

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>

			2017-19	
Tax Expenditure Name	Tax Type	Type	Revenue Loss (\$000's)	
Agriculture				
1.034	Agriculture Cost-Sharing Payments	Personal & Corporate Income Tax	Exclusion	Less than 100
1.035	Cancellation of Debt for Farmers	Personal Income Tax	Exclusion	800
1.215	Cash Accounting for Agriculture	Personal & Corporate Income Tax	Deduction	Less than 100
1.216	Soil and Water Conservation Expenditures	Personal & Corporate Income Tax	Deduction	900
1.217	Fertilizer and Soil Conditioner Costs	Personal & Corporate Income Tax	Deduction	1,600
1.218	Costs of Raising Dairy and Breeding Cattle	Personal & Corporate Income Tax	Deduction	1,500
1.219	Sale of Stock to Farmers' Cooperatives	Personal & Corporate Income Tax	Deduction	600
1.220	Extended Carryback of Farming Loss	Personal Income Tax	Deduction	600
1.411	Agriculture Workforce Housing Construction	Personal & Corporate Income Tax	Credit	4,400
1.412	Farmworker Housing Lender's Credit	Personal & Corporate Income Tax	Credit	Less than 100
1.413	Livestock Killed by Wolves	Personal & Corporate Income Tax	Credit	0
1.448	Fish Screening Devices	Personal & Corporate Income Tax	Credit	Less than 100
1.503	Income Averaging for Farmers	Personal Income Tax	Other	1,400
1.504	Capital Gains from Farm Property	Personal Income Tax	Other	2,000
2.009	Agricultural Housing and Day Care Facilities	Property Tax	Full Exemption	300
2.010	Fairground Leased Storage Space	Property Tax	Full Exemption	Less than 100
2.034	Food Processing Equipment	Property Tax	Full Exemption	6,000
2.035	Farm Machinery and Equipment	Property Tax	Full Exemption	81,500
2.036	Mobile Field Incinerators	Property Tax	Full Exemption	Incl. in 2.035
2.037	Crops, Plants, and Fruit Trees	Property Tax	Full Exemption	19,500
2.038	Agricultural Products Held by the Farmer	Property Tax	Full Exemption	Less than 100
2.039	Nursery Stock	Property Tax	Full Exemption	6,300
2.040	Leased State and Local Farming and Grazing Land	Property Tax	Full Exemption	Incl. in 2.079
2.041	Leased Federal Grazing Land	Property Tax	Full Exemption	Incl. in 2.096
2.042	Shellfish Growing on State Land	Property Tax	Full Exemption	Less than 100
2.043	Center Pivot Irrigation Equipment	Property Tax	Full Exemption	Incl. in 2.035
2.044	Other Farm/Aquaculture/Egg Equipment	Property Tax	Full Exemption	Incl. in 2.035
2.045	Field Burning Smoke Management Equipment	Property Tax	Full Exemption	Incl. in 2.035

2.046	Crab Pots	Property Tax	Full Exemption	300
2.047	Land Leased From State Land Board	Property Tax	Full Exemption	2,700
2.114	Egg Processing Equipment	Property Tax	Partial Exemption	0
2.126	Farmland	Property Tax	Special Assessment	375,800
2.127	Farm Homesites	Property Tax	Special Assessment	25,800
4.001	Farming Operations	Weight-Mile Tax	Exclusion	4,500
7.001	Small Wineries	Beer & Wine Tax	Exclusion	4,800
7.002	Wine Marketing Activities	Beer & Wine Tax	Exclusion	0

Arts

1.205	Deduction of Certain Film and Television Production Costs	Personal & Corporate Income Tax	Deduction	0
1.308	Film Production Labor Rebate	Personal & Corporate Income Tax	Subtraction	200
1.414	Film Production Development Contributions	Personal & Corporate Income Tax	Credit	27,500
1.453	Oregon Cultural Trust	Personal & Corporate Income Tax	Credit	8,700

Charitable Organizations

1.051	Voluntary Employees' Beneficiary Associations	Personal Income Tax	Exclusion	26,500
1.052	Rental Allowances for Clergy Housing	Personal Income Tax	Exclusion	6,400
1.232	Charitable Contributions: Other	Personal & Corporate Income Tax	Deduction	328,200
1.309	Artist's Charitable Contribution	Personal Income Tax	Subtraction	100
1.433	Crop Donation	Personal & Corporate Income Tax	Credit	300
2.086	Charitable, Literary, and Scientific Organizations	Property Tax	Full Exemption	190,700
2.087	Fraternal Organizations	Property Tax	Full Exemption	15,500
2.088	Religious Organizations	Property Tax	Full Exemption	123,900
2.089	Transfer of Land from Cemetery to School	Property Tax	Full Exemption	Less than 100
4.009	Charitable Organizations	Weight-Mile Tax	Exclusion	100

Economic Development

1.013	Regional Economic Development Incentives	Personal & Corporate Income Tax	Exclusion	Less than 100
1.014	Income of Controlled Foreign Corporations	Corporate Income Tax	Exclusion	530,200
1.015	Exclusion of Gain from Certain Small Business Stock	Personal Income Tax	Exclusion	12,100
1.206	Accelerated Depreciation of Buildings	Personal & Corporate Income Tax	Deduction	6,800
1.207	Accelerated Depreciation of Equipment	Personal & Corporate Income Tax	Deduction	154,300
1.208	Research and Development Costs	Personal & Corporate Income Tax	Deduction	29,700
1.209	Section 179 Expensing Allowances	Personal & Corporate Income Tax	Deduction	66,700
1.210	Amortization of Business Start-Up Costs	Personal & Corporate Income Tax	Deduction	200
1.221	Development Costs for Nonfuel Minerals	Personal & Corporate Income Tax	Deduction	100
1.310	Oregon Investment Advantage	Personal & Corporate Income Tax	Subtraction	13,300
1.311	Dividend Received from an IC-DISC	Personal Income Tax	Subtraction	11,700
1.316	Depletion Costs for Metal Mines	Personal & Corporate Income Tax	Subtraction	Less than 100

1.415	Qualified Low Income Community Investments	Personal & Corporate Income Tax	Credit	28,800
1.416	Qualified Research Activities	Personal & Corporate Income Tax	Credit	17,200
1.417	Qualified Research Activities (Alternative)	Personal & Corporate Income Tax	Credit	900
1.418	Long Term Rural Enterprise Zone Facilities (Income Tax)	Personal & Corporate Income Tax	Credit	Not Available
1.419	Reservation Enterprise Zone (Income Tax)	Personal & Corporate Income Tax	Credit	Less than 100
1.420	Electronic Commerce Enterprise Zone (Income Tax)	Personal & Corporate Income Tax	Credit	2,100
1.421	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Tax	Credit	1,100
1.501	Public Warehouse Sales Throwback Exemption	Corporate Income Tax	Other	Less than 100
1.502	Tax Rates for Certain Pass Through Income	Personal Income Tax	Other	239,000
2.011	Commercial Buildings Under Construction	Property Tax	Full Exemption	15,100
2.012	Construction in Process in an Enterprise Zone	Property Tax	Full Exemption	Incl. in 2.011
2.013	Enterprise Zone Businesses	Property Tax	Full Exemption	74,000
2.014	Long Term Rural Enterprise Zone (Property Tax)	Property Tax	Full Exemption	55,100
2.015	Businesses Transferring or Leasing Property	Property Tax	Full Exemption	0
2.016	Certain Property Owned by a Port	Property Tax	Full Exemption	700
2.017	Brownfield Development	Property Tax	Full Exemption	Not Available
2.018	New Industrial Property in Rural Areas	Property Tax	Full Exemption	Not Available
2.029	Cargo Containers	Property Tax	Full Exemption	Less than 100
2.101	Strategic Investment Program	Property Tax	Partial Exemption	447,900
2.102	Cap on Central Assessment for Certain Companies	Property Tax	Partial Exemption	1,000
2.103	Gigabit Internet	Property Tax	Partial Exemption	Not Available
2.104	Certain Communication Related Property	Property Tax	Partial Exemption	42,300

Education

1.001	Scholarship and Fellowship Income	Personal Income Tax	Exclusion	19,200
1.002	Qualified Education Savings (Federal)	Personal Income Tax	Exclusion	12,200
1.003	Exclusion of Employer Provided Tuition Reduction	Personal Income Tax	Exclusion	2,500
1.027	Employer Provided Education Benefits	Personal Income Tax	Exclusion	11,400
1.053	Discharge of Certain Student Loan Debt	Personal Income Tax	Exclusion	1,600
1.101	Teacher Classroom Expenses	Personal Income Tax	Adjustment	1,500
1.102	Interest on Student Loans	Personal Income Tax	Adjustment	36,800
1.103	Qualified Higher Education Expenses	Personal Income Tax	Adjustment	0
1.201	Charitable Contributions: Education	Personal & Corporate Income Tax	Deduction	57,200
1.301	Land Donated to Schools	Personal & Corporate Income Tax	Subtraction	Less than 100

1.302	Oregon 529 College Savings Network	Personal Income Tax	Subtraction	28,500
1.303	Scholarship Awards Used for Housing Expenses	Personal Income Tax	Subtraction	1,300
1.401	Contributions of Computer Equipment	Personal & Corporate Income Tax	Credit	Less than 100
1.402	Employer Provided Scholarships	Personal & Corporate Income Tax	Credit	Less than 100
1.422	Public University Venture Development Fund	Personal & Corporate Income Tax	Credit	1,000
2.001	Academies, Day Care, and Student Housing	Property Tax	Full Exemption	45,900
2.002	Student Housing Furnishings	Property Tax	Full Exemption	100
2.003	Leased Student Housing Publicly Owned	Property Tax	Full Exemption	26,300
2.004	Higher Education Parking Space	Property Tax	Full Exemption	Incl. in 2.079
2.005	Private Libraries for Public Use	Property Tax	Full Exemption	Less than 100
2.019	Industry Apprenticeship/Training Trust	Property Tax	Full Exemption	1,100
2.098	Fraternities, Sororities, and Cooperatives	Property Tax	Partial Exemption	500
4.005	Elementary and Secondary School Vehicles	Weight-Mile Tax	Exclusion	3,200

Energy

1.036	Energy Conservation Subsidies (Federal)	Personal Income Tax	Exclusion	3,000
1.037	Pass Through Status of Specified Publicly Traded Partnerships	Personal Income Tax	Exclusion	10,300
1.041	Contributions in Aid of Construction for Utilities	Corporate Income Tax	Exclusion	200
1.222	Intangible Development Costs for Fuels	Personal & Corporate Income Tax	Deduction	3,000
1.223	Deferral of Capital Gains From FERC Restructuring Requirements	Corporate Income Tax	Deduction	-1,000
1.224	Energy Efficient Commercial Property	Personal & Corporate Income Tax	Deduction	Less than 100
1.317	Energy Conservation Subsidies (Oregon)	Corporate Income Tax	Subtraction	Less than 100
1.421	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Tax	Credit	1,100
1.434	Diesel Truck Engine Replacement	Personal & Corporate Income Tax	Credit	0
1.435	Alternative Energy Devices (Residential)	Personal Income Tax	Credit	23,900
1.436	Alternative Fuel Stations	Personal & Corporate Income Tax	Credit	0
1.437	Business Energy Facilities, Conservation and Renewables	Personal & Corporate Income Tax	Credit	40,600
1.438	Renewable Energy Development Contributions	Personal & Corporate Income Tax	Credit	600
1.439	Energy Conservation Projects	Personal & Corporate Income Tax	Credit	6,300
1.440	Transportation Projects	Personal & Corporate Income Tax	Credit	4,900
1.441	Energy Conservation Lender's Credit	Personal & Corporate Income Tax	Credit	Less than 100
1.442	Weatherization Lender's Credit	Corporate Income Tax	Credit	Less than 100
1.443	Production or Collection of Biomass	Personal & Corporate Income Tax	Credit	5,400
1.444	Alternative Fuel Vehicle Fund Contributions	Personal & Corporate Income Tax	Credit	Less than 100
2.020	Rural Renewable Energy Development Zone	Property Tax	Full Exemption	4,100

2.048	Natural Gas Pipeline Extension	Property Tax	Full Exemption	Less than 100
2.049	Solar Projects	Property Tax	Full Exemption	Not Available
2.115	Alternative Energy Systems	Property Tax	Partial Exemption	1,200
11.001	First \$3,000 in Gross Sales Value	Oil and Gas Privilege Tax		Less than 100

Environment/Conservation

1.034	Agriculture Cost-Sharing Payments	Personal & Corporate Income Tax	Exclusion	Less than 100
1.038	Earnings of Certain Environmental Settlement Funds	Corporate Income Tax	Exclusion	100
1.039	Nonprofit's Gain from Brownfield	Corporate Income Tax	Exclusion	Less than 100
1.216	Soil and Water Conservation Expenditures	Personal & Corporate Income Tax	Deduction	900
1.225	Special Assessment Depreciation for Recycling Equipment	Personal & Corporate Income Tax	Deduction	Less than 100
1.226	Mining and Solid Waste Reclamation Reserves	Personal & Corporate Income Tax	Deduction	Less than 100
1.227	Amortization of Air Pollution Control Facilities	Corporate Income Tax	Deduction	200
1.421	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Tax	Credit	1,100
1.434	Diesel Truck Engine Replacement	Personal & Corporate Income Tax	Credit	0
1.445	Alternatives to Field Burning	Personal & Corporate Income Tax	Credit	Less than 100
1.446	Riparian Lands Removed from Farm Production	Personal & Corporate Income Tax	Credit	0
1.447	Pollution Control	Personal & Corporate Income Tax	Credit	200
1.448	Fish Screening Devices	Personal & Corporate Income Tax	Credit	Less than 100
2.050	Nonprofit Sewage Treatment Facilities	Property Tax	Full Exemption	Less than 100
2.051	Property Used for Golf Course and Effluent	Property Tax	Full Exemption	0
2.052	Riparian Habitat Land	Property Tax	Full Exemption	300
2.053	Environmentally Sensitive Logging Equipment	Property Tax	Full Exemption	5,800
2.054	Skyline and Swing Yarders	Property Tax	Full Exemption	Incl. in 2.053
2.074	Beverage Containers Requiring Deposit	Property Tax	Full Exemption	100
2.077	Beach Lands	Property Tax	Full Exemption	Not Available
2.116	Pollution Control Facilities	Property Tax	Partial Exemption	Less than 100
2.128	Historic Property	Property Tax	Special Assessment	22,000
2.129	Wildlife Habitat	Property Tax	Special Assessment	1,600
2.130	Conservation Easements	Property Tax	Special Assessment	800
2.131	Open Space Land	Property Tax	Special Assessment	1,500
3.003	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes		10,100
3.004	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes		Less than 100
15.001	Natural Resource and Fishing Property	Estate Transfer Tax		6,900

Family Support

1.004	Certain Foster Care Payments	Personal Income Tax	Exclusion	3,200
1.005	Employee Adoption Benefits	Personal Income Tax	Exclusion	Less than 100
1.006	Compensatory Damages	Personal Income Tax	Exclusion	13,800

1.016	Imputed Interest Rules	Personal & Corporate Income Tax	Exclusion	5,600
1.017	Employer Provided Dependent Care	Personal Income Tax	Exclusion	9,400
1.042	Certain Disaster Mitigation Payments	Personal & Corporate Income Tax	Exclusion	200
1.054	Capital Gains on Inherited Property	Personal Income Tax	Exclusion	397,300
1.055	Capital Gains on Gifts	Personal Income Tax	Exclusion	103,000
1.056	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	200
1.105	Health Savings Accounts	Personal Income Tax	Adjustment	22,300
1.233	Casualty and Theft Losses	Personal Income Tax	Deduction	1,400
1.312	Individual Development Accounts (Exclusion and Subtraction)	Personal Income Tax	Subtraction	Less than 100
1.324	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	924,400
1.403	Earned Income Credit	Personal Income Tax	Credit	117,600
1.404	Child with a Disability	Personal Income Tax	Credit	10,000
1.423	Child and Dependent Care	Personal Income Tax	Credit	700
1.424	Working Family Child Care	Personal Income Tax	Credit	0
1.425	Working Family Household and Dependent Care	Personal Income Tax	Credit	62,700
1.426	Employer Provided Dependent Care Assistance	Personal & Corporate Income Tax	Credit	500
1.427	Employer Provided Dependent Care Facilities	Personal & Corporate Income Tax	Credit	0
1.428	Contributions To Office of Child Care	Personal & Corporate Income Tax	Credit	1,000
1.429	Individual Development Account Donation (Credit)	Personal & Corporate Income Tax	Credit	14,300
2.090	Cemeteries, Burial Grounds, and Mausoleums	Property Tax	Full Exemption	7,000

Federal Law Prohibits

1.319	Hydroelectric Dam and Waterway Workers	Personal Income Tax	Subtraction	Not Available
1.320	Income Earned in "Indian Country"	Personal Income Tax	Subtraction	5,900
1.321	Federal Pension Income	Personal Income Tax	Subtraction	138,700
1.326	Interest and Dividends on U.S. Obligations	Personal Income Tax	Subtraction	39,100
2.078	Property of Indians and on Tribal Trust Land	Property Tax	Full Exemption	Not Available
2.096	Federal Property	Property Tax	Full Exemption	1,939,900
5.002	Federal and Veteran Institutions (Cigarette)	Cigarette Tax		200
5.003	Reservation Cigarette Sales	Cigarette Tax		2,700
6.001	Federal and Veteran Institutions (Other Tobacco Products)	Other Tobacco Products Tax		Less than 100
6.002	Reservation Tobacco Sales	Other Tobacco Products Tax		Less than 100
8.002	Federal Subscribers	911 Emergency Communication Tax		500
8.003	Indian Reservation Subscribers	911 Emergency Communication Tax		500
13.002	Federal Employees on Official Business	Lodging Tax		Less than 100

Financials/Insurance

1.043	Credit Union Income	Corporate Income Tax	Exclusion	13,300
1.044	Elimination of Tax Exempt Interest Allocation for Banks	Corporate Income Tax	Exclusion	2,400
1.412	Farmworker Housing Lender's Credit	Personal & Corporate Income Tax	Credit	Less than 100
1.431	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Tax	Credit	8,700
1.441	Energy Conservation Lender's Credit	Personal & Corporate Income Tax	Credit	Less than 100
1.450	Fire Insurance	Corporate Income Tax	Credit	3,200
1.451	Oregon Life and Health IGA Assessments	Corporate Income Tax	Credit	Less than 100

Forestry

1.228	Expensing Timber Growing Costs	Personal & Corporate Income Tax	Deduction	1,600
1.229	Expensing and Amortization of Reforestation Costs	Personal & Corporate Income Tax	Deduction	2,100
1.449	Reforestation	Personal & Corporate Income Tax	Credit	Less than 100
2.055	Federal Standing Timber Under Contract	Property Tax		2,700
2.056	State and Local Standing Timber Under Contract	Property Tax		1,900
2.057	Western Private Standing Timber	Property Tax		481,900
2.058	Eastern Private Standing Timber	Property Tax		26,300
2.059	Private Farm and Logging Roads	Property Tax		45,400
2.060	Forest Fire Protection Association	Property Tax		200
2.132	Forest Homesites	Property Tax		9,100
2.133	Western Private Forestland	Property Tax		97,400
2.134	Eastern Private Forestland	Property Tax		10,000
2.135	Small Tract Forestland Option	Property Tax		22,600
3.001	Forest Products: Gasoline	Gas and Use Fuel Taxes		Less than 100
3.002	Forest Products: Other than Gasoline	Gas and Use Fuel Taxes		Less than 100
4.002	Forest Products on County Roads	Weight-Mile Tax		Less than 100
9.001	First 25,000 Board Feet	Forest Products Harvest Tax		300

Health Care

1.007	Employer Paid Medical Benefits	Personal Income Tax	Exclusion	1,430,700
1.010	Cafeteria Plan Benefits	Personal Income Tax	Exclusion	348,100
1.030	Military and Dependents CHAMPUS/TRICARE Insurance	Personal Income Tax	Exclusion	40,500
1.045	Workers' Compensation Benefits (Medical)	Personal Income Tax	Exclusion	46,100
1.104	Self-Employment Health Insurance	Personal Income Tax	Adjustment	79,900
1.105	Health Savings Accounts	Personal Income Tax	Adjustment	22,300
1.202	Charitable Contributions: Health	Personal & Corporate Income Tax	Deduction	38,300
1.203	Medical and Dental Expenses	Personal Income Tax	Deduction	230,800
1.204	Removal of Architectural Barriers	Personal & Corporate Income Tax	Deduction	Less than 100
1.304	Medical Subtraction for Elderly	Personal Income Tax	Subtraction	62,700
1.405	Rural Medical Practice	Personal Income Tax	Credit	14,800

1.406	Volunteer Rural Emergency Medical Technicians	Personal Income Tax	Credit	300
1.407	Costs In Lieu of Nursing Home Care	Personal Income Tax	Credit	0
1.455	Oregon Veterans' Home Physicians	Personal Income Tax	Credit	Less than 100
2.006	Leased Health Care Property	Property Tax	Full Exemption	Less than 100
2.099	New Rural Health Care Facilities	Property Tax	Partial Exemption	0
12.001	Type A and B Hospitals	Medical Provider Taxes		212,000
16.001	Marijuana Purchased for Medical Use	Marijuana Sales Tax		42,000

Housing

1.018	Capital Gains on Home Sales	Personal Income Tax	Exclusion	364,000
1.020	Cancellation of Mortgage Debt	Personal & Corporate Income Tax	Exclusion	0
1.211	Accelerated Depreciation of Rental Housing	Personal & Corporate Income Tax	Deduction	31,200
1.212	Home Mortgage Interest	Personal Income Tax	Deduction	1,096,200
1.213	Property Taxes	Personal Income Tax	Deduction	470,600
1.313	Mobile Home Park Capital Gain	Personal & Corporate Income Tax	Subtraction	Less than 100
1.314	Mobile Home Tenant Payment	Personal Income Tax	Subtraction	Less than 100
1.430	Individual Development Account Withdrawal (Credit)	Personal Income Tax	Credit	0
1.431	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Tax	Credit	8,700
1.432	Mobile Home Park Closure	Personal Income Tax	Credit	Less than 100
2.008	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	Property Tax	Full Exemption	200
2.021	Federal Land Under Summer Homes	Property Tax	Full Exemption	1,400
2.022	Housing Authority Rental Units	Property Tax	Full Exemption	26,000
2.023	Local Government Owned Low Income Housing	Property Tax	Full Exemption	100
2.075	Low Value Manufactured Structure in Large County	Property Tax	Full Exemption	1,500
2.105	Vertical Housing Development Zone	Property Tax	Partial Exemption	1,400
2.106	New Single Unit Housing	Property Tax	Partial Exemption	5,600
2.107	Rehabilitated Housing	Property Tax	Partial Exemption	Less than 100
2.108	Multi-Unit Rental Housing in City Core	Property Tax	Partial Exemption	7,100
2.109	Low Income Multi-Unit Housing	Property Tax	Partial Exemption	Incl. in 2.108
2.110	New Housing for Low Income Rental	Property Tax	Partial Exemption	2,300
2.111	Nonprofit Low Income Rental Housing	Property Tax	Partial Exemption	26,100
2.124	Use-Restricted Multi-Unit Rental Housing	Property Tax	Special Assessment	5,500

Income Maintenance

1.004	Certain Foster Care Payments	Personal Income Tax	Exclusion	3,200
1.005	Employee Adoption Benefits	Personal Income Tax	Exclusion	Less than 100
1.006	Compensatory Damages	Personal Income Tax	Exclusion	13,800
1.008	Special Assessment Benefits for Disabled Coal Miners	Personal Income Tax	Exclusion	Less than 100
1.009	ABLE Account Earnings	Personal Income Tax	Exclusion	300
1.019	Income Earned Abroad by U.S. Citizens	Personal Income Tax	Exclusion	73,400

1.020	Cancellation of Mortgage Debt	Personal & Corporate Income Tax	Exclusion	0
1.042	Certain Disaster Mitigation Payments	Personal & Corporate Income Tax	Exclusion	200
1.046	Workers' Compensation Benefits (Nonmedical)	Personal Income Tax	Exclusion	28,300
1.056	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	200
1.057	Disability Benefits of Military and Victims of Terrorism	Personal Income Tax	Exclusion	3,100
1.305	Additional Deduction for Elderly or Blind	Personal Income Tax	Subtraction	17,800
1.306	ABLE Account Contributions	Personal Income Tax	Subtraction	500
1.314	Mobile Home Tenant Payment	Personal Income Tax	Subtraction	Less than 100
1.322	Legislative Per Diem and Allowance	Personal Income Tax	Subtraction	100
1.323	Oregon State Lottery Prizes	Personal Income Tax	Subtraction	200
1.324	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	924,400
1.408	Elderly or Permanently Disabled	Personal Income Tax	Credit	0
1.409	Loss of Limbs	Personal Income Tax	Credit	0
1.410	Severe Disability	Personal Income Tax	Credit	11,200
1.432	Mobile Home Park Closure	Personal Income Tax	Credit	Less than 100
1.454	Personal Exemption	Personal Income Tax	Credit	1,201,800

Job Development

1.010	Cafeteria Plan Benefits	Personal Income Tax	Exclusion	348,100
1.021	Employer Paid Group Life Insurance Premiums	Personal Income Tax	Exclusion	29,400
1.022	Employer Paid Accident and Disability Insurance	Personal Income Tax	Exclusion	41,000
1.023	Miscellaneous Fringe Benefits	Personal Income Tax	Exclusion	71,000
1.024	Employee Meals and Lodging (Nonmilitary)	Personal Income Tax	Exclusion	20,500
1.025	Employee Stock Ownership Plans	Personal & Corporate Income Tax	Exclusion	9,700
1.026	Employee Awards	Personal Income Tax	Exclusion	3,000
1.027	Employer Provided Education Benefits	Personal Income Tax	Exclusion	11,400
1.028	Spread on Acquisition of Stock	Personal Income Tax	Exclusion	3,200
1.040	Employer Paid Transportation Benefits	Personal Income Tax	Exclusion	39,200
1.049	Allowances for Federal Employees Abroad	Personal Income Tax	Exclusion	6,300
1.051	Voluntary Employees' Beneficiary Associations	Personal Income Tax	Exclusion	26,500
1.052	Rental Allowances for Clergy Housing	Personal Income Tax	Exclusion	6,400
1.107	Moving Expenses	Personal Income Tax	Adjustment	7,100
1.402	Employer Provided Scholarships	Personal & Corporate Income Tax	Credit	Less than 100
1.426	Employer Provided Dependent Care Assistance	Personal & Corporate Income Tax	Credit	500
1.427	Employer Provided Dependent Care Facilities	Personal & Corporate Income Tax	Credit	0

Military

1.029	Veterans' Benefits and Services	Personal Income Tax	Exclusion	98,600
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1.030	Military and Dependents CHAMPUS/TRICARE Insurance	Personal Income Tax	Exclusion	40,500
1.057	Disability Benefits of Military and Victims of Terrorism	Personal Income Tax	Exclusion	3,100
1.058	Benefits and Allowances of Armed Forces Personnel	Personal Income Tax	Exclusion	58,500
1.059	Combat Pay	Personal Income Tax	Exclusion	2,600
1.108	Overnight Travel Expenses of National Guard and Reserve Members	Personal Income Tax	Adjustment	800
1.325	Military Active Duty and Related Pay	Personal Income Tax	Subtraction	69,700
1.455	Oregon Veterans' Home Physicians	Personal Income Tax	Credit	Less than 100
2.024	Defense Contractor With Federal Property	Property Tax		0
2.112	Disabled Veterans or Their Surviving Spouses	Property Tax		30,900
2.113	Veterans in Nonprofit Elderly Housing	Property Tax		300
2.119	Homestead Exemption for Active Duty Military	Property Tax		100
2.120	Surviving Spouse of Public Safety Officer	Property Tax		Less than 100
12.002	Veterans Affairs and Pediatric Specialty Hospitals	Medical Provider Taxes		29,600
12.003	Oregon Veterans' Home	Medical Provider Taxes		4,800
Recreation				
2.025	Federal Land Under Recreation Facility	Property Tax	Full Exemption	1,900
2.061	Nonprofit Public Park Use Land	Property Tax	Full Exemption	300
2.091	Convention Facilities	Property Tax	Full Exemption	0
Retirement				
1.011	Pension Contributions and Earnings	Personal Income Tax	Exclusion	1,656,300
1.012	Social Security Benefits (Federal)	Personal Income Tax	Exclusion	728,500
1.025	Employee Stock Ownership Plans	Personal & Corporate Income Tax	Exclusion	9,700
1.060	Deferral of Interest on Savings Bonds	Personal Income Tax	Exclusion	10,300
1.106	IRA Contributions and Earnings	Personal Income Tax	Adjustment	177,100
1.307	Social Security Benefits (Oregon)	Personal Income Tax	Subtraction	828,100
1.321	Federal Pension Income	Personal Income Tax	Subtraction	138,700
1.456	Certain Retirement Income	Personal Income Tax	Credit	1,200
2.007	Senior Services Centers	Property Tax	Full Exemption	200
2.026	Nonprofit Elderly Housing State Funded	Property Tax	Full Exemption	3,700
2.100	Long Term Care Facilities	Property Tax	Partial Exemption	100
2.125	Nonprofit Housing for the Elderly	Property Tax	Special Assessment	Less than 100
State and Local Government				
1.044	Elimination of Tax Exempt Interest Allocation for Banks	Corporate Income Tax	Exclusion	2,400
1.050	Interest on Oregon State and Local Debt	Personal Income Tax	Exclusion	61,800
1.213	Property Taxes	Personal Income Tax	Deduction	470,600

1.234	Local Income Taxes	Personal Income Tax	Deduction	100
1.315	Interest from State and Local Government Bonds	Personal Income Tax	Subtraction	400
1.322	Legislative Per Diem and Allowance	Personal Income Tax	Subtraction	100
1.452	Political Contributions	Personal Income Tax	Credit	11,700
2.079	State and Local Property	Property Tax	Full Exemption	2,900,000
2.080	Corporations for Irrigation, Drainage, Water Supply or Flood Control	Property Tax	Full Exemption	Incl. in 2.079
2.081	Local Government Public Ways	Property Tax	Full Exemption	Not Available
2.082	Communications Equipment for Maritime Emergency Response	Property Tax	Full Exemption	Less than 100
2.083	Interstate Bridges of Other States or Subdivisions	Property Tax	Full Exemption	0
2.084	Indian Property Used Exclusively for Government Services	Property Tax	Full Exemption	400
2.092	City Owned Sports Facility	Property Tax	Full Exemption	2,200
3.005	Vehicle Used for Testing Emissions (Gas and Use Fuel Taxes)	Gas and Use Fuel Taxes		Less than 100
3.007	Public Services	Gas and Use Fuel Taxes		13,000
4.004	Vehicle Used for Testing Emissions (Weight-Mile Tax)	Weight-Mile Tax		700
4.008	Fire Protection	Weight-Mile Tax		100
8.001	State and Local Subscribers	911 Emergency Communication Tax		5,400
10.001	Revenue from Government Leased Lines	Electric Cooperative Tax		200
11.003	State and Local Interests	Oil and Gas Privilege Tax		Less than 100

Tax Administration

1.014	Income of Controlled Foreign Corporations	Corporate Income Tax	Exclusion	530,200
1.016	Imputed Interest Rules	Personal & Corporate Income Tax	Exclusion	5,600
1.023	Miscellaneous Fringe Benefits	Personal Income Tax	Exclusion	71,000
1.024	Employee Meals and Lodging (Nonmilitary)	Personal Income Tax	Exclusion	20,500
1.031	Magazine, Paperback, and Record Returns	Personal & Corporate Income Tax	Exclusion	Less than 100
1.032	Cash Accounting, Other than Agriculture	Personal & Corporate Income Tax	Exclusion	17,300
1.033	Inventory Methods of Valuation	Personal & Corporate Income Tax	Exclusion	10,900
1.047	Gain on Nondealer Installment Sales	Personal & Corporate Income Tax	Exclusion	42,200
1.048	Gain on Like-Kind Exchanges	Personal & Corporate Income Tax	Exclusion	127,100
1.208	Research and Development Costs	Personal & Corporate Income Tax	Deduction	29,700
1.214	Deferral of Certain Financing Income of Foreign Corporations	Corporate Income Tax	Deduction	34,500
1.230	Magazine Circulation Expenditures	Personal & Corporate Income Tax	Deduction	Less than 100
1.231	Completed Contract Rules	Personal & Corporate Income Tax	Deduction	5,600
1.323	Oregon State Lottery Prizes	Personal Income Tax	Subtraction	200
1.505	Nonresident Income from Disaster or Emergency Related Work	Personal & Corporate Income Tax	Other	Not Available

2.027	Inventory	Property Tax	Full Exemption	766,000
2.028	Business Personal Property Cancellation	Property Tax	Full Exemption	8,900
2.062	Inactive Mineral Interests	Property Tax	Full Exemption	Less than 100
2.063	Mining Claims on Federal Land	Property Tax	Full Exemption	300
2.076	Personal Property for Personal Use	Property Tax	Full Exemption	1,320,000
2.093	Exempt Lease from Taxable Owner	Property Tax	Full Exemption	Incl. in others
2.094	Exempt Lease from Exempt Owner	Property Tax	Full Exemption	Incl. in others
2.095	Property of LLC Owned by Nonprofit Corporation	Property Tax	Full Exemption	Incl. in others
2.137	Destroyed or Damaged Property	Property Tax	Other Assessment	100
4.003	Dealer Vehicle on Test Drive	Weight-Mile Tax	Exclusion	Less than 100
5.001	Small Quantity by Consumers	Cigarette Tax		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		Not Available
14.001	Exempt Construction	Local Construction Tax		Not Available

Transportation

1.040	Employer Paid Transportation Benefits	Personal Income Tax	Exclusion	39,200
1.318	Wet Marine and Transportation Policies	Corporate Income Tax	Subtraction	400
1.436	Alternative Fuel Stations	Personal & Corporate Income Tax	Credit	0
1.440	Transportation Projects	Personal & Corporate Income Tax	Credit	4,900
1.444	Alternative Fuel Vehicle Fund Contributions	Personal & Corporate Income Tax	Credit	Less than 100
2.029	Cargo Containers	Property Tax	Full Exemption	Less than 100
2.030	Leased Docks and Airports	Property Tax	Full Exemption	19,400
2.031	Ship Repair Facility Materials	Property Tax	Full Exemption	Incl. in 2.027
2.032	Aircraft Being Repaired	Property Tax	Full Exemption	0
2.033	Railroad Cars Being Repaired	Property Tax	Full Exemption	100
2.064	Small Watercraft	Property Tax	Full Exemption	27,000
2.065	Railroad Right of Way Used for Alternative Transportation	Property Tax	Full Exemption	0
2.066	Motor Vehicles and Trailers	Property Tax	Full Exemption	988,900
2.067	ODOT Land Under Use Permit	Property Tax	Full Exemption	Less than 100
2.068	Tollways and Related Facilities	Property Tax	Full Exemption	0
2.069	Foreign Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Property Tax	Full Exemption	20,900
2.097	Amtrak Passenger Railroad	Property Tax	Full Exemption	2,100
2.117	Watercraft Centrally Assessed	Property Tax	Partial Exemption	Not Available
2.118	Aircraft Under 75,000 Pounds Owned by Air Transportation Companies	Property Tax	Partial Exemption	2,300
2.121	Railroad Right of Way in Water District	Property Tax	Partial Exemption	Less than 100
2.122	Railroad Right of Way in Highway Lighting District	Property Tax	Partial Exemption	Less than 100
2.123	Railroad Right of Way in Rural Fire District	Property Tax	Partial Exemption	2,200
2.136	Watercraft Locally Assessed	Property Tax	Special Assessment	3,400
3.003	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes		10,100

3.004	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes		Less than 100
3.006	Fuel for Aircraft Departing U.S.	Gas and Use Fuel Taxes		Less than 100
3.008	Public Transportation	Gas and Use Fuel Taxes		400
4.006	Government Owned or Operated Vehicles	Weight-Mile Tax		7,200
4.007	Public Mass Transit Vehicles	Weight-Mile Tax		2,700

Utilities

1.506	Apportionment for Utility and Telecommunication Companies	Corporate Income Tax	Other	300
2.070	Nonprofit Water Associations	Property Tax	Full Exemption	400
2.071	Nonprofit Electrical Distribution Associations	Property Tax	Full Exemption	25,700
2.072	Nonprofit Telephone Associations	Property Tax	Full Exemption	0
2.073	Private Service Telephone Equipment	Property Tax	Full Exemption	Less than 100
2.085	Federally Leased High-Voltage Electricity Transmission Property	Property Tax	Full Exemption	1,000
2.103	Gigabit Internet	Property Tax	Partial Exemption	Not Available
2.104	Certain Communication Related Property	Property Tax	Partial Exemption	42,300