

TABLE 1: INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1999-01	2001-03
INCOME TAX					
<i>Federal Exclusions</i>					
1.001 Scholarship and Fellowship Income	Education	1954	316.048	8,000	9,300
1.002 Interest on Education Savings Bonds	Education	1988	316.048	100	100
1.003 Earnings on Education IRAs	Education	1997	316.048	300	300
1.004 Public Assistance Benefits	Human Resources	1930s	316.048	9,700	10,500
1.005 Certain Foster Care Payments	Human Resources	1982	316.048	3,500	3,800
1.006 Employee Adoption Benefits	Human Resources	1996	316.048	400	100
1.007 Cafeteria Plan Benefits	Human Resources	1974	316.048	51,900	60,500
1.008 Employer Paid Medical Benefits	Human Resources	1918	316.048	435,300	491,900
1.009 Pension Contributions and Earnings	Human Resources	1921	316.048	543,200	595,000
1.010 Hospital Insurance (Part A)	Human Resources	1965	316.048	125,200	138,900
1.011 Supplementary Medical Insurance (Part B)	Human Resources	1970	316.048	70,800	89,800
1.012 Special Benefits for Disabled Coal Miners	Human Resources	1969	316.048	Less Than 50	Less Than 50
1.013 Social Security Benefits (Federal)	Human Resources	1938	316.048	208,200	230,700
1.014 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	10,300	8,300
1.015 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	156,800	148,700
1.016 Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	17,300	20,300
1.017 Inventory Property Sales Source-Rule Exception	Economic/Community	1921	317.013	18,400	20,400
1.018 Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	120	120
1.019 Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	800	800
1.020 Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	1,900	1,900
1.021 Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	15,900	18,600
1.022 Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	15,000	16,700
1.023 Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	1,500	1,500
1.024 Employer Provided Dependent Care	Economic/Community	1981	316.048	2,900	3,700
1.025 Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	49,000	56,000
1.026 Employee Meals and Lodging (Non-Military)	Economic/Community	1918	316.048	5,800	6,300
1.027 Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	5,100	5,300
1.028 Employee Awards	Economic/Community	1986	316.048	700	700
1.029 Employer Provided Education Benefits	Economic/Community	1997	316.048	2,600	400
1.030 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	11,300	12,400
1.031 Capital Gains on Home Sales	Economic/Community	1997	316.048	134,100	136,900
1.032 Veteran's Benefits and Services	Economic/Community	1917	316.048	16,300	17,800
1.033 Military and Dep. CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	10,700	11,000
1.034 Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	100	100
1.035 Cancellation of Debt for Farmers	Natural Resources	1986	316.048	300	300
1.036 Energy Conservation Subsidies	Natural Resources	1992	316.048	Incl. in 1.108	Incl. in 1.108
1.037 Contributions in Aid of Construction for Utilities	Transportation	1996	317.013	100	100
1.038 Employer Paid Transportation Benefits	Transportation	1992	316.048	25,300	26,200
1.039 Life Insurance Investment Income	Insurance and Financial	1913	316.048/317.013	167,000	179,100
1.040 Workers' Compensation Benefits	Insurance and Financial	1918	316.048	43,600	48,700
1.041 Workers' Compensation Benefits (Medical)	Insurance and Financial	1918	316.048	38,900	42,700
1.042 Credit Union Income	Insurance and Financial	1951	317.013	3,800	4,100
1.043 Life Insurance Company Reserves	Insurance and Financial	1984	317.013	5,200	5,700
1.044 Imputed Interest Rules	Tax Administration	1964	316.048/317.013	1,500	1,500
1.045 Gain on Non-Dealer Installment Sales	Tax Administration	1921	316.048/317.013	3,000	3,000
1.046 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	7,500	8,200
1.047 Allowances for Federal Employees Abroad	Government	1943	316.048	400	600
1.048 Interest on Oregon State and Local Debt	Government	1913	316.048	77,800	79,400

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1999-01	2001-03
1.049 Capital Gains on Inherited Property	Social Policy	1921	316.048	254,300	289,100
1.050 Capital Gains on Gifts	Social Policy	1921	316.048	25,000	29,900
1.051 Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	100	100
1.052 Voluntary Employees Beneficiary Association	Social Policy	1928	316.048	10,100	11,500
1.053 Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	2,800	2,800
1.054 Military Disability Benefits	Social Policy	1942	316.048	700	700
<i>Federal Deductions</i>					
1.055 Interest on Student Loans	Education	1997	316.048	3,500	3,900
1.056 Charitable Contributions: Education	Education	1917	316.695/317.013	34,000	40,400
1.057 Charitable Contributions: Health	Human Resources	1917	316.695/317.013	25,600	30,400
1.058 Medical and Dental Expenses	Human Resources	1942	316.695	58,200	63,100
1.059 Self-Employment Health Insurance	Human Resources	1986	316.048	12,500	14,300
1.060 Medical Savings Accounts (Federal)	Human Resources	1996	316.048	200	300
1.061 IRA Contributions and Earnings	Human Resources	1974	316.048	86,300	102,500
1.062 Keogh Plan Contributions and Earnings	Human Resources	1962	316.048	35,000	36,700
1.063 Removal of Architectural Barriers	Human Resources	1976	316.048/317.013	Less than 100	Less Than 100
1.064 Deferral of Certain Financing Income	Economic/Community	1997	317.013	3,100	900
1.065 Research and Development Costs	Economic/Community	1954	316.048/317.013	12,800	13,600
1.066 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	4,700	4,200
1.067 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	2,100	2,800
1.068 Construction Funds of Shipping Companies	Economic/Community	1936	317.013	2,200	2,200
1.069 Moving Expenses	Economic/Community	1964	316.048	2,500	2,400
1.070 Homeowner Property Taxes	Economic/Community	1913	316.695	175,600	186,300
1.071 Home Mortgage Interest	Economic/Community	1913	316.695	673,400	755,200
1.072 Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	5,600	6,100
1.073 Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	300	300
1.074 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	600	600
1.075 Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	800	1,000
1.076 Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	400	300
1.077 Multi-Period Timber Growing Costs	Natural Resources	1986	316.048/317.013	5,200	7,100
1.078 Development Costs: Nonfuel Minerals	Natural Resources	1951	316.048/317.013	300	300
1.079 Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.013	1,600	1,600
1.080 Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	200	200
1.081 Bad Debt Reserves of Financial Institutions	Insurance and Financial	1947	317.013	Less than 100	Less Than 50
1.082 Small Life Insurance Company	Insurance and Financial	1984	317.013	500	500
1.083 Unpaid Loss Reserves	Insurance and Financial	1986	317.013	12,800	13,400
1.084 Blue Cross/Blue Shield and Other Nonprofits	Insurance and Financial	1986	317.013	Not available	Not available
1.085 Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	200	200
1.086 Net Operating Loss Limitation	Tax Administration	1954	317.013	2,200	2,300
1.087 Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,000	1,000
1.088 Casualty and Theft Losses	Social Policy	1913	316.695	1,300	1,200
1.089 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	183,100	217,800
<i>Oregon Subtractions</i>					
1.090 Expatriate residential status	Economic/Community	1999	316.027	3,100	1,600
1.091 Land Donated to Schools	Education	1999	316.848/317.485	Less than 100	Less Than 100
1.092 Oregon Qualified Tuition Savings	Education	1999	348.844/316.680	Less Than 50	700
1.093 Scholarship Awards Used for Housing Expenses	Education	1999	316.846	Less Than 50	Less Than 50
1.094 Individual Development Accounts (Exclusion)	Economic/Community	1999	315.271	Less Than 50	Less Than 50
1.095 JOBS Plus Participants	Human Resources	1995	316.680(1)(f)	Less Than 50	Less Than 50

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1999-01	2001-03
1.096 Medical Savings Accounts (Oregon)	Human Resources	1997	316.743	Less Than 50	Less Than 50
1.097 Physicians in "Medically Disadvantaged" Areas	Human Resources	1973	316.076	0	0
1.098 Additional Deduction for Elderly or Blind	Human Resources	1989	316.695(8)	15,200	14,900
1.099 Additional Medical Deduction for Elderly	Human Resources	1991	316.695 (1)(d)(B)	51,100	55,200
1.100 Social Security Benefits (Oregon)	Human Resources	1985	316.054	183,600	242,900
1.101 Donations of Art by the Artist	Economic/Community	1979	316.838	Less Than 50	Less Than 50
1.102 Capital Gains from Oregon Reinvestment	Economic/Community	1995	316.874	200	Less Than 50
1.103 Local Private Activity Bond Interest	Economic/Community	1987	316.056	400	400
1.104 Out-of-State Financial Institution	Economic/Community	1999	317.057	Not available	Not available
1.105 Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.106 Oil Heat Tank Cleanup Costs	Natural Resources	1991	316.746	0	0
1.107 Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	Less Than 50	Less Than 50
1.108 Cash Payments for Energy Conservation	Natural Resources	1981	316.744/317.386	200	200
1.109 Wet Marine and Transportation Policies	Insurance and Financial	1995	317.080(6)	400	400
1.110 Income Earned in "Indian Country"	Government	1977	316.777	2,600	2,900
1.111 Federal Pension Income	Government	1998	316.680(1)(g)	98,000	202,000
1.112 Oregon State Lottery Prizes	Government	1985	461.560	54,000	49,600
1.113 Federal Income Tax Deduction	Social Policy	1929	316.680/316.695	470,600	695,700
1.114 Military Active Duty Pay	Social Policy	1969	316.680/316.789	4,200	4,300
1.115 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	48,000	50,200
<i>Oregon Credits</i>					
1.116 Child Development Program Contributions	Education	1991	315.234	Less Than 50	Less Than 50
1.117 Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
1.118 Contributions of Computer Equipment	Education	1985	317.151	1,000	1,000
1.119 Individual Development Accounts (Credit)	Economic/Community	1999	315.271	Less Than 50	Less Than 50
1.120 Earned Income Credit	Human Resources	1997	315.266	16,300	18,000
1.121 Qualified Adoption Expense	Human Resources	1999	315.274	900	1,800
1.122 Bone Marrow Transplant Expense	Human Resources	1991	315.604	Less Than 50	Less Than 50
1.123 Rural Medical Practice	Human Resources	1989	316.143	9,100	9,700
1.124 Costs in lieu of Nursing Home Care	Human Resources	1979	316.147-316.149	Less Than 50	Less Than 50
1.125 Long Term Care Insurance	Human Resources	1999	315.610	200	500
1.126 Disabled Child	Human Resources	1985	316.099	2,300	2,600
1.127 Elderly or Permanently Disabled	Human Resources	1969	316.087	100	100
1.128 Loss of Limbs	Human Resources	1973	316.079	Less Than 50	Less Than 50
1.129 Severe Disability	Human Resources	1985	316.758	4,600	6,100
1.130 Oregon Capital Corporation Investments	Economic/Community	1987	315.504	0	0
1.131 Qualified Research Activities	Economic/Community	1989	317.152	25,800	23,900
1.132 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	Incl. in 1.131	Incl. in 1.131
1.133 Investment in Rural Enterprise Zone (Income Tax)	Economic/Community	1997	Note: 285B.689	0	Not Available
1.134 Child and Dependent Care	Economic/Community	1975	316.078	10,900	9,900
1.135 Working Family Child Care	Economic/Community	1997	315.262	7,400	30,000
1.136 Dependent Care Assistance	Economic/Community	1987	315.204	5,600	5,900
1.137 Dependent Care Facilities	Economic/Community	1987	315.208	Incl. in 1.136	Incl. in 1.136
1.138 First Break Program	Economic/Community	1995	315.259	300	600
1.139 Farm-Worker Housing Construction	Economic/Community	1989	315.164	900	900
1.140 Farm-Worker Housing Lender's Credit	Economic/Community	1989	317.147	600	500
1.141 Involuntary Mobile Home Moves	Economic/Community	1991	316.153	Less Than 50	Less Than 50
1.142 Oregon Affordable Housing Credit	Economic/Community	1989	317.097	4,400	4,600
1.143 Crop Gleaning	Natural Resources	1977	315.156	Less Than 100	Less Than 100
1.144 Alternatives to Field Burning	Natural Resources	1975	468.150	Incl. in 1.146	Incl. in 1.146
1.145 Pollution Prevention	Natural Resources	1995	315.311	200	100

Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1999-01	2001-03
1.146 Pollution Control	Natural Resources	1967	315.304	29,700	30,900
1.147 Reclaimed Plastics	Natural Resources	1985	315.324	200	200
1.148 Sewer Connection	Natural Resources	1987	316.095	3,000	1,000
1.149 Fish Habitat Improvement	Natural Resources	1981	315.134	100	100
1.150 Fish Screening Devices	Natural Resources	1989	315.138	Less Than 100	Less Than 100
1.151 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	3,600	1,300
1.152 Business Energy Facilities	Natural Resources	1979	315.354	10,400	14,300
1.153 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less Than 50	Less Than 50
1.154 Geothermal Heating System Connection	Natural Resources	1979	316.086	Less Than 50	Less Than 50
1.155 Reforestation	Natural Resources	1979	315.104	500	500
1.156 Fire Insurance Credit	Insurance and Financial	1969	317.122(1)	10,400	10,700
1.157 Assessments on Workers' Compensation	Insurance and Financial	1995	317.122(2)	11,400	11,800
1.158 Assessments Paid to Oregon IGA: General	Insurance and Financial	1977	734.575	2,900	3,000
1.159 Assessments Paid to Oregon Life and Health IGA	Insurance and Financial	1975	734.835	17,900	18,400
1.160 Political Contributions	Government	1969	316.102	7,700	8,600
1.161 Personal Exemption Credit	Social Policy	1985	316.085	756,600	820,300
1.162 Retirement income	Social Policy	1991	316.157	5,400	4,100

PROPERTY TAX

2.001 Academies, Day Care, Student Housing	Education	1957	307.145	15,300	16,800
2.002 Fraternities, Sororities, Coops	Education	1973	307.460	350	450
2.003 Student Housing Furnishings	Education	1957	307.195	60	70
2.004 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	9,500	10,500
2.005 Higher Education Parking Space	Education	1989	307.095(3)	3,700	1,900
2.006 Private Libraries for Public Use	Education	1854	307.160	Less Than 50	Less Than 50
2.007 Leased Health Care Property	Human Resources	1999	307.110(3)(i)	Less Than 50	Less Than 50
2.008 Long Term Care Facilities	Human Resources	1999	307.808	0	900
2.009 Senior Services Centers	Human Resources	1993	307.147	100	100
2.010 Senior Deferral Program	Human Resources	1963	311.668/311.704	-12,500	2,600
2.011 Enterprise Zone Businesses	Economic/Community	1985	285B.698	68,600	76,600
2.012 Investment in Rural Enterprise Zone (Property Tax)	Economic/Community	1997	Note: 285B.689	0	Not Available
2.013 Commercial Buildings Under Construction	Economic/Community	1959	307.340	16,600	18,500
2.014 Key Industry Strategic Investment	Economic/Community	1993	307.123	48,500	78,900
2.015 Inventory	Economic/Community	1969	307.400(3)(f)	436,500	477,300
2.016 Personal Property Less Than \$10,000	Economic/Community	1979	308.250(2)	12,000	13,500
2.017 Cargo Containers	Economic/Community	1979	307.850	1,000	600
2.018 Docks & Airports Leased from Port District	Economic/Community	1947	307.120	6,600	7,300
2.019 Leased Publicly-Owned Shipyard Property	Economic/Community	1995	307.110(3)(h)	2,500	2,900
2.020 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	0	0
2.021 Aircraft Being Repaired	Economic/Community	1995	308.559	120	140
2.022 Railroad Cars Being Repaired	Economic/Community	1973	308.665	0	0
2.023 Recreation Facility on Federal Land	Economic/Community	1975	307.182	1,300	700
2.024 Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.025 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	110	120
2.026 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)	Less Than 50	Less Than 50
2.027 New Houses in Distressed Area	Economic/Community	1989	458.020	1,400	1,600
2.028 Rehabilitated Housing	Economic/Community	1975	308.459	600	700
2.029 Multi-Family Rental Housing in City Core	Economic/Community	1975	307.630	3,700	4,200
2.030 Low Income Multi-Unit Housing	Economic/Community	1999	307.600	Less Than 50	Less Than 50
2.031 New Housing for Low Income Rental	Economic/Community	1989	307.517/307.518	480	550
2.032 Housing Authority Rental Units	Economic/Community	1991	456.225	19,300	21,600
2.033 Nonprofit Low Income Rental Housing	Economic/Community	1985	307.541	5,000	5,600
2.034 Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less Than 50	Less Than 50

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				1999-01	2001-03
2.035 Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	1,900	2,100
2.036 Farm Labor Housing and Daycare Centers	Economic/Community	1973	307.485	370	420
2.037 Summer Homes on Federal Land	Economic/Community	1975	307.183/307.184	1,200	700
2.038 War Veterans and Their Spouses	Economic/Community	1921	307.250	11,100	12,400
2.039 War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	160	180
2.040 Farm Land	Natural Resources	1967	308A.050	117,700	125,100
2.041 Farm Homesites	Natural Resources	1987	308A.253	5,500	6,100
2.042 Farm Machinery and Equipment	Natural Resources	1973	307.400(3)	50,100	56,000
2.043 Mobile Field Incinerators	Natural Resources	1971	307.390	Less Than 50	Less Than 50
2.044 Agricultural Commodity Cleaning Property	Natural Resources	1999	307.120	60	150
2.045 Crops, Plants, Fruit Trees	Natural Resources	1957	307.320	18,900	20,200
2.046 Farm Animals and Bees	Natural Resources	1969	307.400(1)	21,500	22,700
2.047 Agricultural Products Held by Farmer	Natural Resources	1965	307.325	Less Than 50	Less Than 50
2.048 Nursery Stock	Natural Resources	1971	307.315	9,000	9,600
2.049 Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. In 2.092	Incl. In 2.092
2.050 Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. In 2.104	Incl. In 2.104
2.051 Oyster Growing on State Land	Natural Resources	1969	622.290	Less Than 50	Less Than 50
2.052 Pollution Control Facilities	Natural Resources	1967	307.405	1,100	600
2.053 Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less Than 50	Less Than 50
2.054 Riparian Habitat Land	Natural Resources	1981	308A.362	Less Than 50	Less Than 50
2.055 Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827/307.831	2,300	4,700
2.056 Ethanol Production Facility	Natural Resources	1993	307.701	0	0
2.057 Alternative Energy Systems	Natural Resources	1975	307.175	3,700	2,000
2.058 State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	2,700	2,600
2.059 Western Private Forest Land	Natural Resources	1977	321.352	34,700	19,400
2.060 Western Private Standing Timber	Natural Resources	1977	321.272	538,500	517,800
2.061 Western Small Tract Option	Natural Resources	1961	321.720	2,200	2,300
2.062 Eastern Private Forest Land	Natural Resources	1971	321.810	5,200	5,200
2.063 Eastern Private Standing Timber	Natural Resources	1961	321.420	62,200	61,100
2.064 Forest Homesites	Natural Resources	1989	308A.253	2,100	2,300
2.065 Federal Standing Timber Under Contract	Natural Resources	1965	307.050	8,400	8,000
2.066 Private Farm and Logging Roads	Natural Resources	1963	308.236	30,600	34,100
2.067 Forest Fire Protection Association	Natural Resources	1957	307.125	240	240
2.068 Inactive Mineral Interests	Natural Resources	1997	308.115	100	100
2.069 Natural Heritage Conservation Areas	Natural Resources	1983	307.550	0	NA
2.070 Leased State Land Board Land	Natural Resources	1982	307.168	400	400
2.071 Crab Pots	Natural Resources	1969	508.270	250	250
2.072 Pleasure Boats	Natural Resources	1959	830.790	25,000	25,000
2.073 Watercraft Locally Assessed	Natural Resources	1925	308.256	2,300	2,500
2.074 Watercraft Centrally Assessed	Natural Resources	1925	308.515	Less Than 50	Less Than 50
2.075 Nonprofit Public Park Use Land	Natural Resources	1971	307.115	160	170
2.076 Open Space Land	Natural Resources	1971	308.765	250	250
2.077 Historic Property	Natural Resources	1975	358.505	13,700	7,500
2.078 Nonprofit Water Associations	Natural Resources	Pre-1953	307.210	400	400
2.079 Nonprofit Electrical Distribution Associations	Transportation	Pre-1953	308.805	11,000	12,300
2.080 Nonprofit Telephone Associations	Transportation	Pre-1953	307.220	Less Than 50	Less Than 50
2.081 Private Service Telephone Equipment	Transportation	Pre-1953	307.230	Less Than 50	Less Than 50
2.082 Railroad Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.083 Railroad Right of Way in Water District	Transportation	1943	264.110	Less than 50	Less than 50
2.084 Railroad Way in Highway Lighting District	Transportation	Pre-1953	372.190	Not Available	Not Available
2.085 Railroad Right of Way in Rural Fire District	Transportation	1969	478.010(2)(d)	490	540
2.086 Motor Vehicles and Trailers	Transportation	1919	803.585	517,000	577,000
2.087 Aircraft	Transportation	1987	308.558/308.565	7,100	7,900

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2.088 ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less Than 50	Less Than 50
2.089 Intangible Personal Property	Tax Administration	1935	307.030	8,519,000	9,402,000
2.090 Personal Property for Personal Use	Tax Administration	1854	307.190	493,800	534,700
2.091 Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	130	140
2.092 State and Local Property	Government	1854	307.090	805,000	895,000
2.093 Beach Lands	Government	1969	307.450	Not Available	Not Available
2.094 Public Ways	Government	1895	307.200	387,000	426,000
2.095 Tribal Land Being Placed in U.S. Trust	Government	1993	307.180	Less Than 50	Less Than 50
2.096 Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. Elsewhere	Incl. Elsewhere
2.097 Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. Elsewhere	Incl. Elsewhere
2.098 Destroyed Property	Social Policy	1971	308.425	Less Than 50	Less Than 50
2.099 Charitable, Literary, Scientific	Social Policy	1854	307.130	49,600	55,500
2.100 Volunteer Fire Department Property	Social Policy	1999	307.130	Less Than 50	Less Than 50
2.101 Fraternal Organizations	Social Policy	1961	307.136	11,400	12,600
2.102 Religious Organizations	Social Policy	1854	307.140	61,900	68,300
2.103 Cemeteries, Burial Grounds, Mausoleums	Social Policy	1854	307.150	4,600	5,100
2.104 Federal Property	Federal Law	1848	307.040	3,676,600	3,608,200
2.105 Indian Property on Reservation	Federal Law	1854	307.180	Not Available	Not Available
2.106 Mining Claims on Federal Land	Federal Law	1889	307.080	Not Available	Not Available
2.107 Amtrak Passenger Railroad	Federal Law	1983	308.515	250	250

GAS, USE, JET AND AVIATION FUEL TAXES

3.001 Forest Products -- Gasoline	Natural Resources	Pre-1953	319.320(1)(d)	0	0
3.002 Forest Products -- Other than Gasoline	Natural Resources	1965	319.831(1)(g)	0	0
3.003 Farm Use -- Gasoline	Natural Resources	1961	319.320(3)	1,100	1,300
3.004 Native American Use -- Gasoline	Tax Administration	1959	319.320/319.382	Less Than 50	Less Than 50
3.005 Fuel for Aircraft	Tax Administration	1959	319.330(2)	Less Than 50	Less Than 50
3.006 Public Services	Government	1961	319.831(1)(e-f)	6,500	6,600
3.007 Public Transportation	Government	1969	267.200/267.570(2)	2,400	2,500

WEIGHT-MILE TAX

4.001 Farming Operations	Natural Resources	1983	825.017(4,18)/825.024	2,100	2,100
4.002 Forest Products on County Roads	Natural Resources	1977	825.017(8)	0	0
4.003 Elementary and Secondary Schools	Government	Pre-1953	825.017(1)	300	300
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	4,900	5,000
4.005 Mass Transit Vehicles	Government	1977	825.017(12)	3,200	3,200
4.006 Fire Protection	Government	1977	825.017(23)	Less Than 50	Less Than 50
4.007 Charitable Organizations	Social Policy	1977	825.017(15)	Less Than 50	Less Than 50

INSURANCE TAXES

5.001 Annuity Policies Exempted	Insurance and Financial	1967	731.816	11,100	1,700
5.002 Wet Marine and Transportation Policies	Insurance and Financial	1967	731.816	300	-50
5.003 Educational and Scientific Institutions	Insurance and Financial	1967	731.816	Not Available	Not Available
5.004 Assessment on Workers' Compensation	Insurance and Financial	1965	731.832	5,900	2,700
5.005 Assessments paid to OR IGA: General	Insurance and Financial	1977	734.575	400	0
5.006 Assessments paid to OR Life and Health IGA	Insurance and Financial	1975	734.835	10,000	3,100
5.007 Assessments paid to OR IGA: Fire	Insurance and Financial	1977	734.575	100	0

CIGARETTE TAX

6.001 Gift Packets	Economic/Community	1965	323.045	Less Than 50	0
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Table 1: Index of Tax Expenditures by Tax Program (cont.)

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1999-01	2001-03
6.002 Small Quantity by Consumers	Tax Administration	1965	323.060	Less Than 50	Less Than 50
6.003 Federal and Veteran Institutions	Federal Law	1965	323.055	Not Available	Not Available
6.004 Reservation Cigarette Sales	Federal Law	1979	323.401	600	600
OTHER TOBACCO PRODUCTS TAX					
7.001 Federal Installations	Federal Law	1985	323.515	Not Available	Not Available
7.002 Reservation Tobacco Sales	Federal Law	1985	323.615	Less Than 50	Less Than 50
BEER AND WINE TAX					
8.001 Small Wineries	Economic/Community	1977	473.050(5)	1,500	1,600
TELEPHONE EXCHANGE ACCESS (911) TAX					
9.001 State and Local Subscribers	Government	1981	Note: 401.790	3,300	3,400
9.002 Federal Subscribers	Federal Law	1981	Note: 401.790	500	500
9.003 Indian Reservation Subscribers	Federal Law	1981	Note: 401.790	100	100
FOREST PRODUCTS HARVEST TAX					
10.001 First 25,000 Board Feet	Natural Resources	1953	321.015(6)	700	400
ELECTRIC COOPERATIVE TAX					
11.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805	60	60
HAZARDOUS SUBSTANCES TAX					
12.001 State and Local Government Property	Government	1989	453.402(4)(e)	Not Available	Not Available
12.002 Substance Prohibited from Tax by Federal Law	Federal Law	1989	453.402(4)(d)	Not Available	Not Available
DRY CLEANING TAX					
13.001 Dry Store Selling Less than \$50,000	Economic/Community	1995	465.200(6)(d)	Less Than 50	Less Than 50
13.002 Uniform Service or Linen Supply Facility	Natural Resources	1995	465.200(6)(b)	Less Than 50	Less Than 50
13.003 Prisons	Government	1995	465.200(6)(c)	0	0
13.004 Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	Less Than 50	Less Than 50
PETROLEUM LOADING TAX					
14.001 Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not Available	Not Available
OIL AND GAS SEVERANCE TAX					
15.001 First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less Than 50	Less Than 50
15.002 Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Less Than 50	Less Than 50
15.003 State and Local Interests	Government	1981	324.090(1)	0	0