

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	1.073	Income
Accelerated Depreciation of Equipment	1.074	Income
Accelerated Depreciation of Rental Housing	1.083	Income
Additional Deduction for Elderly or Blind	1.116	Income
Additional Medical Deduction for Elderly	1.117	Income
Agricultural Products Held by Farmer	2.035	Property
Agriculture Cost-Sharing Payments	1.037	Income
Aircraft	2.106	Property
Aircraft Being Repaired	2.021	Property
Allowances for Federal Employees Abroad	1.049	Income
Alternative Energy Devices (Residential)	1.180	Income
Alternative Energy Systems	2.103	Property
Alternative Fuel Stations	1.181	Income
Alternatives to Field Burning	1.172	Income
Amortization of Business Start-Up Costs	1.078	Income
Amtrak Passenger Railroad	2.087	Property
Apportionment for Certain Forest Product Companies	1.199	Income
Apportionment for Utility and Telecommunication Companies	1.200	Income
Additions to Bad Debt Reserves of Small Financial Institutions	1.103	Income
Beach Lands	2.071	Property
Benefits and Allowances of Armed Forces Personnel	1.057	Income
Beverage Containers Requiring Deposit	2.069	Property
Business Energy Facilities	1.182	Income
Business Personal Property Cancellation	2.016	Property
Cafeteria Plan Benefits	1.008	Income
Cancellation of Debt for Farmers	1.038	Income
Cancellation of Debt for Non-Farmers	1.023	Income
Capital Gains from Farm Property	1.198	Income
Capital Gains on Gifts	1.058	Income
Capital Gains on Home Sales	1.034	Income
Capital Gains on Inherited Property	1.051	Income
Cargo Containers	2.017	Property
Cash Accounting for Agriculture	1.086	Income
Cash Accounting, Other than Agriculture	1.019	Income
Casualty and Theft Losses	1.108	Income
Cemeteries, Burial Grounds, and Mausoleums	2.078	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	1.069	Income
Charitable Contributions: Health	1.070	Income
Charitable Contributions: Other	1.111	Income
Charitable Organizations	4.007	Weight-Mile
Charitable, Literary, and Scientific Organizations	2.075	Property
Child and Dependent Care	1.158	Income
Child Care Division Contributions	1.163	Income
City-Owned Sports Facility	2.082	Property
Clean-Fuel Vehicles and Refueling Property	1.091	Income

Index

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Commercial Buildings Under Construction	2.008	Property
Compensatory Damages	1.010	Income
Completed Contract Rules	1.107	Income
Construction Funds of Shipping Companies	1.079	Income
Construction-in-Process in an Enterprise Zone	2.009	Property
Contributions in Aid of Construction for Utilities	1.046	Income
Contributions of Computer Equipment	1.138	Income
Convention Facilities	2.083	Property
Costs in lieu of Nursing Home Care	1.144	Income
Costs of Raising Dairy and Breeding Cattle	1.089	Income
Crab Pots	2.047	Property
Credit for Property Taxes Paid	14.003	Oil and Gas Severance
Credit Union Income	1.044	Income
Crop Gleaning	1.171	Income
Crops, Plants, and Fruit Trees	2.034	Property
Death During Performance of Military Active Duty	1.201	Income
Deduction for Overnight-travel Expenses of National Guard and Reserve Members	1.109	Income
Deduction of Certain Film and Television Production Costs	1.082	Income
Defense Contractor With Federal Property	2.024	Property
Deferral of Certain Financing Income of Foreign Corporations	1.075	Income
Deferral of Gain From to Implement FERC Restructuring Policy	1.096	Income
Dependent Care Assistance	1.160	Income
Dependent Care Facilities	1.161	Income
Depletion Costs for Fuels	1.094	Income
Depletion Costs for Nonfuel Minerals	1.100	Income
Destroyed or Damaged Property	2.110	Property
Development Costs for Nonfuel Minerals	1.099	Income
Diesel Truck Engines	1.178	Income
Disabled Child	1.146	Income
Disabled War Veterans or Their Spouses	2.099	Property
Discharge of Certain Student Loan Debt	1.055	Income
Domestic Partner Benefits	1.119	Income
Donations of Art by the Artist	1.120	Income
Earned Income Credit	1.140	Income
Earnings on Education Savings Accounts	1.003	Income
Eastern Private Forestland	2.118	Property
Eastern Private Standing Timber	2.051	Property
Elderly or Permanently Disabled	1.147	Income
Electronic Commerce Enterprise Zone (Income Tax)	1.155	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	1.031	Income
Employee Meals and Lodging (Non-Military)	1.029	Income
Employee Stock Ownership Plans	1.030	Income
Employer Paid Accident and Disability Insurance	1.026	Income
Employer Paid Group Life Insurance Premiums	1.025	Income
Employer Paid Medical Benefits	1.009	Income
Employer Paid Transportation Benefits	1.040	Income

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Employer Provided Dependent Care	1.027	Income
Employer Provided Education Benefits	1.032	Income
Employer Provided Scholarships	1.139	Income
Energy Conservation Lender's Credit	1.183	Income
Energy Conservation Subsidies (Federal)	1.039	Income
Energy Conservation Subsidies (Oregon)	1.128	Income
Enterprise Zone Businesses	2.010	Property
Environmentally Sensitive Logging Equipment	2.046	Property
Ethanol Production Facility	2.102	Property
Exempt Dwelling Units	16.001	Lodging
Exempt Lease from Exempt Owner	2.081	Property
Exempt Lease from Taxable Owner	2.080	Property
Expatriate Residential Status	1.195	Income
Expensing and Amortization of Reforestation Costs	1.098	Income
Extraterritorial Income Exclusion	1.022	Income
Facility on U.S. Military Base	12.003	Dry Cleaning
Fairground Leased Storage Space	2.029	Property
Farm Homesites	2.121	Property
Farm Labor Housing and Day Care Centers	2.028	Property
Farm Land	2.120	Property
Farm Machinery and Equipment (Income)	1.173	Income
Farm Machinery and Equipment (Property)	2.032	Property
Farm Worker Housing Construction	1.164	Income
Farm Worker Housing Lender's Credit	1.165	Income
Farming Operations	4.001	Weight-Mile
FCC Licenses	2.066	Property
Federal and Veteran Institutions	5.002	Cigarette
Federal Income Tax Deduction	1.134	Income
Federal Installations	6.001	Other Tobacco Products
Federal Land Under Recreation Facility	2.023	Property
Federal Land Under Summer Homes	2.025	Property
Federal Pension Income	1.133	Income
Federal Property	2.085	Property
Federal Standing Timber Under Contract	2.048	Property
Federal Subscribers	8.002	Telephone Exchange Access (911)
Fertilizer and Soil Conditioner Costs	1.088	Income
Field Burning Smoke Management Equipment	2.042	Property
Film Production Development Contributions	1.150	Income
Fire Insurance	1.188	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	1.162	Income
Fish Screening Devices	1.179	Income
Food Processing Equipment	2.031	Property
Forest Fire Protection Association	2.053	Property
Forest Homesites	2.116	Property
Forest Products -- Gasoline	3.001	Gas and Use Fuel
Forest Products -- Other than Gasoline	3.002	Gas and Use Fuel

Index

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Forest Products on County Roads	4.002	Weight-Mile
Fraternal Organizations	2.076	Property
Fraternal Organizations, Sororities, and Cooperatives	2.088	Property
Fuel for Aircraft Departing U.S.	3.003	Gas and Use Fuel
Gain on Involuntary Conversions in Disaster Areas	1.052	Income
Gain on Like-Kind Exchanges	1.048	Income
Gain on Nondealer Installment Sales	1.047	Income
Gains from Manufactured Dwelling Park Sale	1.125	Income
Government Owned or Operated Vehicles	4.004	Weight-Mile
Health Savings Accounts	1.065	Income
Higher Education Parking Space	2.004	Property
Historic Property	2.105	Property
Home Mortgage Interest	1.085	Income
Homestead Exemption for Federal Active Duty Military Servicemembers	2.111	Property
Hospital Insurance (Part A)	1.012	Income
Housing Authority Rental Units	2.026	Property
Imputed Interest Rules	1.024	Income
Inactive Mineral Interests	2.054	Property
Income Averaging for Farmers	1.197	Income
Income Earned Abroad by U.S. Citizens	1.017	Income
Income Earned in "Indian Country"	1.132	Income
Income Earned in Border River Areas	1.130	Income
Income of Controlled Foreign Corporations	1.021	Income
Indian Property on Reservation	2.086	Property
Indian Reservation Subscribers	8.003	Telephone Exchange Access (911)
Individual Development Account Contribution (Credit)	1.168	Income
Individual Development Account Withdrawal (Credit)	1.169	Income
Individual Development Accounts (Exclusion and Subtraction)	1.123	Income
Industry Apprenticeship/Training Trust	2.030	Property
Intangible Development Costs for Fuels	1.093	Income
Intangible Personal Property	2.067	Property
Interest and Dividends on U.S. Obligations	1.136	Income
Interest on Education Savings Bonds	1.002	Income
Interest on Oregon State and Local Debt	1.050	Income
Interest on Student Loans	1.062	Income
Inventory	2.015	Property
Involuntary Manufactured Dwelling Moves	1.166	Income
IRA Contributions and Earnings	1.066	Income
Land Donated to Schools	1.112	Income
Leased Docks and Airports	2.018	Property
Leased Federal Grazing Land	2.038	Property
Leased Health Care Property	2.006	Property
Leased Public Farming and Grazing Land	2.037	Property
Leased Publicly Owned Shipyard Property	2.019	Property
Leased State Land Board Land	2.055	Property
Leased Student Housing Publicly Owned	2.003	Property
Life Insurance Company Reserves	1.102	Income
Life Insurance Investment Income	1.041	Income
LLC Owned by Nonprofit Corporation	2.084	Property
Local Government Public Ways	2.072	Property

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Local Income Taxes	1.110	Income
Long-Term Care Facilities	2.090	Property
Long-Term Care Insurance	1.145	Income
Long-term Nonurban Enterprise Zone (Income Tax)	1.153	Income
Long-Term Nonurban Enterprise Zone (Property Tax)	2.011	Property
Loss of Limbs	1.148	Income
Low-Income Multi-Unit Housing	2.096	Property
Magazine Circulation Expenditures	1.105	Income
Magazine, Paperback, and Record Returns	1.018	Income
Medical and Dental Expenses	1.071	Income
Mile-Based or Time-Based Motor Vehicle Insurance	1.187	Income
Military Active Duty Pay	1.135	Income
Military and Dependents CHAMPUS/TRICARE Insurance	1.036	Income
Military Disability Benefits	1.056	Income
Mining Claims on Federal Land	2.057	Property
Mining Reclamation Reserves	1.101	Income
Miscellaneous Fringe Benefits	1.028	Income
Mobile Field Incinerators	2.033	Property
Motor Vehicles and Trailers	2.060	Property
Moving Expenses	1.068	Income
Multi-Family Rental Housing in City Core	2.095	Property
Multi-Period Timber Growing Costs	1.097	Income
Multi-Unit Rental Housing	2.113	Property
Municipal Bond Interest	1.121	Income
Net Operating Loss Limitation	1.106	Income
New Houses in Distressed Area	2.093	Property
New Housing for Low-Income Rental	2.097	Property
Nonprofit Elderly Housing State Funded	2.027	Property
Nonprofit Electrical Distribution Associations	2.063	Property
Nonprofit Housing for the Elderly	2.112	Property
Nonprofit Low-Income Rental Housing	2.098	Property
Nonprofit Public Park Use Land	2.058	Property
Nonprofit Sewage Treatment Facilities	2.043	Property
Nonprofit Telephone Associations	2.064	Property
Nonprofit Water Associations	2.062	Property
Nursery Stock	2.036	Property
Nursing Facilities	15.004	Medical Provider
NW Intertie Exemption	2.073	Property
ODOT Land Under Use Permit	2.061	Property
Open Space Land	2.122	Property
Ordinary Treatment of Losses from Small Business Corporation Stock	1.080	Income
Oregon 529 College Savings Network	1.113	Income
Oregon Affordable Housing Credit	1.167	Income
Oregon Capital Corporation Investments	1.170	Income
Oregon Cultural Trust	1.193	Income
Oregon Life and Health IGA Assessments	1.190	Income
Oregon State Lottery Prizes	1.131	Income
Oregon Veterans' Home	15.003	Medical Provider
Other Farm/Aquaculture/Egg Equipment	2.041	Property

Index

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Out-of-State Financial Institution	1.124	Income
Oyster Growing on State Land	2.039	Property
Pension Contributions and Earnings	1.014	Income
Personal Exemption	1.192	Income
Personal Property for Personal Use	2.068	Property
Physicians in "Medically Disadvantaged" Areas	1.115	Income
Political Contributions	1.191	Income
Pollution Control	1.176	Income
Pollution Control Facilities	2.101	Property
Pollution Prevention	1.175	Income
Prescription Drug Insurance (Part D)	1.011	Income
Prisons	12.002	Dry Cleaning
Private Farm and Logging Roads	2.052	Property
Private Libraries for Public Use	2.005	Property
Private Service Telephone Equipment	2.065	Property
Product Prohibited from Tax by Federal Law	13.001	Petroleum Loading
Property and Casualty Insur. Company Reserves	1.104	Income
Property Taxes	1.084	Income
Property Used as Golf Course and Effluent	2.044	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 University Venture Development Fund	1.157	Income
Public Warehouse Sales Throwback Exemption	1.196	Income
Qualified Adoption Expense	1.141	Income
Qualified Higher Education Expenses	1.063	Income
Qualified Research Activities	1.151	Income
Qualified Research Activities (Alternative)	1.152	Income
Qualified Tuition Programs (Federal)	1.004	Income
Railroad Cars Being Repaired	2.022	Property
Railroad Right of Way in Highway Lighting District	2.108	Property
Railroad Right of Way in Rural Fire District	2.109	Property
Railroad Right of Way in Water District	2.107	Property
Railroad Right of Way Used for Alternative Transport	2.059	Property
Reclaimed Plastics	1.177	Income
Reforestation	1.185	Income
Regional Economic Development Incentives	1.020	Income
Rehabilitated Housing	2.094	Property
Religious Organizations	2.077	Property
Removal of Architectural Barriers	1.072	Income
Renewal Community Tax Incentives	1.081	Income
Rental Allowances for Ministers' Homes	1.054	Income
Research and Development Costs	1.076	Income
Reservation Cigarette Sales	5.003	Cigarette
Reservation Enterprise Zone (Income Tax)	1.154	Income
Reservation Tobacco Sales	6.002	Other Tobacco Products
Restitution Payments for Holocaust Survivors	1.059	Income
Retirement Income	1.194	Income
Revenue from Government Leased Lines	10.001	Electric Cooperative

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Riparian Habitat Land	2.045	Property
Riparian Lands Removed from Farm Production	1.174	Income
Rural Health Care Facilities	2.089	Property
Rural Medical Practice	1.142	Income
Rural Renewable Energy Development Zone	2.014	Property
Sale of Stock to Farmers' Cooperatives	1.090	Income
Scholarship and Fellowship Income	1.001	Income
Scholarship Awards Used for Housing Expenses	1.114	Income
Section 179 Expensing Allowances	1.077	Income
Self-Employment Health Insurance	1.064	Income
Senior Services Centers	2.007	Property
SEP/SIMPLE Plan Contributions and Earnings	1.067	Income
Service in Vietnam on Missing Status	1.126	Income
Severe Disability	1.149	Income
Sewer Connection	1.186	Income
Ship Repair Facility Materials	2.020	Property
Single Sales Factor Corporate Apportionment	1.202	Income
Small City Business Development	1.122	Income
Small Quantity by Consumers	5.001	Cigarette
Small Refiner Expensing of Sulfur Compliant Equipment	1.092	Income
Small Tract Forestland Option	2.119	Property
Small Watercraft	2.056	Property
Small Wineries	7.001	Beer and Wine
Social Security Benefits (Federal)	1.016	Income
Social Security Benefits (Oregon)	1.118	Income
Soil and Water Conservation Expenditures	1.087	Income
Special Benefits for Disabled Coal Miners	1.015	Income
Spread on Acquisition of Stock	1.033	Income
State and Local Government Property	11.001	Hazardous Substances
State and Local Interests	14.002	Oil and Gas Severance
State and Local Property	2.070	Property
State and Local Standing Timber Under Contract	2.049	Property
State and Local Subscribers	8.001	Telephone Exchange Access (911)
Strategic Investment Program (SIP)	2.091	Property
Structured Settlement Accounts	1.045	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	1.060	Income
Teacher Classroom Expenses	1.061	Income
Tertiary Injectants	1.095	Income
Transfer of Land from Cemetery to School	2.079	Property
Tribal Land Being Placed in U.S. Trust	2.074	Property
Type A and B Hospitals	15.001	Medical Provider
Underground Storage Tank Grants	1.127	Income
Uniform Service or Linen Supply Facility	12.001	Dry Cleaning
Vertical Housing Development Zone	2.092	Property
Veterans Affairs and Pediatric Specialty Hospitals	15.002	Medical Provider
Veteran's Benefits and Services	1.035	Income

Index

Index of Tax Expenditures by Title

Tax Expenditure Name	Tax Expenditure Number	Program or Function
Voluntary Employees' Beneficiary Associations	1.053	Income
Volunteer Emergency Medical Technicians	1.143	Income
War Veterans in Nonprofit Elderly Housing	2.100	Property
Water Transit Vessel Manufacturing Tax Credit	1.156	Income
Watercraft Centrally Assessed	2.104	Property
Watercraft Locally Assessed	2.114	Property
Weatherization Lender's Credit	1.184	Income
Western Private Forestland	2.117	Property
Western Private Standing Timber	2.050	Property
Wet Marine and Transportation Policies	1.129	Income
Wildlife Habitat	2.115	Property
Wine Marketing Activities	7.002	Beer and Wine
Workers' Compensation Assessments	1.189	Income
Workers' Compensation Benefits (Medical)	1.043	Income
Workers' Compensation Benefits (Non-Medical)	1.042	Income
Working Family Child Care	1.159	Income
Youth Apprenticeship Sponsorship	1.137	Income