

## Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Academies, Day Care and Student Housing	2.001	Property
Accelerated Depreciation of Buildings	1.016	Income
Accelerated Depreciation of Equipment	1.017	Income
Accelerated Depreciation of Rental Housing	1.035	Income
Additional Deduction for Elderly or Blind	1.119	Income
Additional Medical Deduction for Elderly	1.120	Income
Agricultural Commodity Cleaning Property	2.048	Property
Agricultural Products Held by Farmer	2.050	Property
Agriculture Cost-Sharing Payments	1.039	Income
Aircraft	2.094	Property
Aircraft Being Repaired	2.022	Property
Allowances for Federal Employees Abroad	1.054	Income
Alternative Energy Devices (Residential)	1.180	Income
Alternative Energy Systems	2.063	Property
Alternatives to Field Burning	1.171	Income
Amortization of Business Start-Up Costs	1.078	Income
Amortization of Reforestation Expenditures	1.095	Income
Amtrak Passenger Railroad	2.117	Property
Annuity Policies Exempted	5.001	Insurance
Bad Debt Reserves of Financial Institutions	1.099	Income
Beach Lands	2.101	Property
Benefits and Allowances of Armed Forces Personnel	1.062	Income
Beverage Containers Requiring Deposit	2.098	Property
Blue Cross/Blue Shield and Other Nonprofits	1.102	Income
Bone Marrow Transplant Expense	1.144	Income
Business Energy Facilities	1.181	Income
Business Personal Property Cancellation	2.017	Property
Cafeteria Plan Benefits	1.008	Income
Cancellation of Debt for Farmers	1.040	Income
Cancellation of Debt for Non-Farmers	1.025	Income
Capital Gains from Farm Property	1.110	Income
Capital Gains from Oregon Reinvestment	1.123	Income
Capital Gains on Gifts	1.057	Income
Capital Gains on Home Sales	1.036	Income
Capital Gains on Inherited Property	1.056	Income
Cargo Containers	2.018	Property
Cash Accounting for Agriculture	1.084	Income
Cash Accounting, Other than Agriculture	1.021	Income
Casualty and Theft Losses	1.106	Income
Cemeteries, Burial Grounds and Mausoleums	2.111	Property
Center Pivot Irrigation Equipment	2.055	Property
Certain Foster Care Payments	1.006	Income
Charitable Contributions: Education	1.066	Income
Charitable Contributions: Health	1.068	Income
Charitable Contributions: Other	1.107	Income
Charitable Organizations	4.007	Weight-Mile
Charitable, Literary and Scientific Organizations	2.107	Property
Child and Dependent Care	1.160	Income
Child Care Division Contributions	1.165	Income
Child Development Program Contributions	1.137	Income
City-Owned Sports Facility	2.112	Property

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Clean-Fuel Vehicles and Refueling Property	1.090	Income
Commercial Buildings Under Construction	2.014	Property
Compensatory Damages	1.010	Income
Completed Contract Rules	1.105	Income
Construction Funds of Shipping Companies	1.079	Income
Contributions in Aid of Construction for Utilities	1.042	Income
Contributions of Computer Equipment	1.139	Income
Costs in lieu of Nursing Home Care	1.146	Income
Costs of Raising Dairy and Breeding Cattle	1.087	Income
Crab Pots	2.076	Property
Credit for Property Taxes Paid	15.002	Oil and Gas Severance
Credit Union Income	1.047	Income
Crop Gleaning	1.170	Income
Crops, Plants and Fruit Trees	2.049	Property
Defense Contractor With Federal Property	2.025	Property
Deferral of Certain Financing Income of Foreign Corporations	1.075	Income
Dependent Care Assistance	1.162	Income
Dependent Care Facilities	1.163	Income
Depletion Costs for Natural Resources	1.092	Income
Depletion Costs for Nonfuel Minerals	1.097	Income
Destroyed or Damaged Property	2.106	Property
Development Costs for Nonfuel Minerals	1.096	Income
Disabled Child	1.148	Income
Donations of Art by the Artist	1.122	Income
Dry Store Selling Less than \$50,000	13.001	Dry Cleaning
Earned Income Credit	1.142	Income
Earnings on Education Savings Accounts	1.003	Income
Eastern Private Forestland	2.068	Property
Eastern Private Standing Timber	2.069	Property
Educational and Scientific Institutions	5.003	Insurance
Elderly or Permanently Disabled	1.149	Income
Electronic Commerce Enterprise Zones (Income Tax)	1.158	Income
Electronic Commerce Enterprise Zones (Property Tax)	2.026	Property
Elementary and Secondary Schools	4.003	Weight-Mile
Employee Adoption Benefits	1.007	Income
Employee Awards	1.032	Income
Employee Meals and Lodging (Non-Military)	1.030	Income
Employee Stock Ownership Plans	1.031	Income
Employer Paid Accident and Disability Insurance	1.027	Income
Employer Paid Group Life Insurance Premiums	1.026	Income
Employer Paid Medical Benefits	1.009	Income
Employer Paid Transportation Benefits	1.043	Income
Employer Provided Dependent Care	1.028	Income
Employer Provided Education Benefits	1.033	Income
Employer Provided Scholarships	1.140	Income
Energy Conservation Lender's Credit	1.182	Income
Energy Conservation Subsidies (Federal)	1.041	Income
Energy Conservation Subsidies (Oregon)	1.129	Income
Enterprise Zones Businesses	2.012	Property
Environmentally Sensitive Logging Equipment	2.061	Property
Ethanol Production Facility	2.062	Property

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Exempt Lease from Exempt Owner	2.105	Property
Exempt Lease from Taxable Owner	2.104	Property
Expatriate Residential Status	1.108	Income
Extraterritorial Income Exclusion	1.024	Income
Facility on U.S. Military Base	13.004	Dry Cleaning
Fairground Leased Storage Space	2.029	Property
Farm Homesites	2.045	Property
Farm Labor Housing and Day Care Centers	2.039	Property
Farm Land	2.044	Property
Farm Machinery and Equipment (Income)	1.172	Income
Farm Machinery and Equipment (Property)	2.046	Property
Farming Operations	4.001	Weight-Mile
Farm-Worker Housing Construction	1.166	Income
Farm-Worker Housing Lender's Credit	1.167	Income
FCC Licenses	2.099	Property
Federal and Veteran Institutions	6.002	Cigarette
Federal Income Tax Deduction	1.134	Income
Federal Installations	7.001	Other Tobacco Products
Federal Land Under Summer Homes	2.040	Property
Federal Pension Income	1.132	Income
Federal Property	2.114	Property
Federal Standing Timber Under Contract	2.071	Property
Federal Subscribers	9.002	Telephone Exchange Access (911)
Fertilizer and Soil Conditioner Costs	1.086	Income
Field Burning Smoke Management Equipment	2.057	Property
Fire Insurance Credit	1.185	Income
Fire Protection	4.006	Weight-Mile
First \$3,000 in Gross Sales Value	15.001	Oil and Gas Severance
First 25,000 Board Feet	10.001	Forest Products Harvest
First Break Program	1.164	Income
Fish Habitat Improvement	1.178	Income
Fish Screening Devices	1.179	Income
Forest Fire Protection Association	2.073	Property
Forest Homesites	2.070	Property
Forest Products -- Gasoline	3.001	Gas and Use Fuel
Forest Products -- Other than Gasoline	3.002	Gas and Use Fuel
Forest Products on County Roads	4.002	Weight-Mile
Fraternal Organizations	2.109	Property
Fraternal Organizations, Cooperatives	2.002	Property
Fuel for Aircraft Departing U.S.	3.003	Gas and Use Fuel
Gain on Involuntary Conversions in Disaster Areas	1.058	Income
Gain on Like-Kind Exchanges	1.053	Income
Gain on Non-Dealer Installment Sales	1.052	Income
Geothermal Heating System Connection	1.183	Income
Government Owned or Operated Vehicles	4.004	Weight-Mile
Higher Education Parking Space	2.005	Property
Historic Property	2.083	Property
Home Mortgage Interest	1.083	Income
Hospital Insurance (Part A)	1.012	Income
Housing Authority Rental Units	2.035	Property
Imputed Interest Rules	1.051	Income

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Inactive Mineral Interests	2.074	Property
Income Averaging for Farmers	1.109	Income
Income Earned Abroad by U.S. Citizens	1.018	Income
Income Earned in "Indian Country"	1.131	Income
Income Earned in Border River Areas	1.111	Income
Income of Controlled Foreign Corporations	1.023	Income
Indian Property on Reservation	2.115	Property
Indian Reservation Subscribers	9.003	Telephone Exchange Access (911)
Individual Development Accounts	1.115	Income
Individual Development Accounts (Credit)	1.141	Income
Industry Apprenticeship/Training Trust	2.028	Property
Intangible Development Costs for Fuels	1.091	Income
Intangible Personal Property	2.096	Property
Interest and Dividends on U.S. Obligations	1.136	Income
Interest on Education Savings Bonds	1.002	Income
Interest on Oregon State and Local Debt	1.055	Income
Interest on Student Loans	1.065	Income
Inventory	2.016	Property
Inventory Property Sales Source-Rule Exception	1.019	Income
Investment in Rural Enterprise Zones (Income Tax)	1.155	Income
Investment in Telecommunications Infrastructure	1.159	Income
Involuntary Mobile Home Moves	1.168	Income
IRA Contributions and Earnings	1.072	Income
JOBS Plus Participants	1.116	Income
Keogh Plan Contributions and Earnings	1.073	Income
Land Donated to Schools	1.112	Income
Land Used as Golf Course and Effluent	2.084	Property
Leased Docks & Airports	2.019	Property
Leased Federal Grazing Land	2.053	Property
Leased Health Care Property	2.007	Property
Leased Public Farming and Grazing Land	2.052	Property
Leased Publicly Owned Shipyard Property	2.020	Property
Leased State Land Board Land	2.075	Property
Leased Student Housing Publicly Owned	2.004	Property
Life Insurance Company Reserves	1.048	Income
Life Insurance Investment Income	1.044	Income
Long-Term Care Facilities	2.009	Property
Long-Term Care Insurance	1.147	Income
Long-Term Rural Enterprise Zones (Property Tax)	2.013	Property
Loss of Limbs	1.150	Income
Low-Income Multi-Unit Housing	2.033	Property
Magazine Circulation Expenditures	1.103	Income
Magazine, Paperback, and Record Returns	1.020	Income
Mass Transit Vehicles	4.005	Weight-Mile
Medical and Dental Expenses	1.069	Income
Medical Savings Accounts (Federal)	1.071	Income
Medical Savings Accounts (Oregon)	1.117	Income
Military Active Duty Pay	1.135	Income
Military and Dependents CHAMPUS/TRICARE Insurance	1.038	Income
Military Disability Benefits	1.061	Income
Mining Claims on Federal Land	2.116	Property

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Mining Reclamation Reserves	1.098	Income
Miscellaneous Fringe Benefits	1.029	Income
Mobile Field Incinerators	2.047	Property
Motor Vehicles and Trailers	2.093	Property
Moving Expenses	1.081	Income
Multi-Family Rental Housing in City Core	2.032	Property
Multi-Period Timber Growing Costs	1.094	Income
Multi-Unit Rental Housing Assessment	2.041	Property
Municipal Bond Interest	1.124	Income
Net Operating Loss Limitation	1.104	Income
New Houses in Distressed Area	2.030	Property
New Housing for Low-Income Rental	2.034	Property
Nonprofit Elderly Housing State Funded	2.038	Property
Nonprofit Electrical Distribution Associations	2.086	Property
Nonprofit Housing for the Elderly	2.037	Property
Nonprofit Low-Income Rental Housing	2.036	Property
Nonprofit Public Park Use Land	2.081	Property
Nonprofit Sewage Treatment Facilities	2.059	Property
Nonprofit Telephone Associations	2.087	Property
Nonprofit Water Associations	2.085	Property
Nursery Stock	2.051	Property
ODOT Land Under Use Permit	2.095	Property
Oil Heat Tank Cleanup Costs	1.127	Income
Open Space Land	2.082	Property
Ordinary Treatment of Losses from Small Business Corporation Stock	1.080	Income
Oregon Affordable Housing Credit	1.169	Income
Oregon Capital Corporation Investments	1.152	Income
Oregon IGA Assessments (Fire Marshal)	5.007	Insurance
Oregon IGA Assessments (Gross Premium)	5.005	Insurance
Oregon IGA Assessments (Income Tax)	1.187	Income
Oregon Life and Health IGA Assessments (Gross Premium)	5.006	Insurance
Oregon Life and Health IGA Assessments (Income Tax)	1.188	Income
Oregon Qualified Tuition Savings	1.113	Income
Oregon State Lottery Prizes	1.133	Income
Other Farm/Aquaculture/Egg Equipment	2.056	Property
Out-of-State Financial Institution	1.125	Income
Oyster Growing on State Land	2.054	Property
Pension Contributions and Earnings	1.011	Income
Personal Exemption Credit	1.190	Income
Personal Property for Personal Use	2.097	Property
Physicians in "Medically Disadvantaged" Areas	1.118	Income
Pleasure Boats	2.077	Property
Political Contributions	1.189	Income
Pollution Control	1.175	Income
Pollution Control Facilities	2.058	Property
Pollution Prevention	1.174	Income
Prisons	13.003	Dry Cleaning
Private Farm and Logging Roads	2.072	Property
Private Libraries for Public Use	2.006	Property
Private Service Telephone Equipment	2.088	Property
Product Prohibited from Tax by Federal Law	14.001	Petroleum Loading

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Property Taxes	1.082	Income
Public Assistance Benefits	1.005	Income
Public Services	3.004	Gas and Use Fuel
Public Transportation	3.005	Gas and Use Fuel
Public Ways	2.102	Property
Qualified Adoption Expense	1.143	Income
Qualified Higher Education Expenses	1.067	Income
Qualified Research Activities	1.153	Income
Qualified Research Activities (Alternative)	1.154	Income
Qualified Tuition Programs (Federal)	1.004	Income
Railroad Cars Being Repaired	2.023	Property
Railroad Right of Way in Rural Fire District	2.092	Property
Railroad Right-of-Way in Water District	2.090	Property
Railroad Way in Highway Lighting District	2.091	Property
Railroad Way Used for Alternative Transport	2.089	Property
Reclaimed Plastics	1.176	Income
Recreation Facility on Federal Land	2.024	Property
Redevelopment Costs in Contaminated Areas	1.089	Income
Reforestation	1.184	Income
Regional Economic Development Incentives	1.022	Income
Rehabilitated Housing	2.031	Property
Religious Organizations	2.110	Property
Removal of Architectural Barriers	1.074	Income
Rental Allowances for Ministers' Homes	1.060	Income
Research and Development Costs	1.076	Income
Reservation Cigarette Sales	6.003	Cigarette
Reservation Enterprise Zones (Income Tax)	1.156	Income
Reservation Tobacco Sales	7.002	Other Tobacco Products
Restitution Payments for Holocaust Survivors	1.063	Income
Retirement Income	1.191	Income
Revenue from Government Leased Lines	11.001	Electric Cooperative
Riparian Habitat Land	2.060	Property
Riparian Lands Removed from Farm Production	1.173	Income
Rural Health Care Facilities	2.008	Property
Rural Medical Practice	1.145	Income
Sale of Stock to Farmer's Cooperatives	1.088	Income
Scholarship and Fellowship Income	1.001	Income
Scholarship Awards Used for Housing Expenses	1.114	Income
Section 179 Expensing Allowances	1.077	Income
Self-Employment Health Insurance	1.070	Income
Senior and Disabled Deferral Program	2.011	Property
Senior Services Centers	2.010	Property
Service in Vietnam on Missing Status	1.126	Income
Severe Disability	1.151	Income
Sewer Connection	1.177	Income
Ship Repair Facility Materials	2.021	Property
Small City Business Development	1.157	Income
Small Life Insurance Companies	1.100	Income
Small Property Insurance Companies	1.050	Income
Small Quantity by Consumers	6.001	Cigarette
Small Wineries	8.001	Beer and Wine

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Social Security Benefits (Federal)	1.015	Income
Social Security Benefits (Oregon)	1.121	Income
Soil and Water Conservation Expenditures	1.085	Income
Special Benefits for Disabled Coal Miners	1.014	Income
Spread on Acquisition of Stock	1.034	Income
State and Local Government Property	12.001	Hazardous Substances
State and Local Interests	15.003	Oil and Gas Severance
State and Local Property	2.100	Property
State and Local Standing Timber Under Contract	2.064	Property
State and Local Subscribers	9.001	Telephone Exchange Access (911)
Strategic Investment Program (SIP)	2.015	Property
Structured Settlement Accounts	1.049	Income
Student Housing Furnishings	2.003	Property
Substance Prohibited from Tax by Federal Law	12.002	Hazardous Substances
Supplementary Medical Insurance (Part B)	1.013	Income
Survivor Annuities	1.064	Income
Tertiary Injectants	1.093	Income
Transfer of Land from Cemetery to School	2.113	Property
Tribal Land Being Placed in U.S. Trust	2.103	Property
Trust for Cultural Development	1.192	Income
Underground Storage Tank Grants	1.128	Income
Uniform Service or Linen Supply Facility	13.002	Dry Cleaning
Unpaid Loss Reserves	1.101	Income
Vertical Housing Development Zones	2.027	Property
Veteran's Benefits and Services	1.037	Income
Voluntary Employees' Beneficiary Association	1.059	Income
Volunteer Fire Department Property	2.108	Property
War Veterans and Their Spouses	2.042	Property
War Veterans in Nonprofit Elderly Housing	2.043	Property
Watercraft Centrally Assessed	2.080	Property
Watercraft Locally Assessed	2.078	Property
Western Private Forestland	2.065	Property
Western Private Standing Timber	2.066	Property
Western Small Tract Option	2.067	Property
Wet Marine and Transportation Policies (Gross Premium)	5.002	Insurance
Wet Marine and Transportation Policies (Income Tax)	1.130	Income
Wildlife Habitat Conservation Plans	2.079	Property
Wine Marketing Activities	8.002	Beer and Wine
Workers' Compensation Assessments (Gross Premium)	5.004	Insurance
Workers' Compensation Assessments (Income Tax)	1.186	Income
Workers' Compensation Benefits (Medical)	1.046	Income
Workers' Compensation Benefits (Non-Medical)	1.045	Income
Working Family Child Care	1.161	Income
Youth Apprenticeship Sponsorship	1.138	Income