

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
INCOME TAX					
<i>Federal Exclusions</i>					
1.001 Scholarship and Fellowship Income	Education	1954	316.048	24,100	28,500
1.002 Qualified Education Savings (Federal)	Education	1996	316.048	10,000	12,000
1.003 Exclusion of Employer Provided Tuition	Education	1984	316.048	2,400	2,500
1.004 Certain Foster Care Payments	Human Services	1982	316.048	3,300	4,000
1.005 Employee Adoption Benefits	Human Services	1996	316.048	Less than 100	Less than 100
1.006 Compensatory Damages	Human Services	1918	316.048	13,200	14,300
1.007 Employer Paid Medical Benefits	Human Services	1918	316.048	1,371,500	1,628,100
1.008 Special Benefits for Disabled Coal Miners	Human Services	1969	316.048	Less than 100	Less than 100
1.009 ABLE Account Earnings	Human Services	2014	316.048	100	100
1.010 Cafeteria Plan Benefits	Human Services	1974	316.048	290,500	321,600
1.011 Pension Contributions and Earnings	Human Services	1921	316.048	1,517,300	1,979,900
1.012 Social Security Benefits (Federal)	Human Services	1938	316.048	666,300	716,900
1.013 Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	Less than 100	Less than 100
1.014 Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	0	0
1.015 Capital Gain Invested in Opportunity Zone	Economic/Community	2017	316.048/317.013	10,500	15,900
1.016 Exclusion of Gain from Certain Small Business Stock	Economic/Community	1993	316.048	14,800	15,600
1.017 Imputed Interest Rules	Economic/Community	1984	316.048/317.013	4,000	4,700
1.018 Employer Provided Dependent Care	Economic/Community	1981	316.048	7,700	8,600
1.019 Capital Gains on Home Sales	Economic/Community	1997	316.048	401,800	455,200
1.020 Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	64,800	74,900
1.021 Cancellation of Mortgage Debt	Economic/Community	2007	316.048	4,400	0
1.022 Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	31,500	33,800
1.023 Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	36,000	40,500
1.024 Employer Provided On-Site Gyms	Economic/Community	1984	316.048	12,800	12,800
1.025 Meal and Entertainment Expenses	Economic/Community	1984	316.048	28,200	29,000
1.026 Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	66,600	72,800
1.027 Employee Meals and Lodging (Nonmilitary)	Economic/Community	1918	316.048	24,300	24,300
1.028 Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	27,600	34,000
1.029 Employee Awards	Economic/Community	1986	316.048	3,400	3,500
1.030 Employer Provided Education Benefits	Economic/Community	1997	316.048	9,200	9,700
1.031 Spread on Acquisition of Stock	Economic/Community	1981	316.048	2,600	3,200
1.032 Veterans' Benefits and Services	Economic/Community	1917	316.048	100,400	107,300
1.033 Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	56,900	67,100
1.034 Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	200	300
1.035 Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	36,800	27,700
1.036 Inventory Methods of Valuation	Economic/Community	1938	316.048/317.013	7,200	8,000
1.037 Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	Less than 100	Less than 100
1.038 Cancellation of Debt for Farmers	Natural Resources	1986	316.048	700	800
1.039 Energy Conservation Subsidies (Federal)	Natural Resources	1992	316.048	900	900
1.040 Pass Through Status of Specified Publicly Traded Partnerships	Natural Resources	1987	317.013	1,800	3,200
1.041 Earnings of Certain Environmental Settlement Funds	Natural Resources	2005	317.013	100	200
1.042 Nonprofit's Gain from Brownfield	Natural Resources	2004	317.013	100	200
1.043 Employer Paid Transportation Benefits	Transportation	1992	316.048	40,700	44,500
1.044 Certain Disaster Mitigation Payments	Consumer and Business Services	2005	316.048/317.013	Less than 100	Less than 100

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
1.045 Credit Union Income	Consumer and Business Services	1951	317.080(1)	12,400	15,900
1.046 Elimination of Tax Exempt Interest Allocation for Banks	Consumer and Business Services	2009	317.013	2,800	3,200
1.047 Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	39,800	42,300
1.048 Workers' Compensation Benefits (Nonmedical)	Consumer and Business Services	1918	316.048	23,600	24,600
1.049 Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	38,600	40,900
1.050 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	83,100	84,600
1.051 Allowances for Federal Employees Abroad	Government	1943	316.048	3,700	4,200
1.052 Interest on Oregon State and Local Debt	Government	1913	316.048	55,100	57,900
1.053 Voluntary Employees' Beneficiary Associations	Social Policy	1928	316.048	12,800	13,400
1.054 Rental Allowances for Clergy Housing	Social Policy	1921	316.048	5,400	5,600
1.055 Certain Payments to Controlling Exempt Organizations	Social Policy	2006	317.013	100	200
1.056 Discharge of Certain Student Loan Debt	Social Policy	1984	316.048	1,600	1,600
1.057 Capital Gains on Inherited Property	Social Policy	1921	316.048	380,000	422,200
1.058 Capital Gains on Gifts	Social Policy	1921	316.048	23,700	41,800
1.059 Life Insurance Proceeds	Social Policy	1954	316.048/317.013	177,200	193,300
1.060 Public Safety Officer Survivor Annuities	Social Policy	1997	316.048	200	200
1.061 Disability Benefits of Military and Victims of Terrorism	Social Policy	1942	316.048	2,100	2,100
1.062 Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	56,500	61,600
1.063 Combat Pay	Social Policy	Pre-1955	316.048	9,900	10,600
1.064 Deferral of Interest on Savings Bonds	Social Policy	1951	316.048	6,800	5,900

Federal Adjustments

1.101 Teacher Classroom Expenses	Education	2002	316.048	1,500	1,600
1.102 Interest on Student Loans	Education	1997	316.048	39,600	44,500
1.103 Qualified Higher Education Expenses	Education	2001	316.048	3,400	0
1.104 Self-Employment Health Insurance	Human Services	1986	316.048	86,200	93,700
1.105 Health Savings Accounts	Human Services	1996	316.048	27,000	28,800
1.106 IRA Contributions and Earnings	Human Services	1974	316.048	172,200	193,000
1.107 Moving Expenses	Economic/Community	1964	316.048	2,600	Less than 100
1.108 Overnight Travel Expenses of National Guard and Reserve Members	Social Policy	2003	316.048	600	600

Federal Deductions

1.201 Charitable Contributions: Education	Education	1917	316.695/317.013	85,300	79,700
1.202 Charitable Contributions: Health	Human Services	1917	316.695/317.013	43,700	41,200
1.203 Medical and Dental Expenses	Human Services	1942	316.695	185,300	171,500
1.204 Removal of Architectural Barriers	Human Services	1976	316.048/317.013	Less than 100	Less than 100
1.205 Deduction of Certain Film and Television Production Costs	Economic/Community	2004	316.048/317.013	Less than 100	0
1.206 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	3,300	3,100
1.207 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	398,600	421,800
1.208 Research and Development Costs	Economic/Community	1954	316.048/317.013	12,200	10,500
1.209 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	96,700	70,400
1.210 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	1,300	1,800
1.211 Foreign-Derived Intangible Income	Economic/Community	2017	317.013	75,800	163,500

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
1.212 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	26,900	26,100
1.213 Home Mortgage Interest	Economic/Community	1913	316.695	911,700	970,300
1.214 Property Taxes	Economic/Community	1913	316.695	458,000	499,200
1.215 Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	0	0
1.216 Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	Less than 100	Less than 100
1.217 Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	800	1,000
1.218 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,000	1,600
1.219 Extended Carryback of Farming Loss	Natural Resources	1999	316.048	300	400
1.220 Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	Less than 100	Less than 100
1.221 Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	3,100	2,500
1.222 Deferral of Capital Gains From FERC Restructuring Requirements	Natural Resources	2004	317.013	-1,300	-1,600
1.223 Energy Efficient Commercial Property	Natural Resources	2006	316.695/317.013	Less than 100	0
1.224 Special Depreciation for Recycling Equipment	Natural Resources	2008	316.048/317.013	Less than 100	Less than 100
1.225 Mining and Solid Waste Reclamation Reserves	Natural Resources	1984	316.048/317.013	Less than 100	Less than 100
1.226 Amortization of Air Pollution Control Facilities	Natural Resources	2005	317.013	500	400
1.227 Expensing Timber Growing Costs	Natural Resources	1986	316.048/317.013	2,000	2,400
1.228 Expensing and Amortization of Reforestation	Natural Resources	1980	316.048/317.013	1,600	2,600
1.229 Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	200	Less than 100
1.230 Completed Contract Rules	Tax Administration	1986	316.048/317.013	8,300	7,600
1.231 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	358,500	318,600
1.232 Casualty and Theft Losses	Social Policy	1913	316.695	1,000	1,000
1.233 Local Income Taxes	Social Policy	1913	316.695	100	100

Oregon Subtractions

1.301 Land Donated to Schools	Education	1999	316.852/317.488	Less than 100	Less than 100
1.302 Oregon 529 College Savings Network	Education	1999	316.699	27,400	33,200
1.303 Scholarship Awards Used for Housing Expenses	Education	1999	316.846	1,000	1,000
1.304 Medical Subtraction for Elderly	Human Services	2013	316.693	62,000	65,800
1.305 Additional Deduction for Elderly or Blind	Human Services	1989	316.695(7)	18,100	19,600
1.306 ABLE Account Contributions	Human Services	2015	316.699	200	300
1.307 Social Security Benefits (Oregon)	Human Services	1985	316.054	823,700	923,900
1.308 Film Production Labor Rebate	Economic/Community	2005	316.698/317.394	700	700
1.309 Artist's Charitable Contribution	Economic/Community	1979	316.838	100	100
1.310 Oregon Investment Advantage	Economic/Community	2001	316.778/317.391	15,900	15,900
1.311 Dividend Received from an IC-DISC	Economic/Community	2013	316.749(1)	11,600	12,200
1.312 Individual Development Accounts (Exclusion and Subtraction)	Economic/Community	1999	316.848	Less than 100	Less than 100
1.313 Mobile Home Park Capital Gain	Economic/Community	2005	Note: 316.792/Note: 317.401	200	Less than 100
1.314 First Time Home Buyer Savings	Economic/Community	2018	Oregon Laws 2018, Chapter 109	0	4,100
1.315 Manufactured Dwelling Tenant Payment	Economic/Community	2007	316.795/317.092	Less than 100	Less than 100
1.316 Interest from State and Local Government Bonds	Economic/Community	1987	316.056	300	400
1.317 Depletion Costs for Metal Mines	Natural Resources	Pre-1953	317.374	Less than 100	Less than 100
1.318 Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	Less than 100	Less than 100
1.319 Wet Marine and Transportation Policies	Consumer and Business Services	1995	317.080(8)	1,400	1,500
1.320 Hydroelectric Dam and Waterway Workers	Tax Administration	1997	316.127(8) and (10)	Not Available	Not Available
1.321 Income Earned in "Indian Country"	Government	1977	316.777	6,100	6,400
1.322 Federal Pension Income	Government	1998	316.680(1)(f)	127,200	124,700
1.323 Legislative Per Diem and Allowance	Government	1967	171.072(7)	100	100
1.324 Oregon State Lottery Prizes	Government	1985	461.560	200	200

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
1.325 Federal Income Tax Subtraction	Social Policy	1929	316.680(1)(b)/316.685/316.695	946,000	1,037,000
1.326 Military Active Duty and Related Pay	Social Policy	1969	316.792/316.127(7)	47,000	51,100
1.327 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680(1)(a)	13,300	13,300
<i>Oregon Credits</i>					
1.401 Employer Provided Scholarships	Education	2001	315.237	Less than 100	Less than 100
1.402 Contributions of Computer Equipment	Education	1985	317.151	Less than 100	Less than 100
1.403 Opportunity Grant Fund Contributions	Education	2018	Oregon Laws 2018, Chapter 108	14,000	28,000
1.404 Employee Training	Education	2017	315.523	Less than 100	Less than 100
1.405 Earned Income Credit	Human Services	1997	315.266	103,600	52,900
1.406 Child with a Disability	Human Services	1985	316.099(3)	7,600	8,700
1.407 Rural Medical Practice	Human Services	1989	315.613/315.616/315.61	15,000	13,300
1.408 Volunteer Rural Emergency Medical Technicians	Human Services	2005	315.622	200	100
1.409 Severe Disability	Human Services	1985	316.758	8,300	9,300
1.410 Farmworker Housing Lender's Credit	Economic/Community	1989	317.147	Less than 100	Less than 100
1.411 Agriculture Workforce Housing Construction	Economic/Community	1989	315.164	4,800	3,300
1.412 Livestock Killed by Wolves	Economic/Community	2012	315.174	0	0
1.413 Film Production Development Contributions	Economic/Community	2003	315.514/315.516	27,100	27,100
1.414 Renewable Resource Equipment Manufacturing Facilities	Economic/Community	2011	315.341	1,100	Less than 100
1.415 Qualified Low Income Community Investments	Economic/Community	2011	315.533(2)	28,800	26,600
1.416 Qualified Research Activities	Economic/Community	1989	317.152	18,100	9,300
1.417 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	2,000	1,100
1.418 Long Term Rural Enterprise Zone Facilities (Income Tax)	Economic/Community	1997	317.124	Not Available	Not Available
1.419 Reservation Enterprise Zone (Income Tax)	Economic/Community	2001	315.506	Less than 100	Less than 100
1.420 Electronic Commerce Enterprise Zone (Income Tax)	Economic/Community	2001	315.507	10,500	5,700
1.421 Public University Venture Development Fund	Economic/Community	2005	315.521	1,400	1,500
1.422 Employer Provided Dependent Care Assistance	Economic/Community	1987	315.204	100	Less than 100
1.423 Child and Dependent Care	Economic/Community	1975	316.078	200	Less than 100
1.424 Working Family Household and Dependent Care	Economic/Community	2015	315.264	64,000	64,000
1.425 Contributions To Office of Child Care	Economic/Community	2001	315.213	100	100
1.426 Individual Development Account Donation	Economic/Community	1999	315.271	14,700	14,700
1.427 Oregon Affordable Housing Lender's Credit	Economic/Community	1989	317.097	17,900	20,500
1.428 Manufactured Dwelling Park Closure	Economic/Community	2007	Note: 316.116	Less than 100	Less than 100
1.429 Bovine Manure	Natural Resources	2017	315.176(3)(a)	4,800	7,800
1.430 Crop Donation	Natural Resources	1977	315.156	400	300
1.431 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less than 100	Less than 100
1.432 Transportation Projects	Natural Resources	2011	315.336(1)	3,500	1,100
1.433 Alternative Fuel Vehicle Fund Contributions	Natural Resources	2013	Note 2: 315.336	Less than 100	0
1.434 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	23,800	5,200
1.435 Business Energy Facilities, Conservation and Renewables	Natural Resources	1979	315.354	44,400	7,900
1.436 Renewable Energy Development Contributions	Natural Resources	2011	315.326(1)	600	Less than 100
1.437 Energy Conservation Projects	Natural Resources	2011	315.331(1)	4,200	1,900
1.438 Weatherization Lender's Credit	Natural Resources	1977	317.111	Less than 100	Less than 100
1.439 Production or Collection of Biomass	Natural Resources	2007	315.141	2,000	Less than 100
1.440 Fish Screening Devices	Natural Resources	1989	315.138	Less than 100	Less than 100
1.441 Alternatives to Field Burning	Natural Resources	1975	315.304	Less than 100	Less than 100
1.442 Pollution Control	Natural Resources	1967	315.304	100	Less than 100
1.443 Reforestation	Natural Resources	1979	315.104	Less than 100	Less than 100

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
1.444 Fire Insurance	Consumer and Business Services	1969	317.122(1)	4,500	0
1.445 Oregon Life and Health IGA Assessments	Consumer and Business Services	1975	734.835	600	1,100
1.446 Political Contributions	Government	1969	316.102	11,300	5,600
1.447 Oregon Cultural Trust	Social Policy	2001	315.675	7,800	4,000
1.448 Personal Exemption	Social Policy	1985	316.085	1,201,800	1,239,300
1.449 Oregon Veterans' Home Physicians	Social Policy	2007	315.624	Less than 100	Less than 100
1.450 Certain Retirement Income	Social Policy	1991	316.157	1,300	600

Other

1.501 Public Warehouse Sales Throwback Exemption	Economic/Community	2005	314.665	Less than 100	Less than 100
1.502 Tax Rates for Certain Pass Through Income	Economic/Community	2013	316.043(2)	255,000	302,000
1.503 Income Averaging for Farmers	Natural Resources	2001	314.297	1,000	1,000
1.504 Capital Gains from Farm Property	Natural Resources	2001	316.045/317.063/318.02	4,000	4,000
1.505 Nonresident Income from Disaster or Emergency Related Work	Consumer and Business Services	2015	401.685/401.690	Less than 100	Less than 100
1.506 Apportionment for Utility and Telecommunication Companies	Consumer and Business Services	2001	314.280	300	300
1.507 Nonresident Armed Forces	Social Policy	2015	316.127(7), 316.027	200	0
1.508 Nonresident Spouse of Nonresident Servicemember Serving in Oregon	Social Policy	2009	Public Law 111-97	Not Available	Not Available

PROPERTY TAX

Full Exemption

2.001 Academies, Day Care, and Student Housing	Education	1957	307.145	52,700	58,100
2.002 Student Housing Furnishings	Education	1957	307.195	100	100
2.003 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	26,800	28,400
2.004 Higher Education Parking Space	Education	1989	307.110(3)(f)	Incl. in 2.077	Incl. in 2.077
2.005 Private Libraries for Public Use	Education	1854	307.160	Less than 100	Less than 100
2.006 Leased Rural Health Care Property	Human Services	1999	307.110(3)(i)	500	500
2.007 Land Owned by Nonprofit for Purpose of Building Low-Income Housing	Human Services	2015	307.513	200	200
2.008 Senior Services Centers	Human Services	1993	307.147	200	300
2.009 Agricultural Housing and Day Care Facilities	Economic/Community	1973	307.485	800	900
2.010 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d) and (e)	Less than 100	Less than 100
2.011 Commercial Buildings Under Construction	Economic/Community	1959	307.330	17,800	21,500
2.012 Construction in Process in an Enterprise Zone	Economic/Community	2003	285C.170	Incl. in 2.011	Incl. in 2.011
2.013 Enterprise Zone Businesses	Economic/Community	1985	285C.175	139,400	122,300
2.014 Long Term Rural Enterprise Zone (Property Tax)	Economic/Community	1997	285C.409	84,200	94,600
2.015 Certain Property Owned by a Port	Economic/Community	2013	307.110(3)(j), Note 2: 307.110	600	600
2.016 Brownfield Development	Economic/Community	2016	Note: 307.430	0	Less than 100
2.017 New Industrial Property in Rural Areas	Economic/Community	2016	Note: 307.340	0	Not Available
2.018 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	1,100	1,200
2.019 Rural Renewable Energy Development Zone	Economic/Community	2003	285C.362	3,800	6,000
2.020 Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184	500	500
2.021 Housing Authority Rental Properties	Economic/Community	1937	307.092	33,800	35,900
2.022 Local Government Owned Low Income Housing	Economic/Community	2013	307.110(3)(h)	8,200	8,800

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
2.023 Transfer of Cemetery Land for Low-Income Housing	Economic/Community	2018	Oregon Laws 2018, Chapter 111	200	Less than 100
2.024 Federal Land Under Recreation Facility	Economic/Community	1975	307.182	1,800	1,900
2.025 Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	*	3,200
2.026 Inventory	Economic/Community	1969	307.400	752,000	804,000
2.027 Business Personal Property	Economic/Community	1979	308.250(2)(a)	9,700	10,400
2.028 Cargo Containers	Economic/Community	1979	307.835	Less than 100	Less than 100
2.029 Leased Docks and Airports	Economic/Community	1947	307.120	14,900	15,800
2.030 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	Incl. in 2.026	Incl. in 2.026
2.031 Railroad Cars Being Repaired	Economic/Community	1973	308.665	200	200
2.032 Food Processing Equipment	Natural Resources	2005	307.455	6,300	8,800
2.033 Farm Machinery and Equipment	Natural Resources	1973	307.394	79,900	82,000
2.034 Mobile Field Incinerators	Natural Resources	1971	307.390	Incl. in 2.033	Incl. in 2.033
2.035 Crops, Plants, and Fruit Trees	Natural Resources	1957	307.320	18,800	20,000
2.036 Agricultural Products Held by the Farmer	Natural Resources	1965	307.325	Less than 100	Less than 100
2.037 Nursery Stock	Natural Resources	1971	307.315	5,500	5,900
2.038 Leased State and Local Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. in 2.077	Incl. in 2.077
2.039 Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. in 2.092	Incl. in 2.092
2.040 Shellfish Growing on State Land	Natural Resources	1969	622.290	Less than 100	Less than 100
2.041 Center Pivot Irrigation Equipment	Natural Resources	1973	307.398	Incl. in 2.033	Incl. in 2.033
2.042 Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397	Incl. in 2.033	Incl. in 2.033
2.043 Field Burning Smoke Management Equipment	Natural Resources	1973	307.391	Incl. in 2.033	Incl. in 2.033
2.044 Crab Pots	Natural Resources	1969	508.270	300	300
2.045 Land Leased From State Land Board	Natural Resources	1982	307.168	2,600	2,800
2.046 Natural Gas Pipeline Extension	Natural Resources	2007	307.107	Less than 100	Less than 100
2.047 Solar Projects	Natural Resources	2015	Note 3: 307.175	2,400	5,100
2.048 Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less than 100	Less than 100
2.049 Property Used for Golf Course and Effluent	Natural Resources	2001	Note: 307.118	0	0
2.050 Riparian Habitat Land	Natural Resources	1981	308A.362	300	300
2.051 Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827	6,500	7,100
2.052 Skyline and Swing Yarders	Natural Resources	1999	307.831	Incl. in 2.051	Incl. in 2.051
2.053 Forest Fire Protection Association	Natural Resources	1957	307.125	200	200
2.054 Federal Standing Timber Under Contract	Natural Resources	1965	307.050	2,000	2,200
2.055 State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	1,700	1,800
2.056 Western Private Standing Timber	Natural Resources	1977	321.272	383,600	410,900
2.057 Eastern Private Standing Timber	Natural Resources	1961	321.829	24,300	26,100
2.058 Private Farm and Logging Roads	Natural Resources	1963	308.236	42,900	46,000
2.059 Nonprofit Public Park Use Land	Natural Resources	1971	307.115	300	300
2.060 Inactive Mineral Interests	Natural Resources	1997	308.115	Less than 100	Less than 100
2.061 Mining Claims on Federal Land	Natural Resources	1889	307.080	400	400
2.062 Small Watercraft	Natural Resources	1959	830.790(3)	26,800	27,000
2.063 Motor Vehicles and Trailers	Transportation	1919	803.585	931,500	969,100
2.064 ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 100	Less than 100
2.065 Tollways and Related Facilities	Transportation	1995	383.017(7)	0	0
2.066 Foreign Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Transportation	1987	308.558(4) and (5)	19,800	20,100
2.067 Nonprofit Water Associations	Consumer and Business Services	1937	307.210	100	100
2.068 Nonprofit Electrical Distribution Associations	Consumer and Business Services	1943	308.805	24,600	27,400
2.069 Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	Less than 100	Less than 100
2.070 Low-Value Manufactured Structure in High-Population County	Tax Administration	2010	308.250(2)(b)	2,800	2,900
2.071 Personal Property for Personal Use	Tax Administration	1854	307.190	1,420,000	1,470,000

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
2.072 Heavy Equipment Rental	Tax Administration	2018	Oregon Laws 2018, Chapter 64	0	18,000
2.073 Beach Lands	Government	1969	307.450	Not Available	Not Available
2.074 Property of Indians and on Tribal Trust Land	Government	1854	307.180/307.181(1)/307. 181(2)	Not Available	Not Available
2.075 Equipment for Maritime Emergency Response	Government	2010	307.197	Less than 100	Less than 100
2.076 Interstate Bridges of Local Governments	Government	2017	381.310(10)(a)	0	0
2.077 State and Local Property	Government	1854	307.090	2,500,000	2,600,000
2.078 Corporations for Irrigation, Drainage, Water Supply or Flood Control	Government	1963	554.320	Incl. in 2.077	Incl. in 2.077
2.079 Local Government Public Ways	Government	1895	307.200	Not Available	Not Available
2.080 Interstate Bridges of Other States or Subdivisions	Government	2014	381.824	0	0
2.081 Indian Property Used Exclusively for Government Services	Government	2012	307.181(3)	500	600
2.082 Federally Leased High-Voltage Electricity Transmission Property	Government	2013	307.040(3)	Less than 100	Less than 100
2.083 Charitable, Literary, and Scientific Organizations	Social Policy	1854	307.130	199,500	211,600
2.084 Fraternal Organizations	Social Policy	1961	307.136	9,100	8,600
2.085 Religious Organizations	Social Policy	1854	307.140	120,900	125,800
2.086 Transfer of Land from Cemetery to School	Social Policy	2001	307.157	Less than 100	Less than 100
2.087 Cemeteries, Burial Grounds, and Mausoleums	Social Policy	1854	307.150	7,300	7,700
2.088 City Owned Sports Facility	Social Policy	2001	307.171	2,300	2,700
2.089 Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. in others	Incl. in others
2.090 Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. in others	Incl. in others
2.091 Property of LLC Owned by Nonprofit Corporation	Social Policy	2005	307.022	Incl. in others	Incl. in others
2.092 Federal Property	Federal Law	1848	307.040	1,633,300	1,720,500
2.093 Amtrak Passenger Railroad	Federal Law	1983	308.515(3)(d)	3,300	3,500

Partial Exemption

2.094 Fraternities, Sororities, and Cooperatives	Education	1973	307.471	500	500
2.095 New Rural Health Care Facilities	Human Services	2001	307.804(2)	0	0
2.096 Long Term Care Facilities	Human Services	1999	307.811	Less than 100	Less than 100
2.097 Gigabit Internet	Economic/Community	2015	308.677	Not Available	Not Available
2.098 Certain Communication Related Property	Economic/Community	2001	308.671	32,800	34,800
2.099 Strategic Investment Program	Economic/Community	1993	307.123	499,400	550,600
2.100 Cap on Central Assessment for Certain Companies	Economic/Community	2015	308.674	2,300	2,500
2.101 Vertical Housing Development Zone	Economic/Community	2001	307.864	4,700	5,200
2.102 Certain Single-Unit Housing	Economic/Community	1989	307.664	5,100	5,500
2.103 Rehabilitated Housing	Economic/Community	1975	308.459	Less than 100	Less than 100
2.104 Multi-Unit Rental Housing in Designated Areas	Economic/Community	1975	307.612	13,700	16,600
2.105 Low Income Multi-Unit Rental Housing	Economic/Community	1999	307.612	Incl. in 2.104	Incl. in 2.104
2.106 Property for Low Income Rental	Economic/Community	1989	307.517/307.518	2,000	2,100
2.107 Nonprofit Low Income Rental Housing	Economic/Community	1985	307.541	50,700	55,900
2.108 New or Rehabilitated Multi-Unit Rental Housing	Economic/Community	2017	Note: ORS 307.867	Less than 100	Less than 100
2.109 Disabled Veterans or Their Surviving Spouses	Economic/Community	1921	307.250	24,500	26,500
2.110 Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	200	200
2.111 Alternative Energy Systems	Natural Resources	1975	307.175	2,500	3,100
2.112 Pollution Control Facilities	Natural Resources	1967	307.405	Less than 100	Less than 100
2.113 Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not Available	Not Available
2.114 Aircraft Under 75,000 Pounds Owned by Air Transportation Companies	Transportation	1987	308.558(2),(3)/308.565(5)	2,800	2,800
2.115 Homestead Exemption for Active Duty Military	Social Policy	2005	307.286	100	100

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
2.116 Surviving Spouse of Public Safety Officer	Social Policy	2016	307.295	Less than 100	Less than 100
2.117 Seismic Upgrades	Social Policy	2017	Note: ORS 307.175	Less than 100	Less than 100
2.118 Railroad Right of Way in Water District	Social Policy	1943	264.110	Less than 100	Less than 100
2.119 Railroad Right of Way in Highway Lighting	Social Policy	1947	372.190	Less than 100	Less than 100
2.120 Railroad Right of Way in Rural Fire District	Social Policy	1969	478.010(2)(d)	3,000	3,200

Special Assessment

2.121 Use-Restricted Multi-Unit Rental Housing	Economic/Community	2001	308.704	6,100	6,400
2.122 Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 100	Less than 100
2.123 Farmland	Natural Resources	1967	308A.062/308A.068/308	355,500	377,100
2.124 Farm Homesites	Natural Resources	1987	308A.253	18,400	18,800
2.125 Historic Property	Natural Resources	1975	358.505	38,100	31,800
2.126 Wildlife Habitat	Natural Resources	1993	308A.415	1,300	1,500
2.127 Conservation Easements	Natural Resources	2007	308A.456	700	700
2.128 Open Space Land	Natural Resources	1971	308A.300	1,300	1,300
2.129 Forest Homesites	Natural Resources	1989	308A.253	5,200	5,200
2.130 Western Private Forestland	Natural Resources	1977	321.354	97,800	104,800
2.131 Eastern Private Forestland	Natural Resources	1971	321.833	7,100	7,600
2.132 Small Tract Forestland Option	Natural Resources	2003	321.722	23,600	23,800
2.133 Watercraft Locally Assessed	Natural Resources	1925	308.256	5,200	5,200

Other Assessment

2.134 Destroyed or Damaged Property	Social Policy	1971	308.146 and 308.425	300	300
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GAS, USE, AND JET FUEL TAXES

3.001 Forest Products: Gasoline	Natural Resources	1945	319.320(1)(b) and (d)	Less than 100	Less than 100
3.002 Forest Products: Other than Gasoline	Natural Resources	1965	319.831(1)(c) and (g)	Less than 100	Less than 100
3.003 Vehicle Used for Testing Emissions (Gas and Use Fuel Taxes)	Transportation	2015	825.475	0	0
3.004 Diesel Fuel Blended with Biodiesel	Transportation	2013	319.530(5)(a)	10,900	2,900
3.005 Natural Gas and Propane Vehicles	Transportation	2014	319.535	Less than 100	Less than 100
3.006 Fuel for Aircraft Departing U.S.	Transportation	1959	319.330(2)	Less than 100	Less than 100
3.007 Public Services	Government	1961	319.831(1)(d-f, h-k)	7,400	8,100
3.008 Public Transportation	Government	1969	267.200/267.570(2)	Less than 100	Less than 100

WEIGHT-MILE TAX

4.001 Farming Operations	Natural Resources	1983	825.017(4) and 825.024	2,800	3,100
4.002 Forest Products on County Roads	Natural Resources	1977	825.017(8)	Less than 100	Less than 100
4.003 Vehicle Used for Testing Emissions (Weight-Mile Tax)	Transportation	2015	825.475	300	300
4.004 Dealer Vehicle on Test Drive	Transportation	2015	822.040(1)(e)	Less than 100	Less than 100
4.005 Elementary and Secondary School Vehicles	Government	Pre-1953	825.017(1)	2,500	2,800
4.006 Fire Protection	Government	1977	825.017(16)	100	100
4.007 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(10)	5,700	6,400
4.008 Public Mass Transit Vehicles	Government	1977	825.017(11)	1,700	1,900
4.009 Charitable Organizations	Social Policy	1977	825.017(13)	100	100

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
CIGARETTE TAX					
5.001 Small Quantity by Consumers	Tax Administration	1965	323.060	200	200
5.002 Federal and Veteran Institutions (Cigarette)	Federal Law	1965	323.055	200	200
OTHER TOBACCO PRODUCTS TAX					
6.001 Federal and Veteran Institutions (Other Tobacco Products)	Federal Law	1985	323.515	Less than 100	Less than 100
BEER AND WINE TAX					
7.001 Small Wineries	Economic/Community	1977	473.050(5)	7,600	8,400
7.002 Wine Marketing Activities	Economic/Community	2001	473.047	0	0
911 EMERGENCY COMMUNICATIONS TAX					
8.001 State and Local Subscribers	Government	1981	403.205(1)	5,000	5,100
8.002 Federal Subscribers	Federal Law	1981	403.205(1)	500	500
8.003 Indian Reservation Subscribers	Federal Law	1981	403.205(1)	500	600
FOREST PRODUCTS HARVEST TAX					
9.001 First 25,000 Board Feet	Natural Resources	1953	321.015(6)	500	300
ELECTRIC COOPERATIVE TAX					
10.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805, 308.807(1)	200	200
OIL AND GAS PRIVILEGE TAX					
11.001 First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less than 100	Less than 100
11.002 State and Local Interests	Government	1981	324.090(1)	Less than 100	Less than 100
11.003 Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Not Available	Not Available
MEDICAL PROVIDER TAXES					
12.001 Excluded Hospitals	Human Services	2003	Note: 414.872, Section 1(3)	**	**
12.002 Type A and B Hospitals	Human Services	2017	Note: 414.872, Section 2(2,4(c))	**	**
12.003 Oregon Veterans' Home	Human Services	2003	Note: 409.750, Section	**	**
LODGING TAX					
13.001 Exempt Dwelling Units	Social Policy	2005	320.308	Not Available	Not Available
13.002 Lodging Paid for by the Federal Government	Federal Law	2003	U.S. Constitution, Article VI, Clause 2	Less than 100	Less than 100
LOCAL CONSTRUCTION TAX					

INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2017-19	2019-21
14.001 Exempt Construction	Social Policy	2007	320.173	Not Available	Not Available

ESTATE TRANSFER TAX

15.001 Natural Resource and Fishing Property	Natural Resources	2007	118.140	13,800	12,900
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MARIJUANA TAX

16.001 Marijuana Purchased for Medical Use	Human Services	2016	475B.707	26,600	25,700
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VEHICLE USE TAX

17.001 Certain Vehicle Modifications (Vehicle Use Tax)	Economic/Community	2018	Oregon Laws 2018, Chapter 93, Section	Not Available	Not Available
17.002 Tax Paid to Another Jurisdiction	Tax Administration	2017	320.410(4)	200	200
17.003 Vehicles Purchased by the Federal Government or Tribes	Federal Law	2017	U.S. Constitution, Article VI, Clause 2	100	100

VEHICLE PRIVILEGE TAX

18.001 Certain Vehicle Modifications (Vehicle Privilege Tax)	Economic/Community	2018	Oregon Laws 2018, Chapter 93, Section 10(2)(b)	Not Available	Not Available
18.002 Vehicles Sold at Auction	Economic/Community	2017	320.425(2)	Less than 100	Less than 100
18.003 Vehicles Sold For Out of State Use	Economic/Community	2017	320.425(1)	5,200	6,900

*No revenue loss, taxes paid by State

**No revenue loss, tax expenditure results in a shift in tax liability from exempt to non exempt taxpayers