

## TAX EXPENDITURES SCHEDULED FOR SUNSET IN 2007–09

As part of the 1995 Budget Accountability Act, the governor is required to identify each tax expenditure that has a full or partial sunset occurring in the coming biennium and prepare a recommendation that indicates whether the full or partial sunset should be allowed to take effect. Below are those tax expenditures and the governor's recommendations.

TAX EXPENDITURE	TYPE	OREGON STATUTE	SUNSET	2007-09 REVENUE IMPACT (\$000)	GOVERNOR'S RECOMMENDATION
<b>1.112</b> Land Donated to Schools	Income Tax Subtraction	316.852/317.488	12/31/07	Less than 50	Extend Sunset
<b>1.125</b> Gains from Manufactured Dwelling Park Sale	Income Tax Subtraction	316.153	12/31/07	Less than 50	Extend Sunset
<b>1.153</b> Long-term Nonurban Enterprise Zone (Income Tax)	Income Tax Credit	317.124	06/30/09	Not Available*	Extend Sunset
<b>1.163</b> Child Care Division Contributions	Income Tax Credit	315.213	12/31/08	400	Extend Sunset
<b>1.166</b> Involuntary Manufactured Dwelling Moves	Income Tax Credit	316.153	12/31/07	400	Extend Sunset
<b>1.172</b> Alternatives to Field Burning	Income Tax Credit	468.150	12/31/07	400	Extend Sunset
<b>1.173</b> Farm Machinery and Equipment (Income Tax)	Income Tax Credit	315.119/315.123	12/31/07	Less than 50	Extend Sunset
<b>1.176</b> Pollution Control	Income Tax Credit	315.304	12/31/07	18,300	Allow Sunset
<b>1.178</b> Diesel Truck Engines	Income Tax Credit	Note: 315.356	12/31/07	300	Extend Sunset
<b>2.009</b> Construction-in-Process in an Enterprise Zone	Full Property Tax Exemption	285C.170	06/30/09	Incl. in 2.008	Extend Sunset
<b>2.010</b> Enterprise Zone Businesses	Full Property Tax Exemption	285C.175	06/30/09	30,800	Extend Sunset
<b>2.011</b> Long-Term Rural Enterprise Zone (Property Tax)	Full Property Tax Exemption	285C.406	06/30/09	2,600	Extend Sunset
<b>2.094</b> Rehabilitated Housing	Partial Property Tax Exemption	308.459	06/30/08	900	Extend Sunset
<b>2.101</b> Pollution Control Facilities	Partial Property Tax Exemption	307.405	12/31/07	100	Allow Sunset
<b>2.102</b> Ethanol Production Facility	Partial Property Tax Exemption	307.701	06/30/08	Less than 50	Extend Sunset

*\* In certain cases, to conform with individual or corporate taxpayer privacy disclosure laws, revenue numbers are not provided for tax expenditures that may affect at most a few taxpayers. This includes tax expenditures that do not currently affect any Oregon taxpayer, but could at a later date.*