

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	1.074	Income
Accelerated Depreciation of Equipment	1.075	Income
Accelerated Depreciation of Rental Housing	1.076	Income
Additional Deduction for Elderly or Blind	1.115	Income
Additional Medical Deduction for Elderly	1.116	Income
Agricultural Commodity Cleaning Property	2.099	Property
Agricultural Products Held by Farmer	2.034	Property
Agriculture Cost-Sharing Payments	1.036	Income
Aircraft	2.108	Property
Aircraft Being Repaired	2.022	Property
Allowances for Federal Employees Abroad	1.051	Income
Alternative Energy Devices (Residential)	1.175	Income
Alternative Energy Systems	2.102	Property
Alternative Fuel Stations	1.176	Income
Alternatives to Field Burning	1.166	Income
Amortization of Business Start-Up Costs	1.080	Income
Amortization of Reforestation Expenditures	1.096	Income
Amtrak Passenger Railroad	2.085	Property
Apportionment for Certain Forest Product Companies	1.194	Income
Apportionment for Utility and Telecommunication Companies	1.195	Income
Bad Debt Reserves of Financial Institutions	1.100	Income
Beach Lands	2.070	Property
Benefits and Allowances of Armed Forces Personnel	1.059	Income
Beverage Containers Requiring Deposit	2.067	Property
Blue Cross/Blue Shield and Other Nonprofits	1.103	Income
Business Energy Facilities	1.177	Income
Business Personal Property Cancellation	2.016	Property
Cafeteria Plan Benefits	1.008	Income
Cancellation of Debt for Farmers	1.037	Income
Cancellation of Debt for Non-Farmers	1.023	Income
Capital Gains from Farm Property	1.193	Income
Capital Gains from Oregon Reinvestment	1.120	Income
Capital Gains on Gifts	1.054	Income
Capital Gains on Home Sales	1.033	Income
Capital Gains on Inherited Property	1.053	Income
Cargo Containers	2.017	Property
Cash Accounting for Agriculture	1.085	Income
Cash Accounting, Other than Agriculture	1.019	Income
Casualty and Theft Losses	1.107	Income
Cemeteries, Burial Grounds, and Mausoleums	2.079	Property
Center Pivot Irrigation Equipment	2.040	Property
Centrally Assessed Electricity Generating Facility in an Enterprise Zone	2.012	Property
Certain Foster Care Payments	1.006	Income
Charitable Contributions: Education	1.070	Income
Charitable Contributions: Health	1.071	Income

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Charitable Contributions: Other	1.109	Income
Charitable Organizations	4.007	Weight-Mile
Charitable, Literary, and Scientific Organizations	2.075	Property
Child and Dependent Care	1.155	Income
Child Care Division Contributions	1.160	Income
City-Owned Sports Facility	2.081	Property
Clean-Fuel Vehicles and Refueling Property	1.091	Income
Commercial Buildings Under Construction	2.008	Property
Compensatory Damages	1.010	Income
Completed Contract Rules	1.106	Income
Construction Funds of Shipping Companies	1.081	Income
Construction-in-Process in an Enterprise Zone	2.009	Property
Contributions in Aid of Construction for Utilities	1.040	Income
Contributions of Computer Equipment	1.135	Income
Convention Facilities	2.082	Property
Costs in lieu of Nursing Home Care	1.140	Income
Costs of Raising Dairy and Breeding Cattle	1.088	Income
Crab Pots	2.054	Property
Credit for Property Taxes Paid	14.003	Oil and Gas Severance
Credit Union Income	1.044	Income
Crop Gleaning	1.165	Income
Crops, Plants, and Fruit Trees	2.033	Property
Defense Contractor With Federal Property	2.026	Property
Deferral of Certain Financing Income of Foreign Corporations	1.077	Income
Dependent Care Assistance	1.157	Income
Dependent Care Facilities	1.158	Income
Depletion Costs for Fuels	1.093	Income
Depletion Costs for Nonfuel Minerals	1.098	Income
Destroyed or Damaged Property	2.109	Property
Development Costs for Nonfuel Minerals	1.097	Income
Diesel Truck Engines	1.172	Income
Disabled Child	1.142	Income
Donations of Art by the Artist	1.119	Income
Earned Income Credit	1.137	Income
Earnings on Education Savings Accounts	1.003	Income
Eastern Private Forestland	2.116	Property
Eastern Private Standing Timber	2.049	Property
Elderly or Permanently Disabled	1.143	Income
Electronic Commerce Enterprise Zone (Income Tax)	1.153	Income
Electronic Commerce Enterprise Zone (Property Tax)	2.013	Property
Elementary and Secondary Schools	4.003	Weight-Mile
Employee Adoption Benefits	1.007	Income
Employee Awards	1.030	Income
Employee Meals and Lodging (Non-Military)	1.028	Income
Employee Stock Ownership Plans	1.029	Income
Employer Paid Accident and Disability Insurance	1.025	Income
Employer Paid Group Life Insurance Premiums	1.024	Income

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Employer Paid Medical Benefits	1.009	Income
Employer Paid Transportation Benefits	1.039	Income
Employer Provided Dependent Care	1.026	Income
Employer Provided Education Benefits	1.031	Income
Employer Provided Scholarships	1.136	Income
Energy Conservation Lender's Credit	1.178	Income
Energy Conservation Subsidies (Federal)	1.038	Income
Energy Conservation Subsidies (Oregon)	1.125	Income
Enterprise Zone Businesses	2.010	Property
Environmentally Sensitive Logging Equipment	2.045	Property
Ethanol Production Facility	2.101	Property
Exempt Lease from Exempt Owner	2.074	Property
Exempt Lease from Taxable Owner	2.073	Property
Expatriate Residential Status	1.190	Income
Extraterritorial Income Exclusion	1.022	Income
Facility on U.S. Military Base	12.003	Dry Cleaning
Fairground Leased Storage Space	2.020	Property
Farm Homesites	2.113	Property
Farm Labor Housing and Day Care Centers	2.030	Property
Farm Land	2.112	Property
Farm Machinery and Equipment (Income)	1.167	Income
Farm Machinery and Equipment (Property)	2.031	Property
Farming Operations	4.001	Weight-Mile
Farm Worker Housing Construction	1.161	Income
Farm Worker Housing Lender's Credit	1.162	Income
FCC Licenses	2.068	Property
Federal and Veteran Institutions	5.002	Cigarette
Federal Income Tax Deduction	1.131	Income
Federal Installations	6.001	Other Tobacco Products
Federal Land Under Recreation Facility	2.024	Property
Federal Land Under Summer Homes	2.025	Property
Federal Pension Income	1.129	Income
Federal Property	2.083	Property
Federal Standing Timber Under Contract	2.046	Property
Federal Subscribers	8.002	Telephone Exchange Access
Fertilizer and Soil Conditioner Costs	1.087	Income
Field Burning Smoke Management Equipment	2.042	Property
Film Production Development Contributions	1.146	Income
Fire Insurance	1.182	Income
Fire Protection	4.006	Weight-Mile
First \$3,000 in Gross Sales Value	14.001	Oil and Gas Severance
First 25,000 Board Feet	9.001	Forest Products Harvest
First Break Program	1.159	Income
Fish Screening Devices	1.174	Income
Forest Fire Protection Association	2.051	Property
Forest Homesites	2.114	Property

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
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	2.077	Property
Fraternal Organizations, Sororities, and Cooperatives	2.086	Property
Fuel for Aircraft Departing U.S.	3.003	Gas and Use Fuel
Gain on Involuntary Conversions in Disaster Areas	1.055	Income
Gain on Like-Kind Exchanges	1.050	Income
Gain on Nondealer Installment Sales	1.049	Income
Government Owned or Operated Vehicles	4.004	Weight-Mile
Higher Education Parking Space	2.004	Property
Historic Property	2.104	Property
Home Mortgage Interest	1.084	Income
Hospital Insurance (Part A)	1.012	Income
Housing Authority Rental Units	2.028	Property
Imputed Interest Rules	1.048	Income
Inactive Mineral Interests	2.052	Property
Income Averaging for Farmers	1.192	Income
Income Earned Abroad by U.S. Citizens	1.016	Income
Income Earned in "Indian Country"	1.128	Income
Income Earned in Border River Areas	1.127	Income
Income of Controlled Foreign Corporations	1.021	Income
Indian Property on Reservation	2.084	Property
Indian Reservation Subscribers	8.003	Telephone Exchange Access
Individual Development Accounts (Credit)	1.147	Income
Individual Development Accounts (Exclusion and Subtraction)	1.118	Income
Industry Apprenticeship/Training Trust	2.027	Property
Intangible Development Costs for Fuels	1.092	Income
Intangible Personal Property	2.065	Property
Interest and Dividends on U.S. Obligations	1.133	Income
Interest on Education Savings Bonds	1.002	Income
Interest on Oregon State and Local Debt	1.052	Income
Interest on Student Loans	1.062	Income
Inventory	2.015	Property
Inventory Property Sales Source-Rule Exception	1.017	Income
Investment in Telecommunications Infrastructure	1.154	Income
Involuntary Mobile Home Moves	1.163	Income
IRA Contributions and Earnings	1.067	Income
JOBS Plus Participants	1.113	Income
Keogh Plan Contributions and Earnings	1.068	Income
Land Donated to Schools	1.110	Income
Leased Docks and Airports	2.018	Property
Leased Federal Grazing Land	2.037	Property
Leased Health Care Property	2.006	Property
Leased Public Farming and Grazing Land	2.036	Property
Leased Publicly Owned Shipyard Property	2.019	Property
Leased State Land Board Land	2.038	Property

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Leased Student Housing Publicly Owned	2.003	Property
Life Insurance Company Reserves	1.045	Income
Life Insurance Investment Income	1.041	Income
Local Income Taxes	1.108	Income
Long-Term Care Facilities	2.088	Property
Long-Term Care Insurance	1.141	Income
Long-term Nonurban Enterprise Zone (Income Tax)	1.151	Income
Long-Term Nonurban Enterprise Zone (Property Tax)	2.011	Property
Loss of Limbs	1.144	Income
Low-Income Multi-Unit Housing	2.094	Property
Magazine Circulation Expenditures	1.104	Income
Magazine, Paperback, and Record Returns	1.018	Income
Medical and Dental Expenses	1.072	Income
Medical Savings Accounts (Federal)	1.066	Income
Mile-Based or Time-Based Motor Vehicle Insurance	1.181	Income
Military Active Duty Pay	1.132	Income
Military and Dependents CHAMPUS/TRICARE Insurance	1.035	Income
Military Disability Benefits	1.058	Income
Mining Claims on Federal Land	2.053	Property
Mining Reclamation Reserves	1.099	Income
Miscellaneous Fringe Benefits	1.027	Income
Mobile Field Incinerators	2.032	Property
Motor Vehicles and Trailers	2.059	Property
Moving Expenses	1.069	Income
Multi-Family Rental Housing in City Core	2.093	Property
Multi-Period Timber Growing Costs	1.095	Income
Multi-Unit Rental Housing	2.111	Property
Municipal Bond Interest	1.121	Income
Net Operating Loss Limitation	1.105	Income
New Houses in Distressed Area	2.091	Property
New Housing for Low-Income Rental	2.095	Property
Nonprofit Elderly Housing State Funded	2.029	Property
Nonprofit Electrical Distribution Associations	2.061	Property
Nonprofit Housing for the Elderly	2.110	Property
Nonprofit Low-Income Rental Housing	2.096	Property
Nonprofit Public Park Use Land	2.056	Property
Nonprofit Sewage Treatment Facilities	2.043	Property
Nonprofit Telephone Associations	2.063	Property
Nonprofit Water Associations	2.062	Property
Nursery Stock	2.035	Property
ODOT Land Under Use Permit	2.060	Property
Open Space Land	2.120	Property
Ordinary Treatment of Losses from Small Business Corporation Stock	1.082	Income
Oregon 529 College Savings Network	1.111	Income
Oregon Affordable Housing Credit	1.164	Income
Oregon Capital Corporation Investments	1.148	Income

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Oregon Cultural Trust	1.189	Income
Oregon IGA Assessments	1.184	Income
Oregon Life and Health IGA Assessments	1.185	Income
Oregon State Lottery Prizes	1.130	Income
Oregon Veterans' Home	15.003	Medical Provider
Other Farm/Aquaculture/Egg Equipment	2.041	Property
Out-of-State Financial Institution	1.122	Income
Oyster Growing on State Land	2.039	Property
Pension Contributions and Earnings	1.011	Income
Personal Exemption	1.187	Income
Personal Property for Personal Use	2.066	Property
Physicians in "Medically Disadvantaged" Areas	1.114	Income
Political Contributions	1.186	Income
Pollution Control	1.170	Income
Pollution Control Facilities	2.100	Property
Pollution Prevention	1.169	Income
Prisons	12.002	Dry Cleaning
Private Farm and Logging Roads	2.050	Property
Private Libraries for Public Use	2.005	Property
Private Service Telephone Equipment	2.064	Property
Product Prohibited from Tax by Federal Law	13.001	Petroleum Load
Property Taxes	1.083	Income
Property Used as Golf Course and Effluent	2.057	Property
Public Assistance Benefits	1.005	Income
Public Mass Transit Vehicles	4.005	Weight-Mile
Public Services	3.004	Gas and Use Fuel
Public Transportation	3.005	Gas and Use Fuel
Public Ways	2.071	Property
Qualified Adoption Expense	1.138	Income
Qualified Higher Education Expenses	1.063	Income
Qualified Research Activities	1.149	Income
Qualified Research Activities (Alternative)	1.150	Income
Qualified Tuition Programs (Federal)	1.004	Income
Railroad Cars Being Repaired	2.023	Property
Railroad Right of Way in Highway Lighting District	2.106	Property
Railroad Right of Way in Rural Fire District	2.107	Property
Railroad Right of Way in Water District	2.105	Property
Railroad Right of Way Used for Alternative Transport	2.058	Property
Reclaimed Plastics	1.171	Income
Redevelopment Costs in Contaminated Areas	1.090	Income
Reforestation	1.180	Income
Regional Economic Development Incentives	1.020	Income
Rehabilitated Housing	2.092	Property
Religious Organizations	2.078	Property
Removal of Architectural Barriers	1.073	Income
Rental Allowances for Ministers' Homes	1.057	Income
Research and Development Costs	1.078	Income

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Reservation Cigarette Sales	5.003	Cigarette
Reservation Enterprise Zone (Income Tax)	1.152	Income
Reservation Tobacco Sales	6.002	Other Tobacco Products
Restitution Payments for Holocaust Survivors	1.060	Income
Retirement Income	1.188	Income
Revenue from Government Leased Lines	10.001	Electric Cooperative
Riparian Habitat Land	2.044	Property
Riparian Lands Removed from Farm Production	1.168	Income
Rural Health Care Facilities	2.087	Property
Rural Medical Practice	1.139	Income
Rural Renewable Energy Development Zone	2.014	Property
Sale of Stock to Farmers' Cooperatives	1.089	Income
Scholarship and Fellowship Income	1.001	Income
Scholarship Awards Used for Housing Expenses	1.112	Income
Section 179 Expensing Allowances	1.079	Income
Self-Employment Health Insurance	1.065	Income
Senior Services Centers	2.007	Property
Service in Vietnam on Missing Status	1.123	Income
Severe Disability	1.145	Income
Sewer Connection	1.173	Income
Ship Repair Facility Materials	2.021	Property
Small City Business Development	1.191	Income
Small Life Insurance Companies	1.101	Income
Small Property Insurance Companies	1.047	Income
Small Quantity by Consumers	5.001	Cigarette
Small Tract Forestland Option	2.117	Property
Small Watercraft	2.055	Property
Small Wineries	7.001	Beer and Wine
Social Security Benefits (Federal)	1.015	Income
Social Security Benefits (Oregon)	1.117	Income
Soil and Water Conservation Expenditures	1.086	Income
Special Benefits for Disabled Coal Miners	1.014	Income
Spread on Acquisition of Stock	1.032	Income
State and Local Government Property	11.001	Hazardous Substances
State and Local Interests	14.002	Oil and Gas Severance
State and Local Property	2.069	Property
State and Local Standing Timber Under Contract	2.047	Property
State and Local Subscribers	8.001	Telephone Exchange Access
Strategic Investment Program (SIP)	2.089	Property
Structured Settlement Accounts	1.046	Income
Student Housing Furnishings	2.002	Property
Substance Prohibited from Tax by Federal Law	11.002	Hazardous Substances
Supplementary Medical Insurance (Part B)	1.013	Income
Survivor Annuities	1.061	Income
Teacher Classroom Expenses	1.064	Income
Tertiary Injectants	1.094	Income

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Tax Expenditure Name	Tax Expenditure Number	Program or Function
Transfer of Land from Cemetery to School	2.080	Property
Tribal Land Being Placed in U.S. Trust	2.072	Property
Type A and B Hospitals	15.001	Medical Provider
Underground Storage Tank Grants	1.124	Income
Uniform Service or Linen Supply Facility	12.001	Dry Cleaning
Unpaid Loss Reserves	1.102	Income
Vertical Housing Development Zone	2.090	Property
Veterans Affairs and Pediatric Specialty Hospitals	15.002	Medical Provider
Veteran's Benefits and Services	1.034	Income
Voluntary Employees' Beneficiary Associations	1.056	Income
Volunteer Fire Department Property	2.076	Property
Nursing Facilities	15.004	Medical Provider
War Veterans and Their Spouses	2.097	Property
War Veterans in Nonprofit Elderly Housing	2.098	Property
Watercraft Centrally Assessed	2.103	Property
Watercraft Locally Assessed	2.118	Property
Weatherization Lender's Credit	1.179	Income
Western Private Forestland	2.115	Property
Western Private Standing Timber	2.048	Property
Wet Marine and Transportation Policies	1.126	Income
Wildlife Habitat	2.119	Property
Wine Marketing Activities	7.002	Beer and Wine
Workers' Compensation Assessments	1.183	Income
Workers' Compensation Benefits (Medical)	1.043	Income
Workers' Compensation Benefits (Non-Medical)	1.042	Income
Working Family Child Care	1.156	Income
Youth Apprenticeship Sponsorship	1.134	Income