

SB 1049 PERS Reform

Co-Chairs Girod and Holvey and members of the committee:

The Oregon Women's Rights Coalition realizes that retirement for public employees is very important. While we realize that reform may be necessary, we wish to point out that there are resources that should be looked at which could provide funding in the future.

As part of a project to figure out totals of Oregon taxes that are not collected because of credits, deductions and exemptions we went to the Tax Expenditure Report. We looked at the expenditures estimated for the 2019/21 biennium. We looked at those expenditures which are intended to promote businesses including farming, forestry, and fishing.

Property taxes which are the primary funding for cities, counties and special districts and about 35 percent of school funding. Every authorized exception reduces the resources available to help those entities pay for their retirement plans as well as needed services for the citizens of Oregon. Below are the totals of property tax exceptions with business orientation for the 2019/21 biennium.

Pre 1991	\$ 2,151,200,000	
Post 1991	<u>825,400,000*</u>	Ballot Measure 5 (1990) including estimated gigabit
Total	\$2,976,600,000	

Income taxes which provide funding for schools, human services, higher education, public safety, the courts and other government services are the largest general fund source for Oregon. Below is the amount not collected due to expenditures for the 2019/21 biennium.

	Corporate	Personal Taxes
Pre 1991	\$ 499,400,000	\$ 276,200,000
Post 1991	<u>226,400,000</u>	<u>415,200,000</u>
Total	\$ 725,800,000	\$ 691,400,000

Some of these tax expenditures are based on Oregon's connection to the Federal tax code. Efforts should be made to make sure the Federal code connections provide enough rationale for that connection. Many of the Federal connections, not included here, are for personal income not related to business but wages and retirement.

We have provided as separate exhibits the excel spread sheet from the Department of Revenue with additional columns intended to highlight those expenditures related to the broad definition of business. Please note they are broken down by Pre-Ballot Measure 5 and Post- Ballot Measure 5 in 1990 that upended Oregon's revenue system.

The totals are substantial with \$2,976,600,00 in property tax and \$1,417,200,000 in income taxes for the biennium provided for business interests.

We urge you in further deliberations to factor in those resources which could be made available to contribute to the retirement system of our hard-working public employees.

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	A	B	C	D	E
1	2019-21 TE Number	Tax Program	Tax Expenditure Name	Program or Function	Year Enacted
4	1.450	Personal & Corporate Income Taxes	Certain Retirement Income	Social Policy	1991
5	1.039	Personal & Corporate Income Taxes	Energy Conservation Subsidies (Federal)	Natural Resources	1992
6	1.043	Personal & Corporate Income Taxes	Employer Paid Transportation Benefits	Transportation	1992
7	1.013	Personal & Corporate Income Taxes	Regional Economic Development Incentives	Economic/Community	1993
8	1.016	Personal & Corporate Income Taxes	Exclusion of Gain from Certain Small Business Stock	Economic/Community	1993
9	2.099	Property Tax	Strategic Investment Program	Economic/Community	1993
10	2.008	Property Tax	Senior Services Centers	Human Services	1993
11	2.126	Property Tax	Wildlife Habitat	Natural Resources	1993
12	1.319	Personal & Corporate Income Taxes	Wet Marine and Transportation Policies	Consumer and Business Serv	1995
13	2.065	Property Tax	Tollways and Related Facilities	Transportation	1995
14	300,000+K233	Personal & Corporate Income Taxes	Qualified Education Savings (Federal)	Education	1996
15	1.005	Personal & Corporate Income Taxes	Employee Adoption Benefits	Human Services	1996
16	1.105	Personal & Corporate Income Taxes	Health Savings Accounts	Human Services	1996
17	1.019	Personal & Corporate Income Taxes	Capital Gains on Home Sales	Economic/Community	1997
18	1.030	Personal & Corporate Income Taxes	Employer Provided Education Benefits	Economic/Community	1997
19	1.215	Personal & Corporate Income Taxes	Deferral of Certain Financing Income of Foreign Corporation	Economic/Community	1997
20	1.418	Personal & Corporate Income Taxes	Long Term Rural Enterprise Zone Facilities (Income Tax)	Economic/Community	1997
21	1.102	Personal & Corporate Income Taxes	Interest on Student Loans	Education	1997
22	1.405	Personal & Corporate Income Taxes	Earned Income Credit	Human Services	1997
23	1.060	Personal & Corporate Income Taxes	Public Safety Officer Survivor Annuities	Social Policy	1997
24	1.320	Personal & Corporate Income Taxes	Hydroelectric Dam and Waterway Workers	Tax Administration	1997
25	2.014	Property Tax	Long Term Rural Enterprise Zone (Property Tax)	Economic/Community	1997
26	2.048	Property Tax	Nonprofit Sewage Treatment Facilities	Natural Resources	1997
27	2.060	Property Tax	Inactive Mineral Interests	Natural Resources	1997
28	1.322	Personal & Corporate Income Taxes	Federal Pension Income	Government	1998
29	1.312	Personal & Corporate Income Taxes	Individual Development Accounts (Exclusion and Subtraction)	Economic/Community	1999
30	1.426	Personal & Corporate Income Taxes	Individual Development Account Donation (Credit)	Economic/Community	1999
31	1.301	Personal & Corporate Income Taxes	Land Donated to Schools	Education	1999
32	1.302	Personal & Corporate Income Taxes	Oregon 529 College Savings Network	Education	1999
33	1.303	Personal & Corporate Income Taxes	Scholarship Awards Used for Housing Expenses	Education	1999
34	1.219	Personal & Corporate Income Taxes	Extended Carryback of Farming Loss	Natural Resources	1999
35	2.105	Property Tax	Low Income Multi-Unit Rental Housing	Economic/Community	1999
36	2.006	Property Tax	Leased Rural Health Care Property	Human Services	1999
37	2.096	Property Tax	Long Term Care Facilities	Human Services	1999
38	2.051	Property Tax	Environmentally Sensitive Logging Equipment	Natural Resources	1999
39	2.052	Property Tax	Skyline and Swing Yarders	Natural Resources	1999
40	7.002	Beer and Wine Tax	Wine Marketing Activities	Economic/Community	2001
41	1.506	Personal & Corporate Income Taxes	Apportionment for Utility and Telecommunication Companies	Consumer and Business Serv	2001
42	1.310	Personal & Corporate Income Taxes	Oregon Investment Advantage	Economic/Community	2001
43	1.419	Personal & Corporate Income Taxes	Reservation Enterprise Zone (Income Tax)	Economic/Community	2001

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1	2019-21 TE Number	Tax Program	Tax Expenditure Name	Program or Function	Year Enacted
44	1.420	Personal & Corporate Income Taxes	Electronic Commerce Enterprise Zone (Income Tax)	Economic/Community	2001
45	1.425	Personal & Corporate Income Taxes	Contributions To Office of Child Care	Economic/Community	2001
46	1.103	Personal & Corporate Income Taxes	Qualified Higher Education Expenses	Education	2001
47	1.401	Personal & Corporate Income Taxes	Employer Provided Scholarships	Education	2001
48	1.503	Personal & Corporate Income Taxes	Income Averaging for Farmers	Natural Resources	2001
49	1.504	Personal & Corporate Income Taxes	Capital Gains from Farm Property	Natural Resources	2001
50	1.447	Personal & Corporate Income Taxes	Oregon Cultural Trust	Social Policy	2001
51	2.098	Property Tax	Certain Communication Related Property	Economic/Community	2001
52	2.101	Property Tax	Vertical Housing Development Zone	Economic/Community	2001
53	2.121	Property Tax	Use-Restricted Multi-Unit Rental Housing	Economic/Community	2001
54	2.095	Property Tax	New Rural Health Care Facilities	Human Services	2001
55	2.049	Property Tax	Property Used for Golf Course and Effluent	Natural Resources	2001
56	2.086	Property Tax	Transfer of Land from Cemetery to School	Social Policy	2001
57	2.088	Property Tax	City Owned Sports Facility	Social Policy	2001
58	1.101	Personal & Corporate Income Taxes	Teacher Classroom Expenses	Education	2002
59	1.413	Personal & Corporate Income Taxes	Film Production Development Contributions	Economic/Community	2003
60	1.108	Personal & Corporate Income Taxes	Overnight Travel Expenses of National Guard and Reserve M	Social Policy	2003
61	2.012	Property Tax	Construction in Process in an Enterprise Zone	Economic/Community	2003
62	2.019	Property Tax	Rural Renewable Energy Development Zone	Economic/Community	2003
63	2.132	Property Tax	Small Tract Forestland Option	Natural Resources	2003
64	1.205	Personal & Corporate Income Taxes	Deduction of Certain Film and Television Production Costs	Economic/Community	2004
65	1.042	Personal & Corporate Income Taxes	Nonprofit's Gain from Brownfield	Natural Resources	2004
66	1.222	Personal & Corporate Income Taxes	Deferral of Capital Gains From FERC Restructuring Requirer	Natural Resources	2004
67	1.044	Personal & Corporate Income Taxes	Certain Disaster Mitigation Payments	Consumer and Business Servic	2005
68	1.308	Personal & Corporate Income Taxes	Film Production Labor Rebate	Economic/Community	2005
69	1.313	Personal & Corporate Income Taxes	Mobile Home Park Capital Gain	Economic/Community	2005
70	1.421	Personal & Corporate Income Taxes	Public University Venture Development Fund	Economic/Community	2005
71	1.501	Personal & Corporate Income Taxes	Public Warehouse Sales Throwback Exemption	Economic/Community	2005
72	1.408	Personal & Corporate Income Taxes	Volunteer Rural Emergency Medical Technicians	Human Services	2005
73	1.041	Personal & Corporate Income Taxes	Earnings of Certain Environmental Settlement Funds	Natural Resources	2005
74	1.226	Personal & Corporate Income Taxes	Amortization of Air Pollution Control Facilities	Natural Resources	2005
75	2.032	Property Tax	Food Processing Equipment	Natural Resources	2005
76	2.091	Property Tax	Property of LLC Owned by Nonprofit Corporation	Social Policy	2005
77	2.115	Property Tax	Homestead Exemption for Active Duty Military	Social Policy	2005
78	1.223	Personal & Corporate Income Taxes	Energy Efficient Commercial Property	Natural Resources	2006
79	1.055	Personal & Corporate Income Taxes	Certain Payments to Controlling Exempt Organizations	Social Policy	2006
80	1.021	Personal & Corporate Income Taxes	Cancellation of Mortgage Debt	Economic/Community	2007
81	1.315	Personal & Corporate Income Taxes	Manufactured Dwelling Tenant Payment	Economic/Community	2007

	A	B	C	D	E
1	2019-21 TE Number	Tax Program	Tax Expenditure Name	Program or Function	Year Enacted
82	1.428	Personal & Corporate Income Taxes	Manufactured Dwelling Park Closure	Economic/Community	2007
83	1.439	Personal & Corporate Income Taxes	Production or Collection of Biomass	Natural Resources	2007
84	1.449	Personal & Corporate Income Taxes	Oregon Veterans' Home Physicians	Social Policy	2007
85	2.046	Property Tax	Natural Gas Pipeline Extension	Natural Resources	2007
86	2.127	Property Tax	Conservation Easements	Natural Resources	2007
87	1.224	Personal & Corporate Income Taxes	Special Depreciation for Recycling Equipment	Natural Resources	2008
88	1.046	Personal & Corporate Income Taxes	Elimination of Tax Exempt Interest Allocation for Banks	Consumer and Business Servic	2009
89	1.508	Personal & Corporate Income Taxes	Nonresident Spouse of Nonresident Servicemember Serving	Social Policy	2009
90	2.075	Property Tax	Equipment for Maritime Emergency Response	Government	2010
91	2.070	Property Tax	Low-Value Manufactured Structure in High-Population Count	Tax Administration	2010
92	1.414	Personal & Corporate Income Taxes	Renewable Resource Equipment Manufacturing Facilities	Economic/Community	2011
93	1.415	Personal & Corporate Income Taxes	Qualified Low Income Community Investments	Economic/Community	2011
94	1.432	Personal & Corporate Income Taxes	Transportation Projects	Natural Resources	2011
95	1.436	Personal & Corporate Income Taxes	Renewable Energy Development Contributions	Natural Resources	2011
96	1.437	Personal & Corporate Income Taxes	Energy Conservation Projects	Natural Resources	2011
97	1.412	Personal & Corporate Income Taxes	Livestock Killed by Wolves	Economic/Community	2012
98	2.081	Property Tax	Indian Property Used Exclusively for Government Services	Government	2012
99	3.004	Gas and Use Fuel Taxes	Diesel Fuel Blended with Biodiesel	Transportation	2013
100	1.311	Personal & Corporate Income Taxes	Dividend Received from an IC-DISC	Economic/Community	2013
101	1.502	Personal & Corporate Income Taxes	Tax Rates for Certain Pass Through Income	Economic/Community	2013
102	1.304	Personal & Corporate Income Taxes	Medical Subtraction for Elderly	Human Services	2013
103	1.433	Personal & Corporate Income Taxes	Alternative Fuel Vehicle Fund Contributions	Natural Resources	2013
104	2.015	Property Tax	Certain Property Owned by a Port	Economic/Community	2013
105	2.022	Property Tax	Local Government Owned Low Income Housing	Economic/Community	2013
106	2.082	Property Tax	Federally Leased High-Voltage Electricity Transmission Prop	Government	2013
107	3.005	Gas and Use Fuel Taxes	Natural Gas and Propane Vehicles	Transportation	2014
108	1.009	Personal & Corporate Income Taxes	ABLE Account Earnings	Human Services	2014
109	2.080	Property Tax	Interstate Bridges of Other States or Subdivisions	Government	2014
110	3.003	Gas and Use Fuel Taxes	Vehicle Used for Testing Emissions (Gas and Use Fuel Tax)	Transportation	2015
111	1.505	Personal & Corporate Income Taxes	Nonresident Income from Disaster or Emergency Related W	Consumer and Business Servic	2015
112	1.424	Personal & Corporate Income Taxes	Working Family Household and Dependent Care	Economic/Community	2015
113	1.306	Personal & Corporate Income Taxes	ABLE Account Contributions	Human Services	2015
114	1.507	Personal & Corporate Income Taxes	Nonresident Armed Forces	Social Policy	2015
115	2.097	Property Tax	Gigabit Internet	Economic/Community	2015
116	2.100	Property Tax	Cap on Central Assessment for Certain Companies	Economic/Community	2015
117	2.007	Property Tax	Land Owned by Nonprofit for Purpose of Building Low-Incom	Human Services	2015
118	2.047	Property Tax	Solar Projects	Natural Resources	2015
119	4.003	Weight-Mile Tax	Vehicle Used for Testing Emissions (Weight-Mile Tax)	Transportation	2015
120	4.004	Weight-Mile Tax	Dealer Vehicle on Test Drive	Transportation	2015

	A	B	C	D	E
1	2019-21 TE Number	Tax Program	Tax Expenditure Name	Program or Function	Year Enacted
121	16.001	Marijuana Tax	Marijuana Purchased for Medical Use	Human Services	2016
122	2.016	Property Tax	Brownfield Development	Economic/Community	2016
123	2.017	Property Tax	New Industrial Property in Rural Areas	Economic/Community	2016
124	2.116	Property Tax	Surviving Spouse of Public Safety Officer	Social Policy	2016
125	12.002	Medical Provider Taxes	Type A and B Hospitals	Human Services	2017
126	1.015	Personal & Corporate Income Taxes	Capital Gain Invested in Opportunity Zone	Economic/Community	2017
127	1.211	Personal & Corporate Income Taxes	Foreign-Derived Intangible Income	Economic/Community	2017
128	1.404	Personal & Corporate Income Taxes	Employee Training	Education	2017
129	1.429	Personal & Corporate Income Taxes	Bovine Manure	Natural Resources	2017
130	2.108	Property Tax	New or Rehabilitated Multi-Unit Rental Housing	Economic/Community	2017
131	2.076	Property Tax	Interstate Bridges of Local Governments	Government	2017
132	2.117	Property Tax	Seismic Upgrades	Social Policy	2017
133	1.314	Personal & Corporate Income Taxes	First Time Home Buyer Savings	Economic/Community	2018
134	1.403	Personal & Corporate Income Taxes	Opportunity Grant Fund Contributions	Education	2018
135	2.023	Property Tax	Transfer of Cemetery Land for Low-Income Housing	Economic/Community	2018
136	2.072	Property Tax	Heavy Equipment Rental	Tax Administration	2018

	A	B	C	D	E	F	G	H	I	J	K
1	INDEX OF TAX EXPENDITURES BY TAX PROGRAM							P.Tax Loss	P.Tax Shift	Corp Income	Per Income
2								Revenue Impact			
3								(\$ Thousands)			
4	Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	2017-19	2019-21					
5											
6	INCOME TAX										
7											
8	1.014	Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	0	0				
9	1.052	Interest on Oregon State and Local Debt	Government	1913	316.048	55,100	57,900				
10	1.035	Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	36,800	27,700				
11	1.032	Veterans' Benefits and Services	Economic/Community	1917	316.048	100,400	107,300				
12	1.048	Workers' Compensation Benefits (Nonmedical)	Consumer and Business	1918	316.048	23,600	24,600				
13	1.047	Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	39,800	42,300				
14	1.007	Employer Paid Medical Benefits	Human Services	1918	316.048	1,371,500	1,628,100				
15	1.027	Employee Meals and Lodging (Nonmilitary)	Economic/Community	1918	316.048	24,300	24,300				
16	1.006	Compensatory Damages	Human Services	1918	316.048	13,200	14,300				
17	1.022	Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	31,500	33,800				
18	1.054	Rental Allowances for Clergy Housing	Social Policy	1921	316.048	5,400	5,600				
19	1.011	Pension Contributions and Earnings	Human Services	1921	316.048	1,517,300	1,979,900				
20	1.049	Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	38,600	40,900			32,600,000	8,300,000
21	1.050	Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	83,100	84,600			18,600,000	66,000,000
22	1.057	Capital Gains on Inherited Property	Social Policy	1921	316.048	380,000	422,200				
23	1.058	Capital Gains on Gifts	Social Policy	1921	316.048	23,700	41,800				
24	1.033	Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	56,900	67,100				
25	1.062	Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	56,500	61,600				
26	1.020	Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	64,800	74,900				
27	1.053	Voluntary Employees' Beneficiary Associations	Social Policy	1928	316.048	12,800	13,400				
28	1.012	Social Security Benefits (Federal)	Human Services	1938	316.048	666,300	716,900				
29	1.036	Inventory Methods of Valuation	Economic/Community	1938	316.048/317.013	7,200	8,000			6,300,000	1,700,000
30	1.061	Disability Benefits of Military and Victims of Terrorism	Social Policy	1942	316.048	2,100	2,100				
31	1.051	Allowances for Federal Employees Abroad	Government	1943	316.048	3,700	4,200				
32	1.064	Deferral of Interest on Savings Bonds	Social Policy	1951	316.048	6,800	5,900				
33	1.045	Credit Union Income	Consumer and Business Services	1951	317.080(1)	12,400	15,900			15,900,000	
34	1.001	Scholarship and Fellowship Income	Education	1954	316.048	24,100	28,500				
35	1.059	Life Insurance Proceeds	Social Policy	1954	316.048/317.013	177,200	193,300			** 14,000,000	
36	1.023	Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	36,000	40,500				
37	1.008	Special Benefits for Disabled Coal Miners	Human Services	1969	316.048	Less than 100	Less than 100				
38	1.028	Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	27,600	34,000				
39	1.010	Cafeteria Plan Benefits	Human Services	1974	316.048	290,500	321,600				
40	1.034	Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	200	300			200,000	100,000
41	1.037	Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	Less than 100	Less than 100				
42	1.031	Spread on Acquisition of Stock	Economic/Community	1981	316.048	2,600	3,200				
43	1.018	Employer Provided Dependent Care	Economic/Community	1981	316.048	7,700	8,600				
44	1.004	Certain Foster Care Payments	Human Services	1982	316.048	3,300	4,000				
45	1.026	Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	66,600	72,800				
46	1.025	Meal and Entertainment Expenses	Economic/Community	1984	316.048	28,200	29,000				
47	1.017	Imputed Interest Rules	Economic/Community	1984	316.048/317.013	4,000	4,700				
48	1.003	Exclusion of Employer Provided Tuition Reduction	Education	1984	316.048	2,400	2,500				
49	1.024	Employer Provided On-Site Gyms	Economic/Community	1984	316.048	12,800	12,800				
50	1.056	Discharge of Certain Student Loan Debt	Social Policy	1984	316.048	1,600	1,600				
51	1.029	Employee Awards	Economic/Community	1986	316.048	3,400	3,500				
52	1.038	Cancellation of Debt for Farmers	Natural Resources	1986	316.048	700	800				800,000
53	1.040	Pass Through Status of Specified Publicly Traded Partnerships	Natural Resources	1987	317.013	1,800	3,200			3,200,000	
54	1.063	Combat Pay	Social Policy	Pre-1955	316.048	9,900	10,600				
55											
56	1.104	Self-Employment Health Insurance	Human Services	1986	316.048	86,200	93,700				
57	1.106	IRA Contributions and Earnings	Human Services	1974	316.048	172,200	193,000				
58	1.107	Moving Expenses	Economic/Community	1964	316.048	2,600	Less than 100				
59	1.201	Charitable Contributions: Education	Education	1917	316.695/317.013	85,300	79,700				
60	1.202	Charitable Contributions: Health	Human Services	1917	316.695/317.013	43,700	41,200				
61	1.203	Medical and Dental Expenses	Human Services	1942	316.695	185,300	171,500				
62	1.204	Removal of Architectural Barriers	Human Services	1976	316.048/317.013	Less than 100	Less than 100				
63	1.206	Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	3,300	3,100			1,700,000	1,400,000
64	1.207	Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	398,600	421,800			312,300,000	109,500,000
65	1.208	Research and Development Costs	Economic/Community	1954	316.048/317.013	12,200	10,500			10,500,000 *	
66	1.209	Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	96,700	70,400			30,900,000	39,500,000
67	1.210	Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	1,300	1,800			800,000	1,000,000
68	#####	Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	26,900	26,100			2,600,000	23,500,000
69	1.213	Home Mortgage Interest	Economic/Community	1913	316.695	911,700	970,300				
70	1.214	Property Taxes	Economic/Community	1913	316.695	458,000	499,200				
71	1.216	Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	Less than 100	Less than 100				
72	1.217	Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	800	1,000			200,000	800,000
73	1.218	Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,000	1,600			500,000	1,100,000
74	1.220	Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	Less than 100	Less than 100				

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3								(\$ Thousands)			
4	Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	2017-19	2019-21					
75	1.221	Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013		3,100	2,500		2,000,000	500,000
76	1.225	Mining and Solid Waste Reclamation Reserves	Natural Resources	1984	316.048/317.013		Less than 100	Less than 100			
77	1.227	Expensing Timber Growing Costs	Natural Resources	1986	316.048/317.013		2,000	2,400		2,400,000 *	
78	1.228	Expensing and Amortization of Reforestation Costs	Natural Resources	1980	316.048/317.013		1,600	2,600		800,000	1,800,000
79	1.229	Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013		200	Less than 100			
80	1.230	Completed Contract Rules	Tax Administration	1986	316.048/317.013		8,300	7,600		5,800,000	1,800,000
81	1.231	Charitable Contributions: Other	Social Policy	1917	316.695/317.013		358,500	318,600			
82	1.232	Casualty and Theft Losses	Social Policy	1913	316.695		1,000	1,000			
83	1.233	Local Income Taxes	Social Policy	1913	316.695		100	100			
84	1.305	Additional Deduction for Elderly or Blind	Human Services	1989	316.695(7)		18,100	19,600			
85	1.307	Social Security Benefits (Oregon)	Human Services	1985	316.054		823,700	923,900			
86	1.309	Artist's Charitable Contribution	Economic/Community	1979	316.838		100	100			
87	1.316	Interest from State and Local Government Bonds	Economic/Community	1987	316.056		300	400			
88	1.317	Depletion Costs for Metal Mines	Natural Resources	Pre-1953	317.374		Less than 100	Less than 100			
89	1.318	Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386		Less than 100	Less than 100			
90	1.321	Income Earned in "Indian Country"	Government	1977	316.777		6,100	6,400			
91	1.323	Legislative Per Diem and Allowance	Government	1967	171.072(7)		100	100			
92	1.324	Oregon State Lottery Prizes	Government	1985	461.560		200	200			
93	1.325	Federal Income Tax Subtraction	Social Policy	1929	316.680(1)(b)/316.685/316.695		946,000	1,037,000			
94	1.326	Military Active Duty and Related Pay	Social Policy	1969	316.792/316.127(7)		47,000	51,100			
95	1.327	Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680(1)(a)		13,300	13,300			
96	1.402	Contributions of Computer Equipment	Education	1985	317.151		Less than 100	Less than 100			
97	1.406	Child with a Disability	Human Services	1985	316.099(3)		7,600	8,700			
98	1.407	Rural Medical Practice	Human Services	1989	315.613/315.616/315.61		15,000	13,300			13,000,000
99	1.409	Severe Disability	Human Services	1985	316.758		8,300	9,300			
100	1.410	Farmworker Housing Lender's Credit	Economic/Community	1989	317.147		Less than 100	Less than 100			
101	1.411	Agriculture Workforce Housing Construction	Economic/Community	1989	315.164		4,800	3,300		1,500,000	1,800,000
102	1.416	Qualified Research Activities	Economic/Community	1989	317.152		18,100	9,300		9,000,000	300,000
103	1.417	Qualified Research Activities (Alternative)	Economic/Community	1989	317.154		2,000	1,100		1,100,000	
104	1.422	Employer Provided Dependent Care Assistance	Economic/Community	1987	315.204		100	Less than 100			
105	1.423	Child and Dependent Care	Economic/Community	1975	316.078		200	Less than 100			
106	1.427	Oregon Affordable Housing Lender's Credit	Economic/Community	1989	317.097		17,900	20,500		20,100,000	400,000
107	1.430	Crop Donation	Natural Resources	1977	315.156		400	300			300,000
108	1.431	Energy Conservation Lender's Credit	Natural Resources	1981	317.112		Less than 100	Less than 100			
109	1.434	Alternative Energy Devices (Residential)	Natural Resources	1977	316.116		23,800	5,200			
110	1.435	Business Energy Facilities, Conservation and Renewables	Natural Resources	1979	315.354		44,400	7,900		5,300,000	2,600,000
111	1.438	Weatherization Lender's Credit	Natural Resources	1977	317.111		Less than 100	Less than 100			
112	1.440	Fish Screening Devices	Natural Resources	1989	315.138		Less than 100	Less than 100			
113	1.441	Alternatives to Field Burning	Natural Resources	1975	315.304		Less than 100	Less than 100			
114	1.442	Pollution Control	Natural Resources	1967	315.304		100	Less than 100			
115	1.443	Reforestation	Natural Resources	1979	315.104		Less than 100	Less than 100			
116	1.444	Fire Insurance	Consumer and Business Services	1969	317.122(1)		4,500	0			
117	1.445	Oregon Life and Health IGA Assessments	Consumer and Business Services	1975	734.835		600	1,100		1,100,000	
118	1.446	Political Contributions	Government	1969	316.102		11,300	5,600			
119	1.448	Personal Exemption	Social Policy	1985	316.085		1,201,800	1,239,300			
120	1.450	Certain Retirement Income	Social Policy	1991	316.157		1,300	600			
121	<i>Full Exemption</i>										
122	2.001	Academies, Day Care, and Student Housing	Education	1957	307.145		52,700	58,100			
123	2.002	Student Housing Furnishings	Education	1957	307.195		100	100			
124	2.003	Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)		26,800	28,400			
125	2.004	Higher Education Parking Space	Education	1989	307.110(3)(f)		Incl. in 2.077	Incl. in 2.077			
126	2.005	Private Libraries for Public Use	Education	1854	307.160		Less than 100	Less than 100			
127	2.009	Agricultural Housing and Day Care Facilities	Economic/Community	1973	307.485		800	900			
128	2.010	Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d) and (e)		Less than 100	Less than 100			
129	2.011	Commercial Buildings Under Construction	Economic/Community	1959	307.330		17,800	21,500	21,500,000	4,800,000	
130	2.013	Enterprise Zone Businesses	Economic/Community	1985	285C.175		139,400	122,300	132,300,000	25,600,000	
131	2.018	Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580		1,100	1,200			
132	2.020	Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184		500	500			
133	2.021	Housing Authority Rental Properties	Economic/Community	1937	307.092		33,800	35,900			
134	2.024	Federal Land Under Recreation Facility	Economic/Community	1975	307.182		1,800	1,900			
135	2.025	Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242		*	3,200			
136	2.026	Inventory	Economic/Community	1969	307.400		752,000	804,000	804,000,000	168,000,000	
137	2.027	Business Personal Property	Economic/Community	1979	308.250(2)(a)		9,700	10,400	10,400,000	2,200,000	
138	2.028	Cargo Containers	Economic/Community	1979	307.835		Less than 100	Less than 100			
139	2.029	Leased Docks and Airports	Economic/Community	1947	307.120		14,900	15,800	15,800,000	3,500,000	
140	2.030	Ship Repair Facility Materials	Economic/Community	1957	308.256(7)		Incl. in 2.026	Incl. in 2.026			
141	2.031	Railroad Cars Being Repaired	Economic/Community	1973	308.665		200	200	200,000		
142	2.033	Farm Machinery and Equipment	Natural Resources	1973	307.394		79,900	82,000	82,000,000	14,800,000	
143	2.034	Mobile Field Incinerators	Natural Resources	1971	307.390		Incl. in 2.033	Incl. in 2.033			
144	2.035	Crops, Plants, and Fruit Trees	Natural Resources	1957	307.320		18,800	20,000	20,000,000	3,600,000	
145	2.036	Agricultural Products Held by the Farmer	Natural Resources	1965	307.325		Less than 100	Less than 100			
146	2.037	Nursery Stock	Natural Resources	1971	307.315		5,500	5,900	5,900,000	1,100,000	
147	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			
148	2.039	Leased Federal Grazing Land	Natural Resources	1961	307.060		Incl. in 2.092	Incl. in 2.092			
149	2.040	Shellfish Growing on State Land	Natural Resources	1969	622.290		Less than 100	Less than 100			
150	2.041	Center Pivot Irrigation Equipment	Natural Resources	1973	307.398		Incl. in 2.033	Incl. in 2.033			
151	2.042	Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397		Incl. in 2.033	Incl. in 2.033			

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1	INDEX OF TAX EXPENDITURES BY TAX PROGRAM							P.Tax Loss	P.Tax Shift	Corp Income	Per Income
2								Revenue Impact			
3								(\$ Thousands)			
4	Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	2017-19	2019-21					
152	2.043	Field Burning Smoke Management Equipment	Natural Resources	1973	307.391	Incl. in 2.033	Incl. in 2.033				
153	2.044	Crab Pots	Natural Resources	1969	508.270	300	300	300,000			
154	2.045	Land Leased From State Land Board	Natural Resources	1982	307.168	2,600	2,800	2,800,000	500,000		
155	2.050	Riparian Habitat Land	Natural Resources	1981	308A.362	300	300	300,000			
156	2.053	Forest Fire Protection Association	Natural Resources	1957	307.125	200	200	200,000			
157	2.054	Federal Standing Timber Under Contract	Natural Resources	1965	307.050	2,000	2,200	2,200,000	400,000		
158	2.055	State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	1,700	1,800	1,800,000	300,000		
159	2.056	Western Private Standing Timber	Natural Resources	1977	321.272	383,600	410,900	410,000,000	74,000,000		
160	2.057	Eastern Private Standing Timber	Natural Resources	1961	321.829	24,300	26,100	26,100,000	4,700,000		
161	2.058	Private Farm and Logging Roads	Natural Resources	1963	308.236	42,900	46,000	46,000,000	8,300,000		
162	2.059	Nonprofit Public Park Use Land	Natural Resources	1971	307.115	300	300				
163	2.061	Mining Claims on Federal Land	Natural Resources	1889	307.080	400	400	400,000			
164	2.062	Small Watercraft	Natural Resources	1959	830.790(3)	26,800	27,000	27,000,000	5,200,000		
165	2.064	ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 100	Less than 100				
166	2.066	Foreign Owned Aircraft and Aircraft Not Owned by Air Transportation Companies	Transportation	1987	308.558(4) and (5)	19,800	20,100	20,100,000	4,200,000		
167	2.067	Nonprofit Water Associations	Consumer and Business Services	1937	307.210	100	100				
168	2.068	Nonprofit Electrical Distribution Associations	Consumer and Business Services	1943	308.805	24,600	27,400				
169	2.069	Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	Less than 100	Less than 100				
170	2.071	Personal Property for Personal Use	Tax Administration	1854	307.190	1,420,000	1,470,000				
171	2.073	Beach Lands	Government	1969	307.450	Not Available	Not Available				
172	2.074	Property of Indians and on Tribal Trust Land	Government	1854	307.180/307.181(1)/307.181(2)	Not Available	Not Available				
173	2.077	State and Local Property	Government	1854	307.090	2,500,000	2,600,000				
174	2.078	Corporations for Irrigation, Drainage, Water Supply or Flood Control	Government	1963	554.320	Incl. in 2.077	Incl. in 2.077				
175	2.079	Local Government Public Ways	Government	1895	307.200	Not Available	Not Available				
176	2.083	Charitable, Literary, and Scientific Organizations	Social Policy	1854	307.130	199,500	211,600				
177	2.084	Fraternal Organizations	Social Policy	1961	307.136	9,100	8,600				
178	2.085	Religious Organizations	Social Policy	1854	307.140	120,900	125,800				
179	2.087	Cemeteries, Burial Grounds, and Mausoleums	Social Policy	1854	307.150	7,300	7,700				
180	2.089	Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. in others	Incl. in others				
181	2.090	Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. in others	Incl. in others				
182	2.092	Federal Property	Federal Law	1848	307.040	1,633,300	1,720,500				
183	2.093	Amtrak Passenger Railroad	Federal Law	1983	308.515(3)(d)	3,300	3,500				
184	<i>Partial Exemption</i>										
185	2.094	Fraternal, Sororities, and Cooperatives	Education	1973	307.471	500	500				
186	2.102	Certain Single-Unit Housing	Economic/Community	1989	307.664	5,100	5,500				
187	2.103	Rehabilitated Housing	Economic/Community	1975	308.459	Less than 100	Less than 100				
188	2.104	Multi-Unit Rental Housing in Designated Areas	Economic/Community	1975	307.612	13,700	16,600				
189	2.105	Low Income Multi-Unit Rental Housing	Economic/Community	1999	307.612	Incl. in 2.104	Incl. in 2.104				
190	2.106	Property for Low Income Rental	Economic/Community	1989	307.517/307.518	2,000	2,100				
191	2.107	Nonprofit Low Income Rental Housing	Economic/Community	1985	307.541	50,700	55,900				
192	2.108	New or Rehabilitated Multi-Unit Rental Housing	Economic/Community	2017	Note: ORS 307.867	Less than 100	Less than 100				
193	2.109	Disabled Veterans or Their Surviving Spouses	Economic/Community	1921	307.250	24,500	26,500				
194	2.110	Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	200	200				
195	2.111	Alternative Energy Systems	Natural Resources	1975	307.175	2,500	3,100	3,100,000	600,000		
196	2.112	Pollution Control Facilities	Natural Resources	1967	307.405	Less than 100	Less than 100				
197	2.113	Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not Available	Not Available				
198	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				
199	2.118	Railroad Right of Way in Water District	Social Policy	1943	264.110	Less than 100	Less than 100				
200	2.119	Railroad Right of Way in Highway Lighting	Social Policy	1947	372.190	Less than 100	Less than 100				
201	2.120	Railroad Right of Way in Rural Fire District	Social Policy	1969	478.010(2)(d)	3,000	3,200				
202	<i>Special Assessment</i>										
203	2.122	Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 100	Less than 100				
204	2.123	Farmland	Natural Resources	1967	308A.062/308A.068/308	355,500	377,100	377,100,000	67,900,000		
205	2.124	Farm Homesites	Natural Resources	1987	308A.253	18,400	18,800	18,800,000	3,400,000		
206	2.125	Historic Property	Natural Resources	1975	358.505	38,100	31,800				
207	2.128	Open Space Land	Natural Resources	1971	308A.300	1,300	1,300				
208	2.129	Forest Homesites	Natural Resources	1989	308A.253	5,200	5,200	5,300,000	900,000		
209	2.130	Western Private Forestland	Natural Resources	1977	321.354	97,800	104,800	104,800,000	18,900,000		
210	2.131	Eastern Private Forestland	Natural Resources	1971	321.833	7,100	7,600	7,600,000	1,400,000		
211	2.133	Watercraft Locally Assessed	Natural Resources	1925	308.256	5,200	5,200	5,200,000	1,100,000		
212											
213											
214		Biennium Expenses 2019/21									
215		Spread Sheet downloaded from DOR website									
216											
217		* less than 100,000						2,151,200,000	415,400,000	485,400,000	276,200,000
218		** Life Insurance Proceeds where corporation purchases insurance for Key Persons and the corporation is the beneficiary.									
219											
220											
221											
222											
223		Yellow highlighted business oriented									

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3				Year		(\$ Thousands)					
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224											
225		Additional columns by									
226		Marcia Kelley									
227		OWRC									
228											