

**TABLE 1: INDEX OF TAX EXPENDITURES BY TAX PROGRAM**

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
<b>INCOME TAX (Personal and Corporation)</b>						
<i>Federal Exclusions</i>						
1.001	Scholarship and Fellowship Income	Education	1954	316.048	11,500	12,300
1.002	Interest on Education Savings Bonds	Education	1988	316.048	200	200
1.003	Earnings on Education Savings Accounts	Education	1997	316.048	2,400	3,000
1.004	Qualified Tuition Programs (Federal)	Education	1996	316.048	3,800	5,500
1.005	Public Assistance Benefits	Human Services	Pre-1955	316.048	15,600	17,100
1.006	Certain Foster Care Payments	Human Services	1982	316.048	4,700	5,600
1.007	Employee Adoption Benefits	Human Services	1996	316.048	Less than 50	Less than 50
1.008	Cafeteria Plan Benefits	Human Services	1974	316.048	137,100	161,400
1.009	Employer Paid Medical Benefits	Human Services	1918	316.048	796,800	1,010,000
1.010	Compensatory Damages	Human Services	Pre-1955	316.048	10,600	11,000
1.011	Pension Contributions and Earnings	Human Services	1921	316.048	723,000	805,500
1.012	Hospital Insurance (Part A)	Human Services	1965	316.048	147,800	179,900
1.013	Supplementary Medical Insurance (Part B)	Human Services	1970	316.048	95,900	119,600
1.014	Special Benefits for Disabled Coal Miners	Human Services	1969	316.048	Less than 50	Less than 50
1.015	Social Security Benefits (Federal)	Human Services	1938	316.048	254,800	278,000
1.016	Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	25,900	29,400
1.017	Inventory Property Sales Source-Rule Exception	Economic/Community	1921	317.013	24,200	27,000
1.018	Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	100	100
1.019	Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	5,000	6,100
1.020	Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	100	0
1.021	Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	20,500	22,400
1.022	Extraterritorial Income Exclusion	Economic/Community	2000	317.013	23,400	26,300
1.023	Cancellation of Debt for Non-Farmers	Economic/Community	Pre-1955	316.048/317.013	Less than 50	Less than 50
1.024	Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	19,700	21,400
1.025	Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	19,700	22,100
1.026	Employer Provided Dependent Care	Economic/Community	1981	316.048	6,800	7,600
1.027	Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	47,500	49,400
1.028	Employee Meals and Lodging (Non-Military)	Economic/Community	1918	316.048	7,300	7,300
1.029	Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	6,300	6,700
1.030	Employee Awards	Economic/Community	1986	316.048	1,000	1,200
1.031	Employer Provided Education Benefits	Economic/Community	1997	316.048	6,400	7,200
1.032	Spread on Acquisition of Stock	Economic/Community	1981	316.048	3,200	3,100
1.033	Capital Gains on Home Sales	Economic/Community	1997	316.048	178,100	188,900
1.034	Veteran's Benefits and Services	Economic/Community	1917	316.048	33,900	36,800
1.035	Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	17,200	17,800
1.036	Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	200	200
1.037	Cancellation of Debt for Farmers	Natural Resources	1986	316.048	1,000	1,100
1.038	Energy Conservation Subsidies (Federal)	Natural Resources	1992	316.048	Incl. in 1.125	Incl. in 1.125
1.039	Employer Paid Transportation Benefits	Transportation	1992	316.048	25,400	25,700
1.040	Contributions in Aid of Construction for Utilities	Consumer and Business Services	1996	317.013	100	100
1.041	Life Insurance Investment Income	Consumer and Business Services	1913	316.048/317.013	194,700	206,500
1.042	Workers' Compensation Benefits (Non-Medical)	Consumer and Business Services	1918	316.048	40,000	41,500
1.043	Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	30,600	33,100

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
1.044 Credit Union Income	Consumer and Business Services	1951	317.080(1)	5,300	5,900	
1.045 Life Insurance Company Reserves	Consumer and Business Services	1984	317.655(2)(f,g)	7,400	8,600	
1.046 Structured Settlement Accounts	Consumer and Business Services	1982	317.013	Less than 50	Less than 50	
1.047 Small Property Insurance Companies	Consumer and Business Services	1986	317.013	Less than 50	Less than 50	
1.048 Imputed Interest Rules	Tax Administration	1964	316.048/317.013	2,400	2,400	
1.049 Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	5,900	6,600	
1.050 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	8,800	9,500	
1.051 Allowances for Federal Employees Abroad	Government	1943	316.048	3,200	3,900	
1.052 Interest on Oregon State and Local Debt	Government	1913	316.048	72,900	71,400	
1.053 Capital Gains on Inherited Property	Social Policy	1921	316.048	498,400	560,000	
1.054 Capital Gains on Gifts	Social Policy	1921	316.048	59,600	68,400	
1.055 Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	200	200	
1.056 Voluntary Employees' Beneficiary Associations	Social Policy	1928	316.048	23,400	27,200	
1.057 Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	3,300	3,800	
1.058 Military Disability Benefits	Social Policy	1942	316.048	800	800	
1.059 Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	21,200	22,400	
1.060 Restitution Payments for Holocaust Survivors	Social Policy	2001	316.048	Less than 50	Less than 50	
1.061 Survivor Annuities	Social Policy	1997	316.048	Less than 50	Less than 50	
<i>Federal Adjustments</i>						
1.062 Interest on Student Loans	Education	1997	316.048	11,400	13,200	
1.063 Qualified Higher Education Expenses	Education	2001	316.048	14,400	4,700	
1.064 Teacher Classroom Expenses	Education	2002	316.048	Less than 50	0	
1.065 Self-Employment Health Insurance	Human Services	1986	316.048	41,500	46,400	
1.066 Medical Savings Accounts (Federal)	Human Services	1996	316.048	600	600	
1.067 IRA Contributions and Earnings	Human Services	1974	316.048	106,700	134,000	
1.068 Keogh Plan Contributions and Earnings	Human Services	1962	316.048	47,300	52,800	
1.069 Moving Expenses	Economic/Community	1964	316.048	2,900	2,900	
<i>Federal Deductions</i>						
1.070 Charitable Contributions: Education	Education	1917	316.695/317.013	43,700	46,000	
1.071 Charitable Contributions: Health	Human Services	1917	316.695/317.013	31,400	33,300	
1.072 Medical and Dental Expenses	Human Services	1942	316.695	126,200	141,300	
1.073 Removal of Architectural Barriers	Human Services	1976	316.048/317.013	100	100	
1.074 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	18,300	7,000	
1.075 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	256,900	26,000	
1.076 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	24,800	31,500	
1.077 Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	7,800	9,100	
1.078 Research and Development Costs	Economic/Community	1954	316.048/317.013	18,400	26,900	
1.079 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	20,600	6,000	
1.080 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	4,500	4,700	
1.081 Construction Funds of Shipping Companies	Economic/Community	1936	317.319	1,700	1,700	
1.082 Ordinary Treatment of Losses from Small Business Corporation Stock	Economic/Community	1958	316.048	300	300	
1.083 Property Taxes	Economic/Community	1913	316.695	256,500	296,100	
1.084 Home Mortgage Interest	Economic/Community	1913	316.695	905,100	958,600	
1.085 Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	3,400	3,400	
1.086 Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	300	300	

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003–05	2005–07
1.087 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,200	1,200
1.088 Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	600	300
1.089 Sale of Stock to Farmers' Cooperatives	Natural Resources	1998	316.048/317.013	Less than 50	Less than 50
1.090 Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	200	0
1.091 Clean-Fuel Vehicles and Refueling Property	Natural Resources	1993	316.048/317.013	1,300	900
1.092 Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	Less than 50	Less than 50
1.093 Depletion Costs for Fuels	Natural Resources	1962	316.695/317.013	Less than 50	Less than 50
1.094 Tertiary Injectants	Natural Resources	1980	316.695/317.013	100	100
1.095 Multi-Period Timber Growing Costs	Natural Resources	1986	316.048/317.013	6,300	6,300
1.096 Amortization of Reforestation Expenditures	Natural Resources	1980	316.048/317.013	200	200
1.097 Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	300	300
1.098 Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.374	1,200	1,200
1.099 Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	300	300
1.100 Bad Debt Reserves of Financial Institutions	Consumer and Business Services	1947	317.310	Less than 50	Less than 50
1.101 Small Life Insurance Companies	Consumer and Business Services	1984	317.013	400	400
1.102 Unpaid Loss Reserves	Consumer and Business Services	1986	317.655(2)(f,g)	7,400	7,100
1.103 Blue Cross/Blue Shield and Other Nonprofits	Consumer and Business Services	1986	317.013	Not available	Not available
1.104 Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	300	300
1.105 Net Operating Loss Limitation	Tax Administration	1954	317.478/317.479	2,800	2,700
1.106 Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,100	1,100
1.107 Casualty and Theft Losses	Social Policy	1913	316.695	2,000	2,000
1.108 Local Income Taxes	Social Policy	1913	316.695	13,700	7,700
1.109 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	208,000	220,500
<i>Oregon Subtractions</i>					
1.110 Land Donated to Schools	Education	1999	316.852/317.488	Less than 50	Less than 50
1.111 Oregon 529 College Savings Network	Education	1999	316.680(1)(i)	9,800	13,400
1.112 Scholarship Awards Used for Housing Expenses	Education	1999	316.846	Less than 50	Less than 50
1.113 JOBS Plus Participants	Human Services	1995	316.680(1)(e)	Less than 50	Less than 50
1.114 Physicians in "Medically Disadvantaged" Areas	Human Services	1973	316.076	0	0
1.115 Additional Deduction for Elderly or Blind	Human Services	1989	316.695(7)	9,000	6,900
1.116 Additional Medical Deduction for Elderly	Human Services	1991	316.695 (1)(d)(B)	66,800	77,000
1.117 Social Security Benefits (Oregon)	Human Services	1985	316.054	213,100	229,400
1.118 Individual Development Accounts (Exclusion and Subtraction)	Economic/Community	1999	316.848	Less than 50	Less than 50
1.119 Donations of Art by the Artist	Economic/Community	1979	316.838	Less than 50	Less than 50
1.120 Capital Gains from Oregon Reinvestment	Economic/Community	1995	316.874	0	0
1.121 Municipal Bond Interest	Economic/Community	1987	316.056	26,500	26,500
1.122 Out-of-State Financial Institution	Economic/Community	1999	317.057	Not available	Not available
1.123 Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.124 Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	0	0
1.125 Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	200	200
1.126 Wet Marine and Transportation Policies	Consumer and Business Services	1995	317.080(8)	400	500
1.127 Income Earned in Border River Areas	Tax Administration	2001	316.127	Less than 50	Less than 50
1.128 Income Earned in "Indian Country"	Government	1977	316.777	2,300	2,300
1.129 Federal Pension Income	Government	1998	316.680(1)(f)	127,900	142,500
1.130 Oregon State Lottery Prizes	Government	1985	461.560	2,100	2,300
1.131 Federal Income Tax Deduction	Social Policy	1929	316.680/316.695	534,800	711,800
1.132 Military Active Duty Pay	Social Policy	1969	316.680/316.789	7,600	8,400
1.133 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	38,500	40,900

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003–05	2005–07
<i>Oregon Credits</i>					
1.134 Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
1.135 Contributions of Computer Equipment	Education	1985	317.151	200	200
1.136 Employer Provided Scholarships	Education	2001	315.237	Less than 50	Less than 50
1.137 Earned Income Credit	Human Services	1997	315.266	18,500	19,300
1.138 Qualified Adoption Expense	Human Services	1999	315.274	1,400	400
1.139 Rural Medical Practice	Human Services	1989	316.143	13,700	14,800
1.140 Costs in lieu of Nursing Home Care	Human Services	1979	316.147-316.149	Less than 50	Less than 50
1.141 Long-Term Care Insurance	Human Services	1999	315.610	100	200
1.142 Disabled Child	Human Services	1985	316.099	3,100	3,500
1.143 Elderly or Permanently Disabled	Human Services	1969	316.087	100	Less than 50
1.144 Loss of Limbs	Human Services	1973	316.079	Less than 50	Less than 50
1.145 Severe Disability	Human Services	1985	316.758/316.765	4,600	5,000
1.146 Film Production Development Contributions	Economic/Community	2003	315.514	0	2,000
1.147 Individual Development Accounts (Credit)	Economic/Community	1999	315.271	900	900
1.148 Oregon Capital Corporation Investments	Economic/Community	1987	315.504	0	0
1.149 Qualified Research Activities	Economic/Community	1989	317.152	5,100	21,600
1.150 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	Incl. in 1.149	Incl. in 1.149
1.151 Long-term Nonurban Enterprise Zone (Income Tax)	Economic/Community	1997	317.124	Not available	Not available
1.152 Reservation Enterprise Zone (Income Tax)	Economic/Community	2001	285C.309	Less than 50	Less than 50
1.153 Electronic Commerce Enterprise Zone (Income Tax)	Economic/Community	2001	315.507	Not available	Not available
1.154 Investment in Telecommunications Infrastructure	Economic/Community	2001	315.511	Less than 50	Less than 50
1.155 Child and Dependent Care	Economic/Community	1975	316.078	15,400	16,400
1.156 Working Family Child Care	Economic/Community	1997	315.262	44,700	46,500
1.157 Dependent Care Assistance	Economic/Community	1987	315.204	2,000	2,000
1.158 Dependent Care Facilities	Economic/Community	1987	315.208	Incl. in 1.157	Incl. in 1.157
1.159 First Break Program	Economic/Community	1995	315.259	100	Less than 50
1.160 Child Care Division Contributions	Economic/Community	2001	315.213	500	1000
1.161 Farm Worker Housing Construction	Economic/Community	1989	315.164	300	300
1.162 Farm Worker Housing Lender's Credit	Economic/Community	1989	317.147	700	800
1.163 Involuntary Mobile Home Moves	Economic/Community	1991	316.153	Less than 50	Less than 50
1.164 Oregon Affordable Housing Credit	Economic/Community	1989	317.097	7,700	8,100
1.165 Crop Gleaning	Natural Resources	1977	315.156	Less than 50	Less than 50
1.166 Alternatives to Field Burning	Natural Resources	1975	468.150	Incl. in 1.170	Incl. in 1.170
1.167 Farm Machinery and Equipment (Income)	Natural Resources	2001	315.119/315.123	400	400
1.168 Riparian Lands Removed from Farm Production	Natural Resources	2001	315.113	Less than 50	Less than 50
1.169 Pollution Prevention	Natural Resources	1995	315.311	100	100
1.170 Pollution Control	Natural Resources	1967	315.304	25,200	24,800
1.171 Reclaimed Plastics	Natural Resources	1985	315.324	200	Less than 50
1.172 Diesel Truck Engines	Natural Resources	2003	Note: 315.356	0	3,000
1.173 Sewer Connection	Natural Resources	1987	316.095	100	Less than 50
1.174 Fish Screening Devices	Natural Resources	1989	315.138	Less than 50	Less than 50
1.175 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	12,200	13,600
1.176 Alternative Fuel Stations	Natural Resources	2001	317.115	Less than 50	Less than 50
1.177 Business Energy Facilities	Natural Resources	1979	315.354	12,600	12,900
1.178 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less than 50	Less than 50
1.179 Weatherization Lender's Credit	Natural Resources	1977	317.111	Less than 50	Less than 50
1.180 Reforestation	Natural Resources	1979	315.104	Less than 50	Less than 50
1.181 Mile-Based or Time-Based Motor Vehicle Insurance	Consumer and Business Services	2003	Note: 317.122	0	400
1.182 Fire Insurance	Consumer and Business Services	1969	317.122(1)	2,300	2,600

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003–05	2005–07
1.183 Workers' Compensation Assessments	Consumer and Business Services	1995	317.122(2)	3,000	3,000
1.184 Oregon IGA Assessments	Consumer and Business Services	1977	734.575	400	200
1.185 Oregon Life and Health IGA Assessments	Consumer and Business Services	1975	734.835	400	400
1.186 Political Contributions	Government	1969	316.102	9,700	10,000
1.187 Personal Exemption	Social Policy	1985	316.085	897,600	1,019,100
1.188 Retirement Income	Social Policy	1991	316.157	2,500	2,000
1.189 Oregon Cultural Trust	Social Policy	2001	315.675	3,200	3,200

*Other*

1.190 Expatriate Residential Status	Economic/Community	1999	316.027	1,600	1,600
1.191 Small City Business Development	Economic/Community	2001	316.778/317.391	Less than 50	Less than 50
1.192 Income Averaging for Farmers	Natural Resources	2001	314.297	100	100
1.193 Capital Gains from Farm Property	Natural Resources	2001	318.020/317.063	200	200
1.194 Apportionment for Certain Forest Product Companies	Natural Resources	2003	314.650(2)	0	Not available
1.195 Apportionment for Utility and Telecommunication Companies	Consumer and Business Services	2001	314.280	800	1,400

**PROPERTY TAX**

*Full*

2.001 Academies, Day Care and Student Housing	Education	1957	307.145	14,700	15,900
2.002 Student Housing Furnishings	Education	1957	307.195	100	100
2.003 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	9,900	10,400
2.004 Higher Education Parking Space	Education	1989	307.095(3)	4,100	4,200
2.005 Private Libraries for Public Use	Education	1854	307.160	Less than 50	Less than 50
2.006 Leased Health Care Property	Human Services	1999	307.110(3)(h)	Less than 50	Less than 50
2.007 Senior Services Centers	Human Services	1993	307.147	100	100
2.008 Commercial Buildings Under Construction	Economic/Community	1959	307.340	2,600	1,500
2.009 Construction-in-Process in an Enterprise Zone	Economic/Community	2003	285C.170	17,100	18,100
2.010 Enterprise Zone Businesses	Economic/Community	1985	285C.175	19,900	22,500
2.011 Long-Term Nonurban Enterprise Zone (Property Tax)	Economic/Community	1997	285C.406	1,600	2,200
2.012 Centrally Assessed Electricity Generating Facility in an Enterprise Zone	Economic/Community	2003	Note: 285C.175	200	0
2.013 Electronic Commerce Enterprise Zone (Property Tax)	Economic/Community	2001	285C.185	300	300
2.014 Rural Renewable Energy Development Zone	Economic/Community	2003	285C.362	0	200
2.015 Inventory	Economic/Community	1969	307.400	507,000	528,800
2.016 Business Personal Property Cancellation	Economic/Community	1979	308.250(2)	5,300	5,600
2.017 Cargo Containers	Economic/Community	1979	307.835	700	600
2.018 Leased Docks and Airports	Economic/Community	1947	307.120	8,100	9,000
2.019 Leased Publicly Owned Shipyard Property	Economic/Community	1995	307.111	3,000	3,300
2.020 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.021 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	0	0
2.022 Aircraft Being Repaired	Economic/Community	1995	308.559	0	0
2.023 Railroad Cars Being Repaired	Economic/Community	1973	308.665	0	0
2.024 Federal Land Under Recreation Facility	Economic/Community	1975	307.182	1,200	1,300
2.025 Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184	900	1,000
2.026 Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.027 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	400	400

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2.028	Housing Authority Rental Units	Economic/Community	1937	307.092	15,900	17,700
2.029	Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	0	0
2.030	Farm Labor Housing and Day Care Centers	Economic/Community	1973	307.485	400	500
2.031	Farm Machinery and Equipment (Property)	Natural Resources	1973	307.394	51,500	55,100
2.032	Mobile Field Incinerators	Natural Resources	1971	307.390	Less than 50	Less than 50
2.033	Crops, Plants, and Fruit Trees	Natural Resources	1957	307.320	17,500	17,900
2.034	Agricultural Products Held by Farmer	Natural Resources	1965	307.325	100	100
2.035	Nursery Stock	Natural Resources	1971	307.315	4,700	5,500
2.036	Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. in 2.069	Incl. in 2.069
2.037	Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. in 2.083	Incl. in 2.083
2.038	Leased State Land Board Land	Natural Resources	1982	307.168	400	400
2.039	Oyster Growing on State Land	Natural Resources	1969	622.290	Less than 50	Less than 50
2.040	Center Pivot Irrigation Equipment	Natural Resources	1973	307.398	Incl. in 2.031	Incl. in 2.031
2.041	Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397	Incl. in 2.031	Incl. in 2.031
2.042	Field Burning Smoke Management Equipment	Natural Resources	1973	307.391	Less than 50	Less than 50
2.043	Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less than 50	Less than 50
2.044	Riparian Habitat Land	Natural Resources	1981	308A.362	100	100
2.045	Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827/307.831	2,100	2,200
2.046	Federal Standing Timber Under Contract	Natural Resources	1965	307.050	4,500	4,400
2.047	State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	1,900	1,900
2.048	Western Private Standing Timber	Natural Resources	1977	321.272	375,200	369,500
2.049	Eastern Private Standing Timber	Natural Resources	1961	321.829	40,200	39,000
2.050	Private Farm and Logging Roads	Natural Resources	1963	308.236	31,200	33,400
2.051	Forest Fire Protection Association	Natural Resources	1957	307.125	200	300
2.052	Inactive Mineral Interests	Natural Resources	1997	308.115	100	100
2.053	Mining Claims on Federal Land	Natural Resources	1889	307.080	Not available	Not available
2.054	Crab Pots	Natural Resources	1969	508.270	300	300
2.055	Small Watercraft	Natural Resources	1959	830.790(2)	27,600	27,600
2.056	Nonprofit Public Park Use Land	Natural Resources	1971	307.115	200	200
2.057	Property Used as Golf Course and Effluent	Natural Resources	2001	Note: 307.118	Less than 50	Less than 50
2.058	Railroad Right of Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.059	Motor Vehicles and Trailers	Transportation	1919	803.585	529,800	563,100
2.060	ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 50	Less than 50
2.061	Nonprofit Electrical Distribution Associations	Consumer and Business Services	1943	308.805	8,000	8,600
2.062	Nonprofit Water Associations	Consumer and Business Services	1937	307.210	200	200
2.063	Nonprofit Telephone Associations	Consumer and Business Services	1941	307.220	0	0
2.064	Private Service Telephone Equipment	Consumer and Business Services	1941	307.230	Less than 50	Less than 50
2.065	Intangible Personal Property	Tax Administration	1935	307.030	9,058,000	10,020,900
2.066	Personal Property for Personal Use	Tax Administration	1854	307.190	613,500	666,100
2.067	Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	100	100
2.068	FCC Licenses	Tax Administration	2001	307.126	5,500	6,100
2.069	State and Local Property	Government	1854	307.090	883,800	989,100
2.070	Beach Lands	Government	1969	307.450	NA	NA
2.071	Public Ways	Government	1895	307.200	408,400	437,300
2.072	Tribal Land Being Placed in U.S. Trust	Government	1993	307.181	Less than 50	Less than 50
2.073	Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. elsewhere	Incl. elsewhere
2.074	Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. elsewhere	Incl. elsewhere
2.075	Charitable, Literary, and Scientific Organizations	Social Policy	1854	307.130	75,100	79,700
2.076	Volunteer Fire Department Property	Social Policy	1999	307.130	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)	
				2003-05	2005-07
2.077 Fraternal Organizations	Social Policy	1961	307.136	8,000	8,700
2.078 Religious Organizations	Social Policy	1854	307.140	79,500	86,000
2.079 Cemeteries, Burial Grounds, and Mausoleums	Social Policy	1854	307.150	5,400	5,900
2.080 Transfer of Land from Cemetery to School	Social Policy	2001	307.157	200	200
2.081 City-Owned Sports Facilities	Social Policy	2001	307.171	1,500	1,600
2.082 Convention Facilities	Social Policy	1985	263.290	0	0
2.083 Federal Property	Federal Law	1848	307.040	3,088,800	3,395,000
2.084 Indian Property on Reservation	Federal Law	1854	307.180	Not available	Not available
2.085 Amtrak Passenger Railroad	Federal Law	1983	308.515	200	300

*Partial*

2.086 Fraternities, Sororities, and Cooperatives	Education	1973	307.460	400	400
2.087 Rural Health Care Facilities	Human Services	2001	307.804	Less than 50	Less than 50
2.088 Long-Term Care Facilities	Human Services	1999	307.808	100	100
2.089 Strategic Investment Program (SIP)	Economic/Community	1993	307.123	145,900	159,100
2.090 Vertical Housing Development Zone	Economic/Community	2001	285C.450	300	300
2.091 New Houses in Distressed Area	Economic/Community	1989	458.020	4,800	4,700
2.092 Rehabilitated Housing	Economic/Community	1975	308.459	800	800
2.093 Multi-Family Rental Housing in City Core	Economic/Community	1975	307.630	6,700	8,400
2.094 Low-Income Multi-Unit Housing	Economic/Community	1999	307.630	Incl. in 2.093	Incl. in 2.093
2.095 New Housing for Low-Income Rental	Economic/Community	1989	307.517/307.518	1,100	1,200
2.096 Nonprofit Low-Income Rental Housing	Economic/Community	1985	307.541	8,600	10,200
2.097 War Veterans and Their Spouses	Economic/Community	1921	307.250	12,900	13,700
2.098 War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	200	200
2.099 Agricultural Commodity Cleaning Property	Natural Resources	1999	307.120	100	100
2.100 Pollution Control Facilities	Natural Resources	1967	307.405	Less than 50	Less than 50
2.101 Ethanol Production Facility	Natural Resources	1993	307.701	Less than 50	Less than 50
2.102 Alternative Energy Systems	Natural Resources	1975	307.175	3,300	3,500
2.103 Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not available	Not available
2.104 Historic Property	Natural Resources	1975	358.505	16,500	17,700
2.105 Railroad Right of Way in Water District	Transportation	1943	264.110	Less than 50	Less than 50
2.106 Railroad Right of Way in Highway Lighting District	Transportation	1947	372.190	Not available	Not available
2.107 Railroad Right of Way in Rural Fire District	Transportation	1969	478.010(2)(d)	600	700
2.108 Aircraft	Transportation	1987	308.558/308.565	7,700	8,400
2.109 Destroyed or Damaged Property	Social Policy	1971	308.425	Less than 50	Less than 50

*Special*

2.110 Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 50	Less than 50
2.111 Multi-Unit Rental Housing	Economic/Community	2001	308.704	4,600	5,100
2.112 Farm Land	Natural Resources	1967	308A.050	177,500	181,000
2.113 Farm Homesites	Natural Resources	1987	308A.253	6,000	6,200
2.114 Forest Homesites	Natural Resources	1989	308A.256	3,300	3,600
2.115 Western Private Forestland	Natural Resources	1977	321.354	57,900	55,300
2.116 Eastern Private Forestland	Natural Resources	1971	321.833	4,200	4,600
2.117 Small Tract Forestland Option	Natural Resources	2003	321.722	1,100	2,300
2.118 Watercraft Locally Assessed	Natural Resources	1925	308.256	2,400	2,500
2.119 Wildlife Habitat	Natural Resources	1993	308A.400	300	300
2.120 Open Space Land	Natural Resources	1971	308A.300	1,600	1,600

**GAS, USE, JET AND AVIATION FUEL TAXES**

3.001 Forest Products -- Gasoline	Natural Resources	1945	319.320(1)(b,d)	0	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)	
				2003-05	2005-07
3.002 Forest Products -- Other than Gasoline	Natural Resources	1965	319.831(1)(c,g)	0	0
3.003 Fuel for Aircraft Departing U.S.	Tax Administration	1959	319.330(2)	Less than 50	Less than 50
3.004 Public Services	Government	1961	319.831(1)(e-f, h-k)	10,500	10,500
3.005 Public Transportation	Government	1969	267.200/267.570(2)	2,600	2,700
<b>WEIGHT-MILE TAX</b>					
4.001 Farming Operations	Natural Resources	1983	825.017(4,18)/825.024	2,800	3,000
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)	1,600	1,800
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	4,700	5,200
4.005 Public Mass Transit Vehicles	Government	1977	825.017(12)	3,200	3,500
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
<b>CIGARETTE TAX</b>					
5.001 Small Quantity by Consumers	Tax Administration	1965	323.060	Less than 50	Less than 50
5.002 Federal and Veteran Institutions	Federal Law	1965	323.055	Not available	Not available
5.003 Reservation Cigarette Sales	Federal Law	1979	323.401	2,900	2,900
<b>OTHER TOBACCO PRODUCTS TAX</b>					
6.001 Federal Installations	Federal Law	1985	323.515	Not available	Not available
6.002 Reservation Tobacco Sales	Federal Law	1985	323.615	Less than 50	Less than 50
<b>BEER AND WINE TAX</b>					
7.001 Small Wineries	Economic/Community	1977	473.050(5)	1,700	2,000
7.002 Wine Marketing Activities	Economic/Community	2001	473.047	0	0
<b>TELEPHONE EXCHANGE ACCESS (911) TAX</b>					
8.001 State and Local Subscribers	Government	1981	401.794	3,000	3,100
8.002 Federal Subscribers	Federal Law	1981	401.794	500	500
8.003 Indian Reservation Subscribers	Federal Law	1981	401.794	100	100
<b>FOREST PRODUCTS HARVEST TAX</b>					
9.001 First 25,000 Board Feet	Natural Resources	1953	321.015(5)	400	400
<b>ELECTRIC COOPERATIVE TAX</b>					
10.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805	100	100
<b>HAZARDOUS SUBSTANCES FEE</b>					
11.001 State and Local Government Property	Government	1989	453.402(4)(e)	Not available	Not available
11.002 Substance Prohibited from Tax by Federal Law	Federal Law	1989	453.402(4)(d)	Not available	Not available
<b>DRY CLEANING FEE/TAX</b>					
12.001 Uniform Service or Linen Supply Facility	Economic/Community	1995	465.200(6)(b)	Less than 50	Less than 50
12.002 Prisons	Government	1995	465.200(6)(c)	0	0



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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003–05	2005–07
12.003 Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	0	0
<b>PETROLEUM LOAD FEE</b>					
13.001 Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not available	Not available
<b>OIL AND GAS SEVERANCE TAX</b>					
14.001 First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less than 50	Less than 50
14.002 State and Local Interests	Government	1981	324.090(1)	0	0
14.003 Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Less than 50	Less than 50
<b>MEDICAL PROVIDER TAXES</b>					
15.001 Type A and B Hospitals	Human Services	2003	Note: 409.750	Less than 50	Less than 50
15.002 Veterans Affairs and Pediatric Specialty Hospitals	Human Services	2003	Note: 409.750	Less than 50	Less than 50
15.003 Oregon Veterans' Home	Human Services	2003	Note: 409.750	Less than 50	Less than 50
15.004 Nursing Facilities	Human Services	2003	Note: 409.750	Less than 50	Less than 50