

TAX EXPENDITURES SCHEDULED FOR SUNSET IN 2021-23

As part of the 1995 Budget Accountability Act, the governor is required to identify each tax expenditure that has a full or partial sunset occurring in the coming biennium and prepare a recommendation that indicates whether the full or partial sunset should be allowed to take effect. Below are those tax expenditures.

TAX EXPENDITURE NAME	TYPE	SUNSET	2021-23 REVENUE IMPACT (\$000)*	2021-23 COST TO EXTEND (\$000)*	GOVERNOR'S RECOMMENDATION
2.015 Certain Property Owned by a Port	Property Tax Exemption	6/30/2023	0	0	Extend Sunset
2.047 Solar Projects	Property Tax Exemption	1/1/2022	14,700	500	Extend Sunset
2.084 Charitable, Literary, and Scientific Organizations	Property Tax Exemption	Partial Sunset 06/30/2022	238,400	500	Extend Sunset
2.113 Alternative Energy Systems	Partial Property Tax Exemption	6/30/2023	4,400	0	Extend Sunset
2.127 Historic Property	Property Tax Special Assessment	6/30/2022	10,300	0	Extend Sunset
4.004 Dealer Vehicle on Test Drive	Weight-Mile Tax Exclusion	12/31/2021	Less than 100	Less than 100	Extend Sunset
16.001 Marijuana Purchased for Medical Use	Marijuana Tax Exemption	12/31/2021	8,600	28,800	Extend Sunset

* The revenue impact includes the effect of the currently scheduled sunset. The cost to extend is the additional revenue impact if the tax expenditure is extended.

<https://www.oregon.gov/dor/programs/gov-research/Pages/research-tax-expenditure.aspx#expend23>