

TABLE 2: INDEX OF TAX EXPENDITURES BY PROGRAM/FUNCTION

| Type | Tax Expenditure | Program or Function | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|------------------------|---|---------------------|--------------|-----------------|-------------------------------|---------------|
| | | | | | 1999-01 | 2001-03 |
| EDUCATION | | | | | | |
| <i>Income Tax</i> | | | | | | |
| | 1.001 Scholarship and Fellowship Income | Exclusion | 1954 | 316.048 | 8,000 | 9,300 |
| | 1.002 Interest on Education Savings Bonds | Exclusion | 1988 | 316.048 | 100 | 100 |
| | 1.003 Earnings on Education IRAs | Exclusion | 1997 | 316.048 | 300 | 300 |
| | 1.055 Interest on Student Loans | Deduction | 1997 | 316.048 | 3,500 | 3,900 |
| | 1.056 Charitable Contributions: Education | Deduction | 1917 | 316.695/317.013 | 34,000 | 40,400 |
| | 1.091 Land Donated to Schools | Subtraction | 1999 | 316.848/317.485 | Less than 100 | Less Than 100 |
| | 1.092 Oregon Qualified Tuition Savings | Subtraction | 1999 | 348.844/316.680 | Less Than 50 | 700 |
| | 1.093 Scholarship Awards Used for Housing Expenses | Subtraction | 1999 | 316.846 | Less Than 50 | Less Than 50 |
| | 1.116 Child Development Program Contributions | Credit | 1991 | 315.234 | Less Than 50 | Less Than 50 |
| | 1.117 Youth Apprenticeship Sponsorship | Credit | 1991 | 315.254 | 0 | 0 |
| | 1.118 Contributions of Computer Equipment | Credit | 1985 | 317.151 | 1,000 | 1,000 |
| <i>Property Tax</i> | | | | | | |
| | 2.001 Academies, Day Care, Student Housing | Full | 1957 | 307.145 | 15,300 | 16,800 |
| | 2.002 Fraternities, Sororities, Coops | Partial | 1973 | 307.460 | 350 | 450 |
| | 2.003 Student Housing Furnishings | Full | 1957 | 307.195 | 60 | 70 |
| | 2.004 Leased Student Housing Publicly Owned | Full | 1947 | 307.110(3)(a) | 9,500 | 10,500 |
| | 2.005 Higher Education Parking Space | Full | 1989 | 307.095(3) | 3,700 | 1,900 |
| | 2.006 Private Libraries for Public Use | Full | 1854 | 307.160 | Less Than 50 | Less Than 50 |
| HUMAN RESOURCES | | | | | | |
| <i>Income Tax</i> | | | | | | |
| | 1.004 Public Assistance Benefits | Exclusion | 1930s | 316.048 | 9,700 | 10,500 |
| | 1.005 Certain Foster Care Payments | Exclusion | 1982 | 316.048 | 3,500 | 3,800 |
| | 1.006 Employee Adoption Benefits | Exclusion | 1996 | 316.048 | 400 | 100 |
| | 1.007 Cafeteria Plan Benefits | Exclusion | 1974 | 316.048 | 51,900 | 60,500 |
| | 1.008 Employer Paid Medical Benefits | Exclusion | 1918 | 316.048 | 435,300 | 491,900 |
| | 1.009 Pension Contributions and Earnings | Exclusion | 1921 | 316.048 | 543,200 | 595,000 |
| | 1.010 Hospital Insurance (Part A) | Exclusion | 1965 | 316.048 | 125,200 | 138,900 |
| | 1.011 Supplementary Medical Insurance (Part B) | Exclusion | 1970 | 316.048 | 70,800 | 89,800 |
| | 1.012 Special Benefits for Disabled Coal Miners | Exclusion | 1969 | 316.048 | Less Than 50 | Less Than 50 |
| | 1.013 Social Security Benefits (Federal) | Exclusion | 1938 | 316.048 | 208,200 | 230,700 |
| | 1.057 Charitable Contributions: Health | Deduction | 1917 | 316.695/317.013 | 25,600 | 30,400 |
| | 1.058 Medical and Dental Expenses | Deduction | 1942 | 316.695 | 58,200 | 63,100 |
| | 1.059 Self-Employment Health Insurance | Deduction | 1986 | 316.048 | 12,500 | 14,300 |
| | 1.060 Medical Savings Accounts (Federal) | Deduction | 1996 | 316.048 | 200 | 300 |
| | 1.061 IRA Contributions and Earnings | Deduction | 1974 | 316.048 | 86,300 | 102,500 |
| | 1.062 Keogh Plan Contributions and Earnings | Deduction | 1962 | 316.048 | 35,000 | 36,700 |
| | 1.063 Removal of Architectural Barriers | Deduction | 1976 | 316.048/317.013 | Less than 100 | Less Than 100 |
| | 1.094 Individual Development Accounts (Exclusion) | Subtraction | 1999 | 315.271 | Less Than 50 | Less Than 50 |
| | 1.095 JOBS Plus Participants | Subtraction | 1995 | 316.680(1)(f) | Less Than 50 | Less Than 50 |
| | 1.096 Medical Savings Accounts (Oregon) | Subtraction | 1997 | 316.743 | Less Than 50 | Less Than 50 |
| | 1.097 Physicians in "Medically Disadvantaged" Areas | Subtraction | 1973 | 316.076 | 0 | 0 |
| | 1.098 Additional Deduction for Elderly or Blind | Subtraction | 1989 | 316.695(8) | 15,200 | 14,900 |

Table 2: Index of Tax Expenditures by Program/Function (cont.)

| Type | Tax Expenditure | Type | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|-------|--|-------------|--------------|-------------------|----------------------------------|--------------|
| | | | | | 1999-01 | 2001-03 |
| 1.099 | Additional Medical Deduction for Elderly | Subtraction | 1991 | 316.695 (1)(d)(B) | 51,100 | 55,200 |
| 1.100 | Social Security Benefits (Oregon) | Subtraction | 1985 | 316.054 | 183,600 | 242,900 |
| 1.120 | Earned Income Credit | Credit | 1997 | 315.266 | 16,300 | 18,000 |
| 1.121 | Qualified Adoption Expense | Credit | 1999 | 315.274 | 900 | 1,800 |
| 1.122 | Bone Marrow Transplant Expense | Credit | 1991 | 315.604 | Less Than 50 | Less Than 50 |
| 1.123 | Rural Medical Practice | Credit | 1989 | 316.143 | 9,100 | 9,700 |
| 1.124 | Costs in lieu of Nursing Home Care | Credit | 1979 | 316.147-316.149 | Less Than 50 | Less Than 50 |
| 1.125 | Long Term Care Insurance | Credit | 1999 | 315.610 | 200 | 500 |
| 1.126 | Disabled Child | Credit | 1985 | 316.099 | 2,300 | 2,600 |
| 1.127 | Elderly or Permanently Disabled | Credit | 1969 | 316.087 | 100 | 100 |
| 1.128 | Loss of Limbs | Credit | 1973 | 316.079 | Less Than 50 | Less Than 50 |
| 1.129 | Severe Disability | Credit | 1985 | 316.758 | 4,600 | 6,100 |

Property Tax

| | | | | | | |
|-------|-----------------------------|----------|------|-----------------|--------------|--------------|
| 2.007 | Leased Health Care Property | Full | 1999 | 307.110(3)(i) | Less Than 50 | Less Than 50 |
| 2.008 | Long Term Care Facilities | Partial | 1999 | 307.808 | 0 | 900 |
| 2.009 | Senior Services Centers | Full | 1993 | 307.147 | 100 | 100 |
| 2.010 | Senior Deferral Program | Deferral | 1963 | 311.668/311.704 | -12,500 | 2,600 |

ECONOMIC AND COMMUNITY DEVELOPMENT

Income Tax

| | | | | | | |
|-------|---|-------------|------|-----------------|--------------|--------------|
| 1.014 | Accelerated Depreciation of Buildings | Exclusion | 1954 | 316.048/317.013 | 10,300 | 8,300 |
| 1.015 | Accelerated Depreciation of Equipment | Exclusion | 1954 | 316.048/317.013 | 156,800 | 148,700 |
| 1.016 | Income Earned Abroad by U.S. Citizens | Exclusion | 1926 | 316.048 | 17,300 | 20,300 |
| 1.017 | Inventory Property Sales Source-Rule Exception | Exclusion | 1921 | 317.013 | 18,400 | 20,400 |
| 1.018 | Magazine, Paperback, and Record Returns | Exclusion | 1978 | 316.048/317.013 | 120 | 120 |
| 1.019 | Cash Accounting, Other than Agriculture | Exclusion | 1916 | 316.048/317.013 | 800 | 800 |
| 1.020 | Regional Economic Development Incentives | Exclusion | 1993 | 316.048/317.013 | 1,900 | 1,900 |
| 1.021 | Income of Controlled Foreign Corporations | Exclusion | 1909 | 317.013 | 15,900 | 18,600 |
| 1.022 | Employer Paid Group Life Insurance Premiums | Exclusion | 1920 | 316.048 | 15,000 | 16,700 |
| 1.023 | Employer Paid Accident and Disability Insurance | Exclusion | 1954 | 316.048 | 1,500 | 1,500 |
| 1.024 | Employer Provided Dependent Care | Exclusion | 1981 | 316.048 | 2,900 | 3,700 |
| 1.025 | Miscellaneous Fringe Benefits | Exclusion | 1984 | 316.048 | 49,000 | 56,000 |
| 1.026 | Employee Meals and Lodging (Non-Military) | Exclusion | 1918 | 316.048 | 5,800 | 6,300 |
| 1.027 | Employee Stock Ownership Plans | Exclusion | 1974 | 316.048/317.013 | 5,100 | 5,300 |
| 1.028 | Employee Awards | Exclusion | 1986 | 316.048 | 700 | 700 |
| 1.029 | Employer Provided Education Benefits | Exclusion | 1997 | 316.048 | 2,600 | 400 |
| 1.030 | Accelerated Depreciation of Rental Housing | Exclusion | 1954 | 316.048/317.013 | 11,300 | 12,400 |
| 1.031 | Capital Gains on Home Sales | Exclusion | 1997 | 316.048 | 134,100 | 136,900 |
| 1.032 | Veteran's Benefits and Services | Exclusion | 1917 | 316.048 | 16,300 | 17,800 |
| 1.033 | Military and Dep. CHAMPUS/TRICARE Insurance | Exclusion | 1925 | 316.048 | 10,700 | 11,000 |
| 1.064 | Deferral of Certain Financing Income | Deduction | 1997 | 317.013 | 3,100 | 900 |
| 1.065 | Research and Development Costs | Deduction | 1954 | 316.048/317.013 | 12,800 | 13,600 |
| 1.066 | Section 179 Expensing Allowances | Deduction | 1959 | 316.048/317.013 | 4,700 | 4,200 |
| 1.067 | Amortization of Business Start-Up Costs | Deduction | 1980 | 316.048/317.013 | 2,100 | 2,800 |
| 1.068 | Construction Funds of Shipping Companies | Deduction | 1936 | 317.013 | 2,200 | 2,200 |
| 1.069 | Moving Expenses | Deduction | 1964 | 316.048 | 2,500 | 2,400 |
| 1.070 | Homeowner Property Taxes | Deduction | 1913 | 316.695 | 175,600 | 186,300 |
| 1.071 | Home Mortgage Interest | Deduction | 1913 | 316.695 | 673,400 | 755,200 |
| 1.090 | Expatriate residential status | Exclusion | 1999 | 316.027 | 3,100 | 1,600 |
| 1.101 | Donations of Art by the Artist | Subtraction | 1979 | 316.838 | Less Than 50 | Less Than 50 |
| 1.102 | Capital Gains from Oregon Reinvestment | Subtraction | 1995 | 316.874 | 200 | Less Than 50 |

Table 2: Index of Tax Expenditures by Program/Function (cont.)

| Type | Tax Expenditure | Program or Function | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|----------------------|--|---------------------|--------------|-----------------|----------------------------------|----------------|
| | | | | | 1999-01 | 2001-03 |
| 1.103 | Local Private Activity Bond Interest | Subtraction | 1987 | 316.056 | 400 | 400 |
| 1.104 | Out-of-State Financial Institution | Subtraction | 1999 | 317.057 | Not available | Not available |
| 1.105 | Service in Vietnam on Missing Status | Subtraction | 1973 | 316.074 | 0 | 0 |
| 1.119 | Individual Development Accounts (Credit) | Credit | 1999 | 315.271 | Less Than 50 | Less Than 50 |
| 1.130 | Oregon Capital Corporation Investments | Credit | 1987 | 315.504 | 0 | 0 |
| 1.131 | Qualified Research Activities | Credit | 1989 | 317.152 | 25,800 | 23,900 |
| 1.132 | Qualified Research Activities (Alternative) | Credit | 1989 | 317.154 | Incl. in 1.131 | Incl. in 1.131 |
| 1.133 | Investment in Rural Enterprise Zone (Income Tax) | Credit | 1997 | Note: 285B.689 | 0 | Not Available |
| 1.134 | Child and Dependent Care | Credit | 1975 | 316.078 | 10,900 | 9,900 |
| 1.135 | Working Family Child Care | Credit | 1997 | 315.262 | 7,400 | 30,000 |
| 1.136 | Dependent Care Assistance | Credit | 1987 | 315.204 | 5,600 | 5,900 |
| 1.137 | Dependent Care Facilities | Credit | 1987 | 315.208 | Incl. in 1.136 | Incl. in 1.136 |
| 1.138 | First Break Program | Credit | 1995 | 315.259 | 300 | 600 |
| 1.139 | Farm-Worker Housing Construction | Credit | 1989 | 315.164 | 900 | 900 |
| 1.140 | Farm-Worker Housing Lender's Credit | Credit | 1989 | 317.147 | 600 | 500 |
| 1.141 | Involuntary Mobile Home Moves | Credit | 1991 | 316.153 | Less Than 50 | Less Than 50 |
| 1.142 | Oregon Affordable Housing Credit | Credit | 1989 | 317.097 | 4,400 | 4,600 |
| <i>Property Tax</i> | | | | | | |
| 2.011 | Enterprise Zone Businesses | Full | 1985 | 285B.698 | 68,600 | 76,600 |
| 2.012 | Investment in Rural Enterprise Zone (Property Tax) | Full | 1997 | Note: 285B.689 | 0 | Not Available |
| 2.013 | Commercial Buildings Under Construction | Full | 1959 | 307.340 | 16,600 | 18,500 |
| 2.014 | Key Industry Strategic Investment | Partial | 1993 | 307.123 | 48,500 | 78,900 |
| 2.015 | Inventory | Full | 1969 | 307.400(3)(f) | 436,500 | 477,300 |
| 2.016 | Personal Property Less Than \$10,000 | Full | 1979 | 308.250(2) | 12,000 | 13,500 |
| 2.017 | Cargo Containers | Full | 1979 | 307.850 | 1,000 | 600 |
| 2.018 | Docks & Airports Leased from Port District | Full | 1947 | 307.120 | 6,600 | 7,300 |
| 2.019 | Leased Publicly-Owned Shipyard Property | Full | 1995 | 307.110(3)(h) | 2,500 | 2,900 |
| 2.020 | Ship Repair Facility Materials | Full | 1957 | 308.256(7) | 0 | 0 |
| 2.021 | Aircraft Being Repaired | Full | 1995 | 308.559 | 120 | 140 |
| 2.022 | Railroad Cars Being Repaired | Full | 1973 | 308.665 | 0 | 0 |
| 2.023 | Recreation Facility on Federal Land | Partial | 1975 | 307.182 | 1,300 | 700 |
| 2.024 | Defense Contractor With Federal Property | Full | 1965 | 307.065 | 0 | 0 |
| 2.025 | Industry Apprenticeship/Training Trust | Full | 1983 | 307.580 | 110 | 120 |
| 2.026 | Fairground Leased Storage Space | Full | 1987 | 307.110(3)(d) | Less Than 50 | Less Than 50 |
| 2.027 | New Houses in Distressed Area | Part/Full | 1989 | 458.020 | 1,400 | 1,600 |
| 2.028 | Rehabilitated Housing | Part/Full | 1975 | 308.459 | 600 | 700 |
| 2.029 | Multi-Family Rental Housing in City Core | Part/Full | 1975 | 307.630 | 3,700 | 4,200 |
| 2.030 | Low Income Multi-Unit Housing | Full | 1999 | 307.600 | Less Than 50 | Less Than 50 |
| 2.031 | New Housing for Low Income Rental | Part/Full | 1989 | 307.517/307.518 | 480 | 550 |
| 2.032 | Housing Authority Rental Units | Full | 1991 | 456.225 | 19,300 | 21,600 |
| 2.033 | Nonprofit Low Income Rental Housing | Part/Full | 1985 | 307.541 | 5,000 | 5,600 |
| 2.034 | Nonprofit Housing for the Elderly | Special | 1969 | 308.490 | Less Than 50 | Less Than 50 |
| 2.035 | Nonprofit Elderly Housing State Funded | Full | 1977 | 307.242 | 1,900 | 2,100 |
| 2.036 | Farm Labor Housing and Daycare Centers | Full | 1973 | 307.485 | 370 | 420 |
| 2.037 | Summer Homes on Federal Land | Partial | 1975 | 307.183/307.184 | 1,200 | 700 |
| 2.038 | War Veterans and Their Spouses | Partial | 1921 | 307.250 | 11,100 | 12,400 |
| 2.039 | War Veterans in Nonprofit Elderly Housing | Partial | 1969 | 307.370 | 160 | 180 |
| <i>Cigarette Tax</i> | | | | | | |
| 6.001 | Gift Packets | Exclusion | 1965 | 323.045 | Less Than 50 | 0 |

Table 2: Index of Tax Expenditures by Program/Function (cont.)

| Type | Tax Expenditure | Type | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|--------------------------|--|-------------|--------------|-----------------|----------------------------------|----------------|
| | | | | | 1999-01 | 2001-03 |
| <i>Beer and Wine Tax</i> | | | | | | |
| 8.001 | Small Wineries | Exclusion | 1977 | 473.050(5) | 1,500 | 1,600 |
| <i>Dry Cleaning Tax</i> | | | | | | |
| 13.001 | Dry Store Selling Less than \$50,000 | Exclusion | 1995 | 465.200(6)(d) | Less Than 50 | Less Than 50 |
| NATURAL RESOURCES | | | | | | |
| <i>Income Tax</i> | | | | | | |
| 1.034 | Agriculture Cost-Sharing Payments | Exclusion | 1978 | 316.048/317.013 | 100 | 100 |
| 1.035 | Cancellation of Debt for Farmers | Exclusion | 1986 | 316.048 | 300 | 300 |
| 1.036 | Energy Conservation Subsidies | Exclusion | 1992 | 316.048 | Incl. in 1.108 | Incl. in 1.108 |
| 1.072 | Cash Accounting for Agriculture | Deduction | 1916 | 316.048/317.013 | 5,600 | 6,100 |
| 1.073 | Soil and Water Conservation Expenditures | Deduction | 1954 | 316.048/317.013 | 300 | 300 |
| 1.074 | Fertilizer and Soil Conditioner Costs | Deduction | 1960 | 316.048/317.013 | 600 | 600 |
| 1.075 | Costs of Raising Dairy and Breeding Cattle | Deduction | 1916 | 316.048/317.013 | 800 | 1,000 |
| 1.076 | Redevelopment Costs in Contaminated Areas | Deduction | 1997 | 316.048/317.013 | 400 | 300 |
| 1.077 | Multi-Period Timber Growing Costs | Deduction | 1986 | 316.048/317.013 | 5,200 | 7,100 |
| 1.078 | Development Costs: Nonfuel Minerals | Deduction | 1951 | 316.048/317.013 | 300 | 300 |
| 1.079 | Depletion Costs for Nonfuel Minerals | Deduction | 1913 | 316.048/317.013 | 1,600 | 1,600 |
| 1.080 | Mining Reclamation Reserves | Deduction | 1984 | 316.048/317.013 | 200 | 200 |
| 1.106 | Oil Heat Tank Cleanup Costs | Subtraction | 1991 | 316.746 | 0 | 0 |
| 1.107 | Underground Storage Tank Grants | Subtraction | 1991 | 316.834/317.383 | Less Than 50 | Less Than 50 |
| 1.108 | Cash Payments for Energy Conservation | Subtraction | 1981 | 316.744/317.386 | 200 | 200 |
| 1.143 | Crop Gleaning | Credit | 1977 | 315.156 | Less Than 100 | Less Than 100 |
| 1.144 | Alternatives to Field Burning | Credit | 1975 | 468.150 | Incl. in 1.146 | Incl. in 1.146 |
| 1.145 | Pollution Prevention | Credit | 1995 | 315.311 | 200 | 100 |
| 1.146 | Pollution Control | Credit | 1967 | 315.304 | 29,700 | 30,900 |
| 1.147 | Reclaimed Plastics | Credit | 1985 | 315.324 | 200 | 200 |
| 1.148 | Sewer Connection | Credit | 1987 | 316.095 | 3,000 | 1,000 |
| 1.149 | Fish Habitat Improvement | Credit | 1981 | 315.134 | 100 | 100 |
| 1.150 | Fish Screening Devices | Credit | 1989 | 315.138 | Less Than 100 | Less Than 100 |
| 1.151 | Alternative Energy Devices (Residential) | Credit | 1977 | 316.116 | 3,600 | 1,300 |
| 1.152 | Business Energy Facilities | Credit | 1979 | 315.354 | 10,400 | 14,300 |
| 1.153 | Energy Conservation Lender's Credit | Credit | 1981 | 317.112 | Less Than 50 | Less Than 50 |
| 1.154 | Geothermal Heating System Connection | Credit | 1979 | 316.086 | Less Than 50 | Less Than 50 |
| 1.155 | Reforestation | Credit | 1979 | 315.104 | 500 | 500 |
| <i>Property Tax</i> | | | | | | |
| 2.040 | Farm Land | Special | 1967 | 308A.050 | 117,700 | 125,100 |
| 2.041 | Farm Homesites | Special | 1987 | 308A.253 | 5,500 | 6,100 |
| 2.042 | Farm Machinery and Equipment | Full | 1973 | 307.400(3) | 50,100 | 56,000 |
| 2.043 | Mobile Field Incinerators | Full | 1971 | 307.390 | Less Than 50 | Less Than 50 |
| 2.044 | Agricultural Commodity Cleaning Property | Partial | 1999 | 307.120 | 60 | 150 |
| 2.045 | Crops, Plants, Fruit Trees | Full | 1957 | 307.320 | 18,900 | 20,200 |
| 2.046 | Farm Animals and Bees | Full | 1969 | 307.400(1) | 21,500 | 22,700 |
| 2.047 | Agricultural Products Held by Farmer | Full | 1965 | 307.325 | Less Than 50 | Less Than 50 |
| 2.048 | Nursery Stock | Full | 1971 | 307.315 | 9,000 | 9,600 |
| 2.049 | Leased Public Farming and Grazing Land | Full | 1971 | 307.110(3)(b) | Incl. In 2.092 | Incl. In 2.092 |
| 2.050 | Leased Federal Grazing Land | Full | 1961 | 307.060 | Incl. In 2.104 | Incl. In 2.104 |

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|--|--|---------------------|--------------|-----------------------|----------------------------------|--------------|
| | | | | | 1999-01 | 2001-03 |
| 2.051 | Oyster Growing on State Land | Full | 1969 | 622.290 | Less Than 50 | Less Than 50 |
| 2.052 | Pollution Control Facilities | Partial | 1967 | 307.405 | 1,100 | 600 |
| 2.053 | Nonprofit Sewage Treatment Facilities | Full | 1997 | 307.118 | Less Than 50 | Less Than 50 |
| 2.054 | Riparian Habitat Land | Full | 1981 | 308A.362 | Less Than 50 | Less Than 50 |
| 2.055 | Environmentally Sensitive Logging Equipment | Full | 1999 | 307.827/307.831 | 2,300 | 4,700 |
| 2.056 | Ethanol Production Facility | Partial | 1993 | 307.701 | 0 | 0 |
| 2.057 | Alternative Energy Systems | Partial | 1975 | 307.175 | 3,700 | 2,000 |
| 2.058 | State and Local Standing Timber Under Contract | Full | 1965 | 307.100 | 2,700 | 2,600 |
| 2.059 | Western Private Forest Land | Special | 1977 | 321.352 | 34,700 | 19,400 |
| 2.060 | Western Private Standing Timber | Full | 1977 | 321.272 | 538,500 | 517,800 |
| 2.061 | Western Small Tract Option | Special | 1961 | 321.720 | 2,200 | 2,300 |
| 2.062 | Eastern Private Forest Land | Special | 1971 | 321.810 | 5,200 | 5,200 |
| 2.063 | Eastern Private Standing Timber | Full | 1961 | 321.420 | 62,200 | 61,100 |
| 2.064 | Forest Homesites | Special | 1989 | 308A.253 | 2,100 | 2,300 |
| 2.065 | Federal Standing Timber Under Contract | Full | 1965 | 307.050 | 8,400 | 8,000 |
| 2.066 | Private Farm and Logging Roads | Full | 1963 | 308.236 | 30,600 | 34,100 |
| 2.067 | Forest Fire Protection Association | Full | 1957 | 307.125 | 240 | 240 |
| 2.068 | Inactive Mineral Interests | Full | 1997 | 308.115 | 100 | 100 |
| 2.069 | Natural Heritage Conservation Areas | Full | 1983 | 307.550 | 0 | NA |
| 2.070 | Leased State Land Board Land | Full | 1982 | 307.168 | 400 | 400 |
| 2.071 | Crab Pots | Full | 1969 | 508.270 | 250 | 250 |
| 2.072 | Pleasure Boats | Full | 1959 | 830.790 | 25,000 | 25,000 |
| 2.073 | Watercraft Locally Assessed | Partial | 1925 | 308.256 | 2,300 | 2,500 |
| 2.074 | Watercraft Centrally Assessed | Partial | 1925 | 308.515 | Less Than 50 | Less Than 50 |
| 2.075 | Nonprofit Public Park Use Land | Full | 1971 | 307.115 | 160 | 170 |
| 2.076 | Open Space Land | Special | 1971 | 308.765 | 250 | 250 |
| 2.077 | Historic Property | Partial | 1975 | 358.505 | 13,700 | 7,500 |
| 2.078 | Nonprofit Water Associations | Full | Pre-1953 | 307.210 | 400 | 400 |
| <i>Gas, Use, Jet and Aviation Fuel Taxes</i> | | | | | | |
| 3.001 | Forest Products -- Gasoline | Exclusion | Pre-1953 | 319.320(1)(d) | 0 | 0 |
| 3.002 | Forest Products -- Other than Gasoline | Exclusion | 1965 | 319.831(1)(g) | 0 | 0 |
| 3.003 | Farm Use -- Gasoline | Exclusion | 1961 | 319.320(3) | 1,100 | 1,300 |
| <i>Weight-Mile Tax</i> | | | | | | |
| 4.001 | Farming Operations | Exclusion | 1983 | 825.017(4,18)/825.024 | 2,100 | 2,100 |
| 4.002 | Forest Products on County Roads | Exclusion | 1977 | 825.017(8) | 0 | 0 |
| <i>Forest Products Harvest Tax</i> | | | | | | |
| 10.001 | First 25,000 Board Feet | Exclusion | 1953 | 321.015(6) | 700 | 400 |
| <i>Electric Cooperative Tax</i> | | | | | | |
| 11.001 | Revenue from Government Leased Lines | Exclusion | 1969 | 308.805 | 60 | 60 |
| <i>Dry Cleaning Tax</i> | | | | | | |
| 13.002 | Uniform Service or Linen Supply Facility | Exclusion | 1995 | 465.200(6)(b) | Less Than 50 | Less Than 50 |

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|----------------------------------|--|-------------|--------------|-----------------|----------------------------------|---------------|
| | | | | | 1999-01 | 2001-03 |
| <i>Oil and Gas Severance Tax</i> | | | | | | |
| 15.001 | First \$3,000 in Gross Sales Value | Exclusion | 1981 | 324.080 | Less Than 50 | Less Than 50 |
| 15.002 | Credit for Property Taxes Paid | Credit | 1981 | 324.090(2) | Less Than 50 | Less Than 50 |
| TRANSPORTATION | | | | | | |
| <i>Income Tax</i> | | | | | | |
| 1.037 | Contributions in Aid of Construction for Utilities | Exclusion | 1996 | 317.013 | 100 | 100 |
| 1.038 | Employer Paid Transportation Benefits | Exclusion | 1992 | 316.048 | 25,300 | 26,200 |
| <i>Property Tax</i> | | | | | | |
| 2.079 | Nonprofit Electrical Distribution Associations | Full | Pre-1953 | 308.805 | 11,000 | 12,300 |
| 2.080 | Nonprofit Telephone Associations | Full | Pre-1953 | 307.220 | Less Than 50 | Less Than 50 |
| 2.081 | Private Service Telephone Equipment | Full | Pre-1953 | 307.230 | Less Than 50 | Less Than 50 |
| 2.082 | Railroad Way Used for Alternative Transport | Full | 1977 | 307.205 | 0 | 0 |
| 2.083 | Railroad Right of Way in Water District | Partial | 1943 | 264.110 | Less than 50 | Less than 50 |
| 2.084 | Railroad Way in Highway Lighting District | Partial | Pre-1953 | 372.190 | Not Available | Not Available |
| 2.085 | Railroad Right of Way in Rural Fire District | Partial | 1969 | 478.010(2)(d) | 490 | 540 |
| 2.086 | Motor Vehicles and Trailers | Full | 1919 | 803.585 | 517,000 | 577,000 |
| 2.087 | Aircraft | Part/Full | 1987 | 308.558/308.565 | 7,100 | 7,900 |
| 2.088 | ODOT Land Under Use Permit | Full | 1981 | 307.110(3)(c) | Less Than 50 | Less Than 50 |
| INSURANCE AND FINANCIAL | | | | | | |
| <i>Income Tax</i> | | | | | | |
| 1.039 | Life Insurance Investment Income | Exclusion | 1913 | 316.048/317.013 | 167,000 | 179,100 |
| 1.040 | Workers' Compensation Benefits | Exclusion | 1918 | 316.048 | 43,600 | 48,700 |
| 1.041 | Workers' Compensation Benefits (Medical) | Exclusion | 1918 | 316.048 | 38,900 | 42,700 |
| 1.042 | Credit Union Income | Exclusion | 1951 | 317.013 | 3,800 | 4,100 |
| 1.043 | Life Insurance Company Reserves | Exclusion | 1984 | 317.013 | 5,200 | 5,700 |
| 1.081 | Bad Debt Reserves of Financial Institutions | Deduction | 1947 | 317.013 | Less than 100 | Less Than 50 |
| 1.082 | Small Life Insurance Company | Deduction | 1984 | 317.013 | 500 | 500 |
| 1.083 | Unpaid Loss Reserves | Deduction | 1986 | 317.013 | 12,800 | 13,400 |
| 1.084 | Blue Cross/Blue Shield and Other Nonprofits | Deduction | 1986 | 317.013 | Not available | Not available |
| 1.109 | Wet Marine and Transportation Policies | Subtraction | 1995 | 317.080(6) | 400 | 400 |
| 1.156 | Fire Insurance Credit | Credit | 1969 | 317.122(1) | 10,400 | 10,700 |
| 1.157 | Assessments on Workers' Compensation | Credit | 1995 | 317.122(2) | 11,400 | 11,800 |
| 1.158 | Assessments Paid to Oregon IGA: General | Credit | 1977 | 734.575 | 2,900 | 3,000 |
| 1.159 | Assessments Paid to Oregon Life and Health IGA | Credit | 1975 | 734.835 | 17,900 | 18,400 |
| <i>Insurance Taxes</i> | | | | | | |
| 5.001 | Annuity Policies Exempted | Exclusion | 1967 | 731.816 | 11,100 | 1,700 |
| 5.002 | Wet Marine and Transportation Policies | Exclusion | 1967 | 731.816 | 300 | -50 |
| 5.003 | Educational and Scientific Institutions | Exclusion | 1967 | 731.816 | Not Available | Not Available |
| 5.004 | Assessment on Workers' Compensation | Credit | 1965 | 731.832 | 5,900 | 2,700 |
| 5.005 | Assessments paid to OR IGA: General | Credit | 1977 | 734.575 | 400 | 0 |
| 5.006 | Assessments paid to OR Life and Health IGA | Credit | 1975 | 734.835 | 10,000 | 3,100 |
| 5.007 | Assessments paid to OR IGA: Fire | Credit | 1977 | 734.575 | 100 | 0 |

Table 2: Index of Tax Expenditures by Program/Function (cont.)

| Type | Tax Expenditure | Program or Function | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|--|---|---------------------|--------------|--------------------|-------------------------------|---------------|
| | | | | | 1999-01 | 2001-03 |
| TAX ADMINISTRATION | | | | | | |
| <i>Income Tax</i> | | | | | | |
| | 1.044 Imputed Interest Rules | Exclusion | 1964 | 316.048/317.013 | 1,500 | 1,500 |
| | 1.045 Gain on Non-Dealer Installment Sales | Exclusion | 1921 | 316.048/317.013 | 3,000 | 3,000 |
| | 1.046 Gain on Like-Kind Exchanges | Exclusion | 1921 | 316.048/317.013 | 7,500 | 8,200 |
| | 1.085 Magazine Circulation Expenditures | Deduction | 1950 | 316.048/317.013 | 200 | 200 |
| | 1.086 Net Operating Loss Limitation | Deduction | 1954 | 317.013 | 2,200 | 2,300 |
| | 1.087 Completed Contract Rules | Deduction | 1986 | 316.048/317.013 | 1,000 | 1,000 |
| <i>Property Tax</i> | | | | | | |
| | 2.089 Intangible Personal Property | Full | 1935 | 307.030 | 8,519,000 | 9,402,000 |
| | 2.090 Personal Property for Personal Use | Full | 1854 | 307.190 | 493,800 | 534,700 |
| | 2.091 Beverage Containers Requiring Deposit | Full | 1983 | 307.402 | 130 | 140 |
| <i>Gas, Use, Jet and Aviation Fuel Taxes</i> | | | | | | |
| | 3.004 Native American Use -- Gasoline | Exclusion | 1959 | 319.320/319.382 | Less Than 50 | Less Than 50 |
| | 3.005 Fuel for Aircraft | Exclusion | 1959 | 319.330(2) | Less Than 50 | Less Than 50 |
| <i>Cigarette Tax</i> | | | | | | |
| | 6.002 Small Quantity by Consumers | Exclusion | 1965 | 323.060 | Less Than 50 | Less Than 50 |
| GOVERNMENT | | | | | | |
| <i>Income Tax</i> | | | | | | |
| | 1.047 Allowances for Federal Employees Abroad | Exclusion | 1943 | 316.048 | 400 | 600 |
| | 1.048 Interest on Oregon State and Local Debt | Exclusion | 1913 | 316.048 | 77,800 | 79,400 |
| | 1.110 Income Earned in "Indian Country" | Subtraction | 1977 | 316.777 | 2,600 | 2,900 |
| | 1.111 Federal Pension Income | Subtraction | 1998 | 316.680(1)(g) | 98,000 | 202,000 |
| | 1.112 Oregon State Lottery Prizes | Subtraction | 1985 | 461.560 | 54,000 | 49,600 |
| | 1.160 Political Contributions | Credit | 1969 | 316.102 | 7,700 | 8,600 |
| <i>Property Tax</i> | | | | | | |
| | 2.092 State and Local Property | Full | 1854 | 307.090 | 805,000 | 895,000 |
| | 2.093 Beach Lands | Full | 1969 | 307.450 | Not Available | Not Available |
| | 2.094 Public Ways | Full | 1895 | 307.200 | 387,000 | 426,000 |
| | 2.095 Tribal Land Being Placed in U.S. Trust | Full | 1993 | 307.180 | Less Than 50 | Less Than 50 |
| <i>Gas and Use Fuel Tax</i> | | | | | | |
| | 3.006 Public Services | Exclusion | 1961 | 319.831(1)(e-f) | 6,500 | 6,600 |
| | 3.007 Public Transportation | Exclusion | 1969 | 267.200/267.570(2) | 2,400 | 2,500 |
| <i>Weight-Mile Tax</i> | | | | | | |
| | 4.003 Elementary and Secondary Schools | Exclusion | Pre-1953 | 825.017(1) | 300 | 300 |
| | 4.004 Government Owned or Operated Vehicles | Exclusion | Pre-1953 | 825.017(11,13) | 4,900 | 5,000 |

Table 2: Index of Tax Expenditures by Program/Function (cont.)

| Type | Tax Expenditure | Type | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|--|---|-------------|--------------|-----------------|----------------------------------|-----------------|
| | | | | | 1999-01 | 2001-03 |
| 4.005 | Mass Transit Vehicles | Exclusion | 1977 | 825.017(12) | 3,200 | 3,200 |
| 4.006 | Fire Protection | Exclusion | 1977 | 825.017(23) | Less Than 50 | Less Than 50 |
| <i>Telephone Exchange Access (911) Tax</i> | | | | | | |
| 9.001 | State and Local Subscribers | Exclusion | 1981 | Note: 401.790 | 3,300 | 3,400 |
| <i>Hazardous Substances Tax</i> | | | | | | |
| 12.001 | State and Local Government Property | Exclusion | 1989 | 453.402(4)(e) | Not Available | Not Available |
| <i>Dry Cleaning Tax</i> | | | | | | |
| 13.003 | Prisons | Exclusion | 1995 | 465.200(6)(c) | 0 | 0 |
| <i>Oil and Gas Severance Tax</i> | | | | | | |
| 15.003 | State and Local Interests | Exclusion | 1981 | 324.090(1) | 0 | 0 |
| SOCIAL POLICY | | | | | | |
| <i>Income Tax</i> | | | | | | |
| 1.049 | Capital Gains on Inherited Property | Exclusion | 1921 | 316.048 | 254,300 | 289,100 |
| 1.050 | Capital Gains on Gifts | Exclusion | 1921 | 316.048 | 25,000 | 29,900 |
| 1.051 | Gain on Involuntary Conversions in Disaster Areas | Exclusion | 1996 | 316.048 | 100 | 100 |
| 1.052 | Voluntary Employees Beneficiary Association | Exclusion | 1928 | 316.048 | 10,100 | 11,500 |
| 1.053 | Rental Allowances for Ministers' Homes | Exclusion | 1921 | 316.048 | 2,800 | 2,800 |
| 1.054 | Military Disability Benefits | Exclusion | 1942 | 316.048 | 700 | 700 |
| 1.088 | Casualty and Theft Losses | Deduction | 1913 | 316.695 | 1,300 | 1,200 |
| 1.089 | Charitable Contributions: Other | Deduction | 1917 | 316.695/317.013 | 183,100 | 217,800 |
| 1.113 | Federal Income Tax Deduction | Subtraction | 1929 | 316.680/316.695 | 470,600 | 695,700 |
| 1.114 | Military Active Duty Pay | Subtraction | 1969 | 316.680/316.789 | 4,200 | 4,300 |
| 1.161 | Personal Exemption Credit | Credit | 1985 | 316.085 | 756,600 | 820,300 |
| 1.162 | Personal Property Less Than \$10,000 | Full | 1979 | 308.250(2) | 12,000 | 13,500 |
| <i>Property Tax</i> | | | | | | |
| 2.096 | Exempt Lease from Taxable Owner | Full | 1977 | 307.112 | Incl. Elsewhere | Incl. Elsewhere |
| 2.097 | Exempt Lease from Exempt Owner | Full | 1973 | 307.166 | Incl. Elsewhere | Incl. Elsewhere |
| 2.098 | Destroyed Property | Partial | 1971 | 308.425 | Less Than 50 | Less Than 50 |
| 2.099 | Charitable, Literary, Scientific | Full | 1854 | 307.130 | 49,600 | 55,500 |
| 2.100 | Volunteer Fire Department Property | Full | 1999 | 307.130 | Less Than 50 | Less Than 50 |
| 2.101 | Fraternal Organizations | Full | 1961 | 307.136 | 11,400 | 12,600 |
| 2.102 | Religious Organizations | Full | 1854 | 307.140 | 61,900 | 68,300 |
| 2.103 | Cemeteries, Burial Grounds, Mausoleums | Full | 1854 | 307.150 | 4,600 | 5,100 |
| <i>Weight-Mile Tax</i> | | | | | | |
| 4.007 | Charitable Organizations | Exclusion | 1977 | 825.017(15) | Less Than 50 | Less Than 50 |

Table 2: Index of Tax Expenditures by Program/Function (cont.)

| Type | Tax Expenditure | Program or Function | Year Enacted | Oregon Statute | Revenue Impact (\$ Thousands) | |
|--|---|---------------------|--------------|----------------|----------------------------------|---------------|
| | | | | | 1999–01 | 2001–03 |
| FEDERAL LAW | | | | | | |
| <i>Income Tax</i> | | | | | | |
| | 1.115 Interest and Dividends on U.S. Obligations | Subtraction | 1970 | 316.680 | 48,000 | 50,200 |
| <i>Property Tax</i> | | | | | | |
| | 2.104 Federal Property | Full | 1848 | 307.040 | 3,676,600 | 3,608,200 |
| | 2.105 Indian Property on Reservation | Full | 1854 | 307.180 | Not Available | Not Available |
| | 2.106 Mining Claims on Federal Land | Full | 1889 | 307.080 | Not Available | Not Available |
| | 2.107 Amtrak Passenger Railroad | Full | 1983 | 308.515 | 250 | 250 |
| <i>Cigarette Tax</i> | | | | | | |
| | 6.003 Federal and Veteran Institutions | Exclusion | 1965 | 323.055 | Not Available | Not Available |
| | 6.004 Reservation Cigarette Sales | Credit | 1979 | 323.401 | 600 | 600 |
| <i>Other Tobacco Products Tax</i> | | | | | | |
| | 7.001 Federal Installations | Exclusion | 1985 | 323.515 | Not Available | Not Available |
| | 7.002 Reservation Tobacco Sales | Exclusion | 1985 | 323.615 | Less Than 50 | Less Than 50 |
| <i>Telephone Exchange Access (911) Tax</i> | | | | | | |
| | 9.002 Federal Subscribers | Exclusion | 1981 | Note: 401.790 | 500 | 500 |
| | 9.003 Indian Reservation Subscribers | Exclusion | 1981 | Note: 401.790 | 100 | 100 |
| <i>Hazardous Substances Tax</i> | | | | | | |
| | 12.002 Substance Prohibited from Tax by Federal Law | Exclusion | 1989 | 453.402(4)(d) | Not Available | Not Available |
| <i>Dry Cleaning Tax</i> | | | | | | |
| | 13.004 Facility on U.S. Military Base | Exclusion | 1995 | 465.200(6)(a) | Less Than 50 | Less Than 50 |
| <i>Petroleum Loading Tax</i> | | | | | | |
| | 14.001 Product Prohibited from Tax by Federal Law | Exclusion | 1989 | 465.111 | Not Available | Not Available |