

TABLE 2: INDEX OF TAX EXPENDITURES BY PROGRAM/FUNCTION

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
EDUCATION						
<i>Income Tax (Personal and Corporation)</i>						
1.001	Scholarship and Fellowship Income	Exclusion	1954	316.048	11,500	12,300
1.002	Interest on Education Savings Bonds	Exclusion	1988	316.048	200	200
1.003	Earnings on Education Savings Accounts	Exclusion	1997	316.048	2,400	3,000
1.004	Qualified Tuition Programs (Federal)	Exclusion	1996	316.048	3,800	5,500
1.062	Interest on Student Loans	Adjustment	1997	316.048	11,400	13,200
1.063	Qualified Higher Education Expenses	Adjustment	2001	316.048	14,400	4,700
1.064	Teacher Classroom Expenses	Adjustment	2002	316.048	Less than 50	0
1.070	Charitable Contributions: Education	Deduction	1917	316.695/317.013	43,700	46,000
1.110	Land Donated to Schools	Subtraction	1999	316.852/317.488	Less than 50	Less than 50
1.111	Oregon 529 College Savings Network	Subtraction	1999	316.680(1)(i)	9,800	13,400
1.112	Scholarship Awards Used for Housing Expenses	Subtraction	1999	316.846	Less than 50	Less than 50
1.134	Youth Apprenticeship Sponsorship	Credit	1991	315.254	0	0
1.135	Contributions of Computer Equipment	Credit	1985	317.151	200	200
1.136	Employer Provided Scholarships	Credit	2001	315.237	Less than 50	Less than 50
<i>Property Tax</i>						
2.001	Academies, Day Care, and Student Housing	Full	1957	307.145	14,700	15,900
2.002	Student Housing Furnishings	Full	1957	307.195	100	100
2.003	Leased Student Housing Publicly Owned	Full	1947	307.110(3)(a)	9,900	10,400
2.004	Higher Education Parking Space	Full	1989	307.095(3)	4,100	4,200
2.005	Private Libraries for Public Use	Full	1854	307.160	Less than 50	Less than 50
2.086	Fraternities, Sororities, and Cooperatives	Partial	1973	307.460	400	400
HUMAN SERVICES						
<i>Income Tax (Personal and Corporation)</i>						
1.005	Public Assistance Benefits	Exclusion	Pre-1955	316.048	15,600	17,100
1.006	Certain Foster Care Payments	Exclusion	1982	316.048	4,700	5,600
1.007	Employee Adoption Benefits	Exclusion	1996	316.048	Less than 50	Less than 50
1.008	Cafeteria Plan Benefits	Exclusion	1974	316.048	137,100	161,400
1.009	Employer Paid Medical Benefits	Exclusion	1918	316.048	796,800	1,010,000
1.010	Compensatory Damages	Exclusion	Pre-1955	316.048	10,600	11,000
1.011	Pension Contributions and Earnings	Exclusion	1921	316.048	723,000	805,500
1.012	Hospital Insurance (Part A)	Exclusion	1965	316.048	147,800	179,900
1.013	Supplementary Medical Insurance (Part B)	Exclusion	1970	316.048	95,900	119,600
1.014	Special Benefits for Disabled Coal Miners	Exclusion	1969	316.048	Less than 50	Less than 50
1.015	Social Security Benefits (Federal)	Exclusion	1938	316.048	254,800	278,000
1.065	Self-Employment Health Insurance	Adjustment	1986	316.048	41,500	46,400
1.066	Medical Savings Accounts (Federal)	Adjustment	1996	316.048	600	600
1.067	IRA Contributions and Earnings	Adjustment	1974	316.048	106,700	134,000
1.068	Keogh Plan Contributions and Earnings	Adjustment	1962	316.048	47,300	52,800
1.071	Charitable Contributions: Health	Deduction	1917	316.695/317.013	31,400	33,300
1.072	Medical and Dental Expenses	Deduction	1942	316.695	126,200	141,300
1.073	Removal of Architectural Barriers	Deduction	1976	316.048/317.013	100	100
1.113	JOBS Plus Participants	Subtraction	1995	316.680(1)(e)	Less than 50	Less than 50
1.114	Physicians in "Medically Disadvantaged" Areas	Subtraction	1973	316.076	0	0

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
1.115	Additional Deduction for Elderly or Blind	Subtraction	1989	316.695(7)	9,000	6,900
1.116	Additional Medical Deduction for Elderly	Subtraction	1991	316.695 (1)(d)(B)	66,800	77,000
1.117	Social Security Benefits (Oregon)	Subtraction	1985	316.054	213,100	229,400
1.137	Earned Income Credit	Credit	1997	315.266	18,500	19,300
1.138	Qualified Adoption Expense	Credit	1999	315.274	1,400	400
1.139	Rural Medical Practice	Credit	1989	316.143	13,700	14,800
1.140	Costs in lieu of Nursing Home Care	Credit	1979	316.147-316.149	Less than 50	Less than 50
1.141	Long-Term Care Insurance	Credit	1999	315.610	100	200
1.142	Disabled Child	Credit	1985	316.099	3,100	3,500
1.143	Elderly or Permanently Disabled	Credit	1969	316.087	100	Less than 50
1.144	Loss of Limbs	Credit	1973	316.079	Less than 50	Less than 50
1.145	Severe Disability	Credit	1985	316.758/316.765	4,600	5,000

Property Tax

2.006	Leased Health Care Property	Full	1999	307.110(3)(h)	Less than 50	Less than 50
2.007	Senior Services Centers	Full	1993	307.147	100	100
2.087	Rural Health Care Facilities	Partial	2001	307.804	Less than 50	Less than 50
2.088	Long-Term Care Facilities	Partial	1999	307.808	100	100

Medical Provider Taxes

15.001	Type A and B Hospitals	Exclusion	2003	Note: 409.750	Less than 50	Less than 50
15.002	Veterans Affairs and Pediatric Specialty Hospitals	Exclusion	2003	Note: 409.750	Less than 50	Less than 50
15.003	Oregon Veterans' Home	Exclusion	2003	Note: 409.750	Less than 50	Less than 50
15.004	Nursing Facilities	Exclusion	2003	Note: 409.750	Less than 50	Less than 50

ECONOMIC AND COMMUNITY DEVELOPMENT

Income Tax (Personal and Corporation)

1.016	Income Earned Abroad by U.S. Citizens	Exclusion	1926	316.048	25,900	29,400
1.017	Inventory Property Sales Source-Rule Exception	Exclusion	1921	317.013	24,200	27,000
1.018	Magazine, Paperback, and Record Returns	Exclusion	1978	316.048/317.013	100	100
1.019	Cash Accounting, Other than Agriculture	Exclusion	1916	316.048/317.013	5,000	6,100
1.020	Regional Economic Development Incentives	Exclusion	1993	316.048/317.013	100	0
1.021	Income of Controlled Foreign Corporations	Exclusion	1909	317.013	20,500	22,400
1.022	Extraterritorial Income Exclusion	Exclusion	2000	317.013	23,400	26,300
1.023	Cancellation of Debt for Non-Farmers	Exclusion	Pre-1955	316.048/317.013	Less than 50	Less than 50
1.024	Employer Paid Group Life Insurance Premiums	Exclusion	1920	316.048	19,700	21,400
1.025	Employer Paid Accident and Disability Insurance	Exclusion	1954	316.048	19,700	22,100
1.026	Employer Provided Dependent Care	Exclusion	1981	316.048	6,800	7,600
1.027	Miscellaneous Fringe Benefits	Exclusion	1984	316.048	47,500	49,400
1.028	Employee Meals and Lodging (Non-Military)	Exclusion	1918	316.048	7,300	7,300
1.029	Employee Stock Ownership Plans	Exclusion	1974	316.048/317.013	6,300	6,700
1.030	Employee Awards	Exclusion	1986	316.048	1,000	1,200
1.031	Employer Provided Education Benefits	Exclusion	1997	316.048	6,400	7,200
1.032	Spread on Acquisition of Stock	Exclusion	1981	316.048	3,200	3,100
1.033	Capital Gains on Home Sales	Exclusion	1997	316.048	178,100	188,900
1.034	Veteran's Benefits and Services	Exclusion	1917	316.048	33,900	36,800
1.035	Military and Dependents CHAMPUS/TRICARE Insurance	Exclusion	1925	316.048	17,200	17,800
1.069	Moving Expenses	Adjustment	1964	316.048	2,900	2,900
1.074	Accelerated Depreciation of Buildings	Deduction	1954	316.048/317.013	18,300	7,000

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2003–05	2005–07
1.075 Accelerated Depreciation of Equipment	Deduction	1954	316.048/317.013	256,900	26,000
1.076 Accelerated Depreciation of Rental Housing	Deduction	1954	316.048/317.013	24,800	31,500
1.077 Deferral of Certain Financing Income of Foreign Corporations	Deduction	1997	317.013	7,800	9,100
1.078 Research and Development Costs	Deduction	1954	316.048/317.013	18,400	26,900
1.079 Section 179 Expensing Allowances	Deduction	1959	316.048/317.013	20,600	6,000
1.080 Amortization of Business Start-Up Costs	Deduction	1980	316.048/317.013	4,500	4,700
1.081 Construction Funds of Shipping Companies	Deduction	1936	317.319	1,700	1,700
1.082 Ordinary Treatment of Losses from Small Business Corporation Stock	Deduction	1958	316.048	300	300
1.083 Property Taxes	Deduction	1913	316.695	256,500	296,100
1.084 Home Mortgage Interest	Deduction	1913	316.695	905,100	958,600
1.118 Individual Development Accounts (Exclusion and Subtraction)	Subtraction	1999	316.848	Less than 50	Less than 50
1.119 Donations of Art by the Artist	Subtraction	1979	316.838	Less than 50	Less than 50
1.120 Capital Gains from Oregon Reinvestment	Subtraction	1995	316.874	0	0
1.121 Municipal Bond Interest	Subtraction	1987	316.056	26,500	26,500
1.122 Out-of-State Financial Institution	Subtraction	1999	317.057	Not available	Not available
1.123 Service in Vietnam on Missing Status	Subtraction	1973	316.074	0	0
1.146 Film Production Development Contributions	Credit	2003	315.514	0	2,000
1.147 Individual Development Accounts (Credit)	Credit	1999	315.271	900	900
1.148 Oregon Capital Corporation Investments	Credit	1987	315.504	0	0
1.149 Qualified Research Activities	Credit	1989	317.152	5,100	21,600
1.150 Qualified Research Activities (Alternative)	Credit	1989	317.154	Incl. in 1.149	Incl. in 1.149
1.151 Long-term Nonurban Enterprise Zone (Income Tax)	Credit	1997	317.124	Not available	Not available
1.152 Reservation Enterprise Zone (Income Tax)	Credit	2001	285C.309	Less than 50	Less than 50
1.153 Electronic Commerce Enterprise Zone (Income Tax)	Credit	2001	315.507	Not available	Not available
1.154 Investment in Telecommunications Infrastructure	Credit	2001	315.511	Less than 50	Less than 50
1.155 Child and Dependent Care	Credit	1975	316.078	15,400	16,400
1.156 Working Family Child Care	Credit	1997	315.262	44,700	46,500
1.157 Dependent Care Assistance	Credit	1987	315.204	2,000	2,000
1.158 Dependent Care Facilities	Credit	1987	315.208	Incl. in 1.157	Incl. in 1.157
1.159 First Break Program	Credit	1995	315.259	100	Less than 50
1.160 Child Care Division Contributions	Credit	2001	315.213	500	1,000
1.161 Farm Worker Housing Construction	Credit	1989	315.164	300	300
1.162 Farm Worker Housing Lender's Credit	Credit	1989	317.147	700	800
1.163 Involuntary Mobile Home Moves	Credit	1991	316.153	Less than 50	Less than 50
1.164 Oregon Affordable Housing Credit	Credit	1989	317.097	7,700	8,100
1.190 Expatriate Residential Status	Other	1999	316.027	1,600	1,600
1.191 Small City Business Development	Other	2001	316.778/317.391	Less than 50	Less than 50

Property Tax

2.008 Commercial Buildings Under Construction	Full	1959	307.340	2,600	1,500
2.009 Construction-in-Process in an Enterprise Zone	Full	2003	285C.170	17,100	18,100
2.010 Enterprise Zone Businesses	Full	1985	285C.175	19,900	22,500
2.011 Long-Term Nonurban Enterprise Zone (Property Tax)	Full	1997	285C.406	1,600	2,200
2.012 Centrally Assessed Electricity Generating Facility in an Enterprise Zone	Full	2003	Note: 285C.175	200	0
2.013 Electronic Commerce Enterprise Zone (Property Tax)	Full	2001	285C.185	300	300
2.014 Rural Renewable Energy Development Zone	Full	2003	285C.362	0	200
2.015 Inventory	Full	1969	307.400	507,000	528,800
2.016 Business Personal Property Cancellation	Full	1979	308.250(2)	5,300	5,600
2.017 Cargo Containers	Full	1979	307.835	700	600
2.018 Leased Docks and Airports	Full	1947	307.120	8,100	9,000

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
2.019	Leased Publicly Owned Shipyard Property	Full	1995	307.111	3,000	3,300
2.020	Fairground Leased Storage Space	Full	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.021	Ship Repair Facility Materials	Full	1957	308.256(7)	0	0
2.022	Aircraft Being Repaired	Full	1995	308.559	0	0
2.023	Railroad Cars Being Repaired	Full	1973	308.665	0	0
2.024	Federal Land Under Recreation Facility	Full	1975	307.182	1,200	1,300
2.025	Federal Land Under Summer Homes	Full	1975	307.183/307.184	900	1,000
2.026	Defense Contractor With Federal Property	Full	1965	307.065	0	0
2.027	Industry Apprenticeship/Training Trust	Full	1983	307.580	400	400
2.028	Housing Authority Rental Units	Full	1937	307.092	15,900	17,700
2.029	Nonprofit Elderly Housing State Funded	Full	1977	307.242	0	0
2.030	Farm Labor Housing and Day Care Centers	Full	1973	307.485	400	500
2.089	Strategic Investment Program (SIP)	Partial	1993	307.123	145,900	159,100
2.090	Vertical Housing Development Zone	Partial	2001	285C.450	300	300
2.091	New Houses in Distressed Area	Partial	1989	458.020	4,800	4,700
2.092	Rehabilitated Housing	Partial	1975	308.459	800	800
2.093	Multi-Family Rental Housing in City Core	Partial	1975	307.630	6,700	8,400
2.094	Low-Income Multi-Unit Housing	Partial	1999	307.630	Incl. in 2.093	Incl. in 2.093
2.095	New Housing for Low-Income Rental	Partial	1989	307.517/307.518	1,100	1,200
2.096	Nonprofit Low-Income Rental Housing	Partial	1985	307.541	8,600	10,200
2.097	War Veterans and Their Spouses	Partial	1921	307.250	12,900	13,700
2.098	War Veterans in Nonprofit Elderly Housing	Partial	1969	307.370	200	200
2.110	Nonprofit Housing for the Elderly	Special	1969	308.490	Less than 50	Less than 50
2.111	Multi-Unit Rental Housing	Special	2001	308.704	4,600	5,100

Beer and Wine Tax

7.001	Small Wineries	Exclusion	1977	473.050(5)	1,700	2,000
7.002	Wine Marketing Activities	Exclusion	2001	473.047	0	0

Dry Cleaning Fee/Tax

12.001	Uniform Service or Linen Supply Facility	Exclusion	1995	465.200(6)(b)	Less than 50	Less than 50
--------	--	-----------	------	---------------	--------------	--------------

NATURAL RESOURCES

Income Tax (Personal and Corporation)

1.036	Agriculture Cost-Sharing Payments	Exclusion	1978	316.048/317.013	200	200
1.037	Cancellation of Debt for Farmers	Exclusion	1986	316.048	1,000	1,100
1.038	Energy Conservation Subsidies (Federal)	Exclusion	1992	316.048	Incl. in 1.125	Incl. in 1.125
1.085	Cash Accounting for Agriculture	Deduction	1916	316.048/317.013	3,400	3,400
1.086	Soil and Water Conservation Expenditures	Deduction	1954	316.048/317.013	300	300
1.087	Fertilizer and Soil Conditioner Costs	Deduction	1960	316.048/317.013	1,200	1,200
1.088	Costs of Raising Dairy and Breeding Cattle	Deduction	1916	316.048/317.013	600	300
1.089	Sale of Stock to Farmers' Cooperatives	Deduction	1998	316.048/317.013	Less than 50	Less than 50
1.090	Redevelopment Costs in Contaminated Areas	Deduction	1997	316.048/317.013	200	0
1.091	Clean-Fuel Vehicles and Refueling Property	Deduction	1993	316.048/317.013	1,300	900
1.092	Intangible Development Costs for Fuels	Deduction	1978	316.695/317.013	Less than 50	Less than 50
1.093	Depletion Costs for Fuels	Deduction	1962	316.695/317.013	Less than 50	Less than 50
1.094	Tertiary Injectants	Deduction	1980	316.695/317.013	100	100
1.095	Multi-Period Timber Growing Costs	Deduction	1986	316.048/317.013	6,300	6,300
1.096	Amortization of Reforestation Expenditures	Deduction	1980	316.048/317.013	200	200
1.097	Development Costs for Nonfuel Minerals	Deduction	1951	316.048/317.013	300	300
1.098	Depletion Costs for Nonfuel Minerals	Deduction	1913	316.048/317.374	1,200	1,200
1.099	Mining Reclamation Reserves	Deduction	1984	316.048/317.013	300	300

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
1.124	Underground Storage Tank Grants	Subtraction	1991	316.834/317.383	0	0
1.125	Energy Conservation Subsidies (Oregon)	Subtraction	1981	316.744/317.386	200	200
1.165	Crop Gleaning	Credit	1977	315.156	Less than 50	Less than 50
1.166	Alternatives to Field Burning	Credit	1975	468.150	Incl. in 1.170	Incl. in 1.170
1.167	Farm Machinery and Equipment (Income)	Credit	2001	315.119/315.123	400	400
1.168	Riparian Lands Removed from Farm Production	Credit	2001	315.113	Less than 50	Less than 50
1.169	Pollution Prevention	Credit	1995	315.311	100	100
1.170	Pollution Control	Credit	1967	315.304	25,200	24,800
1.171	Reclaimed Plastics	Credit	1985	315.324	200	Less than 50
1.172	Diesel Truck Engines	Credit	2003	Note: 315.356	0	3,000
1.173	Sewer Connection	Credit	1987	316.095	100	Less than 50
1.174	Fish Screening Devices	Credit	1989	315.138	Less than 50	Less than 50
1.175	Alternative Energy Devices (Residential)	Credit	1977	316.116	12,200	13,600
1.176	Alternative Fuel Stations	Credit	2001	317.115	Less than 50	Less than 50
1.177	Business Energy Facilities	Credit	1979	315.354	12,600	12,900
1.178	Energy Conservation Lender's Credit	Credit	1981	317.112	Less than 50	Less than 50
1.179	Weatherization Lender's Credit	Credit	1977	317.111	Less than 50	Less than 50
1.180	Reforestation	Credit	1979	315.104	Less than 50	Less than 50
1.192	Income Averaging for Farmers	Other	2001	314.297	100	100
1.193	Capital Gains from Farm Property	Other	2001	318.020/317.063	200	200
1.194	Apportionment for Certain Forest Product Companies	Other	2003	314.650(2)	0	Not available

Property Tax

2.031	Farm Machinery and Equipment (Property)	Full	1973	307.394	51,500	55,100
2.032	Mobile Field Incinerators	Full	1971	307.390	Less than 50	Less than 50
2.033	Crops, Plants, and Fruit Trees	Full	1957	307.320	17,500	17,900
2.034	Agricultural Products Held by Farmer	Full	1965	307.325	100	100
2.035	Nursery Stock	Full	1971	307.315	4,700	5,500
2.036	Leased Public Farming and Grazing Land	Full	1971	307.110(3)(b)	Incl. in 2.069	Incl. in 2.069
2.037	Leased Federal Grazing Land	Full	1961	307.060	Incl. in 2.083	Incl. in 2.083
2.038	Leased State Land Board Land	Full	1982	307.168	400	400
2.039	Oyster Growing on State Land	Full	1969	622.290	Less than 50	Less than 50
2.040	Center Pivot Irrigation Equipment	Full	1973	307.398	Incl. in 2.031	Incl. in 2.031
2.041	Other Farm/Aquaculture/Egg Equipment	Full	1973	307.397	Incl. in 2.031	Incl. in 2.031
2.042	Field Burning Smoke Management Equipment	Full	1973	307.391	Less than 50	Less than 50
2.043	Nonprofit Sewage Treatment Facilities	Full	1997	307.118	Less than 50	Less than 50
2.044	Riparian Habitat Land	Full	1981	308A.362	100	100
2.045	Environmentally Sensitive Logging Equipment	Full	1999	307.827/307.831	2,100	2,200
2.046	Federal Standing Timber Under Contract	Full	1965	307.050	4,500	4,400
2.047	State and Local Standing Timber Under Contract	Full	1965	307.100	1,900	1,900
2.048	Western Private Standing Timber	Full	1977	321.272	375,200	369,500
2.049	Eastern Private Standing Timber	Full	1961	321.829	40,200	39,000
2.050	Private Farm and Logging Roads	Full	1963	308.236	31,200	33,400
2.051	Forest Fire Protection Association	Full	1957	307.125	200	300
2.052	Inactive Mineral Interests	Full	1997	308.115	100	100
2.053	Mining Claims on Federal Land	Full	1889	307.080	Not available	Not available
2.054	Crab Pots	Full	1969	508.270	300	300
2.055	Small Watercraft	Full	1959	830.790(2)	27,600	27,600
2.056	Nonprofit Public Park Use Land	Full	1971	307.115	200	200
2.057	Property Used as Golf Course and Effluent	Full	2001	Note: 307.118	Less than 50	Less than 50
2.099	Agricultural Commodity Cleaning Property	Partial	1999	307.120	100	100
2.100	Pollution Control Facilities	Partial	1967	307.405	Less than 50	Less than 50
2.101	Ethanol Production Facility	Partial	1993	307.701	Less than 50	Less than 50
2.102	Alternative Energy Systems	Partial	1975	307.175	3,300	3,500

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
2.103	Watercraft Centrally Assessed	Partial	1925	308.515	Not available	Not available
2.104	Historic Property	Partial	1975	358.505	16,500	17,700
2.112	Farm Land	Special	1967	308A.050	177,500	181,000
2.113	Farm Homesites	Special	1987	308A.253	6,000	6,200
2.114	Forest Homesites	Special	1989	308A.256	3,300	3,600
2.115	Western Private Forestland	Special	1977	321.354	57,900	55,300
2.116	Eastern Private Forestland	Special	1971	321.833	4,200	4,600
2.117	Small Tract Forestland Option	Special	2003	321.722	1,100	2,300
2.118	Watercraft Locally Assessed	Special	1925	308.256	2,400	2,500
2.119	Wildlife Habitat	Special	1993	308A.400	300	300
2.120	Open Space Land	Special	1971	308A.300	1,600	1,600
<i>Gas, Use, Jet and Aviation Fuel Taxes</i>						
3.001	Forest Products -- Gasoline	Exclusion	1945	319.320(1)(b,d)	0	0
3.002	Forest Products -- Other than Gasoline	Exclusion	1965	319.831(1)(c,g)	0	0
<i>Weight-Mile Tax</i>						
4.001	Farming Operations	Exclusion	1983	825.017(4,18)/825.024	2,800	3,000
4.002	Forest Products on County Roads	Exclusion	1977	825.017(8)	0	0
<i>Forest Products Harvest Tax</i>						
9.001	First 25,000 Board Feet	Exclusion	1953	321.015(5)	400	400
<i>Electric Cooperative Tax</i>						
10.001	Revenue from Government Leased Lines	Exclusion	1969	308.805	100	100
<i>Oil and Gas Severance Tax</i>						
14.001	First \$3,000 in Gross Sales Value	Exclusion	1981	324.08	Less than 50	Less than 50
14.003	Credit for Property Taxes Paid	Credit	1981	324.090(2)	Less than 50	Less than 50
TRANSPORTATION						
<i>Income Tax (Personal and Corporation)</i>						
1.039	Employer Paid Transportation Benefits	Exclusion	1992	316.048	25,400	25,700
<i>Property Tax</i>						
2.058	Railroad Right of Way Used for Alternative Transport	Full	1977	307.205	0	0
2.059	Motor Vehicles and Trailers	Full	1919	803.585	529,800	563,100
2.060	ODOT Land Under Use Permit	Full	1981	307.110(3)(c)	Less than 50	Less than 50
2.105	Railroad Right of Way in Water District	Partial	1943	264.110	Less than 50	Less than 50
2.106	Railroad Right of Way in Highway Lighting District	Partial	1947	372.190	Not available	Not available
2.107	Railroad Right of Way in Rural Fire District	Partial	1969	478.010(2)(d)	600	700
2.108	Aircraft	Partial	1987	308.558/308.565	7,700	8,400

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
CONSUMER AND BUSINESS SERVICES						
<i>Income Tax (Personal and Corporation)</i>						
1.040	Contributions in Aid of Construction for Utilities	Exclusion	1996	317.013	100	100
1.041	Life Insurance Investment Income	Exclusion	1913	316.048/317.013	194,700	206,500
1.042	Workers' Compensation Benefits (Non-Medical)	Exclusion	1918	316.048	40,000	41,500
1.043	Workers' Compensation Benefits (Medical)	Exclusion	1918	316.048	30,600	33,100
1.044	Credit Union Income	Exclusion	1951	317.080(1)	5,300	5,900
1.045	Life Insurance Company Reserves	Exclusion	1984	317.655(2)(f,g)	7,400	8,600
1.046	Structured Settlement Accounts	Exclusion	1982	317.013	Less than 50	Less than 50
1.047	Small Property Insurance Companies	Exclusion	1986	317.013	Less than 50	Less than 50
1.100	Bad Debt Reserves of Financial Institutions	Deduction	1947	317.310	Less than 50	Less than 50
1.101	Small Life Insurance Companies	Deduction	1984	317.013	400	400
1.102	Unpaid Loss Reserves	Deduction	1986	317.655(2)(f,g)	7,400	7,100
1.103	Blue Cross/Blue Shield and Other Nonprofits	Deduction	1986	317.013	Not available	Not available
1.126	Wet Marine and Transportation Policies	Subtraction	1995	317.080(8)	400	500
1.181	Mile-Based or Time-Based Motor Vehicle Insurance	Credit	2003	Note: 317.122	0	400
1.182	Fire Insurance	Credit	1969	317.122(1)	2,300	2,600
1.183	Workers' Compensation Assessments	Credit	1995	317.122(2)	3,000	3,000
1.184	Oregon IGA Assessments	Credit	1977	734.575	400	200
1.185	Oregon Life and Health IGA Assessments	Credit	1975	734.835	400	400
1.195	Apportionment for Utility and Telecommunication Companies	Other	2001	314.28	800	1,400
<i>Property Tax</i>						
2.061	Nonprofit Electrical Distribution Associations	Full	1943	308.805	8,000	8,600
2.062	Nonprofit Water Associations	Full	1937	307.210	200	200
2.063	Nonprofit Telephone Associations	Full	1941	307.220	0	0
2.064	Private Service Telephone Equipment	Full	1941	307.230	Less than 50	Less than 50
TAX ADMINISTRATION						
<i>Income Tax (Personal and Corporation)</i>						
1.048	Imputed Interest Rules	Exclusion	1964	316.048/317.013	2,400	2,400
1.049	Gain on Nondealer Installment Sales	Exclusion	1921	316.048/317.013	5,900	6,600
1.050	Gain on Like-Kind Exchanges	Exclusion	1921	316.048/317.013	8,800	9,500
1.104	Magazine Circulation Expenditures	Deduction	1950	316.048/317.013	300	300
1.105	Net Operating Loss Limitation	Deduction	1954	317.478/317.479	2,800	2,700
1.106	Completed Contract Rules	Deduction	1986	316.048/317.013	1,100	1,100
1.127	Income Earned in Border River Areas	Subtraction	2001	316.127	Less than 50	Less than 50
<i>Property Tax</i>						
2.065	Intangible Personal Property	Full	1935	307.030	9,058,000	10,020,900
2.066	Personal Property for Personal Use	Full	1854	307.190	613,500	666,100
2.067	Beverage Containers Requiring Deposit	Full	1983	307.402	100	100
2.068	FCC Licenses	Full	2001	307.126	5,500	6,100
<i>Gas, Use, Jet and Aviation Fuel Taxes</i>						
3.003	Fuel for Aircraft Departing U.S.	Exclusion	1959	319.330(2)	Less than 50	Less than 50

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
<i>Cigarette Tax</i>						
5.001	Small Quantity by Consumers	Exclusion	1965	323.06	Less than 50	Less than 50
GOVERNMENT						
<i>Income Tax (Personal and Corporation)</i>						
1.051	Allowances for Federal Employees Abroad	Exclusion	1943	316.048	3,200	3,900
1.052	Interest on Oregon State and Local Debt	Exclusion	1913	316.048	72,900	71,400
1.128	Income Earned in "Indian Country"	Subtraction	1977	316.777	2,300	2,300
1.129	Federal Pension Income	Subtraction	1998	316.680(1)(f)	127,900	142,500
1.130	Oregon State Lottery Prizes	Subtraction	1985	461.560	2,100	2,300
1.186	Political Contributions	Credit	1969	316.102	9,700	10,000
<i>Property Tax</i>						
2.069	State and Local Property	Full	1854	307.090	883,800	989,100
2.070	Beach Lands	Full	1969	307.450	Not available	Not available
2.071	Public Ways	Full	1895	307.200	408,400	437,300
2.072	Tribal Land Being Placed in U.S. Trust	Full	1993	307.181	Less than 50	Less than 50
<i>Gas, Use, Jet and Aviation Fuel Taxes</i>						
3.004	Public Services	Exclusion	1961	319.831(1)(e-f, h-k)	10,500	10,500
3.005	Public Transportation	Exclusion	1969	267.200/267.570(2)	2,600	2,700
<i>Weight-Mile Tax</i>						
4.003	Elementary and Secondary Schools	Exclusion	Pre-1953	825.017(1)	1,600	1,800
4.004	Government Owned or Operated Vehicles	Exclusion	Pre-1953	825.017(11,13)	4,700	5,200
4.005	Public Mass Transit Vehicles	Exclusion	1977	825.017(12)	3,200	3,500
4.006	Fire Protection	Exclusion	1977	825.017(23)	Less than 50	Less than 50
<i>Telephone Exchange Access (911) Tax</i>						
8.001	State and Local Subscribers	Exclusion	1981	401.794	3,000	3,100
<i>Hazardous Substances Fee</i>						
11.001	State and Local Government Property	Exclusion	1989	453.402(4)(e)	Not available	Not available
<i>Dry Cleaning Fee/Tax</i>						
12.002	Prisons	Exclusion	1995	465.200(6)(c)	0	0
<i>Oil and Gas Severance Tax</i>						
14.002	State and Local Interests	Exclusion	1981	324.090(1)	0	0

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
SOCIAL POLICY						
<i>Income Tax (Personal and Corporation)</i>						
1.053	Capital Gains on Inherited Property	Exclusion	1921	316.048	498,400	560,000
1.054	Capital Gains on Gifts	Exclusion	1921	316.048	59,600	68,400
1.055	Gain on Involuntary Conversions in Disaster Areas	Exclusion	1996	316.048	200	200
1.056	Voluntary Employees' Beneficiary Associations	Exclusion	1928	316.048	23,400	27,200
1.057	Rental Allowances for Ministers' Homes	Exclusion	1921	316.048	3,300	3,800
1.058	Military Disability Benefits	Exclusion	1942	316.048	800	800
1.059	Benefits and Allowances of Armed Forces Personnel	Exclusion	1925	316.048	21,200	22,400
1.060	Restitution Payments for Holocaust Survivors	Exclusion	2001	316.048	Less than 50	Less than 50
1.061	Survivor Annuities	Exclusion	1997	316.048	Less than 50	Less than 50
1.107	Casualty and Theft Losses	Deduction	1913	316.695	2,000	2,000
1.108	Local Income Taxes	Deduction	1913	316.695	13,700	7,700
1.109	Charitable Contributions: Other	Deduction	1917	316.695/317.013	208,000	220,500
1.131	Federal Income Tax Deduction	Subtraction	1929	316.680/316.695	534,800	711,800
1.132	Military Active Duty Pay	Subtraction	1969	316.680/316.789	7,600	8,400
1.187	Personal Exemption	Credit	1985	316.085	897,600	1,019,100
1.188	Retirement Income	Credit	1991	316.157	2,500	2,000
1.189	Oregon Cultural Trust	Credit	2001	315.675	3,200	3,200
<i>Property Tax</i>						
2.073	Exempt Lease from Taxable Owner	Full	1977	307.112	Incl. elsewhere	Incl. elsewhere
2.074	Exempt Lease from Exempt Owner	Full	1973	307.166	Incl. elsewhere	Incl. elsewhere
2.075	Charitable, Literary, and Scientific Organizations	Full	1854	307.130	75,100	79,700
2.076	Volunteer Fire Department Property	Full	1999	307.130	Less than 50	Less than 50
2.077	Fraternal Organizations	Full	1961	307.136	8,000	8,700
2.078	Religious Organizations	Full	1854	307.140	79,500	86,000
2.079	Cemeteries, Burial Grounds, and Mausoleums	Full	1854	307.150	5,400	5,900
2.080	Transfer of Land from Cemetery to School	Full	2001	307.157	200	200
2.081	City-Owned Sports Facility	Full	2001	307.171	1,500	1,600
2.082	Convention Facilities	Full	1985	263.29	0	0
2.109	Destroyed or Damaged Property	Partial	1971	308.425	Less than 50	Less than 50
<i>Weight-Mile Tax</i>						
4.007	Charitable Organizations	Exclusion	1977	825.017(15)	Less than 50	Less than 50
FEDERAL LAW						
<i>Income Tax (Personal and Corporation)</i>						
1.133	Interest and Dividends on U.S. Obligations	Subtraction	1970	316.680	38,500	40,900
<i>Property Tax</i>						
2.083	Federal Property	Full	1848	307.040	3,088,800	3,395,000
2.084	Indian Property on Reservation	Full	1854	307.180	Not available	Not available
2.085	Amtrak Passenger Railroad	Full	1983	308.515	200	300

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2003–05	2005–07	
<i>Cigarette Tax</i>						
5.002	Federal and Veteran Institutions	Exclusion	1965	323.055	Not available	Not available
5.003	Reservation Cigarette Sales	Credit	1979	323.401	2,900	2,900
<i>Other Tobacco Products Tax</i>						
6.001	Federal Installations	Exclusion	1985	323.515	Not available	Not available
6.002	Reservation Tobacco Sales	Exclusion	1985	323.615	Less than 50	Less than 50
<i>Telephone Exchange Access (911) Tax</i>						
8.002	Federal Subscribers	Exclusion	1981	401.794	500	500
8.003	Indian Reservation Subscribers	Exclusion	1981	401.794	100	100
<i>Hazardous Substances Fee</i>						
11.002	Substance Prohibited from Tax by Federal Law	Exclusion	1989	453.402(4)(d)	Not available	Not available
<i>Dry Cleaning Fee/Tax</i>						
12.003	Facility on U.S. Military Base	Exclusion	1995	465.200(6)(a)	0	0
<i>Petroleum Load Fee</i>						
13.001	Product Prohibited from Tax by Federal Law	Exclusion	1989	465.111	Not available	Not available