

				2021-23
				Revenue Loss
Tax Expenditure Name		Tax Type	Type	(\$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	700
1.215	Fertilizer and Soil Conditioner Costs	Personal & Corporate Income Taxes	Deduction	1,100
1.216	Extended Carryback of Farming Loss	Personal & Corporate Income Taxes	Deduction	300
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	4,500
1.430	Bovine Manure	Personal & Corporate Income Taxes	Credit	2,200
1.440	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.503	Income Averaging for Farmers	Personal & Corporate Income Taxes	Other	1,400
1.504	Capital Gains from Farm Property	Personal & Corporate Income Taxes	Other	4,700
2.009	Agricultural Housing and Day Care Facilities	Property Tax	Full	700
2.010	Fairground Leased Storage Space	Property Tax	Full	Less than 100
2.032	Food Processing Equipment	Property Tax	Full	13,000
2.033	Farm Machinery and Equipment	Property Tax	Full	96,800
2.034	Mobile Field Incinerators	Property Tax	Full	Incl. in 2.033
2.035	Crops, Plants, and Fruit Trees	Property Tax	Full	20,200
2.036	Agricultural Products Held by the Farmer	Property Tax	Full	Less than 100
2.037	Nursery Stock	Property Tax	Full	6,100
2.038	Leased State and Local Farming and Grazing Land	Property Tax	Full	Incl. in 2.078
2.039	Leased Federal Grazing Land	Property Tax	Full	Incl. in 2.093
2.040	Shellfish Growing on State Land	Property Tax	Full	Less than 100
2.041	Center Pivot Irrigation Equipment	Property Tax	Full	Incl. in 2.033
2.042	Other Farm/Aquaculture/Egg Equipment	Property Tax	Full	Incl. in 2.033
2.043	Field Burning Smoke Management Equipment	Property Tax	Full	Incl. in 2.033
2.044	Crab Pots	Property Tax	Full	300
2.045	Land Leased From State Land Board	Property Tax	Full	2,900
2.125	Farmland	Property Tax	Special	419,100
2.126	Farm Homesites	Property Tax	Special	42,200
4.001	Farming Operations	Weight-Mile Tax	Exclusion	16,900
7.001	Small Wineries	Beer and Wine Taxes	Exclusion	7,000
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	Incl. in 7.001
19.005	Farmer Sales to an Agricultural Cooperative in Oregon	Corporate Activity Tax	Exclusion	Not Yet Available
19.006	Milk	Corporate Activity Tax	Exclusion	Not Yet Available
<b>Arts</b>				
1.203	Deduction of Certain Film and Television Production Costs	Personal & Corporate Income Taxes	Deduction	Less than 100
1.308	Film Production Labor Rebate	Personal & Corporate Income Taxes	Subtraction	800
1.414	Film Production Development Contributions	Personal & Corporate Income Taxes	Credit	27,300
1.447	Oregon Cultural Trust	Personal & Corporate Income Taxes	Credit	8,400
<b>Charitable Organizations</b>				
1.051	Voluntary Employees' Beneficiary Associations	Personal & Corporate Income Taxes	Exclusion	10,800
1.052	Rental Allowances for Clergy Housing	Personal & Corporate Income Taxes	Exclusion	6,500
1.053	Certain Payments to Controlling Exempt Organizations	Personal & Corporate Income Taxes	Exclusion	200
1.228	Charitable Contributions	Personal & Corporate Income Taxes	Deduction	657,000
1.309	Artist's Charitable Contribution	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.431	Crop Donation	Personal & Corporate Income Taxes	Credit	600
2.084	Charitable, Literary, and Scientific Organizations	Property Tax	Full	238,400
2.085	Fraternal Organizations	Property Tax	Full	11,600
2.086	Religious Organizations	Property Tax	Full	153,000
2.087	Transfer of Land from Cemetery to School	Property Tax	Full	0
4.009	Charitable Organizations	Weight-Mile Tax	Exclusion	400
19.009	Certain Exempt Entities	Corporate Activity Tax	Exclusion	Not Yet Available
<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	22,800
1.014	Exclusion of Gain from Certain Small Business Stock	Personal & Corporate Income Taxes	Exclusion	16,300
1.204	Accelerated Depreciation of Buildings	Personal & Corporate Income Taxes	Deduction	3,600
1.205	Accelerated Depreciation of Equipment	Personal & Corporate Income Taxes	Deduction	352,900
1.206	Research and Development Costs	Personal & Corporate Income Taxes	Deduction	10,000
1.207	Section 179 Expensing Allowances	Personal & Corporate Income Taxes	Deduction	59,900
1.208	Amortization of Business Start-Up Costs	Personal & Corporate Income Taxes	Deduction	1,900
1.209	Foreign-Derived Intangible Income	Personal & Corporate Income Taxes	Deduction	224,000
1.217	Development Costs for Nonfuel Minerals	Personal & Corporate Income Taxes	Deduction	Less than 100
1.310	Oregon Investment Advantage	Personal & Corporate Income Taxes	Subtraction	Not Available
1.311	Dividend Received from an IC-DISC	Personal & Corporate Income Taxes	Subtraction	14,300
1.317	Depletion Costs for Metal Mines	Personal & Corporate Income Taxes	Subtraction	Less than 100
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	9,900

Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$'000's)
1.417	Qualified Research Activities	Personal & Corporate Income Taxes	Credit	12,100
1.418	Qualified Research Activities (Alternative)	Personal & Corporate Income Taxes	Credit	1,500
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	2,100
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	217,200
2.011	Commercial Buildings Under Construction	Property Tax	Full	29,200
2.012	Construction in Process in an Enterprise Zone	Property Tax	Full	Incl. in 2.011
2.013	Enterprise Zone Businesses	Property Tax	Full	125,500
2.014	Long Term Rural Enterprise Zone (Property Tax)	Property Tax	Full	215,700
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	600
2.028	Cargo Containers	Property Tax	Full	200
2.098	Gigabit Internet	Property Tax	Partial	0
2.099	Certain Communication Related Property	Property Tax	Partial	61,300
2.100	Strategic Investment Program	Property Tax	Partial	457,200
2.101	Cap on Central Assessment for Certain Companies	Property Tax	Partial	3,600
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	28,700
1.002	Qualified Education Savings (Federal)	Personal & Corporate Income Taxes	Exclusion	17,600
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	11,400
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	1,400
1.102	Interest on Student Loans	Personal & Corporate Income Taxes	Adjustment	37,800
1.103	Qualified Higher Education Expenses	Personal & Corporate Income Taxes	Adjustment	0
1.301	Land Donated to Schools	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.302	Oregon 529 College Savings Network	Personal & Corporate Income Taxes	Subtraction	800
1.303	Scholarship Awards Used for Housing Expenses	Personal & Corporate Income Taxes	Subtraction	1,100
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	27,200
1.404	Employee Training	Personal & Corporate Income Taxes	Credit	Less than 100
1.405	Contributions to 529 Account	Personal & Corporate Income Taxes	Credit	36,700
1.422	Public University Venture Development Fund	Personal & Corporate Income Taxes	Credit	500
2.001	Academies, Day Care, and Student Housing	Property Tax	Full	52,400
2.002	Student Housing Furnishings	Property Tax	Full	100
2.003	Leased Student Housing Publicly Owned	Property Tax	Full	28,800
2.004	Higher Education Parking Space	Property Tax	Full	Incl. in 2.078
2.005	Private Libraries for Public Use	Property Tax	Full	Less than 100
2.018	Industry Apprenticeship/Training Trust	Property Tax	Full	2,000
2.095	Fraternalities, Sororities, and Cooperatives	Property Tax	Partial	600
4.005	Elementary and Secondary School Vehicles	Weight-Mile Tax	Exclusion	4,500
<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	3,800
1.218	Intangible Development Costs for Fuels	Personal & Corporate Income Taxes	Deduction	2,100
1.219	Deferral of Capital Gains From FERC Restructuring Requirements	Personal & Corporate Income Taxes	Deduction	-500
1.220	Energy Efficient Commercial Property	Personal & Corporate Income Taxes	Deduction	Less than 100
1.318	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	200
1.434	Alternative Energy Devices (Residential)	Personal & Corporate Income Taxes	Credit	1,200
1.435	Business Energy Facilities, Conservation and Renewables	Personal & Corporate Income Taxes	Credit	1,500
1.436	Renewable Energy Development Contributions	Personal & Corporate Income Taxes	Credit	0
1.437	Energy Conservation Projects	Personal & Corporate Income Taxes	Credit	1,100
1.438	Weatherization Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.439	Production or Collection of Biomass	Personal & Corporate Income Taxes	Credit	300
2.019	Rural Renewable Energy Development Zone	Property Tax	Full	8,500
2.046	Natural Gas Pipeline Extension	Property Tax	Full	Less than 100
2.047	Solar Projects	Property Tax	Full	14,700
2.048	Cooperative Providing Heat by Combustion of Biomass	Property Tax	Full	Incl. in 2.078
2.213	Alternative Energy Systems	Property Tax	Partial	4,400
11.001	First \$3,000 in Gross Sales Value	Oil and Gas Privilege Tax	Exclusion	Less than 100
<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

Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$'000's)
1.214	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	700
1.221	Special Depreciation for Recycling Equipment	Personal & Corporate Income Taxes	Deduction	Less than 100
1.222	Mining and Solid Waste Reclamation Reserves	Personal & Corporate Income Taxes	Deduction	Less than 100
1.223	Amortization of Air Pollution Control Facilities	Personal & Corporate Income Taxes	Deduction	300
1.415	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	100
2.049	Nonprofit Sewage Treatment Facilities	Property Tax	Full	Less than 100
2.050	Property Used for Golf Course and Effluent	Property Tax	Full	0
2.051	Riparian Habitat Land	Property Tax	Full	400
2.052	Environmentally Sensitive Logging Equipment	Property Tax	Full	7,300
2.053	Skyline and Swing Yarders	Property Tax	Full	Incl. in 2.052
2.070	Beverage Containers Requiring Deposit	Property Tax	Full	Less than 100
2.074	Beach Lands	Property Tax	Full	Not Available
2.114	Pollution Control Facilities	Property Tax	Partial	Less than 100
2.127	Historic Property	Property Tax	Special	10,300
2.128	Wildlife Habitat	Property Tax	Special	1,700
2.129	Conservation Easements	Property Tax	Special	1,100
2.130	Open Space Land	Property Tax	Special	1,500
3.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	0
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	13,500
<b>Family Support</b>				
1.004	Certain Foster Care Payments	Personal & Corporate Income Taxes	Exclusion	4,600
1.005	Employee Adoption Benefits	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.006	Compensatory Damages	Personal & Corporate Income Taxes	Exclusion	14,300
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	5,600
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	529,000
1.056	Capital Gains on Gifts	Personal & Corporate Income Taxes	Exclusion	53,800
1.057	Life Insurance Proceeds	Personal & Corporate Income Taxes	Exclusion	126,100
1.058	Public Safety Officer Survivor Annuities	Personal & Corporate Income Taxes	Exclusion	200
1.105	Health Savings Accounts	Personal & Corporate Income Taxes	Adjustment	54,100
1.229	Casualty and Theft Losses	Personal & Corporate Income Taxes	Deduction	400
1.312	Individual Development Accounts (Exclusion and Subtraction)	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.325	Federal Income Tax Subtraction	Personal & Corporate Income Taxes	Subtraction	1,050,800
1.406	Earned Income Credit	Personal & Corporate Income Taxes	Credit	125,900
1.407	Child with a Disability	Personal & Corporate Income Taxes	Credit	4,600
1.423	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	0
1.424	Child and Dependent Care	Personal & Corporate Income Taxes	Credit	0
1.425	Working Family Household and Dependent Care	Personal & Corporate Income Taxes	Credit	25,600
1.426	Contributions to Office of Child Care	Personal & Corporate Income Taxes	Credit	Less than 100
1.427	Individual Development Account Donation (Credit)	Personal & Corporate Income Taxes	Credit	4,900
2.088	Cemeteries, Burial Grounds, and Mausoleums	Property Tax	Full	8,300
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>				
1.320	Hydroelectric Dam and Waterway Workers	Personal & Corporate Income Taxes	Subtraction	Not Available
1.321	Income Earned in "Indian Country"	Personal & Corporate Income Taxes	Subtraction	6,800
1.322	Federal Pension Income	Personal & Corporate Income Taxes	Subtraction	129,000
1.327	Interest and Dividends on U.S. Obligations	Personal & Corporate Income Taxes	Subtraction	21,500
1.508	Nonresident Spouse of Nonresident Servicemember Serving in Oregon	Personal & Corporate Income Taxes	Other	Not Available
2.075	Property of Indians and on Tribal Trust Land	Property Tax	Full	Not Available
2.093	Federal Property	Property Tax	Full	1,717,600
5.002	Federal and Veterans Institutions (Cigarette)	Cigarette Tax	Exclusion	300
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	Less than 100
17.003	Vehicles Purchased by the Federal Government or Tribes	Vehicle Use Tax	Exclusion	100
<b>Financials/Insurance</b>				
1.043	Credit Union Income	Personal & Corporate Income Taxes	Exclusion	24,700
1.044	Elimination of Tax Exempt Interest Allocation for Banks	Personal & Corporate Income Taxes	Exclusion	3,200
1.412	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.428	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	15,100
1.432	Energy Conservation Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.445	Oregon Life and Health IGA Assessments	Personal & Corporate Income Taxes	Credit	600
19.003	Underwriting Profit from Wet Marine and Transportation Insurance	Corporate Activity Tax	Exclusion	Not Yet Available

Tax Expenditure Name

Tax Type

Type

Revenue Loss  
(\$'000's)

**Forestry**

1.224	Expensing Timber Growing Costs	Personal & Corporate Income Taxes	Deduction	2,400
1.225	Expensing and Amortization of Reforestation Costs	Personal & Corporate Income Taxes	Deduction	1,000
1.443	Reforestation	Personal & Corporate Income Taxes	Credit	Less than 100
2.054	Forest Fire Protection Association	Property Tax	Full	300
2.055	Federal Standing Timber Under Contract	Property Tax	Full	2,000
2.056	State and Local Standing Timber Under Contract	Property Tax	Full	2,100
2.057	Western Private Standing Timber	Property Tax	Full	493,700
2.058	Eastern Private Standing Timber	Property Tax	Full	23,100
2.059	Private Farm and Logging Roads	Property Tax	Full	47,700
2.131	Forest Homesites	Property Tax	Special	9,800
2.132	Western Private Forestland	Property Tax	Special	106,600
2.133	Eastern Private Forestland	Property Tax	Special	13,300
2.134	Small Tract Forestland Option	Property Tax	Special	26,500
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
9.001	First 25,000 Board Feet	Forest Products Harvest Tax	Exclusion	200

**Health Care**

1.007	Employer Paid Medical and Cafeteria Plan Benefits	Personal & Corporate Income Taxes	Exclusion	1,681,600
1.022	Employer Provided On-Site Gyms	Personal & Corporate Income Taxes	Exclusion	14,200
1.031	Military and Dependents TRICARE Insurance	Personal & Corporate Income Taxes	Exclusion	54,500
1.045	Workers' Compensation Benefits (Medical)	Personal & Corporate Income Taxes	Exclusion	39,700
1.104	Self-Employment Health Insurance	Personal & Corporate Income Taxes	Adjustment	95,500
1.105	Health Savings Accounts	Personal & Corporate Income Taxes	Adjustment	54,100
1.201	Medical and Dental Expenses	Personal & Corporate Income Taxes	Deduction	310,400
1.202	Removal of Architectural Barriers	Personal & Corporate Income Taxes	Deduction	Less than 100
1.304	Medical Subtraction for Elderly	Personal & Corporate Income Taxes	Subtraction	64,100
1.408	Rural Medical Practice	Personal & Corporate Income Taxes	Credit	14,000
1.409	Volunteer Rural Emergency Medical Technicians	Personal & Corporate Income Taxes	Credit	200
1.449	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
12.001	Excluded Hospitals	Medical Provider Taxes	Exclusion	320,800
12.002	Type A and B Hospitals	Medical Provider Taxes	Other	28,300
16.001	Marijuana Purchased for Medical Use	Marijuana Tax	Exclusion	8,600
19.001	Services to Medicare or Medical Assistance Patients	Corporate Activity Tax	Exclusion	Not Yet Available
19.002	Entities Subject to Medical Provider Taxes	Corporate Activity Tax	Exclusion	Not Yet Available

**Housing**

1.017	Capital Gains on Home Sales	Personal & Corporate Income Taxes	Exclusion	443,200
1.019	Cancellation of Mortgage Debt	Personal & Corporate Income Taxes	Exclusion	700
1.210	Accelerated Depreciation of Rental Housing	Personal & Corporate Income Taxes	Deduction	20,500
1.211	Home Mortgage Interest	Personal & Corporate Income Taxes	Deduction	1,128,700
1.212	Property Taxes	Personal & Corporate Income Taxes	Deduction	616,000
1.313	Mobile Home Park Capital Gain	Personal & Corporate Income Taxes	Subtraction	200
1.314	First Time Home Buyer Savings	Personal & Corporate Income Taxes	Subtraction	900
1.315	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.428	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	15,100
1.429	Manufactured Dwelling Park Closure	Personal & Corporate Income Taxes	Credit	Less than 100
2.007	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	Property Tax	Full	100
2.020	Housing Authority Rental Properties	Property Tax	Full	34,800
2.021	Local Government Owned Low Income Housing	Property Tax	Full	5,800
2.022	Transfer of Cemetery Land for Low-Income Housing	Property Tax	Full	Less than 100
2.071	Low-Value Manufactured Structure in High-Population County	Property Tax	Full	5,800
2.102	Vertical Housing Development Zone	Property Tax	Partial	4,000
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	15,600
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	33,900
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	Not Available
2.123	Use-Restricted Multi-Unit Rental Housing	Property Tax	Special	5,800
19.004	Manufactured Dwelling Cooperatives	Corporate Activity Tax	Exclusion	Not Yet Available
19.011	Subcontracting Payments for Labor Costs for Residential Construction	Corporate Activity Tax	Subtraction	Not Yet Available

**Income Maintenance**

1.004	Certain Foster Care Payments	Personal & Corporate Income Taxes	Exclusion	4,600
1.005	Employee Adoption Benefits	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.006	Compensatory Damages	Personal & Corporate Income Taxes	Exclusion	14,300
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	100

				2021-23	
				Revenue Loss	
Tax Expenditure Name	Tax Type	Type		(\$000's)	
1.018	Income Earned Abroad by U.S. Citizens	Personal & Corporate Income Taxes	Exclusion	82,500	
1.019	Cancellation of Mortgage Debt	Personal & Corporate Income Taxes	Exclusion	700	
1.042	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	400	
1.046	Workers' Compensation Benefits (Nonmedical)	Personal & Corporate Income Taxes	Exclusion	20,800	
1.058	Public Safety Officer Survivor Annuities	Personal & Corporate Income Taxes	Exclusion	200	
1.059	Disability Benefits of Military and Victims of Terrorism	Personal & Corporate Income Taxes	Exclusion	2,900	
1.305	Additional Deduction for Elderly or Blind	Personal & Corporate Income Taxes	Subtraction	23,100	
1.306	ABLE Account Contributions	Personal & Corporate Income Taxes	Subtraction	Less than 100	
1.315	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100	
1.323	Legislative Per Diem and Allowance	Personal & Corporate Income Taxes	Subtraction	100	
1.324	Oregon State Lottery Prizes	Personal & Corporate Income Taxes	Subtraction	200	
1.325	Federal Income Tax Subtraction	Personal & Corporate Income Taxes	Subtraction	1,050,800	
1.410	Severe Disability	Personal & Corporate Income Taxes	Credit	4,500	
1.411	Contributions to ABLE Account	Personal & Corporate Income Taxes	Credit	300	
1.429	Manufactured Dwelling Park Closure	Personal & Corporate Income Taxes	Credit	Less than 100	
1.448	Personal Exemption	Personal & Corporate Income Taxes	Credit	1,308,900	
19.010	Groceries	Corporate Activity Tax	Exclusion	Not Yet Available	
<b>Job Development</b>					
1.020	Employer Paid Group Life Insurance Premiums	Personal & Corporate Income Taxes	Exclusion	31,700	
1.021	Employer Paid Accident and Disability Insurance	Personal & Corporate Income Taxes	Exclusion	40,500	
1.022	Employer Provided On-Site Gyms	Personal & Corporate Income Taxes	Exclusion	14,200	
1.023	Miscellaneous Fringe Benefits	Personal & Corporate Income Taxes	Exclusion	76,600	
1.024	Employee Meals and Lodging (Nonmilitary)	Personal & Corporate Income Taxes	Exclusion	27,200	
1.025	Employee Stock Ownership Plans	Personal & Corporate Income Taxes	Exclusion	30,300	
1.026	Employee Awards	Personal & Corporate Income Taxes	Exclusion	3,600	
1.027	Employer Provided Education Benefits	Personal & Corporate Income Taxes	Exclusion	11,400	
1.028	Spread on Acquisition of Stock	Personal & Corporate Income Taxes	Exclusion	6,200	
1.029	Meal and Entertainment Expenses	Personal & Corporate Income Taxes	Exclusion	30,000	
1.041	Employer Paid Transportation Benefits	Personal & Corporate Income Taxes	Exclusion	45,000	
1.049	Allowances for Federal Employees Abroad	Personal & Corporate Income Taxes	Exclusion	4,400	
1.051	Voluntary Employees' Beneficiary Associations	Personal & Corporate Income Taxes	Exclusion	10,800	
1.052	Rental Allowances for Clergy Housing	Personal & Corporate Income Taxes	Exclusion	6,500	
1.107	Moving Expenses	Personal & Corporate Income Taxes	Adjustment	100	
1.401	Employer Provided Scholarships	Personal & Corporate Income Taxes	Credit	Less than 100	
1.423	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	0	
<b>Military</b>					
1.030	Veterans' Benefits and Services	Personal & Corporate Income Taxes	Exclusion	108,200	
1.031	Military and Dependents TRICARE Insurance	Personal & Corporate Income Taxes	Exclusion	54,500	
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	63,500	
1.061	Combat Pay	Personal & Corporate Income Taxes	Exclusion	7,000	
	Overnight Travel Expenses of National Guard and Reserve Members	Personal & Corporate Income Taxes	Adjustment	700	
1.326	Military Active Duty and Related Pay	Personal & Corporate Income Taxes	Subtraction	47,200	
1.449	Oregon Veterans' Home Physicians	Personal & Corporate Income Taxes	Credit	Less than 100	
1.507	Nonresident Armed Forces	Personal & Corporate Income Taxes	Other	10,100	
2.111	Disabled Veterans or Surviving Spouses of Veterans	Property Tax	Partial	30,800	
2.112	Veterans in Nonprofit Elderly Housing	Property Tax	Partial	100	
2.117	Homestead Exemption for Active Duty Military	Property Tax	Partial	100	
12.003	Oregon Veterans' Home	Medical Provider Taxes	Exclusion	5,600	
<b>Public Safety</b>					
1.505	Nonresident Income from Disaster or Emergency Related Work	Personal & Corporate Income Taxes	Other	Less than 100	
2.054	Forest Fire Protection Association	Property Tax	Full	300	
2.076	Equipment for Maritime Emergency Response	Property Tax	Full	Less than 100	
2.118	Surviving Spouse of Public Safety Officer	Property Tax	Partial	Less than 100	
2.119	Seismic Upgrades	Property Tax	Partial	Less than 100	
4.006	Fire Protection	Weight-Mile Tax	Exclusion	Less than 100	
<b>Recreation</b>					
2.023	Federal Land Under Summer Homes	Property Tax	Full	600	
2.024	Federal Land Under Recreation Facility	Property Tax	Full	1,800	
2.060	Nonprofit Public Park Use Land	Property Tax	Full	400	
<b>Retirement</b>					
1.010	Pension Contributions and Earnings	Personal & Corporate Income Taxes	Exclusion	2,469,500	
1.011	Social Security Benefits (Federal)	Personal & Corporate Income Taxes	Exclusion	744,000	
1.025	Employee Stock Ownership Plans	Personal & Corporate Income Taxes	Exclusion	30,300	
1.062	Deferral of Interest on Savings Bonds	Personal & Corporate Income Taxes	Exclusion	5,400	
1.106	IRA Contributions and Earnings	Personal & Corporate Income Taxes	Adjustment	220,600	
1.307	Social Security Benefits (Oregon)	Personal & Corporate Income Taxes	Subtraction	1,018,900	
1.322	Federal Pension Income	Personal & Corporate Income Taxes	Subtraction	129,000	
1.450	Certain Retirement Income	Personal & Corporate Income Taxes	Credit	1,500	
2.008	Senior Services Centers	Property Tax	Full	400	
2.025	Nonprofit Elderly Housing State Funded	Property Tax	Full	3,400	
2.097	Long Term Care Facilities	Property Tax	Partial	Less than 100	



Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$000's)
2.124	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	3,200
1.050	Interest on Oregon State and Local Debt	Personal & Corporate Income Taxes	Exclusion	50,300
1.212	Property Taxes	Personal & Corporate Income Taxes	Deduction	616,000
1.230	Local Income Taxes	Personal & Corporate Income Taxes	Deduction	200
1.316	Interest from State and Local Government Bonds	Personal & Corporate Income Taxes	Subtraction	300
1.323	Legislative Per Diem and Allowance	Personal & Corporate Income Taxes	Subtraction	100
1.446	Political Contributions	Personal & Corporate Income Taxes	Credit	10,800
2.076	Equipment for Maritime Emergency Response	Property Tax	Full	Less than 100
2.077	Interstate Bridges of Local Governments	Property Tax	Full	0
2.078	State and Local Property	Property Tax	Full	2,876,000
2.079	Corporations for Irrigation, Drainage, Water Supply or Flood Control	Property Tax	Full	Incl. in 2.078
2.080	Local Government Public Ways	Property Tax	Full	Not Available
2.081	Interstate Bridges of Other States or Subdivisions	Property Tax	Full	0
2.082	Indian Property Used Exclusively for Government Services	Property Tax	Full	500
2.089	City Owned Sports Facility	Property Tax	Full	3,300
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	11,400
4.003	Vehicle Used for Testing Emissions (Weight-Mile Tax)	Weight-Mile Tax	Exclusion	400
4.006	Fire Protection	Weight-Mile Tax	Exclusion	Less than 100
8.001	State and Local Subscribers	911 Emergency Communications Tax	Exclusion	8,300
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
<b>Tax Administration</b>				
1.015	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	5,600
1.023	Miscellaneous Fringe Benefits	Personal & Corporate Income Taxes	Exclusion	76,600
1.024	Employee Meals and Lodging (Nonmilitary)	Personal & Corporate Income Taxes	Exclusion	27,200
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	19,000
1.034	Inventory Methods of Valuation	Personal & Corporate Income Taxes	Exclusion	8,500
1.047	Gain on Nondealer Installment Sales	Personal & Corporate Income Taxes	Exclusion	41,800
1.048	Gain on Like-Kind Exchanges	Personal & Corporate Income Taxes	Exclusion	103,800
1.206	Research and Development Costs	Personal & Corporate Income Taxes	Deduction	10,000
1.226	Magazine Circulation Expenditures	Personal & Corporate Income Taxes	Deduction	Less than 100
1.227	Completed Contract Rules	Personal & Corporate Income Taxes	Deduction	6,500
1.324	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	Less than 100
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	600
2.026	Inventory	Property Tax	Full	700,400
2.027	Business Personal Property	Property Tax	Full	11,900
2.061	Inactive Mineral Interests	Property Tax	Full	Less than 100
2.062	Mining Claims on Federal Land	Property Tax	Full	400
2.072	Personal Property for Personal Use	Property Tax	Full	1,618,000
2.073	Heavy Equipment Rental	Property Tax	Full	10,000
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
2.092	Property of LLC Owned by Nonprofit Corporation	Property Tax	Full	Incl. in others
2.136	Destroyed or Damaged Property	Property Tax	Other	500
4.004	Dealer Vehicle on Test Drive	Weight-Mile Tax	Exclusion	Less than 100
5.001	Small Quantity by Consumers	Cigarette Tax	Exclusion	Less than 100
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	7,400
<b>Transportation</b>				
1.041	Employer Paid Transportation Benefits	Personal & Corporate Income Taxes	Exclusion	45,000
1.319	Wet Marine and Transportation Policies	Personal & Corporate Income Taxes	Subtraction	2,200
1.433	Transportation Projects	Personal & Corporate Income Taxes	Credit	200
1.444	Short Line Railroad Rehabilitation	Personal & Corporate Income Taxes	Credit	2,800
2.028	Cargo Containers	Property Tax	Full	200
2.029	Leased Docks and Airports	Property Tax	Full	19,300
2.030	Ship Repair Facility Materials	Property Tax	Full	Incl. in 2.026
2.031	Railroad Cars Being Repaired	Property Tax	Full	600
2.063	Small Watercraft	Property Tax	Full	27,200
2.064	Motor Vehicles and Trailers	Property Tax	Full	1,044,000
2.065	ODOT Land Under Use Permit	Property Tax	Full	Less than 100
2.066	Tollways and Related Facilities	Property Tax	Full	0

Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$000's)
2.067	Foreign Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Property Tax	Full	19,700
2.077	Interstate Bridges of Local Governments	Property Tax	Full	0
2.094	Amtrak Passenger Railroad	Property Tax	Full	4,000
2.115	Watercraft Centrally Assessed	Property Tax	Partial	Not Available
2.116	Aircraft Under 75,000 Pounds Owned by Air Transportation Companies	Property Tax	Partial	5,800
2.120	Railroad Right of Way in Water District	Property Tax	Partial	Less than 100
2.121	Railroad Right of Way in Highway Lighting District	Property Tax	Partial	Less than 100
2.122	Railroad Right of Way in Rural Fire District	Property Tax	Partial	3,300
2.135	Watercraft Locally Assessed	Property Tax	Special	5,300
3.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	0
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	600
4.007	Government Owned or Operated Vehicles	Weight-Mile Tax	Exclusion	9,700
4.008	Public Mass Transit Vehicles	Weight-Mile Tax	Exclusion	5,500
19.007	Motor Vehicle Fuel	Corporate Activity Tax	Exclusion	Not Yet Available
19.008	Sales Between Vehicle Dealers to Meet Customer Preference	Corporate Activity Tax	Exclusion	Not Yet Available
<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	300
2.069	Nonprofit Electrical Distribution Associations	Property Tax	Full	29,000
2.083	Federally Leased High-Voltage Electricity Transmission Property	Property Tax	Full	Less than 100
2.098	Gigabit Internet	Property Tax	Partial	0
2.099	Certain Communication Related Property	Property Tax	Partial	61,300