

Tax Expenditure Name		Tax Type	Type	2023-25 Revenue Loss (\$000's)
<b>Agriculture</b>				
1.035	Agriculture Cost-Sharing Payments	Personal & Corporate Income Taxes	Exclusion	300
1.036	Cancellation of Debt for Farmers	Personal & Corporate Income Taxes	Exclusion	500
1.213	Cash Accounting for Agriculture	Personal & Corporate Income Taxes	Deduction	Less than 100
1.214	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	800
1.215	Fertilizer and Soil Conditioner Costs	Personal & Corporate Income Taxes	Deduction	1,200
1.216	Extended Carryback of Farming Loss	Personal & Corporate Income Taxes	Deduction	300
1.320	Agriculture Sector Net Operating Loss Carryback	Personal & Corporate Income Taxes	Subtraction	10,800
1.412	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.413	Agriculture Workforce Housing Construction	Personal & Corporate Income Taxes	Credit	9,000
1.428	Agricultural Worker Overtime	Personal & Corporate Income Taxes	Credit	17,000
1.430	Bovine Manure	Personal & Corporate Income Taxes	Credit	700
1.439	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.503	Income Averaging for Farmers	Personal & Corporate Income Taxes	Other	1,300
1.504	Capital Gains from Farm Property	Personal & Corporate Income Taxes	Other	4,300
2.009	Agricultural Housing and Day Care Facilities	Property Tax	Full	1,600
2.010	Fairground Leased Storage Space	Property Tax	Full	Less than 100
2.033	Food Processing Equipment	Property Tax	Full	8,700
2.034	Farm Machinery and Equipment	Property Tax	Full	98,700
2.035	Mobile Field Incinerators	Property Tax	Full	Incl. in 2.034
2.036	Crops, Plants, and Fruit Trees	Property Tax	Full	19,600
2.037	Agricultural Products Held by the Farmer	Property Tax	Full	Less than 100
2.038	Nursery Stock	Property Tax	Full	6,200
2.039	Leased State and Local Farming and Grazing Land	Property Tax	Full	Incl. in 2.079
2.040	Leased Federal Grazing Land	Property Tax	Full	Incl. in 2.093
2.041	Shellfish Growing on State Land	Property Tax	Full	Less than 100
2.042	Center Pivot Irrigation Equipment	Property Tax	Full	Incl. in 2.034
2.043	Other Farm/Aquaculture/Egg Equipment	Property Tax	Full	Incl. in 2.034
2.044	Field Burning Smoke Management Equipment	Property Tax	Full	Incl. in 2.034
2.045	Crab Pots	Property Tax	Full	400
2.046	Land Leased From State Land Board	Property Tax	Full	3,000
2.127	Farmland	Property Tax	Special	528,500
2.128	Farm Homesites	Property Tax	Special	32,800
4.001	Farming Operations	Weight-Mile Tax	Exclusion	23,800
7.001	Small Wineries	Beer and Wine Taxes	Exclusion	5,100
7.002	Wine Marketing Activities	Beer and Wine Taxes	Exclusion	0
7.003	Oregon Grapes for Wine Without Oregon Designation or AVA	Beer and Wine Taxes	Exclusion	Not Available
9.004	Milk Sales by Dairy Farmers Who are not Members of an Agricultural Cooperative	Corporate Activity Tax	Exclusion	Not Available
<b>Arts</b>				
1.203	Deduction of Certain Film and Television Production Costs	Personal & Corporate Income Taxes	Deduction	700
1.309	Film Production Labor Rebate	Personal & Corporate Income Taxes	Subtraction	900
1.414	Film Production Development Contributions	Personal & Corporate Income Taxes	Credit	38,800
1.446	Oregon Cultural Trust	Personal & Corporate Income Taxes	Credit	8,600
<b>Charitable Organizations</b>				
1.051	Voluntary Employees' Beneficiary Associations	Personal & Corporate Income Taxes	Exclusion	9,000
1.052	Rental Allowances for Clergy Housing	Personal & Corporate Income Taxes	Exclusion	7,500
1.053	Certain Payments to Controlling Exempt Organizations	Personal & Corporate Income Taxes	Exclusion	200
1.227	Charitable Contributions	Personal & Corporate Income Taxes	Deduction	849,000
1.310	Artist's Charitable Contribution	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.431	Crop Donation	Personal & Corporate Income Taxes	Credit	400
2.085	Charitable, Literary, and Scientific Organizations	Property Tax	Full	293,000
2.086	Fraternal Organizations	Property Tax	Full	25,500
2.087	Religious Organizations	Property Tax	Full	170,000
4.008	Charitable Organizations	Weight-Mile Tax	Exclusion	600
<b>Economic Development</b>				
1.012	Regional Economic Development Incentives	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.013	Capital Gain Invested in Opportunity Zone	Personal & Corporate Income Taxes	Exclusion	23,000
1.014	Exclusion of Gain from Certain Small Business Stock	Personal & Corporate Income Taxes	Exclusion	14,000

				2023-25
				Revenue Loss
Tax Expenditure Name	Tax Type	Type	(\$000's)	
1.204	Accelerated Depreciation of Buildings	Personal & Corporate Income Taxes	Deduction	3,900
1.205	Accelerated Depreciation of Equipment	Personal & Corporate Income Taxes	Deduction	54,000
1.206	Research and Development Costs	Personal & Corporate Income Taxes	Deduction	Less than 100
1.207	Section 179 Expensing Allowances	Personal & Corporate Income Taxes	Deduction	65,000
1.208	Amortization of Business Start-Up Costs	Personal & Corporate Income Taxes	Deduction	2,000
1.209	Foreign-Derived Intangible Income	Personal & Corporate Income Taxes	Deduction	326,000
1.217	Development Costs for Nonfuel Minerals	Personal & Corporate Income Taxes	Deduction	Less than 100
1.311	Oregon Investment Advantage	Personal & Corporate Income Taxes	Subtraction	Not Available
1.312	Dividend Received from an IC-DISC	Personal & Corporate Income Taxes	Subtraction	9,600
1.318	Depletion Costs for Metal Mines	Personal & Corporate Income Taxes	Subtraction	Not Available
1.415	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.416	Oregon Low Income Community Jobs Initiative	Personal & Corporate Income Taxes	Credit	2,300
1.417	Qualified Research Activities	Personal & Corporate Income Taxes	Credit	0
1.418	Qualified Research Activities (Alternative)	Personal & Corporate Income Taxes	Credit	0
1.419	Long Term Rural Enterprise Zone Facilities (Income Tax)	Personal & Corporate Income Taxes	Credit	Not Available
1.420	Reservation Enterprise Zone (Income Tax)	Personal & Corporate Income Taxes	Credit	Less than 100
1.421	Electronic Commerce Enterprise Zone (Income Tax)	Personal & Corporate Income Taxes	Credit	0
1.501	Public Warehouse Sales Throwback Exemption	Personal & Corporate Income Taxes	Other	Less than 100
1.502	Tax Rates for Certain Pass Through Income	Personal & Corporate Income Taxes	Other	236,000
2.011	Commercial Buildings Under Construction	Property Tax	Full	44,800
2.012	Construction in Process in an Enterprise Zone	Property Tax	Full	Incl. in 2.011
2.013	Enterprise Zone Businesses	Property Tax	Full	98,700
2.014	Long Term Rural Enterprise Zone (Property Tax)	Property Tax	Full	334,000
2.015	Certain Property Owned by a Port	Property Tax	Full	0
2.016	Brownfield Development	Property Tax	Full	Less than 100
2.017	New Industrial Property in Rural Areas	Property Tax	Full	100
2.028	Cargo Containers	Property Tax	Full	300
2.098	Facilities with Prepayment Agreement	Property Tax	Partial	200
2.099	Certain Communication Related Property	Property Tax	Partial	73,800
2.100	Strategic Investment Program	Property Tax	Partial	630,000
2.101	Cap on Central Assessment for Certain Companies	Property Tax	Partial	22,800
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
<b>Education</b>				
1.001	Scholarship and Fellowship Income	Personal & Corporate Income Taxes	Exclusion	32,000
1.002	Qualified Education Savings (Federal)	Personal & Corporate Income Taxes	Exclusion	17,000
1.003	Exclusion of Employer Provided Tuition Reduction	Personal & Corporate Income Taxes	Exclusion	2,300
1.027	Employer Provided Education Benefits	Personal & Corporate Income Taxes	Exclusion	11,000
1.054	Discharge of Certain Student Loan Debt	Personal & Corporate Income Taxes	Exclusion	1,500
1.101	Teacher Classroom Expenses	Personal & Corporate Income Taxes	Adjustment	1,800
1.102	Interest on Student Loans	Personal & Corporate Income Taxes	Adjustment	22,000
1.301	Land Donated to Schools	Personal & Corporate Income Taxes	Subtraction	0
1.302	Oregon 529 College Savings Network	Personal & Corporate Income Taxes	Subtraction	700
1.303	Scholarship Awards Used for Housing Expenses	Personal & Corporate Income Taxes	Subtraction	1,100
1.304	AmeriCorps Awards	Personal & Corporate Income Taxes	Subtraction	200
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	Opportunity Grant Fund Contributions	Personal & Corporate Income Taxes	Credit	12,400
1.404	Employee Training	Personal & Corporate Income Taxes	Credit	Less than 100
1.405	Contributions to 529 Account	Personal & Corporate Income Taxes	Credit	19,700
1.422	Public University Venture Development Fund	Personal & Corporate Income Taxes	Credit	500
2.001	Academies, Day Care, and Student Housing	Property Tax	Full	70,900
2.002	Student Housing Furnishings	Property Tax	Full	200
2.003	Leased Student Housing Publicly Owned	Property Tax	Full	35,200
2.004	Higher Education Parking Space	Property Tax	Full	Incl. in 2.079
2.005	Private Libraries for Public Use	Property Tax	Full	Less than 100
2.018	Industry Apprenticeship/Training Trust	Property Tax	Full	1,500
2.095	Fraternities, Sororities, and Cooperatives	Property Tax	Partial	600

			2023-25	
Tax Expenditure Name	Tax Type	Type	Revenue Loss (\$000's)	
4.004	Elementary and Secondary School Vehicles	Weight-Mile Tax	Exclusion	6,700
<b>Energy</b>				
1.037	Energy Conservation Subsidies (Federal)	Personal & Corporate Income Taxes	Exclusion	800
1.038	Pass Through Status of Specified Publicly Traded Partnerships	Personal & Corporate Income Taxes	Exclusion	3,700
1.218	Intangible Development Costs for Fuels	Personal & Corporate Income Taxes	Deduction	1,700
1.219	Energy Efficient Commercial Property	Personal & Corporate Income Taxes	Deduction	500
1.319	Energy Conservation Subsidies (Oregon)	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.415	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.432	Energy Conservation Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.433	Transportation Projects	Personal & Corporate Income Taxes	Credit	Less than 100
1.434	Alternative Energy Devices (Residential)	Personal & Corporate Income Taxes	Credit	200
1.435	Business Energy Facilities, Conservation and Renewables	Personal & Corporate Income Taxes	Credit	300
1.436	Energy Conservation Projects	Personal & Corporate Income Taxes	Credit	Less than 100
1.437	Weatherization Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.438	Production or Collection of Biomass	Personal & Corporate Income Taxes	Credit	0
2.019	Rural Renewable Energy Development Zone	Property Tax	Full	10,900
2.047	Natural Gas Pipeline Extension	Property Tax	Full	Less than 100
2.048	Solar Projects	Property Tax	Full	9,100
2.049	Cooperative Providing Heat by Combustion of Biomass	Property Tax	Full	Not Available
2.115	Alternative Energy Systems	Property Tax	Partial	7,500
<b>Environment/Conservation</b>				
1.035	Agriculture Cost-Sharing Payments	Personal & Corporate Income Taxes	Exclusion	300
1.039	Earnings of Certain Environmental Settlement Funds	Personal & Corporate Income Taxes	Exclusion	200
1.040	Nonprofit's Gain from Brownfield	Personal & Corporate Income Taxes	Exclusion	200
1.214	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	800
1.220	Special Depreciation for Recycling Equipment	Personal & Corporate Income Taxes	Deduction	Less than 100
1.221	Mining and Solid Waste Reclamation Reserves	Personal & Corporate Income Taxes	Deduction	Less than 100
1.222	Amortization of Air Pollution Control Facilities	Personal & Corporate Income Taxes	Deduction	Less than 100
1.415	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.429	Timber Harvested Near Forest Conservation Area (Income Tax)	Personal & Corporate Income Taxes	Credit	Not Available
1.439	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.440	Alternatives to Field Burning	Personal & Corporate Income Taxes	Credit	0
1.441	Pollution Control	Personal & Corporate Income Taxes	Credit	0
2.050	Nonprofit Sewage Treatment Facilities	Property Tax	Full	Less than 100
2.051	Riparian Habitat Land	Property Tax	Full	600
2.052	Environmentally Sensitive Logging Equipment	Property Tax	Full	7,200
2.053	Skyline and Swing Yarders	Property Tax	Full	Incl. in 2.052
2.071	Beverage Containers Requiring Deposit	Property Tax	Full	Less than 100
2.075	Beach Lands	Property Tax	Full	Not Available
2.116	Pollution Control Facilities	Property Tax	Partial	Less than 100
2.129	Historic Property	Property Tax	Special	5,500
2.130	Wildlife Habitat	Property Tax	Special	2,400
2.131	Conservation Easements	Property Tax	Special	1,000
2.132	Open Space Land	Property Tax	Special	1,700
15.001	Natural Resource and Fishing Property	Estate Transfer Tax	Credit	13,900
15.002	Timber Harvested Near Forest Conservation Area (Estate Transfer Tax)	Estate Transfer Tax	Credit	Not Available
<b>Family Support</b>				
1.004	Certain Foster Care Payments	Personal & Corporate Income Taxes	Exclusion	5,000
1.005	Employee Adoption Benefits	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.006	Compensatory Damages	Personal & Corporate Income Taxes	Exclusion	15,000
1.008	Special Benefits for Disabled Coal Miners	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.015	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	5,800
1.016	Employer Provided Dependent Care	Personal & Corporate Income Taxes	Exclusion	5,900
1.042	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	400
1.055	Capital Gains on Inherited Property	Personal & Corporate Income Taxes	Exclusion	548,000
1.056	Capital Gains on Gifts	Personal & Corporate Income Taxes	Exclusion	72,000
1.057	Life Insurance Proceeds	Personal & Corporate Income Taxes	Exclusion	116,000
1.058	Public Safety Officer Survivor Annuities	Personal & Corporate Income Taxes	Exclusion	200

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				Revenue Loss
Tax Expenditure Name	Tax Type	Type	(\$000's)	
1.104	Health Savings Accounts	Personal & Corporate Income Taxes	Adjustment	111,000
1.228	Casualty and Theft Losses	Personal & Corporate Income Taxes	Deduction	800
1.313	Individual Development Accounts (Exclusion and Subtraction)	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.327	Federal Income Tax Subtraction	Personal & Corporate Income Taxes	Subtraction	1,180,000
1.406	Earned Income Credit	Personal & Corporate Income Taxes	Credit	122,000
1.407	Child with a Disability	Personal & Corporate Income Taxes	Credit	10,100
1.423	Working Family Household and Dependent Care	Personal & Corporate Income Taxes	Credit	66,300
1.424	Contributions to Office of Child Care	Personal & Corporate Income Taxes	Credit	Less than 100
1.425	Individual Development Account Donation (Credit)	Personal & Corporate Income Taxes	Credit	14,000
2.088	Cemeteries, Burial Grounds, and Mausoleums	Property Tax	Full	6,700
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
<b>Federal Law Prohibits</b>				
1.322	Hydroelectric Dam and Waterway Workers	Personal & Corporate Income Taxes	Subtraction	Not Available
1.323	Income Earned in "Indian Country"	Personal & Corporate Income Taxes	Subtraction	7,400
1.324	Federal Pension Income	Personal & Corporate Income Taxes	Subtraction	120,000
1.329	Interest and Dividends on U.S. Obligations	Personal & Corporate Income Taxes	Subtraction	27,000
1.508	Nonresident Spouse of Nonresident Servicemember Serving in Oregon	Personal & Corporate Income Taxes	Other	Not Available
2.076	Property of Indians and on Tribal Trust Land	Property Tax	Full	Not Available
2.093	Federal Property	Property Tax	Full	1,460,000
5.002	Federal and Veterans Institutions (Cigarette)	Cigarette Tax	Exclusion	400
6.001	Federal and Veterans Institutions (Other Tobacco Products)	Other Tobacco Products Tax	Exclusion	Less than 100
8.002	Federal Subscribers	911 Emergency Communications Tax	Exclusion	900
8.003	Indian Reservation Subscribers	911 Emergency Communications Tax	Exclusion	900
13.002	Lodging Paid for by the Federal Government	Lodging Tax	Exclusion	900
17.003	Vehicles Purchased by the Federal Government or Tribes	Vehicle Use Tax	Exclusion	200
<b>Financials/Insurance</b>				
1.043	Credit Union Income	Personal & Corporate Income Taxes	Exclusion	24,000
1.044	Elimination of Tax Exempt Interest Allocation for Banks	Personal & Corporate Income Taxes	Exclusion	3,400
1.412	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.426	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	18,700
1.432	Energy Conservation Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.444	Oregon Life and Health IGA Assessments	Personal & Corporate Income Taxes	Credit	700
9.005	Insurers Subject to Retaliatory Tax	Corporate Activity Tax	Exclusion	Not Available
<b>Forestry</b>				
1.223	Expensing Timber-Growing Costs	Personal & Corporate Income Taxes	Deduction	3,200
1.224	Expensing and Amortization of Reforestation Costs	Personal & Corporate Income Taxes	Deduction	1,100
1.429	Timber Harvested Near Forest Conservation Area (Income Tax)	Personal & Corporate Income Taxes	Credit	Not Available
1.442	Reforestation	Personal & Corporate Income Taxes	Credit	0
2.054	Forest Fire Protection Association	Property Tax	Full	300
2.055	Federal Standing Timber Under Contract	Property Tax	Full	2,900
2.056	State and Local Standing Timber Under Contract	Property Tax	Full	1,900
2.057	Western Private Standing Timber	Property Tax	Full	520,000
2.058	Eastern Private Standing Timber	Property Tax	Full	30,700
2.059	Private Farm and Logging Roads	Property Tax	Full	40,000
2.133	Forest Homesites	Property Tax	Special	10,200
2.134	Western Private Forestland	Property Tax	Special	130,000
2.135	Eastern Private Forestland	Property Tax	Special	17,700
2.136	Small Tract Forestland Option	Property Tax	Special	29,500
3.001	Forest Products: Gasoline	Gas and Use Fuel Taxes	Exclusion	0
3.002	Forest Products: Other than Gasoline	Gas and Use Fuel Taxes	Exclusion	0
4.002	Forest Products on County Roads	Weight-Mile Tax	Exclusion	Less than 100
15.002	Timber Harvested Near Forest Conservation Area (Estate Transfer Tax)	Estate Transfer Tax	Credit	Not Available
<b>Health Care</b>				
1.007	Employer Paid Medical and Cafeteria Plan Benefits	Personal & Corporate Income Taxes	Exclusion	1,770,000
1.022	Employer Provided On-Site Gyms	Personal & Corporate Income Taxes	Exclusion	14,000
1.031	Military and Dependents TRICARE Insurance	Personal & Corporate Income Taxes	Exclusion	59,000

				2023-25
				Revenue Loss
Tax Expenditure Name	Tax Type	Type	(\$000's)	
1.045	Workers' Compensation Benefits (Medical)	Personal & Corporate Income Taxes	Exclusion	62,000
1.103	Self-Employment Health Insurance	Personal & Corporate Income Taxes	Adjustment	89,300
1.104	Health Savings Accounts	Personal & Corporate Income Taxes	Adjustment	111,000
1.201	Medical and Dental Expenses	Personal & Corporate Income Taxes	Deduction	283,000
1.202	Removal of Architectural Barriers	Personal & Corporate Income Taxes	Deduction	Less than 100
1.305	Medical Subtraction for Elderly	Personal & Corporate Income Taxes	Subtraction	63,100
1.408	Rural Medical Practice	Personal & Corporate Income Taxes	Credit	11,500
1.409	Volunteer Rural Emergency Medical Providers	Personal & Corporate Income Taxes	Credit	100
1.448	Oregon Veterans' Home Physicians	Personal & Corporate Income Taxes	Credit	Less than 100
2.006	Leased Rural Health Care Property	Property Tax	Full	Less than 100
2.096	New Rural Health Care Facilities	Property Tax	Partial	Less than 100
9.001	Sales of Prescription Drugs by Eligible Pharmacies	Corporate Activity Tax	Exclusion	200
12.001	Excluded Hospitals	Medical Provider Taxes	Exclusion	**
12.003	Type A and B Hospitals	Medical Provider Taxes	Other	**
16.001	Marijuana Purchased for Medical Use	Marijuana Tax	Exclusion	24,900
<b>Housing</b>				
1.017	Capital Gains on Home Sales	Personal & Corporate Income Taxes	Exclusion	537,000
1.019	Cancellation of Mortgage Debt	Personal & Corporate Income Taxes	Exclusion	4,900
1.210	Accelerated Depreciation of Rental Housing	Personal & Corporate Income Taxes	Deduction	31,000
1.211	Home Mortgage Interest	Personal & Corporate Income Taxes	Deduction	915,000
1.212	Property Taxes	Personal & Corporate Income Taxes	Deduction	662,000
1.314	Mobile Home Park Capital Gain	Personal & Corporate Income Taxes	Subtraction	300
1.315	First Time Home Buyer Savings	Personal & Corporate Income Taxes	Subtraction	1,300
1.316	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.426	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	18,700
1.427	Manufactured Dwelling Park Closure	Personal & Corporate Income Taxes	Credit	Less than 100
2.008	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	Property Tax	Full	Less than 100
2.020	Housing Authority Rental Properties	Property Tax	Full	38,600
2.021	Local Government Owned Low Income Housing	Property Tax	Full	1,500
2.022	Transfer of Cemetery Land for Low-Income Housing	Property Tax	Full	Less than 100
2.032	Low-Income Housing Owned by Religious Organization	Property Tax	Full	Included in 2.087
2.072	Manufactured Structure in High-Population County	Property Tax	Full	8,900
2.102	Vertical Housing Development Zone	Property Tax	Partial	3,400
2.103	Certain Single-Unit Housing	Property Tax	Partial	4,500
2.104	Rehabilitated Housing	Property Tax	Partial	Less than 100
2.105	Multi-Unit Rental Housing in Designated Areas	Property Tax	Partial	20,700
2.106	Low Income Multi-Unit Rental Housing	Property Tax	Partial	Incl. in 2.105
2.107	Property for Low Income Rental	Property Tax	Partial	3,400
2.108	Nonprofit Low Income Rental Housing	Property Tax	Partial	42,200
2.109	New or Rehabilitated Multi-Unit Rental Housing	Property Tax	Partial	Less than 100
2.110	Home Share Program Low-Income Housing	Property Tax	Partial	Less than 100
2.113	Workforce Housing	Property Tax	Partial	Less than 100
2.114	Affordable Housing Covenant	Property Tax	Partial	Not Available
2.125	Use-Restricted Multi-Unit Rental Housing	Property Tax	Special	5,300
9.002	Manufactured Dwelling Cooperatives	Corporate Activity Tax	Exclusion	Less than 100
9.003	Subcontracting Payments for Labor Costs for Residential Construction	Corporate Activity Tax	Exclusion	1,400
<b>Income Maintenance</b>				
1.004	Certain Foster Care Payments	Personal & Corporate Income Taxes	Exclusion	5,000
1.005	Employee Adoption Benefits	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.006	Compensatory Damages	Personal & Corporate Income Taxes	Exclusion	15,000
1.008	Special Benefits for Disabled Coal Miners	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.009	ABLE Account Earnings	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.018	Income Earned Abroad by U.S. Citizens	Personal & Corporate Income Taxes	Exclusion	65,000
1.019	Cancellation of Mortgage Debt	Personal & Corporate Income Taxes	Exclusion	4,900
1.042	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	400
1.046	Workers' Compensation Benefits (Nonmedical)	Personal & Corporate Income Taxes	Exclusion	30,000
1.058	Public Safety Officer Survivor Annuities	Personal & Corporate Income Taxes	Exclusion	200

				2023-25 Revenue Loss (\$000's)
Tax Expenditure Name	Tax Type	Type		
1.059	Disability Benefits of Military and Victims of Terrorism	Personal & Corporate Income Taxes	Exclusion	2,900
1.306	Additional Deduction for Elderly or Blind	Personal & Corporate Income Taxes	Subtraction	27,400
1.307	ABLE Account Contributions	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.316	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.325	Legislative Per Diem and Allowance	Personal & Corporate Income Taxes	Subtraction	100
1.326	Oregon State Lottery Prizes	Personal & Corporate Income Taxes	Subtraction	200
1.327	Federal Income Tax Subtraction	Personal & Corporate Income Taxes	Subtraction	1,180,000
1.410	Severe Disability	Personal & Corporate Income Taxes	Credit	7,700
1.411	Contributions to ABLE Account	Personal & Corporate Income Taxes	Credit	500
1.427	Manufactured Dwelling Park Closure	Personal & Corporate Income Taxes	Credit	Less than 100
1.447	Personal Exemption	Personal & Corporate Income Taxes	Credit	1,340,000
<b>Job Development</b>				
1.020	Employer Paid Group Life Insurance Premiums	Personal & Corporate Income Taxes	Exclusion	32,000
1.021	Employer Paid Accident and Disability Insurance	Personal & Corporate Income Taxes	Exclusion	39,000
1.022	Employer Provided On-Site Gyms	Personal & Corporate Income Taxes	Exclusion	14,000
1.023	Miscellaneous Fringe Benefits	Personal & Corporate Income Taxes	Exclusion	76,000
1.024	Employee Meals and Lodging (Nonmilitary)	Personal & Corporate Income Taxes	Exclusion	62,000
1.025	Employee Stock Ownership Plans	Personal & Corporate Income Taxes	Exclusion	43,000
1.026	Employee Awards	Personal & Corporate Income Taxes	Exclusion	3,400
1.027	Employer Provided Education Benefits	Personal & Corporate Income Taxes	Exclusion	11,000
1.028	Spread on Acquisition of Stock	Personal & Corporate Income Taxes	Exclusion	5,800
1.029	Meal and Entertainment Expenses	Personal & Corporate Income Taxes	Exclusion	3,400
1.041	Employer Paid Transportation Benefits	Personal & Corporate Income Taxes	Exclusion	35,000
1.049	Allowances for Federal Employees Abroad	Personal & Corporate Income Taxes	Exclusion	4,600
1.051	Voluntary Employees' Beneficiary Associations	Personal & Corporate Income Taxes	Exclusion	9,000
1.052	Rental Allowances for Clergy Housing	Personal & Corporate Income Taxes	Exclusion	7,500
1.106	Moving Expenses	Personal & Corporate Income Taxes	Adjustment	100
1.401	Employer Provided Scholarships	Personal & Corporate Income Taxes	Credit	Less than 100
<b>Military</b>				
1.030	Veterans' Benefits and Services	Personal & Corporate Income Taxes	Exclusion	133,000
1.031	Military and Dependents TRICARE Insurance	Personal & Corporate Income Taxes	Exclusion	59,000
1.059	Disability Benefits of Military and Victims of Terrorism	Personal & Corporate Income Taxes	Exclusion	2,900
1.060	Benefits and Allowances of Armed Forces Personnel	Personal & Corporate Income Taxes	Exclusion	64,000
1.061	Combat Pay	Personal & Corporate Income Taxes	Exclusion	6,100
1.107	Overnight Travel Expenses of National Guard and Reserve Members	Personal & Corporate Income Taxes	Adjustment	1,400
1.328	Military Active Duty and Related Pay	Personal & Corporate Income Taxes	Subtraction	50,900
1.448	Oregon Veterans' Home Physicians	Personal & Corporate Income Taxes	Credit	Less than 100
1.507	Nonresident Armed Forces	Personal & Corporate Income Taxes	Other	10,900
2.111	Disabled Veterans or Surviving Spouses of Veterans	Property Tax	Partial	34,500
2.112	Veterans in Nonprofit Elderly Housing	Property Tax	Partial	300
2.119	Homestead Exemption for Active Duty Military	Property Tax	Partial	200
12.002	Oregon Veterans' Home	Medical Provider Taxes	Exclusion	**
<b>Public Safety</b>				
1.505	Nonresident Income from Disaster or Emergency Related Work	Personal & Corporate Income Taxes	Other	Not Available
2.054	Forest Fire Protection Association	Property Tax	Full	300
2.070	Property Used for Disaster or Emergency Related Work	Property Tax	Full	Not Available
2.077	Equipment for Maritime Emergency Response	Property Tax	Full	Less than 100
2.120	Surviving Spouse of Public Safety Officer	Property Tax	Partial	Less than 100
2.121	Seismic Upgrades	Property Tax	Partial	Less than 100
4.005	Fire Protection	Weight-Mile Tax	Exclusion	Less than 100
<b>Recreation</b>				
2.023	Federal Land Under Summer Homes	Property Tax	Full	Not Available
2.024	Federal Land Under Recreation Facility	Property Tax	Full	100
2.060	Nonprofit Public Park Use Land	Property Tax	Full	300
<b>Retirement</b>				
1.010	Pension Contributions and Earnings	Personal & Corporate Income Taxes	Exclusion	3,630,000
1.011	Social Security Benefits (Federal)	Personal & Corporate Income Taxes	Exclusion	806,000
1.025	Employee Stock Ownership Plans	Personal & Corporate Income Taxes	Exclusion	43,000

				2023-25
				Revenue Loss
Tax Expenditure Name	Tax Type	Type	(\$000's)	
1.062	Deferral of Interest on Savings Bonds	Personal & Corporate Income Taxes	Exclusion	5,000
1.105	IRA Contributions and Earnings	Personal & Corporate Income Taxes	Adjustment	234,000
1.308	Social Security Benefits (Oregon)	Personal & Corporate Income Taxes	Subtraction	1,170,000
1.324	Federal Pension Income	Personal & Corporate Income Taxes	Subtraction	120,000
1.449	Certain Retirement Income	Personal & Corporate Income Taxes	Credit	1,400
2.007	Senior Services Centers	Property Tax	Full	400
2.025	Nonprofit Elderly Housing State Funded	Property Tax	Full	3,800
2.097	Long Term Care Facilities	Property Tax	Partial	100
2.126	Nonprofit Housing for the Elderly	Property Tax	Special	Less than 100
<b>State and Local Government</b>				
1.044	Elimination of Tax Exempt Interest Allocation for Banks	Personal & Corporate Income Taxes	Exclusion	3,400
1.050	Interest on Oregon State and Local Debt	Personal & Corporate Income Taxes	Exclusion	47,900
1.212	Property Taxes	Personal & Corporate Income Taxes	Deduction	662,000
1.229	Local Income Taxes	Personal & Corporate Income Taxes	Deduction	21,000
1.317	Interest from State and Local Government Bonds	Personal & Corporate Income Taxes	Subtraction	300
1.325	Legislative Per Diem and Allowance	Personal & Corporate Income Taxes	Subtraction	100
1.445	Political Contributions	Personal & Corporate Income Taxes	Credit	6,300
2.077	Equipment for Maritime Emergency Response	Property Tax	Full	Less than 100
2.078	Interstate Bridges of Local Governments	Property Tax	Full	0
2.079	State and Local Property	Property Tax	Full	2,920,000
2.080	Corporations for Irrigation, Drainage, Water Supply or Flood Control	Property Tax	Full	Incl. in 2.079
2.081	Local Government Public Ways	Property Tax	Full	Not Available
2.082	Interstate Bridges of Other States or Subdivisions	Property Tax	Full	0
2.083	Indian Property Used Exclusively for Government Services	Property Tax	Full	Not Available
2.089	City Owned Sports Facility	Property Tax	Full	3,800
3.003	Vehicle Used for Testing Emissions (Gas and Use Fuel Taxes)	Gas and Use Fuel Taxes	Exclusion	0
3.005	Public Services	Gas and Use Fuel Taxes	Exclusion	11,700
4.003	Vehicle Used for Testing Emissions (Weight-Mile Tax)	Weight-Mile Tax	Exclusion	400
4.005	Fire Protection	Weight-Mile Tax	Exclusion	Less than 100
8.001	State and Local Subscribers	911 Emergency Communications Tax	Exclusion	8,500
10.001	Revenue from Government Leased Lines	Electric Cooperative Tax	Exclusion	200
11.001	State and Local Interests	Oil and Gas Privilege Tax	Exclusion	Not Available
<b>Tax Administration</b>				
1.015	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	5,800
1.023	Miscellaneous Fringe Benefits	Personal & Corporate Income Taxes	Exclusion	76,000
1.024	Employee Meals and Lodging (Nonmilitary)	Personal & Corporate Income Taxes	Exclusion	62,000
1.032	Magazine, Paperback, and Record Returns	Personal & Corporate Income Taxes	Exclusion	300
1.033	Cash Accounting, Other than Agriculture	Personal & Corporate Income Taxes	Exclusion	15,000
1.034	Inventory Methods of Valuation	Personal & Corporate Income Taxes	Exclusion	14,200
1.047	Gain on Nondealer Installment Sales	Personal & Corporate Income Taxes	Exclusion	49,000
1.048	Gain on Like-Kind Exchanges	Personal & Corporate Income Taxes	Exclusion	95,000
1.206	Research and Development Costs	Personal & Corporate Income Taxes	Deduction	Less than 100
1.225	Magazine Circulation Expenditures	Personal & Corporate Income Taxes	Deduction	100
1.226	Completed Contract Rules	Personal & Corporate Income Taxes	Deduction	7,200
1.326	Oregon State Lottery Prizes	Personal & Corporate Income Taxes	Subtraction	200
1.505	Nonresident Income from Disaster or Emergency Related Work	Personal & Corporate Income Taxes	Other	Not Available
1.508	Nonresident Spouse of Nonresident Servicemember Serving in Oregon	Personal & Corporate Income Taxes	Other	Not Available
2.023	Federal Land Under Summer Homes	Property Tax	Full	Not Available
2.026	Inventory	Property Tax	Full	902,000
2.027	Business Personal Property	Property Tax	Full	11,000
2.061	Inactive Mineral Interests	Property Tax	Full	Less than 100
2.062	Mining Claims on Federal Land	Property Tax	Full	800
2.070	Property Used for Disaster or Emergency Related Work	Property Tax	Full	Not Available
2.073	Personal Property for Personal Use	Property Tax	Full	1,830,000
2.074	Heavy Equipment Rental	Property Tax	Full	12,600
2.090	Exempt Lease from Taxable Owner	Property Tax	Full	Incl. in others
2.091	Exempt Lease from Exempt Owner	Property Tax	Full	Incl. in others

			2023-25	
Tax Expenditure Name	Tax Type	Type	Revenue Loss (\$000's)	
2.092	Property of LLC Owned by Nonprofit Corporation	Property Tax	Full	Incl. in others
2.138	Destroyed or Damaged Property	Property Tax	Other	1,600
5.001	Small Quantity by Consumers	Cigarette Tax	Exclusion	Less than 100
11.002	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	400
18.002	Vehicles Sold at Auction	Vehicle Privilege Tax	Exclusion	300
18.003	Vehicles Sold for Out of State Use	Vehicle Privilege Tax	Exclusion	16,000
<b>Transportation</b>				
1.041	Employer Paid Transportation Benefits	Personal & Corporate Income Taxes	Exclusion	35,000
1.321	Wet Marine and Transportation Policies	Personal & Corporate Income Taxes	Subtraction	1,600
1.433	Transportation Projects	Personal & Corporate Income Taxes	Credit	Less than 100
1.443	Short Line Railroad Rehabilitation	Personal & Corporate Income Taxes	Credit	Not Available
2.028	Cargo Containers	Property Tax	Full	300
2.029	Leased Docks and Airports	Property Tax	Full	20,300
2.030	Ship Repair Facility Materials	Property Tax	Full	Incl. in 2.026
2.031	Railroad Cars Being Repaired	Property Tax	Full	700
2.063	Small Watercraft	Property Tax	Full	33,400
2.064	Motor Vehicles and Trailers	Property Tax	Full	1,180,000
2.065	ODOT Land Under Use Permit	Property Tax	Full	Less than 100
2.066	Tollways and Related Facilities	Property Tax	Full	0
2.067	Foreign-Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Property Tax	Full	31,800
2.078	Interstate Bridges of Local Governments	Property Tax	Full	0
2.094	Amtrak Passenger Railroad	Property Tax	Full	4,800
2.117	Watercraft Centrally Assessed	Property Tax	Partial	Not Available
2.118	Aircraft Under 75,000 Pounds Owned by Air Transportation Companies	Property Tax	Partial	700
2.122	Railroad Right of Way in Water District	Property Tax	Partial	Less than 100
2.123	Railroad Right of Way in Highway Lighting District	Property Tax	Partial	Less than 100
2.124	Railroad Right of Way in Rural Fire District	Property Tax	Partial	4,100
2.137	Watercraft Locally Assessed	Property Tax	Special	5,000
3.004	Fuel for Aircraft Departing U.S.	Gas and Use Fuel Taxes	Exclusion	Less than 100
3.006	Public Transportation	Gas and Use Fuel Taxes	Exclusion	600
4.006	Government Owned or Operated Vehicles	Weight-Mile Tax	Exclusion	2,400
4.007	Public Mass Transit Vehicles	Weight-Mile Tax	Exclusion	3,200
<b>Utilities</b>				
1.506	Apportionment for Utility and Telecommunication Companies	Personal & Corporate Income Taxes	Other	600
2.068	Nonprofit Water Associations	Property Tax	Full	400
2.069	Nonprofit Electrical Distribution Associations	Property Tax	Full	33,200
2.084	Federally Leased High-Voltage Electricity Transmission Property	Property Tax	Full	Less than 100
2.099	Certain Communication Related Property	Property Tax	Partial	73,800