2.020	Federal Land Under Summer Homes	Property Tax	Full Exemption	500
2.026	Inventory	Property Tax	Full Exemption	804,000
2.027	Business Personal Property	Property Tax	Full Exemption	10,400
2.060	Inactive Mineral Interests	Property Tax	Full Exemption	Less than 100
2.061	Mining Claims on Federal Land	Property Tax	Full Exemption	400
2.071	Personal Property for Personal Use	Property Tax	Full Exemption	1,470,000
2.072	Heavy Equipment Rental	Property Tax	Full Exemption	18,000
2.089	Exempt Lease from Exempt Owner	Property Tax	Full Exemption	Incl. in others
2.090 2.091	Exempt Lease from Exempt Owner Property of LLC Owned by Nonprofit Corporation	Property Tax Property Tax	Full Exemption	Incl. in others
2.134	Destroyed or Damaged Property	Property Tax Property Tax	Full Exemption Other	Incl. in others 300
4.004	Dealer Vehicle on Test Drive	Weight-Mile Tax	Exclusion	Less than 100
5.001	Small Quantity by Consumers	Cigarette Tax	Exclusion	200
11.003	Credit for Property Taxes Paid	Oil and Gas Privilege Tax	Credit	Not Available
13.001	Exempt Dwelling Units	Lodging Tax	Exclusion	Not Available
14.001	Exempt Construction	Local Construction Tax	Exclusion	Not Available
17.002	Tax Paid to Another Jurisdiction	Vehicle Use Tax	Exclusion	200
18.002	Vehicles Sold at Auction	Vehicle Privilege Tax	Exclusion	Less than 100
18.003	Vehicles Sold For Out of State Use	Vehicle Privilege Tax	Exclusion	6,900
		Transportation		5,555
1.043	Employer Paid Transportation Benefits	Personal Income Tax	Exclusion	44,500
1.319	Wet Marine and Transportation Policies	Corporate Income Tax	Subtraction	1,500
1.432	Transportation Projects	Personal & Corporate Income Taxes	Credit	1,100
1.433	Alternative Fuel Vehicle Fund Contributions	Personal & Corporate Income Taxes	Credit	0
2.028	Cargo Containers	Property Tax	Full Exemption	Less than 100
2.029	Leased Docks and Airports	Property Tax	Full Exemption	15,800
2.030	Ship Repair Facility Materials	Property Tax	Full Exemption	Incl. in 2.026
2.031	Railroad Cars Being Repaired	Property Tax	Full Exemption	200
2.062	Small Watercraft	Property Tax	Full Exemption	27,000
2.063	Motor Vehicles and Trailers	Property Tax	Full Exemption	969,100
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				2019-21
				Revenue Loss
	Tax Expenditure Name	Tax Type	Туре	(\$000's)
2.064	ODOT Land Under Use Permit	Property Tax	Full Exemption	Less than 100
2.065	Tollways and Related Facilities	Property Tax	Full Exemption	0
	Foreign Owned Aircraft and Aircraft Not Owned by Air			
2.066	Transportation Companies	Property Tax	Full Exemption	20,100
2.076	Interstate Bridges of Local Governments	Property Tax	Full Exemption	0
2.093	Amtrak Passenger Railroad	Property Tax	Full Exemption	3,500
2.113	Watercraft Centrally Assessed	Property Tax	Partial Exemption	Not Available
	Aircraft Under 75,000 Pounds Owned by Air Transportation			
2.114	Companies	Property Tax	Partial Exemption	2,800
2.118	Railroad Right of Way in Water District	Property Tax	Partial Exemption	Less than 100
2.119	Railroad Right of Way in Highway Lighting District	Property Tax	Partial Exemption	Less than 100
2.120	Railroad Right of Way in Rural Fire District	Property Tax	Partial Exemption	3,200
2.133	Watercraft Locally Assessed	Property Tax	Special Assessment	5,200
3.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	2,900
3.005	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes	Exclusion	Less than 100
3.006	Fuel for Aircraft Departing U.S.	Gas and Use Fuel Taxes	Exclusion	Less than 100
3.008	Public Transportation	Gas and Use Fuel Taxes	Exclusion	Less than 100
4.007	Government Owned or Operated Vehicles	Weight-Mile Tax	Exclusion	6,400
4.008	Public Mass Transit Vehicles	Weight-Mile Tax	Exclusion	1,900
		Utilities		·
1.506	Apportionment for Utility and Telecommunication Companies	Corporate Income Tax	Other	300
2.067	Nonprofit Water Associations	Property Tax	Full Exemption	100
2.068	Nonprofit Electrical Distribution Associations	Property Tax	Full Exemption	27,400
2.082	Federally Leased High-Voltage Electricity Transmission Property	Property Tax	Full Exemption	Less than 100
2.097	Gigabit Internet	Property Tax	Partial Exemption	Not Available
2.098	Certain Communication Related Property	Property Tax	Partial Exemption	34,800