

Tax Expenditures by Subject Areas

Each tax expenditure can be found in one or more of the subject categories listed below. Because some tax expenditures are listed in more than one subject category, summing of revenue loss figures across categories will result in double counting and is not recommended. For more information, see Tax Expenditure Subject Area Descriptions available on DOR's website at

<http://www.oregon.gov/dor/STATS/Pages/tax-expenditure-report-2013-2015.aspx>.

* Denotes Tax Expenditure in More than One Subject Category

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
Agriculture		
Personal & Corporate Income Taxes		
*1.427 - Farmworker Housing Construction	1,900	1,800
1.504 - Capital Gains from Farm Property	1,400	2,300
1.039 - Cancellation of Debt for Farmers	1,000	1,000
1.503 - Income Averaging for Farmers	900	1,000
1.220 - Extended Carryback of Farming Loss	600	700
*1.216 - Soil and Water Conservation Expenditures	500	500
1.217 - Fertilizer and Soil Conditioner Costs	500	500
1.218 - Costs of Raising Dairy and Breeding Cattle	300	300
*1.434 - Crop Donation	100	Less than 100
*1.038 - Agriculture Cost-Sharing Payments	100	100
*1.429 - Livestock Killed by Wolves	Less than 100	Less than 100
*1.441 - Fish Screening Devices	Less than 100	Less than 100
*1.437 - Riparian Lands Removed from Farm Production	Less than 100	Less than 100
1.219 - Sale of Stock to Farmers' Cooperatives	Less than 100	Less than 100
1.215 - Cash Accounting for Agriculture	Less than 100	Less than 100
*1.435 - Alternatives to Field Burning	Less than 100	Less than 100
1.436 - Farm Machinery and Equipment (Income Tax)	Less than 100	Less than 100
*1.428 - Farmworker Housing Lender's Credit	Less than 100	Less than 100
Property Tax		
2.124 - Farmland	312,000	343,500
2.030 - Farm Machinery and Equipment (Property Tax)	76,500	81,400
*2.051 - Private Farm and Logging Roads	33,800	38,700
2.125 - Farm Homesites	23,100	24,500
2.032 - Crops, Plants, and Fruit Trees	12,200	13,000
2.034 - Nursery Stock	4,200	4,400
*2.029 - Food Processing Equipment	2,800	1,600
2.055 - Leased State Land Board Land	2,100	2,300
*2.118 - Wildlife Habitat	1,000	1,000
*2.026 - Farm Labor Housing and Day Care Facilities	600	600
2.046 - Crab Pots	300	300

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
*2.108 - Egg Processing Equipment	200	Less than 100
2.027 - Fairground Leased Storage Space	Less than 100	Less than 100
*2.031 - Mobile Field Incinerators	0	0
2.033 - Agricultural Products Held by Farmer	Less than 100	Less than 100
2.039 - Other Farm/Aquaculture/Egg Equipment	0	0
2.035 - Leased State and Local Farming and Grazing Land	0	0
*2.040 - Field Burning Smoke Management Equipment	0	0
2.038 - Center Pivot Irrigation Equipment	0	0
2.036 - Leased Federal Grazing Land	0	0
2.037 - Shellfish Growing on State Land	Less than 100	Less than 100
Weight-Mile Tax		
4.001 - Farming Operations	2,800	3,000
Beer and Wine Tax		
*7.001 - Small Wineries	3,400	3,700
*7.002 - Wine Marketing Activities	0	0
Inheritance/Excise Tax		
*15.001 - Natural Resource and Fishing Property	3,800	3,900
Arts/Culture		
Personal & Corporate Income Taxes		
1.412 - Film Production Development Contributions	13,200	12,100
1.460 - Oregon Cultural Trust	6,500	3,300
1.317 - Film Production Labor Rebate	500	700
*1.308 - Artist's Charitable Contribution	100	200
1.211 - Deduction of Certain Film and Television Production Costs	Less than 100	Less than 100
Property Tax		
*2.116 - Historic Property	18,400	19,900
Charitable Organizations		
Personal & Corporate Income Taxes		
1.240 - Charitable Contributions: Other	263,600	296,500
*1.202 - Charitable Contributions: Health	30,000	33,900
*1.061 - Rental Allowances for Clergy Housing	5,300	5,400
*1.434 - Crop Donation	100	Less than 100
*1.308 - Artist's Charitable Contribution	100	200
Property Tax		
2.079 - Charitable, Literary, and Scientific Organizations	148,700	157,700
2.081 - Religious Organizations	109,200	118,100
2.080 - Fraternal Organizations	9,700	10,200
Weight-Mile Tax		
4.007 - Charitable Organizations	100	100

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
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Economic Development

Personal & Corporate Income Taxes

1.206 - Accelerated Depreciation of Equipment	165,900	28,400
1.021 - Income of Controlled Foreign Corporations	77,600	88,300
*1.419 - Renewable Resource Equipment Manufacturing Facilities	45,500	61,000
1.208 - Research and Development Costs	21,000	30,000
1.207 - Deferral of Certain Financing Income of Foreign Corporations	15,000	0
1.414 - Qualified Research Activities	13,500	12,500
1.210 - Amortization of Business Start-Up Costs	8,400	6,000
1.209 - Section 179 Expensing Allowances	8,100	2,100
1.034 - Exclusion of Gain from Certain Small Business Stock	4,400	5,700
1.310 - Oregon Investment Advantage	3,200	2,900
1.205 - Accelerated Depreciation of Buildings	3,100	2,900
*1.421 - Public University Venture Development Fund	600	600
1.418 - Electronic Commerce Enterprise Zone (Income Tax)	300	500
1.018 - Magazine, Paperback, and Record Returns	300	300
1.228 - Development Costs for Nonfuel Minerals	100	100
1.413 - Qualified Low Income Community Investments	0	5,300
1.420 - Water Transit Vessel Manufacturing	Less than 100	Less than 100
1.501 - Public Warehouse Sales Throwback Exemption	Less than 100	Less than 100
1.020 - Regional Economic Development Incentives	Less than 100	Less than 100
1.415 - Qualified Research Activities (Alternative)	0	0
1.311 - Investment of Severance Pay	Less than 100	Less than 100
1.416 - Long Term Rural Enterprise Zone (Income Tax)	0	0
1.417 - Reservation Enterprise Zone (Income Tax)	Less than 100	Less than 100
1.229 - Depletion Costs for Metal Mines	Less than 100	Less than 100

Property Tax

2.095 - Strategic Investment Program	209,600	322,400
2.010 - Enterprise Zone Businesses	45,600	45,000
2.011 - Long Term Rural Enterprise Zone (Property Tax)	31,200	32,300
2.016 - Leased Docks and Airports	7,300	7,800
2.008 - Commercial Buildings Under Construction	3,700	6,700
*2.029 - Food Processing Equipment	2,800	1,600
2.015 - Cargo Containers	800	400
*2.108 - Egg Processing Equipment	200	Less than 100
2.018 - Aircraft Being Repaired	0	0
2.009 - Construction in Process in an Enterprise Zone	0	0
2.022 - Businesses Transferring or Leasing Property	0	0
2.019 - Railroad Cars Being Repaired	0	0

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
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Beer and Wine Tax

*7.001 - Small Wineries	3,400	3,700
*7.002 - Wine Marketing Activities	0	0

Education		
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Personal & Corporate Income Taxes

1.201 - Charitable Contributions: Education	45,800	51,000
1.102 - Interest on Student Loans	21,900	11,300
1.001 - Scholarship and Fellowship Income	19,600	20,500
1.302 - Oregon 529 College Savings Network	14,400	16,300
*1.032 - Employer Provided Education Benefits	7,600	7,800
1.003 - Qualified Education Savings (Federal)	6,400	8,000
1.103 - Qualified Higher Education Expenses	1,700	0
*1.004 - Exclusion of Employer Provided Tuition Reduction	1,500	1,700
1.303 - Scholarship Awards Used for Housing Expenses	1,200	1,500
*1.062 - Discharge of Certain Student Loan Debt	800	800
*1.421 - Public University Venture Development Fund	600	600
1.101 - Teacher Classroom Expenses	400	0
1.002 - Interest on Education Savings Bonds	Less than 100	Less than 100
*1.402 - Employer Provided Scholarships	Less than 100	Less than 100
1.301 - Land Donated to Schools	Less than 100	Less than 100
1.401 - Contributions of Computer Equipment	Less than 100	Less than 100

Property Tax

2.001 - Academies, Day Care, and Student Housing	28,300	31,200
2.003 - Leased Student Housing Publicly Owned	10,300	11,100
2.004 - Higher Education Parking Space	4,800	5,200
*2.028 - Industry Apprenticeship/Training Trust	800	800
2.092 - Fraternities, Sororities, and Cooperatives	300	300
2.002 - Student Housing Furnishings	100	100
2.005 - Private Libraries for Public Use	Less than 100	Less than 100
2.083 - Transfer of Land from Cemetery to School	Less than 100	Less than 100

Weight-Mile Tax

4.003 - Elementary and Secondary Schools	3,800	4,100
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Employee Benefit		
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Personal & Corporate Income Taxes

*1.009 - Employer Paid Medical Benefits	1,125,200	1,308,000
*1.008 - Cafeteria Plan Benefits	310,500	350,100
*1.104 - Self-Employment Health Insurance	63,100	67,700
1.028 - Miscellaneous Fringe Benefits	57,500	64,500
1.017 - Income Earned Abroad by U.S. Citizens	45,800	51,400
*1.044 - Employer Paid Transportation Benefits	34,300	34,400
1.026 - Employer Paid Accident and Disability Insurance	30,600	31,700

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
1.060 - Voluntary Employees' Beneficiary Associations	26,800	29,600
1.025 - Employer Paid Group Life Insurance Premiums	14,900	15,500
*1.027 - Employer Provided Dependent Care	11,600	13,400
1.029 - Employee Meals and Lodging (Nonmilitary)	9,600	9,700
*1.032 - Employer Provided Education Benefits	7,600	7,800
*1.030 - Employee Stock Ownership Plans	6,700	7,500
1.055 - Allowances for Federal Employees Abroad	5,600	5,800
1.107 - Moving Expenses	4,400	5,200
1.033 - Spread on Acquisition of Stock	3,100	3,100
1.031 - Employee Awards	2,500	2,500
*1.004 - Exclusion of Employer Provided Tuition Reduction	1,500	1,700
*1.424 - Employer Provided Dependent Care Assistance	1,400	1,300
*1.062 - Discharge of Certain Student Loan Debt	800	800
1.324 - Legislative Per Diem and Allowance	100	100
*1.402 - Employer Provided Scholarships	Less than 100	Less than 100
*1.425 - Employer Provided Dependent Care Facilities	0	0
*1.007 - Employee Adoption Benefits	Less than 100	Less than 100
Property Tax		
*2.028 - Industry Apprenticeship/Training Trust	800	800
Energy		
Personal & Corporate Income Taxes		
*1.444 - Business Energy Facilities, Conservation and Renewables	158,400	142,700
*1.419 - Renewable Resource Equipment Manufacturing Facilities	45,500	61,000
*1.442 - Alternative Energy Devices (Residential)	24,600	24,300
*1.452 - Production or Collection of Biomass	12,900	24,600
*1.446 - Energy Conservation Projects	3,300	14,300
*1.445 - Renewable Energy Development Contributions	2,200	2,700
1.043 - Pass Through Status of Specified Publicly Traded Partnerships	2,000	2,500
1.223 - Intangible Development Costs for Fuels	1,900	1,800
*1.447 - Transportation Projects	1,800	9,300
*1.231 - Energy Efficient Commercial Property	1,200	500
*1.450 - Biofuels and Fuel Blends	300	0
1.225 - Deferral of Capital Gains From FERC Restructuring Requirements	200	-800
*1.040 - Energy Conservation Subsidies (Federal)	100	200
*1.449 - Weatherization Lender's Credit	Less than 100	Less than 100
*1.448 - Energy Conservation Lender's Credit	Less than 100	Less than 100
*1.318 - Energy Conservation Subsidies (Oregon)	Less than 100	Less than 100
1.224 - Tertiary Injectants	Less than 100	Less than 100
*1.451 - Biodiesel Used in Home Heating	0	0

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
*1.443 - Alternative Fuel Stations	Less than 100	Less than 100
*1.222 - Special Depreciation for Recycling Equipment	Less than 100	Less than 100
Property Tax		
*2.012 - Rural Renewable Energy Development Zone	900	2,200
*2.106 - Alternative Energy Systems	800	1,200
2.058 - Natural Gas Pipeline Extension	Less than 100	Less than 100
Oil and Gas Privilege Tax		
11.001 - First \$3,000 in Gross Sales Value	Less than 100	Less than 100
Environment/Conservation		
Personal & Corporate Income Taxes		
*1.444 - Business Energy Facilities, Conservation and Renewables	158,400	142,700
*1.442 - Alternative Energy Devices (Residential)	24,600	24,300
*1.452 - Production or Collection of Biomass	12,900	24,600
1.438 - Pollution Control	3,600	1,900
*1.446 - Energy Conservation Projects	3,300	14,300
*1.445 - Renewable Energy Development Contributions	2,200	2,700
*1.447 - Transportation Projects	1,800	9,300
*1.231 - Energy Efficient Commercial Property	1,200	500
*1.216 - Soil and Water Conservation Expenditures	500	500
1.440 - Diesel Truck Engines (Retrofit and Repower)	300	100
*1.450 - Biofuels and Fuel Blends	300	0
*1.453 - Reforestation	100	Less than 100
*1.040 - Energy Conservation Subsidies (Federal)	100	200
*1.038 - Agriculture Cost-Sharing Payments	100	100
*1.454 - Mile-Based or Time-Based Motor Vehicle Insurance	0	0
*1.435 - Alternatives to Field Burning	Less than 100	Less than 100
*1.448 - Energy Conservation Lender's Credit	Less than 100	Less than 100
1.221 - Redevelopment Costs in Contaminated Areas	Less than 100	Less than 100
*1.437 - Riparian Lands Removed from Farm Production	Less than 100	Less than 100
*1.441 - Fish Screening Devices	Less than 100	Less than 100
*1.429 - Livestock Killed by Wolves	Less than 100	Less than 100
*1.222 - Special Depreciation for Recycling Equipment	Less than 100	Less than 100
*1.449 - Weatherization Lender's Credit	Less than 100	Less than 100
*1.443 - Alternative Fuel Stations	Less than 100	Less than 100
*1.451 - Biodiesel Used in Home Heating	0	0
1.230 - Mining Reclamation Reserves	Less than 100	Less than 100
1.041 - Earnings of Certain Environmental Settlement Funds	Less than 100	Less than 100
1.042 - Nonprofit's Gain from Brownfield	Less than 100	Less than 100
*1.318 - Energy Conservation Subsidies (Oregon)	Less than 100	Less than 100
1.439 - Diesel Truck Engines (New)	Less than 100	Less than 100

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
Property Tax		
*2.116 - Historic Property	18,400	19,900
*2.044 - Environmentally Sensitive Logging Equipment	2,600	2,700
*2.126 - Open Space Land	1,700	1,800
*2.118 - Wildlife Habitat	1,000	1,000
*2.012 - Rural Renewable Energy Development Zone	900	2,200
*2.106 - Alternative Energy Systems	800	1,200
2.119 - Conservation Easements	500	700
2.043 - Riparian Land	200	300
*2.040 - Field Burning Smoke Management Equipment	0	0
2.042 - Property Used for Golf Course and Effluent	Less than 100	Less than 100
2.041 - Nonprofit Sewage Treatment Facilities	Less than 100	Less than 100
*2.031 - Mobile Field Incinerators	0	0
*2.071 - Beverage Containers Requiring Deposit	Less than 100	Less than 100
2.105 - Pollution Control Facilities	Less than 100	Less than 100
*2.074 - Beach Lands	0	0
*2.045 - Skyline and Swing Yarders	0	0
Inheritance/Excise Tax		
*15.001 - Natural Resource and Fishing Property	3,800	3,900
Family Support		
Personal & Corporate Income Taxes		
*1.423 - Working Family Child Care	41,900	41,000
*1.422 - Child and Dependent Care	15,100	14,400
*1.027 - Employer Provided Dependent Care	11,600	13,400
1.408 - Child with a Disability	8,300	9,500
1.006 - Certain Foster Care Payments	3,300	3,400
*1.424 - Employer Provided Dependent Care Assistance	1,400	1,300
*1.426 - Child Care Division Contributions	1,000	1,000
*1.425 - Employer Provided Dependent Care Facilities	0	0
*1.007 - Employee Adoption Benefits	Less than 100	Less than 100
Federal Law Prohibits		
911 Emergency Communications Tax		
8.002 - Federal Subscribers	500	200
8.003 - Indian Reservation Subscribers	400	100
Personal & Corporate Income Taxes		
1.328 - Interest and Dividends on U.S. Obligations	42,400	56,100
1.322 - Income Earned in "Indian Country"	6,000	6,700
1.320 - Hydroelectric Dam and Waterway Workers	0	0
Property Tax		
2.089 - Federal Property	2,181,300	2,229,000
*2.091 - Amtrak Passenger Railroad	1,000	1,000
2.077 - Tribal Land Being Placed in U.S. Trust	Less than 100	Less than 100

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
2.090 - Indian Property on Reservation	0	0
Cigarette Tax		
5.003 - Reservation Cigarette Sales	2,700	2,800
5.002 - Federal and Veteran Institutions (Cigarette)	Less than 100	Less than 100
Other Tobacco Products Tax		
6.002 - Reservation Tobacco Sales	Less than 100	Less than 100
6.001 - Federal and Veteran Institutions (Other Tobacco Products)	Less than 100	Less than 100
Lodging Tax		
13.002 - Federal Employees on Federal Business	Less than 100	Less than 100
Financials/Insurance		
Personal & Corporate Income Taxes		
1.233 - Life Insurance Company Reserves	11,600	12,900
1.455 - Fire Insurance	4,700	4,900
1.235 - Property and Casualty Insurance Company Reserves	3,500	3,800
1.456 - Workers' Compensation Assessments	2,900	3,200
1.048 - Credit Union Income	2,300	3,200
1.049 - Elimination of Tax Exempt Interest Allocation for Banks	1,400	1,400
1.319 - Wet Marine and Transportation Policies	400	400
*1.454 - Mile-Based or Time-Based Motor Vehicle Insurance	0	0
1.234 - Addition to Bad Debt Reserves of Small Financial Institutions	Less than 100	Less than 100
1.457 - Oregon Life and Health IGA Assessments	Less than 100	Less than 100
*1.428 - Farmworker Housing Lender's Credit	Less than 100	Less than 100
1.313 - Out-of-State Financial Institutions	Less than 100	Less than 100
Forestry		
Personal & Corporate Income Taxes		
1.227 - Expensing and Amortization of Reforestation Costs	1,300	1,300
1.226 - Expensing Timber Growing Costs	1,200	1,200
*1.453 - Reforestation	100	Less than 100
Property Tax		
2.049 - Western Private Standing Timber	443,600	507,900
2.121 - Western Private Forestland	77,700	92,200
2.050 - Eastern Private Standing Timber	47,500	54,400
*2.051 - Private Farm and Logging Roads	33,800	38,700
2.123 - Small Tract Forestland Option	21,200	19,100
2.120 - Forest Homesites	7,300	7,300
2.122 - Eastern Private Forestland	5,300	5,800
*2.044 - Environmentally Sensitive Logging Equipment	2,600	2,700
2.048 - State and Local Standing Timber Under Contract	1,600	1,900

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
2.047 - Federal Standing Timber Under Contract	1,000	1,100
*2.118 - Wildlife Habitat	1,000	1,000
2.052 - Forest Fire Protection Association	200	200
*2.045 - Skyline and Swing Yarders	0	0
Gas and Use Fuel Taxes		
3.002 - Forest Products: Other than Gasoline	0	0
3.001 - Forest Products: Gasoline	0	0
Weight-Mile Tax		
4.006 - Fire Protection	100	100
4.002 - Forest Products on County Roads	0	0
Forest Products Harvest Tax		
9.001 - First 25,000 Board Feet	400	200
Inheritance/Excise Tax		
*15.001 - Natural Resource and Fishing Property	3,800	3,900
Health Care		
Personal & Corporate Income Taxes		
*1.009 - Employer Paid Medical Benefits	1,125,200	1,308,000
*1.008 - Cafeteria Plan Benefits	310,500	350,100
1.012 - Hospital Insurance (Part A)	297,200	320,900
1.013 - Supplementary Medical Insurance (Part B)	221,900	246,400
*1.203 - Medical and Dental Expenses	172,100	181,500
*1.306 - Additional Medical Deduction for Elderly	152,500	187,000
*1.104 - Self-Employment Health Insurance	63,100	67,700
1.011 - Prescription Drug Insurance (Part D)	60,400	68,900
1.047 - Workers' Compensation Benefits (Medical)	50,200	56,300
*1.037 - Military and Dependents CHAMPUS/TRICARE Insurance	44,800	47,900
*1.202 - Charitable Contributions: Health	30,000	33,900
1.404 - Rural Medical Practice	17,000	16,900
1.407 - Long Term Care Insurance	16,600	18,000
1.105 - Health Savings Accounts	10,900	14,500
*1.462 - TRICARE Health Care Providers	3,000	3,400
*1.204 - Removal of Architectural Barriers	600	600
1.405 - Volunteer Rural Emergency Medical Technicians	300	Less than 100
1.406 - Costs In Lieu of Nursing Home Care	Less than 100	Less than 100
*1.327 - TRICARE Payments	Less than 100	Less than 100
*1.463 - Oregon Veterans' Home Physicians	Less than 100	Less than 100
1.232 - Advanced Mine Safety Equipment	Less than 100	Less than 100
1.304 - Physicians in Medically Disadvantaged Areas	0	0
Property Tax		
2.094 - Long Term Care Facilities	100	100
2.006 - Leased Health Care Property	Less than 100	Less than 100

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
2.093 - New Rural Health Care Facilities	Less than 100	Less than 100
Medical Provider Tax		
12.004 - Nursing Facilities	0	0
*12.003 - Oregon Veterans' Home	0	0
12.001 - Type A and B Hospitals	0	0
*12.002 - Veterans Affairs and Pediatric Specialty Hospitals	0	0
Housing		
Personal & Corporate Income Taxes		
1.214 - Home Mortgage Interest	1,185,400	1,335,100
1.035 - Capital Gains on Home Sales	291,900	327,500
1.212 - Accelerated Depreciation of Rental Housing	37,400	29,600
1.430 - Oregon Affordable Housing Lender's Credit	9,200	9,600
*1.061 - Rental Allowances for Clergy Housing	5,300	5,400
*1.427 - Farmworker Housing Construction	1,900	1,800
1.432 - Individual Development Account Withdrawal (Credit)	300	300
*1.428 - Farmworker Housing Lender's Credit	Less than 100	Less than 100
1.433 - Mobile Home Park Closure	Less than 100	Less than 100
1.314 - Mobile Home Park Capital Gain	Less than 100	Less than 100
*1.315 - Mobile Home Tenant Payment	Less than 100	Less than 100
Property Tax		
2.024 - Housing Authority Rental Units	22,800	24,100
2.102 - Nonprofit Low Income Rental Housing	15,000	15,900
2.097 - New Housing in Distressed Areas	8,200	8,500
2.099 - Multi-Family Rental Housing in City Core	7,600	8,100
2.115 - Multi-Unit Rental Housing	3,800	4,100
*2.070 - Low Value Manufactured Structure in Large County	1,600	800
2.101 - New Housing for Low Income Rental	1,500	1,600
*2.026 - Farm Labor Housing and Day Care Facilities	600	600
2.098 - Rehabilitated Housing	300	300
2.096 - Vertical Housing Development Zone	100	100
*2.114 - Nonprofit Housing for the Elderly	Less than 100	Less than 100
2.100 - Low Income Multi-Unit Housing	0	0
*2.025 - Nonprofit Elderly Housing State Funded	0	3,700
Lower Income Assistance		
Personal & Corporate Income Taxes		
1.403 - Earned Income Credit	66,800	32,500
*1.423 - Working Family Child Care	41,900	41,000
1.005 - Public Assistance Benefits	35,800	37,500
*1.422 - Child and Dependent Care	15,100	14,400
1.431 - Individual Development Account Contribution (Credit)	12,000	13,500

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
*1.426 - Child Care Division Contributions	1,000	1,000
1.312 - Individual Development Accounts (Exclusion and Subtraction)	Less than 100	Less than 100
*1.409 - Elderly or Permanently Disabled	Less than 100	Less than 100
Military		
Personal & Corporate Income Taxes		
1.036 - Veterans' Benefits and Services	71,200	79,900
1.064 - Benefits and Allowances of Armed Forces Personnel	48,500	51,800
*1.037 - Military and Dependents CHAMPUS/TRICARE Insurance	44,800	47,900
1.326 - Military Active Duty and Related Pay	41,800	46,100
*1.462 - TRICARE Health Care Providers	3,000	3,400
1.063 - Military Disability Benefits	2,000	2,000
1.108 - Overnight Travel Expenses of National Guard and Reserve Members	200	200
*1.327 - TRICARE Payments	Less than 100	Less than 100
*1.463 - Oregon Veterans' Home Physicians	Less than 100	Less than 100
1.316 - Service in Vietnam on Missing Status	0	0
Property Tax		
2.103 - Disabled Veterans or Their Surviving Spouses	17,300	18,700
2.113 - Homestead Exemption for Active Duty Military	200	200
2.104 - Veterans in Nonprofit Elderly Housing	200	200
2.021 - Defense Contractor With Federal Property	0	0
Medical Provider Tax		
*12.003 - Oregon Veterans' Home	0	0
*12.002 - Veterans Affairs and Pediatric Specialty Hospitals	0	0
Other Untaxed Income/Property		
Personal & Corporate Income Taxes		
1.459 - Personal Exemption	1,086,300	1,121,000
1.325 - Federal Income Tax Subtraction	704,800	863,700
1.057 - Capital Gains on Inherited Property	489,100	561,500
1.213 - Property Taxes	355,400	382,800
1.045 - Life Insurance Investment Income	216,400	242,000
1.065 - Capital Gains on Gifts	144,600	-5,900
1.046 - Workers' Compensation Benefits (Nonmedical)	33,400	35,200
1.010 - Compensatory Damages	12,300	13,800
1.022 - Cancellation of Debt for Nonfarmers	5,700	300
1.238 - Casualty and Theft Losses	1,700	1,900
1.067 - Public Safety Officer Survivor Annuities	200	200
1.051 - Certain Disaster Mitigation Payments	200	300
*1.315 - Mobile Home Tenant Payment	Less than 100	Less than 100
1.066 - Restitution Payments for Holocaust Survivors	Less than 100	Less than 100

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
1.015 - Special Benefits for Disabled Coal Miners	Less than 100	Less than 100
1.050 - Structured Settlement Accounts	Less than 100	Less than 100
1.239 - Local Income Taxes	Less than 100	Less than 100
1.058 - Gain on Involuntary Conversions in Disaster Areas	Less than 100	Less than 100
Property Tax		
2.082 - Cemeteries, Burial Grounds, and Mausoleums	5,900	6,300
2.127 - Destroyed or Damaged Property	Less than 100	Less than 100
Recreation		
Personal & Corporate Income Taxes		
*1.453 - Reforestation	100	Less than 100
Property Tax		
*2.056 - Small Watercraft	28,300	28,600
*2.126 - Open Space Land	1,700	1,800
2.086 - City Owned Sports Facility	1,400	1,700
2.020 - Federal Land Under Recreation Facility	700	0
2.057 - Nonprofit Public Park Use Land	200	300
*2.087 - Convention Facilities	0	0
*2.074 - Beach Lands	0	0
Retirement		
Personal & Corporate Income Taxes		
1.014 - Pension Contributions and Earnings	998,100	1,199,400
1.323 - Federal Pension Income	127,600	127,600
1.106 - IRA Contributions and Earnings	105,500	149,700
*1.030 - Employee Stock Ownership Plans	6,700	7,500
1.461 - Retirement Income	1,300	400
1.059 - Deferral of Interest on Savings Bonds	Less than 100	Less than 100
Senior and Disabled		
Personal & Corporate Income Taxes		
1.016 - Social Security Benefits (Federal)	579,900	613,100
1.307 - Social Security Benefits (Oregon)	476,200	534,500
*1.203 - Medical and Dental Expenses	172,100	181,500
*1.306 - Additional Medical Deduction for Elderly	152,500	187,000
1.411 - Severe Disability	8,600	9,300
1.305 - Additional Deduction for Elderly or Blind	8,200	8,000
*1.204 - Removal of Architectural Barriers	600	600
1.410 - Loss of Limbs	Less than 100	Less than 100
*1.409 - Elderly or Permanently Disabled	Less than 100	Less than 100
Property Tax		
2.007 - Senior Services Centers	200	200
*2.114 - Nonprofit Housing for the Elderly	Less than 100	Less than 100
*2.025 - Nonprofit Elderly Housing State Funded	0	3,700

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
State and local Government		
911 Emergency Communications Tax		
8.001 - State and Local Subscribers	4,900	1,800
Personal & Corporate Income Taxes		
1.056 - Interest on Oregon State and Local Debt	82,500	99,400
1.458 - Political Contributions	14,900	6,900
1.309 - Interest from State and Local Government Bonds	200	300
Property Tax		
2.072 - State and Local Property	2,305,000	2,433,700
2.078 - Indian Property Used Exclusively for Government Services	100	200
2.076 - Communications Equipment for Maritime Emergency Response	Less than 100	Less than 100
2.073 - Corporations for Irrigation, Drainage, Water Supply or Flood Control	0	0
*2.087 - Convention Facilities	0	0
2.075 - Local Government Public Ways	0	0
Gas and Use Fuel Taxes		
3.004 - Public Services	14,000	14,400
Electric Cooperative Tax		
*10.001 - Revenue from Government Leased Lines	200	200
Oil and Gas Privilege Tax		
11.003 - State and Local Interests	Less than 100	Less than 100
Medical Provider Tax		
*12.003 - Oregon Veterans' Home	0	0
Tax Administration		
Local Construction Tax		
14.001 - Exempt Construction	0	0
Personal & Corporate Income Taxes		
1.502 - Single Sales Factor Corporate Apportionment	129,800	164,900
1.053 - Gain on Nondealer Installment Sales	38,500	50,300
1.024 - Inventory Methods of Valuation	26,800	29,400
1.054 - Gain on Like-Kind Exchanges	20,100	24,600
1.019 - Cash Accounting, Other than Agriculture	8,400	8,800
1.023 - Imputed Interest Rules	4,100	4,300
1.237 - Completed Contract Rules	3,500	4,000
1.321 - Oregon State Lottery Prizes	700	600
*1.505 - Apportionment for Utility and Telecommunication Companies	500	500
1.236 - Magazine Circulation Expenditures	Less than 100	Less than 100
Property Tax		
2.068 - Intangible Personal Property	12,339,100	13,687,300
2.069 - Personal Property for Personal Use	1,222,100	1,338,700

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
*2.060 - Motor Vehicles and Trailers	894,100	930,200
2.013 - Inventory	658,000	734,100
*2.056 - Small Watercraft	28,300	28,600
*2.067 - FCC Licenses	17,500	17,500
*2.109 - Aircraft	8,000	8,200
2.014 - Business Personal Property Cancellation	6,000	6,400
*2.070 - Low Value Manufactured Structure in Large County	1,600	800
2.023 - Federal Land Under Summer Homes	1,300	1,400
2.053 - Inactive Mineral Interests	300	300
2.054 - Mining Claims on Federal Land	100	100
2.088 - LLC Owned by Nonprofit Corporation	0	0
2.085 - Exempt Lease from Exempt Owner	0	0
2.017 - Ship Repair Facility Materials	0	0
2.084 - Exempt Lease from Taxable Owner	0	0
*2.071 - Beverage Containers Requiring Deposit	Less than 100	Less than 100
Cigarette Tax		
5.001 - Small Quantity by Consumers	Less than 100	Less than 100
Oil and Gas Privilege Tax		
11.002 - Credit for Property Taxes Paid	200	200
Lodging Tax		
13.001 - Exempt Dwelling Units	0	0
Transportation		
Personal & Corporate Income Taxes		
*1.044 - Employer Paid Transportation Benefits	34,300	34,400
*1.447 - Transportation Projects	1,800	9,300
*1.450 - Biofuels and Fuel Blends	300	0
*1.454 - Mile-Based or Time-Based Motor Vehicle Insurance	0	0
Property Tax		
*2.060 - Motor Vehicles and Trailers	894,100	930,200
*2.109 - Aircraft	8,000	8,200
2.117 - Watercraft Locally Assessed	4,500	4,600
2.112 - Railroad Right of Way in Rural Fire District	1,000	1,000
*2.091 - Amtrak Passenger Railroad	1,000	1,000
2.111 - Railroad Right of Way in Highway Lighting District	Less than 100	Less than 100
2.059 - Railroad Right of Way Used for Alternative Transportation	0	0
2.061 - ODOT Land Under Use Permit	Less than 100	Less than 100
2.062 - Tollways and Related Facilities	0	0
2.110 - Railroad Right of Way in Water District	Less than 100	Less than 100
2.107 - Watercraft Centrally Assessed	0	0

Subject Category	FY 2011-13 Revenue Loss (\$000's)	FY 2013-15 Revenue Loss (\$000's)
Gas and Use Fuel Taxes		
3.005 - Public Transportation	5,000	5,100
3.003 - Fuel for Aircraft Departing U.S.	200	200
Weight-Mile Tax		
4.004 - Government Owned or Operated Vehicles	10,000	11,000
4.005 - Public Mass Transit Vehicles	4,600	4,900
Utilities		
Personal & Corporate Income Taxes		
*1.505 - Apportionment for Utility and Telecommunication Companies	500	500
1.052 - Contributions in Aid of Construction for Utilities	200	200
*1.318 - Energy Conservation Subsidies (Oregon)	Less than 100	Less than 100
Property Tax		
*2.067 - FCC Licenses	17,500	17,500
2.064 - Nonprofit Electrical Distribution Associations	16,700	17,200
2.066 - Private Service Telephone Equipment	Less than 100	Less than 100
2.063 - Nonprofit Water Associations	Less than 100	Less than 100
2.065 - Nonprofit Telephone Associations	Less than 100	Less than 100
Electric Cooperative Tax		
*10.001 - Revenue from Government Leased Lines	200	200