

Policies with Implicit Sunsets

2019-21 Number	Tax Program	Tax Expenditure Name	OR Laws or ORS	Year Enacted	Sunset Date in TER
1.404	Income taxes	Employee Training	315.523	2017	12/31/2022
1.505	Income taxes	Nonresident Income from Disaster or Emergency Related Work	401.690	2015	12/31/2020
1.507	Income taxes	Nonresident Armed Forces	316.027(1)(b)(D)	2015	12/31/2017
2.007	Property Taxes	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	307.513	2015	6/30/2021
2.023	Property Taxes	Transfer of Cemetery Land for Low- Income Housing	OR Laws 2018, Ch 111	2018	6/30/2024
2.072	Property Taxes	Heavy Equipment Rental Property Tax Exemption	OR Laws 2018, Ch 64	2018	n/a
2.076	Property Taxes	Interstate Bridges of Local Governments	OR Laws 2017, Ch 710	2017	n/a
2.080	Property Taxes	Interstate Bridges of Other States or Subdivisions	381.824	2014	n/a
2.097	Property Taxes	Gigabit Internet	308.677	2015	6/30/2021
2.098	Property Taxes	Certain Communication Related Property	308.671	2015	n/a
2.100	Property Taxes	Cap on Central Assessment for Certain Companies	308.674	2015	6/30/2021
2.116	Property Taxes	Surviving Spouse of Public Safety Officer	307.295	2016	6/30/2021
no number	Property Taxes	local assessment of data centers	ORS 308.516; OR Laws 2015, Ch 23	2015	n/a
3.003	Fuel Use Tax	Vehicle Used for Testing Emissions (Gas and Use Fuel Taxes)	825.475	2015	12/31/2020
3.005	Fuel Use Tax	Natural Gas and Propane Vehicles	319.535	2014	12/31/2020
4.003	Weight-Mile Tax	Vehicle Used for Testing Emissions (Weight-Mile Tax)	825.475	2015	12/31/2020
4.004	Weight-Mile Tax	Dealer Vehicle on Test Drive	822.040(1)(e)	2015	12/31/2020
16.001	Marijuana Tax	Marijuana Purchased for Medical Use	475B.707	2016	12/31/2021
17.001	Vehicle Use Tax	Certain Vehicle Modifications (Vehicle Use Tax)	Oregon Laws 2018, Chapter 93, Section 10(2)(b)	2018	uncertain
17.002	Vehicle Use Tax	Tax Paid to Another Jurisdiction	320.410	2017	uncertain
17.003	Vehicle Use Tax	Vehicles Purchased by the Federal Government or Tribes	Federal Law prohibits	2017	n/a
no number	Vehicle Use Tax	Tax Previously Paid (for Privilege tax)	320.410	2017	n/a
18.001	Vehicle Dealer Tax	Certain Vehicle Modifications (Vehicle Privilege Tax)	Oregon Laws 2018, Chapter 93, Section 10(2)(b)	2018	uncertain
18.002	Vehicle Dealer Tax	Vehicles Sold at Auction	320.425(2)	2017	uncertain
18.003	Vehicle Dealer Tax	Vehicles Sold For Out of State Use	320.425(1)	2017	uncertain
no number	Vehicle Dealer Tax	Wholesale Vehicle Sales	320.425(3)	2017	n/a
no number	Bicycle Tax	Durable Medical Equipment	320.400	2017	n/a
no number	Payroll Transit Tax	Exempted Wages	320.550	2017	n/a