

Tax Expenditure Name

Tax Type

Type

Revenue Loss
(\$000's)

Agriculture

1.037	Agriculture Cost-Sharing Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.038	Cancellation of Debt for Farmers	Personal Income Tax	Exclusion	800
1.216	Cash Accounting for Agriculture	Personal & Corporate Income Taxes	Deduction	Less than 100
1.217	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	1,000
1.218	Fertilizer and Soil Conditioner Costs	Personal & Corporate Income Taxes	Deduction	1,600
1.219	Extended Carryback of Farming Loss	Personal Income Tax	Deduction	400
1.410	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.411	Agriculture Workforce Housing Construction	Personal & Corporate Income Taxes	Credit	3,300
1.412	Livestock Killed by Wolves	Personal & Corporate Income Taxes	Credit	0
1.429	Bovine Manure	Personal & Corporate Income Taxes	Credit	7,800
1.440	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.503	Income Averaging for Farmers	Personal Income Tax	Other	1,000
1.504	Capital Gains from Farm Property	Personal & Corporate Income Taxes	Other	4,000
2.009	Agricultural Housing and Day Care Facilities	Property Tax	Full Exemption	900
2.010	Fairground Leased Storage Space	Property Tax	Full Exemption	Less than 100
2.032	Food Processing Equipment	Property Tax	Full Exemption	8,800
2.033	Farm Machinery and Equipment	Property Tax	Full Exemption	82,000
2.034	Mobile Field Incinerators	Property Tax	Full Exemption	Incl. in 2.033
2.035	Crops, Plants, and Fruit Trees	Property Tax	Full Exemption	20,000
2.036	Agricultural Products Held by the Farmer	Property Tax	Full Exemption	Less than 100
2.037	Nursery Stock	Property Tax	Full Exemption	5,900
2.038	Leased State and Local Farming and Grazing Land	Property Tax	Full Exemption	Incl. in 2.077
2.039	Leased Federal Grazing Land	Property Tax	Full Exemption	Incl. in 2.092
2.040	Shellfish Growing on State Land	Property Tax	Full Exemption	Less than 100
2.041	Center Pivot Irrigation Equipment	Property Tax	Full Exemption	Incl. in 2.033
2.042	Other Farm/Aquaculture/Egg Equipment	Property Tax	Full Exemption	Incl. in 2.033
2.043	Field Burning Smoke Management Equipment	Property Tax	Full Exemption	Incl. in 2.033
2.044	Crab Pots	Property Tax	Full Exemption	300
2.045	Land Leased From State Land Board	Property Tax	Full Exemption	2,800
2.123	Farmland	Property Tax	Special Assessment	377,100
2.124	Farm Homesites	Property Tax	Special Assessment	18,800
4.001	Farming Operations	Weight-Mile Tax	Exclusion	3,100
7.001	Small Wineries	Beer and Wine Tax	Exclusion	8,400
7.002	Wine Marketing Activities	Beer and Wine Tax	Exclusion	0

Arts

1.205	Deduction of Certain Film and Television Production Costs	Personal & Corporate Income Taxes	Deduction	0
1.308	Film Production Labor Rebate	Personal & Corporate Income Taxes	Subtraction	700
1.413	Film Production Development Contributions	Personal & Corporate Income Taxes	Credit	27,100
1.447	Oregon Cultural Trust	Personal & Corporate Income Taxes	Credit	4,000

Charitable Organizations

1.053	Voluntary Employees' Beneficiary Associations	Personal Income Tax	Exclusion	13,400
1.054	Rental Allowances for Clergy Housing	Personal Income Tax	Exclusion	5,600
1.055	Certain Payments to Controlling Exempt Organizations	Corporate Income Tax	Exclusion	200
1.231	Charitable Contributions: Other	Personal & Corporate Income Taxes	Deduction	318,600
1.309	Artist's Charitable Contribution	Personal Income Tax	Subtraction	100
1.430	Crop Donation	Personal & Corporate Income Taxes	Credit	300
2.083	Charitable, Literary, and Scientific Organizations	Property Tax	Full Exemption	211,600
2.084	Fraternal Organizations	Property Tax	Full Exemption	8,600
2.085	Religious Organizations	Property Tax	Full Exemption	125,800
2.086	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 Taxes	Exclusion	Less than 100
1.014	Income of Controlled Foreign Corporations	Corporate Income Tax	Exclusion	0
1.015	Capital Gain Invested in Opportunity Zone	Personal & Corporate Income Taxes	Exclusion	15,900
1.016	Exclusion of Gain from Certain Small Business Stock	Personal Income Tax	Exclusion	15,600
1.206	Accelerated Depreciation of Buildings	Personal & Corporate Income Taxes	Deduction	3,100
1.207	Accelerated Depreciation of Equipment	Personal & Corporate Income Taxes	Deduction	421,800
1.208	Research and Development Costs	Personal & Corporate Income Taxes	Deduction	10,500
1.209	Section 179 Expensing Allowances	Personal & Corporate Income Taxes	Deduction	70,400
1.210	Amortization of Business Start-Up Costs	Personal & Corporate Income Taxes	Deduction	1,800
1.211	Foreign-Derived Intangible Income	Corporate Income Tax	Deduction	163,500
1.220	Development Costs for Nonfuel Minerals	Personal & Corporate Income Taxes	Deduction	Less than 100
1.310	Oregon Investment Advantage	Personal & Corporate Income Taxes	Subtraction	15,900
1.311	Dividend Received from an IC-DISC	Personal Income Tax	Subtraction	12,200
1.317	Depletion Costs for Metal Mines	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.414	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.415	Qualified Low Income Community Investments	Personal & Corporate Income Taxes	Credit	26,600
1.416	Qualified Research Activities	Personal & Corporate Income Taxes	Credit	9,300

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

Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$000's)
1.042	Nonprofit's Gain from Brownfield	Corporate Income Tax	Exclusion	200
1.217	Soil and Water Conservation Expenditures	Personal & Corporate Income Taxes	Deduction	1,000
1.224	Special Depreciation for Recycling Equipment	Personal & Corporate Income Taxes	Deduction	Less than 100
1.225	Mining and Solid Waste Reclamation Reserves	Personal & Corporate Income Taxes	Deduction	Less than 100
1.226	Amortization of Air Pollution Control Facilities	Corporate Income Tax	Deduction	400
1.414	Renewable Resource Equipment Manufacturing Facilities	Personal & Corporate Income Taxes	Credit	Less than 100
1.440	Fish Screening Devices	Personal & Corporate Income Taxes	Credit	Less than 100
1.441	Alternatives to Field Burning	Personal & Corporate Income Taxes	Credit	Less than 100
1.442	Pollution Control	Personal & Corporate Income Taxes	Credit	Less than 100
2.048	Nonprofit Sewage Treatment Facilities	Property Tax	Full Exemption	Less than 100
2.049	Property Used for Golf Course and Effluent	Property Tax	Full Exemption	0
2.050	Riparian Habitat Land	Property Tax	Full Exemption	300
2.051	Environmentally Sensitive Logging Equipment	Property Tax	Full Exemption	7,100
2.052	Skyline and Swing Yards	Property Tax	Full Exemption	Incl. in 2.051
2.069	Beverage Containers Requiring Deposit	Property Tax	Full Exemption	Less than 100
2.073	Beach Lands	Property Tax	Full Exemption	Not Available
2.112	Pollution Control Facilities	Property Tax	Partial Exemption	Less than 100
2.125	Historic Property	Property Tax	Special Assessment	31,800
2.126	Wildlife Habitat	Property Tax	Special Assessment	1,500
2.127	Conservation Easements	Property Tax	Special Assessment	700
2.128	Open Space Land	Property Tax	Special Assessment	1,300
3.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	2,900
3.005	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes	Exclusion	Less than 100
15.001	Natural Resource and Fishing Property	Estate Transfer Tax	Credit	12,900
Family Support				
1.004	Certain Foster Care Payments	Personal Income Tax	Exclusion	4,000
1.005	Employee Adoption Benefits	Personal Income Tax	Exclusion	Less than 100
1.006	Compensatory Damages	Personal Income Tax	Exclusion	14,300
1.008	Special Benefits for Disabled Coal Miners	Personal Income Tax	Exclusion	Less than 100
1.017	Imputed Interest Rules	Personal & Corporate Income Taxes	Exclusion	4,700
1.018	Employer Provided Dependent Care	Personal Income Tax	Exclusion	8,600
1.044	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.057	Capital Gains on Inherited Property	Personal Income Tax	Exclusion	422,200
1.058	Capital Gains on Gifts	Personal Income Tax	Exclusion	41,800
1.059	Life Insurance Proceeds	Personal & Corporate Income Taxes	Exclusion	193,300
1.060	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	200
1.105	Health Savings Accounts	Personal Income Tax	Adjustment	28,800
1.232	Casualty and Theft Losses	Personal Income Tax	Deduction	1,000
1.312	Individual Development Accounts (Exclusion and Subtraction)	Personal Income Tax	Subtraction	Less than 100
1.325	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	1,037,000
1.405	Earned Income Credit	Personal Income Tax	Credit	52,900
1.406	Child with a Disability	Personal Income Tax	Credit	8,700
1.422	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	Less than 100
1.423	Child and Dependent Care	Personal Income Tax	Credit	Less than 100
1.424	Working Family Household and Dependent Care	Personal Income Tax	Credit	64,000
1.425	Contributions To Office of Child Care	Personal & Corporate Income Taxes	Credit	100
1.426	Individual Development Account Donation (Credit)	Personal & Corporate Income Taxes	Credit	14,700
2.087	Cemeteries, Burial Grounds, and Mausoleums	Property Tax	Full Exemption	7,700
17.001	Certain Vehicle Modifications (Vehicle Use Tax)	Vehicle Use Tax	Exclusion	Not Available
18.001	Certain Vehicle Modifications (Vehicle Privilege Tax)	Vehicle Privilege Tax	Exclusion	Not Available
Federal Law Prohibits				
1.320	Hydroelectric Dam and Waterway Workers	Personal Income Tax	Subtraction	Not Available
1.321	Income Earned in "Indian Country"	Personal Income Tax	Subtraction	6,400
1.322	Federal Pension Income	Personal Income Tax	Subtraction	124,700
1.327	Interest and Dividends on U.S. Obligations	Personal Income Tax	Subtraction	13,300
2.074	Property of Indians and on Tribal Trust Land	Property Tax	Full Exemption	Not Available
2.092	Federal Property	Property Tax	Full Exemption	1,720,500
5.002	Federal and Veteran Institutions (Cigarette)	Cigarette Tax	Exclusion	200
6.001	Federal and Veteran Institutions (Other Tobacco Products)	Other Tobacco Products Tax	Exclusion	Less than 100
8.002	Federal Subscribers	911 Emergency Communications Tax	Exclusion	500
8.003	Indian Reservation Subscribers	911 Emergency Communications Tax	Exclusion	600
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
Financials/Insurance				
1.045	Credit Union Income	Corporate Income Tax	Exclusion	15,900
1.046	Elimination of Tax Exempt Interest Allocation for Banks	Corporate Income Tax	Exclusion	3,200
1.410	Farmworker Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.427	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	20,500
1.431	Energy Conservation Lender's Credit	Personal & Corporate Income Taxes	Credit	Less than 100
1.444	Fire Insurance	Corporate Income Tax	Credit	0
1.445	Oregon Life and Health IGA Assessments	Corporate Income Tax	Credit	1,100

Tax Expenditure Name

Tax Type

Type

Forestry				
1.227	Expensing Timber Growing Costs	Personal & Corporate Income Taxes	Deduction	2,400
1.228	Expensing and Amortization of Reforestation Costs	Personal & Corporate Income Taxes	Deduction	2,600
1.443	Reforestation	Personal & Corporate Income Taxes	Credit	Less than 100
2.053	Forest Fire Protection Association	Property Tax	Full Exemption	200
2.054	Federal Standing Timber Under Contract	Property Tax	Full Exemption	2,200
2.055	State and Local Standing Timber Under Contract	Property Tax	Full Exemption	1,800
2.056	Western Private Standing Timber	Property Tax	Full Exemption	410,900
2.057	Eastern Private Standing Timber	Property Tax	Full Exemption	26,100
2.058	Private Farm and Logging Roads	Property Tax	Full Exemption	46,000
2.129	Forest Homesites	Property Tax	Special Assessment	5,200
2.130	Western Private Forestland	Property Tax	Special Assessment	104,800
2.131	Eastern Private Forestland	Property Tax	Special Assessment	7,600
2.132	Small Tract Forestland Option	Property Tax	Special Assessment	23,800
3.001	Forest Products: Gasoline	Gas and Use Fuel Taxes	Exclusion	Less than 100
3.002	Forest Products: Other than Gasoline	Gas and Use Fuel Taxes	Exclusion	Less than 100
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	300
Health Care				
1.007	Employer Paid Medical Benefits	Personal Income Tax	Exclusion	1,628,100
1.010	Cafeteria Plan Benefits	Personal Income Tax	Exclusion	321,600
1.024	Employer Provided On-Site Gyms	Personal Income Tax	Exclusion	12,800
1.033	Military and Dependents CHAMPUS/TRICARE Insurance	Personal Income Tax	Exclusion	67,100
1.047	Workers' Compensation Benefits (Medical)	Personal Income Tax	Exclusion	42,300
1.104	Self-Employment Health Insurance	Personal Income Tax	Adjustment	93,700
1.105	Health Savings Accounts	Personal Income Tax	Adjustment	28,800
1.202	Charitable Contributions: Health	Personal & Corporate Income Taxes	Deduction	41,200
1.203	Medical and Dental Expenses	Personal Income Tax	Deduction	171,500
1.204	Removal of Architectural Barriers	Personal & Corporate Income Taxes	Deduction	Less than 100
1.304	Medical Subtraction for Elderly	Personal Income Tax	Subtraction	65,800
1.407	Rural Medical Practice	Personal Income Tax	Credit	13,300
1.408	Volunteer Rural Emergency Medical Technicians	Personal Income Tax	Credit	100
1.449	Oregon Veterans' Home Physicians	Personal Income Tax	Credit	Less than 100
2.006	Leased Rural Health Care Property	Property Tax	Full Exemption	500
2.095	New Rural Health Care Facilities	Property Tax	Partial Exemption	0
12.001	Excluded Hospitals	Medical Provider Taxes	Exclusion	287,200
12.002	Type A and B Hospitals	Medical Provider Taxes	Other	49,500
16.001	Marijuana Purchased for Medical Use	Marijuana Tax	Exclusion	25,700
Housing				
1.019	Capital Gains on Home Sales	Personal Income Tax	Exclusion	455,200
1.021	Cancellation of Mortgage Debt	Personal Income Tax	Exclusion	0
1.212	Accelerated Depreciation of Rental Housing	Personal & Corporate Income Taxes	Deduction	26,100
1.213	Home Mortgage Interest	Personal Income Tax	Deduction	970,300
1.214	Property Taxes	Personal Income Tax	Deduction	499,200
1.313	Mobile Home Park Capital Gain	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.314	First Time Home Buyer Savings	Personal Income Tax	Subtraction	4,100
1.315	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.427	Oregon Affordable Housing Lender's Credit	Personal & Corporate Income Taxes	Credit	20,500
1.428	Manufactured Dwelling Park Closure	Personal Income Tax	Credit	Less than 100
2.007	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	Property Tax	Full Exemption	200
2.021	Housing Authority Rental Properties	Property Tax	Full Exemption	35,900
2.022	Local Government Owned Low Income Housing	Property Tax	Full Exemption	8,800
2.023	Transfer of Cemetery Land for Low-Income Housing	Property Tax	Full Exemption	Less than 100
2.070	Low-Value Manufactured Structure in High-Population County	Property Tax	Full Exemption	2,900
2.101	Vertical Housing Development Zone	Property Tax	Partial Exemption	5,200
2.102	Certain Single-Unit Housing	Property Tax	Partial Exemption	5,500
2.103	Rehabilitated Housing	Property Tax	Partial Exemption	Less than 100
2.104	Multi-Unit Rental Housing in Designated Areas	Property Tax	Partial Exemption	16,600
2.105	Low Income Multi-Unit Rental Housing	Property Tax	Partial Exemption	Incl. in 2.104
2.106	Property for Low Income Rental	Property Tax	Partial Exemption	2,100
2.107	Nonprofit Low Income Rental Housing	Property Tax	Partial Exemption	55,900
2.108	New or Rehabilitated Multi-Unit Rental Housing	Property Tax	Partial Exemption	Less than 100
2.121	Use-Restricted Multi-Unit Rental Housing	Property Tax	Special Assessment	6,400
Income Maintenance				
1.004	Certain Foster Care Payments	Personal Income Tax	Exclusion	4,000
1.005	Employee Adoption Benefits	Personal Income Tax	Exclusion	Less than 100
1.006	Compensatory Damages	Personal Income Tax	Exclusion	14,300
1.008	Special Benefits for Disabled Coal Miners	Personal Income Tax	Exclusion	Less than 100
1.009	ABLE Account Earnings	Personal Income Tax	Exclusion	100
1.020	Income Earned Abroad by U.S. Citizens	Personal Income Tax	Exclusion	74,900
1.021	Cancellation of Mortgage Debt	Personal Income Tax	Exclusion	0

Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$000's)
1.044	Certain Disaster Mitigation Payments	Personal & Corporate Income Taxes	Exclusion	Less than 100
1.048	Workers' Compensation Benefits (Nonmedical)	Personal Income Tax	Exclusion	24,600
1.060	Public Safety Officer Survivor Annuities	Personal Income Tax	Exclusion	200
1.061	Disability Benefits of Military and Victims of Terrorism	Personal Income Tax	Exclusion	2,100
1.305	Additional Deduction for Elderly or Blind	Personal Income Tax	Subtraction	19,600
1.306	ABLE Account Contributions	Personal Income Tax	Subtraction	300
1.315	Manufactured Dwelling Tenant Payment	Personal & Corporate Income Taxes	Subtraction	Less than 100
1.323	Legislative Per Diem and Allowance	Personal Income Tax	Subtraction	100
1.324	Oregon State Lottery Prizes	Personal Income Tax	Subtraction	200
1.325	Federal Income Tax Subtraction	Personal Income Tax	Subtraction	1,037,000
1.409	Severe Disability	Personal Income Tax	Credit	9,300
1.428	Manufactured Dwelling Park Closure	Personal Income Tax	Credit	Less than 100
1.448	Personal Exemption	Personal Income Tax	Credit	1,239,300
Job Development				
1.010	Cafeteria Plan Benefits	Personal Income Tax	Exclusion	321,600
1.022	Employer Paid Group Life Insurance Premiums	Personal Income Tax	Exclusion	33,800
1.023	Employer Paid Accident and Disability Insurance	Personal Income Tax	Exclusion	40,500
1.024	Employer Provided On-Site Gyms	Personal Income Tax	Exclusion	12,800
1.025	Meal and Entertainment Expenses	Personal Income Tax	Exclusion	29,000
1.026	Miscellaneous Fringe Benefits	Personal Income Tax	Exclusion	72,800
1.027	Employee Meals and Lodging (Nonmilitary)	Personal Income Tax	Exclusion	24,300
1.028	Employee Stock Ownership Plans	Personal & Corporate Income Taxes	Exclusion	34,000
1.029	Employee Awards	Personal Income Tax	Exclusion	3,500
1.030	Employer Provided Education Benefits	Personal Income Tax	Exclusion	9,700
1.031	Spread on Acquisition of Stock	Personal Income Tax	Exclusion	3,200
1.043	Employer Paid Transportation Benefits	Personal Income Tax	Exclusion	44,500
1.051	Allowances for Federal Employees Abroad	Personal Income Tax	Exclusion	4,200
1.053	Voluntary Employees' Beneficiary Associations	Personal Income Tax	Exclusion	13,400
1.054	Rental Allowances for Clergy Housing	Personal Income Tax	Exclusion	5,600
1.107	Moving Expenses	Personal Income Tax	Adjustment	Less than 100
1.401	Employer Provided Scholarships	Personal & Corporate Income Taxes	Credit	Less than 100
1.422	Employer Provided Dependent Care Assistance	Personal & Corporate Income Taxes	Credit	Less than 100
Military				
1.032	Veterans' Benefits and Services	Personal Income Tax	Exclusion	107,300
1.033	Military and Dependents CHAMPUS/TRICARE Insurance	Personal Income Tax	Exclusion	67,100
1.061	Disability Benefits of Military and Victims of Terrorism	Personal Income Tax	Exclusion	2,100
1.062	Benefits and Allowances of Armed Forces Personnel	Personal Income Tax	Exclusion	61,600
1.063	Combat Pay	Personal Income Tax	Exclusion	10,600
1.108	Overnight Travel Expenses of National Guard and Reserve Members	Personal Income Tax	Adjustment	600
1.326	Military Active Duty and Related Pay	Personal Income Tax	Subtraction	51,100
1.449	Oregon Veterans' Home Physicians	Personal Income Tax	Credit	Less than 100
1.507	Nonresident Armed Forces Nonresident Spouse of Nonresident Servicemember Serving in Oregon	Personal Income Tax	Other	0
1.508	Oregon	Personal Income Tax	Other	Not Available
2.109	Disabled Veterans or Their Surviving Spouses	Property Tax	Partial Exemption	26,500
2.110	Veterans in Nonprofit Elderly Housing	Property Tax	Partial Exemption	200
2.115	Homestead Exemption for Active Duty Military	Property Tax	Partial Exemption	100
12.003	Oregon Veterans' Home	Medical Provider Taxes	Exclusion	4,800
Public Safety				
1.505	Nonresident Income from Disaster or Emergency Related Work	Personal & Corporate Income Taxes	Other	Less than 100
2.053	Forest Fire Protection Association	Property Tax	Full Exemption	200
2.075	Equipment for Maritime Emergency Response	Property Tax	Full Exemption	Less than 100
2.116	Surviving Spouse of Public Safety Officer	Property Tax	Partial Exemption	Less than 100
2.117	Seismic Upgrades	Property Tax	Partial Exemption	Less than 100
4.006	Fire Protection	Weight-Mile Tax	Exclusion	100
Recreation				
2.020	Federal Land Under Summer Homes	Property Tax	Full Exemption	500
2.024	Federal Land Under Recreation Facility	Property Tax	Full Exemption	1,900
2.059	Nonprofit Public Park Use Land	Property Tax	Full Exemption	300
Retirement				
1.011	Pension Contributions and Earnings	Personal Income Tax	Exclusion	1,979,900
1.012	Social Security Benefits (Federal)	Personal Income Tax	Exclusion	716,900
1.028	Employee Stock Ownership Plans	Personal & Corporate Income Taxes	Exclusion	34,000
1.064	Deferral of Interest on Savings Bonds	Personal Income Tax	Exclusion	5,900
1.106	IRA Contributions and Earnings	Personal Income Tax	Adjustment	193,000
1.307	Social Security Benefits (Oregon)	Personal Income Tax	Subtraction	923,900
1.322	Federal Pension Income	Personal Income Tax	Subtraction	124,700
1.450	Certain Retirement Income	Personal Income Tax	Credit	600
2.008	Senior Services Centers	Property Tax	Full Exemption	300
2.025	Nonprofit Elderly Housing State Funded	Property Tax	Full Exemption	3,200

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

Tax Expenditure Name		Tax Type	Type	Revenue Loss (\$000's)
2.064	ODOT Land Under Use Permit	Property Tax	Full Exemption	Less than 100
2.065	Tollways and Related Facilities	Property Tax	Full Exemption	0
2.066	Foreign Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Property Tax	Full Exemption	20,100
2.076	Interstate Bridges of Local Governments	Property Tax	Full Exemption	0
2.093	Amtrak Passenger Railroad	Property Tax	Full Exemption	3,500
2.113	Watercraft Centrally Assessed	Property Tax	Partial Exemption	Not Available
2.114	Aircraft Under 75,000 Pounds Owned by Air Transportation Companies	Property Tax	Partial Exemption	2,800
2.118	Railroad Right of Way in Water District	Property Tax	Partial Exemption	Less than 100
2.119	Railroad Right of Way in Highway Lighting District	Property Tax	Partial Exemption	Less than 100
2.120	Railroad Right of Way in Rural Fire District	Property Tax	Partial Exemption	3,200
2.133	Watercraft Locally Assessed	Property Tax	Special Assessment	5,200
3.004	Diesel Fuel Blended with Biodiesel	Gas and Use Fuel Taxes	Exclusion	2,900
3.005	Natural Gas and Propane Vehicles	Gas and Use Fuel Taxes	Exclusion	Less than 100
3.006	Fuel for Aircraft Departing U.S.	Gas and Use Fuel Taxes	Exclusion	Less than 100
3.008	Public Transportation	Gas and Use Fuel Taxes	Exclusion	Less than 100
4.007	Government Owned or Operated Vehicles	Weight-Mile Tax	Exclusion	6,400
4.008	Public Mass Transit Vehicles	Weight-Mile Tax	Exclusion	1,900
Utilities				
1.506	Apportionment for Utility and Telecommunication Companies	Corporate Income Tax	Other	300
2.067	Nonprofit Water Associations	Property Tax	Full Exemption	100
2.068	Nonprofit Electrical Distribution Associations	Property Tax	Full Exemption	27,400
2.082	Federally Leased High-Voltage Electricity Transmission Property	Property Tax	Full Exemption	Less than 100
2.097	Gigabit Internet	Property Tax	Partial Exemption	Not Available
2.098	Certain Communication Related Property	Property Tax	Partial Exemption	34,800