

TAX EXPENDITURES SCHEDULED FOR SUNSET IN 2001-03

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 and the Governor's recommendations.

TAX EXPENDITURE	TYPE	OREGON STATUTE	SUNSET	2001-03 REVENUE IMPACT (\$000)	GOVERNOR'S RECOMMENDATION
1.116 Child Development Program Contributions	Income Tax Credit	315.234	12/31/2001	Less Than 50	Allow Sunset
1.122 Bone Marrow Transplant Expense	Income Tax Credit	315.604	12/31/2001	Less Than 50	Extend Sunset
1.131 Qualified Research Activities	Income Tax Credit	317.152	12/31/2001	23,900	Extend Sunset
1.132 Qualified Research Activities (Alternative)	Income Tax Credit	317.154	12/31/2001	Incl. in 1.131	Extend Sunset
1.133 Investment in Rural Enterprise Zone (Income Tax)	Income Tax Credit	Note: 285B.689	12/31/2002	Not Available	Extend Sunset
1.136 Dependent Care Assistance	Income Tax Credit	315.204	12/31/2001	5,900	Extend Sunset
1.137 Dependent Care Facilities	Income Tax Credit	315.208	12/31/2001	Incl. in 1.136	Extend Sunset
1.139 Farm-Worker Housing Construction	Income Tax Credit	315.164	12/31/2001	900	Extend Sunset
1.140 Farm-Worker Housing Lender's Credit	Income Tax Credit	317.147	12/31/2001	500	Extend Sunset
1.141 Involuntary Mobile Home Moves	Income Tax Credit	316.153	12/31/2001	Less Than 50	Extend Sunset
1.144 Alternatives to Field Burning	Income Tax Credit	468.150	12/31/2001	Incl. in 1.146	Extend Sunset
1.146 Pollution Control	Income Tax Credit	315.304	12/31/2001	30,900	Allow Sunset
1.147 Reclaimed Plastics	Income Tax Credit	315.324	12/31/2001	200	Extend Sunset

TAX EXPENDITURE		TYPE	OREGON STATUTE	SUNSET	2001-03 REVENUE IMPACT (\$000)	GOVERNOR'S RECOMMENDATION
1.151	Alternative Energy Devices (Residential)	Income Tax Credit	316.116	12/31/2001	1,300	Extend Sunset
1.153	Energy Conservation Lender's Credit	Income Tax Credit	317.112	12/31/2001	Less Than 50	Extend Sunset
1.155	Reforestation	Income Tax Credit	315.104	12/31/2001	500	Extend Sunset
2.005	Higher Education Parking Space	Property Tax Exemption	307.095(3)	06/30/2002	1,900	Extend Sunset
2.012	Investment in Rural Enterprise Zone (Property Tax)	Property Tax Exemption	Note: 285B.689	12/31/2002	Not Available	Extend Sunset
2.017	Cargo Containers	Property Tax Exemption	307.850	06/30/2002	600	Extend Sunset
2.023	Recreation Facility on Federal Land	Property Tax Exemption	307.182	06/30/2002	700	Extend Sunset
2.027	New Houses in Distressed Area	Property Tax Exemption	458.020	06/30/2003	1,600	Extend Sunset
2.037	Summer Homes on Federal Land	Property Tax Exemption	307.183/307.184	06/30/2002	700	Extend Sunset
2.052	Pollution Control Facilities	Property Tax Exemption	307.405	12/31/2001	600	Allow Sunset
2.057	Alternative Energy Systems	Property Tax Exemption	307.175	06/30/2002	2,000	Extend Sunset
2.077	Historic Property	Property Tax Exemption	358.505	06/30/2002	7,500	Extend Sunset
2.095	Tribal Land Being Placed in U.S. Trust	Property Tax Exemption	307.18	06/30/2002	Less Than 50	Extend Sunset
10.001	First 25,000 Board Feet	Forest Products Harvest Tax Exclusion	321.015(6)	12/31/2001	400	Allow Sunset