

TABLE 1: INDEX OF TAX EXPENDITURES BY TAX PROGRAM

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005-07	2007-09	
INCOME TAX						
<i>Federal Exclusions</i>						
1.001	Scholarship and Fellowship Income	Education	1954	316.048	11,600	13,200
1.002	Interest on Education Savings Bonds	Education	1988	316.048	200	200
1.003	Earnings on Education Savings Accounts	Education	1997	316.048	800	1,000
1.004	Qualified Tuition Programs (Federal)	Education	1996	316.048	5,500	7,000
1.005	Public Assistance Benefits	Human Services	Pre-1955	316.048	16,400	18,300
1.006	Certain Foster Care Payments	Human Services	1982	316.048	4,500	5,200
1.007	Employee Adoption Benefits	Human Services	1996	316.048	3,400	4,200
1.008	Cafeteria Plan Benefits	Human Services	1974	316.048	236,200	286,300
1.009	Employer Paid Medical Benefits	Human Services	1918	316.048	770,000	910,300
1.010	Compensatory Damages	Human Services	Pre-1955	316.048	10,900	11,400
1.011	Prescription Drug Insurance (Part D)	Human Services	2003	316.048/317.013	34,000	12,400
1.012	Hospital Insurance (Part A)	Human Services	1965	316.048	157,500	190,200
1.013	Supplementary Medical Insurance (Part B)	Human Services	1970	316.048	208,200	130,000
1.014	Pension Contributions and Earnings	Human Services	1921	316.048	803,900	884,000
1.015	Special Benefits for Disabled Coal Miners	Human Services	1969	316.048	Less than 50	Less than 50
1.016	Social Security Benefits (Federal)	Human Services	1938	316.048	313,100	338,500
1.017	Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	29,100	32,200
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	6,100	6,400
1.020	Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	Less than 50	0
1.021	Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	18,800	28,900
1.022	Extraterritorial Income Exclusion	Economic/Community	2000	317.013	13,400	1,400
1.023	Cancellation of Debt for Non-Farmers	Economic/Community	Pre-1955	316.048/317.013	Less than 50	Less than 50
1.024	Imputed Interest Rules	Economic/Community	1964	316.048/317.013	3,000	3,100
1.025	Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	21,100	22,000
1.026	Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	22,200	24,500
1.027	Employer Provided Dependent Care	Economic/Community	1981	316.048	22,400	22,300
1.028	Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	55,300	58,900
1.029	Employee Meals and Lodging (Non-Military)	Economic/Community	1918	316.048	7,500	7,800
1.030	Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	6,600	7,100
1.031	Employee Awards	Economic/Community	1986	316.048	1,300	1,500
1.032	Employer Provided Education Benefits	Economic/Community	1997	316.048	7,000	7,500
1.033	Spread on Acquisition of Stock	Economic/Community	1981	316.048	3,000	2,500
1.034	Capital Gains on Home Sales	Economic/Community	1997	316.048	331,900	352,700
1.035	Veteran's Benefits and Services	Economic/Community	1917	316.048	42,200	45,800
1.036	Military and Dependents CHAMPUS/TRICARE Insurance	Economic/Community	1925	316.048	20,100	22,900
1.037	Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	200	200
1.038	Cancellation of Debt for Farmers	Natural Resources	1986	316.048	1,100	1,100
1.039	Energy Conservation Subsidies (Federal)	Natural Resources	1992	316.048	Incl. in 1.128	Incl. in 1.128
1.040	Employer Paid Transportation Benefits	Transportation	1992	316.048	28,500	29,900
1.041	Life Insurance Investment Income	Consumer and Business Services	1913	316.048/317.013	205,200	216,000
1.042	Workers' Compensation Benefits (Non-Medical)	Consumer and Business Services	1918	316.048	22,600	22,500
1.043	Workers' Compensation Benefits (Medical)	Consumer and Business Services	1918	316.048	54,000	63,200
1.044	Credit Union Income	Consumer and Business Services	1951	317.080(1)	13,700	15,100
1.045	Structured Settlement Accounts	Consumer and Business Services	1982	317.013	Less than 50	Less than 50
1.046	Contributions in Aid of Construction for Utilities	Consumer and Business Services	1996	317.013	100	100

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005–07	2007–09	
1.047	Gain on Nondealer Installment Sales	Tax Administration	1921	316.048/317.013	6,600	7,200
1.048	Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	14,300	16,400
1.049	Allowances for Federal Employees Abroad	Government	1943	316.048	4,200	5,000
1.050	Interest on Oregon State and Local Debt	Government	1913	316.048	78,900	77,700
1.051	Capital Gains on Inherited Property	Social Policy	1921	316.048	676,500	807,700
1.052	Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	200	200
1.053	Voluntary Employees' Beneficiary Associations	Social Policy	1928	316.048	25,100	27,000
1.054	Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	3,800	4,100
1.055	Discharge of Certain Student Loan Debt	Social Policy	1984	316.048	Less than 50	Less than 50
1.056	Military Disability Benefits	Social Policy	1942	316.048	800	800
1.057	Benefits and Allowances of Armed Forces Personnel	Social Policy	1925	316.048	22,900	24,000
1.058	Capital Gains on Gifts	Social Policy	1921	316.048	72,700	87,100
1.059	Restitution Payments for Holocaust Survivors	Social Policy	2001	316.048	Less than 50	Less than 50
1.060	Survivor Annuities	Social Policy	1997	316.048	Less than 50	Less than 50
<i>Federal Adjustments</i>						
1.061	Teacher Classroom Expenses	Education	2002	316.048	400	0
1.062	Interest on Student Loans	Education	1997	316.048	12,000	13,500
1.063	Qualified Higher Education Expenses	Education	2001	316.048	5,000	0
1.064	Self-Employment Health Insurance	Human Services	1986	316.048	51,100	60,000
1.065	Health Savings Accounts	Human Services	1996	316.048	1,600	5,100
1.066	IRA Contributions and Earnings	Human Services	1974	316.048	93,100	120,000
1.067	SEP/SIMPLE Plan Contributions and Earnings	Human Services	1962	316.048	72,700	82,800
1.068	Moving Expenses	Economic/Community	1964	316.048	3,400	3,500
<i>Federal Deductions</i>						
1.069	Charitable Contributions: Education	Education	1917	316.695/317.013	45,800	49,800
1.070	Charitable Contributions: Health	Human Services	1917	316.695/317.013	33,800	36,700
1.071	Medical and Dental Expenses	Human Services	1942	316.695	217,100	275,800
1.072	Removal of Architectural Barriers	Human Services	1976	316.048/317.013	Less than 50	Less than 50
1.073	Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	6,800	9,900
1.074	Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	35,100	104,400
1.075	Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	5,800	5,900
1.076	Research and Development Costs	Economic/Community	1954	316.048/317.013	12,700	17,600
1.077	Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.013	22,300	-7,200
1.078	Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.013	5,300	6,100
1.079	Construction Funds of Shipping Companies	Economic/Community	1936	317.319	1,700	1,700
1.080	Ordinary Treatment of Losses from Small Business Corporation Stock	Economic/Community	1958	316.048	400	400
1.081	Renewal Community Tax Incentives	Economic/Community	2005	316.048/317.013	3,100	3,900
1.082	Deduction of Certain Film and Television Production Costs	Economic/Community	2005	317.013	200	100
1.083	Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	33,300	44,600
1.084	Property Taxes	Economic/Community	1913	316.695	246,700	259,500
1.085	Home Mortgage Interest	Economic/Community	1913	316.695	848,800	972,500
1.086	Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	7,100	7,200
1.087	Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	300	300
1.088	Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,800	1,200
1.089	Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	600	500
1.090	Sale of Stock to Farmers' Cooperatives	Natural Resources	1998	316.048/317.013	Less than 50	Less than 50
1.091	Clean-Fuel Vehicles and Refueling Property	Natural Resources	1993	316.048/317.013	300	0
1.092	Small Refiner Expensing of Sulfur Compliant Equipment	Natural Resources	2004	317.013	Less than 50	Less than 50
1.093	Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	Less than 50	Less than 50
1.094	Depletion Costs for Fuels	Natural Resources	1962	316.695/317.013	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)	
				2005-07	2007-09
1.095 Tertiary Injectants	Natural Resources	1980	316.695/317.013	Less than 50	Less than 50
1.096 Deferral of Capital Gains From FERC Restructuring Requirements	Natural Resources	2004	317.013	2,200	-200
1.097 Expensing Timber Growing Costs	Natural Resources	1986	316.048/317.013	2,100	2,100
1.098 Expensing and Amortization of Reforestation Costs	Natural Resources	1980	316.048/317.013	1,700	1,700
1.099 Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	600	600
1.100 Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.048/317.374	1,200	1,200
1.101 Mining Reclamation Reserves	Natural Resources	1984	316.048/317.013	300	300
1.102 Life Insurance Company Reserves	Consumer and Business Services	1984	317.655(2)(f) and (g)	8,500	9,000
1.103 Additions to Bad Debt Reserves of Small Financial Institutions	Consumer and Business Services	1947	317.310	Less than 50	Less than 50
1.104 Property and Casualty Insurance Company Reserves	Consumer and Business Services	1986	317.655(2)(f,g)	13,900	15,600
1.105 Magazine Circulation Expenditures	Tax Administration	1950	316.048/317.013	300	300
1.106 Net Operating Loss Limitation	Tax Administration	1954	317.478/317.479	2,600	2,600
1.107 Completed Contract Rules	Tax Administration	1986	316.048/317.013	1,500	1,900
1.108 Casualty and Theft Losses	Social Policy	1913	316.695	2,100	2,100
1.109 Overnight-travel Expenses of National Guard and Reserve Members	Social Policy	2005	316.048	700	800
1.110 Local Income Taxes	Social Policy	1913	316.695	7,700	Less than 50
1.111 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	227,000	254,600

Oregon Subtractions

1.112 Land Donated to Schools	Education	1999	316.852/317.488	Less than 50	Less than 50
1.113 Oregon 529 College Savings Network	Education	1999	316.699	6,600	7,400
1.114 Scholarship Awards Used for Housing Expenses	Education	1999	316.846	400	400
1.115 Physicians in "Medically Disadvantaged" Areas	Human Services	1973	316.076	0	0
1.116 Additional Deduction for Elderly or Blind	Human Services	1989	316.695(7)	6,100	3,800
1.117 Additional Medical Deduction for Elderly	Human Services	1991	316.695 (1)(d)(B)	84,300	96,000
1.118 Social Security Benefits (Oregon)	Human Services	1985	316.054	263,000	299,500
1.119 Domestic Partner Benefits	Social Policy	1999	OAR 150-316-007(B)	500	600
1.120 Donations of Art by the Artist	Economic/Community	1979	316.838	100	100
1.121 Municipal Bond Interest	Economic/Community	1987	316.056	1,900	2,200
1.122 Small City Business Development	Economic/Community	2001	316.778/317.391	Less than 50	400
1.123 Individual Development Accounts (Exclusion and Subtraction)	Economic/Community	1999	316.848	Less than 50	Less than 50
1.124 Out-of-State Financial Institution	Economic/Community	1999	317.057	Less than 50	Less than 50
1.125 Gains from Manufactured Dwelling Park Sale	Economic/Community	2005	316.153	Less than 50	Less than 50
1.126 Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.127 Underground Storage Tank Grants	Natural Resources	1991	316.834/317.383	0	0
1.128 Energy Conservation Subsidies (Oregon)	Natural Resources	1981	316.744/317.386	200	100
1.129 Wet Marine and Transportation Policies	Consumer and Business Services	1995	317.080(8)	500	600
1.130 Income Earned in Border River Areas	Tax Administration	2001	316.127	Less than 50	Less than 50
1.131 Oregon State Lottery Prizes	Government	1985	461.560	2,400	3,000
1.132 Income Earned in "Indian Country"	Government	1977	316.777	3,600	3,800
1.133 Federal Pension Income	Government	1998	316.680(1)(f)	130,300	137,000
1.134 Federal Income Tax Deduction	Social Policy	1929	316.680/316.695	632,400	747,200
1.135 Military Active Duty Pay	Social Policy	1969	316.680/316.789/316.791	28,500	35,200
1.136 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	27,900	34,300

Oregon Credits

1.137 Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
--	-----------	------	---------	---	---

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2005–07	2007–09
1.138 Contributions of Computer Equipment	Education	1985	317.151	Less than 50	Less than 50
1.139 Employer Provided Scholarships	Education	2001	315.237	Less than 50	Less than 50
1.140 Earned Income Credit	Human Services	1997	315.266	28,400	39,700
1.141 Qualified Adoption Expense	Human Services	1999	315.274	400	Less than 50
1.142 Rural Medical Practice	Human Services	1989	315.613/315.616/ 315.619	11,300	11,100
1.143 Volunteer Rural Emergency Medical Technicians	Human Services	2005	315.622	400	600
1.144 Costs in lieu of Nursing Home Care	Human Services	1979	316.147-316.149	Less than 50	Less than 50
1.145 Long-Term Care Insurance	Human Services	1999	315.610	11,300	12,600
1.146 Disabled Child	Human Services	1985	316.099	3,700	4,100
1.147 Elderly or Permanently Disabled	Human Services	1969	316.087	Less than 50	Less than 50
1.148 Loss of Limbs	Human Services	1973	316.079	Less than 50	Less than 50
1.149 Severe Disability	Human Services	1985	316.758/316.765	5,300	5,800
1.150 Film Production Development Contributions	Economic/Community	2003	315.514	1,500	1,700
1.151 Qualified Research Activities	Economic/Community	1989	317.152	11,300	16,500
1.152 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	Incl. in 1.151	Incl. in 1.151
1.153 Long-term Nonurban Enterprise Zone (Income Tax)	Economic/Community	1997	317.124	Less than 50	Less than 50
1.154 Reservation Enterprise Zone (Income Tax)	Economic/Community	2001	285C.309	Less than 50	Less than 50
1.155 Electronic Commerce Enterprise Zone (Income Tax)	Economic/Community	2001	315.507	2,900	3,000
1.156 Water Transit Vessel Manufacturing	Economic/Community	2005	315.517	Less than 50	Less than 50
1.157 Public University Venture Development Fund	Economic/Community	2005	315.521	Less than 50	400
1.158 Child and Dependent Care	Economic/Community	1975	316.078	16,800	15,600
1.159 Working Family Child Care	Economic/Community	1997	315.262	47,500	50,600
1.160 Dependent Care Assistance	Economic/Community	1987	315.204	1,900	1,900
1.161 Dependent Care Facilities	Economic/Community	1987	315.208	Incl. in 1.160	Incl. in 1.160
1.162 First Break Program	Economic/Community	1995	315.259	Less than 50	Less than 50
1.163 Child Care Division Contributions	Economic/Community	2001	315.213	400	400
1.164 Farm Worker Housing Construction	Economic/Community	1989	315.164	900	1,200
1.165 Farm Worker Housing Lender's Credit	Economic/Community	1989	317.147	700	700
1.166 Involuntary Manufactured Dwelling Moves	Economic/Community	1991	316.153	300	400
1.167 Oregon Affordable Housing Credit	Economic/Community	1989	317.097	5,800	9,000
1.168 Individual Development Account Contribution (Credit)	Economic/Community	1999	315.271	1,600	1,800
1.169 Individual Development Account Withdrawal (Credit)	Economic/Community	2005	315.272	Less than 50	100
1.170 Oregon Capital Corporation Investments	Economic/Community	1987	315.504	0	0
1.171 Crop Gleaning	Natural Resources	1977	315.156	100	100
1.172 Alternatives to Field Burning	Natural Resources	1975	468.150	400	400
1.173 Farm Machinery and Equipment (Income Tax)	Natural Resources	2001	315.119/315.123	Less than 50	Less than 50
1.174 Riparian Lands Removed from Farm Production	Natural Resources	2001	315.113	Less than 50	100
1.175 Pollution Prevention	Natural Resources	1995	315.311	Less than 50	Less than 50
1.176 Pollution Control	Natural Resources	1967	315.304	19,500	18,300
1.177 Reclaimed Plastics	Natural Resources	1985	315.324	Less than 50	Less than 50
1.178 Diesel Truck Engines	Natural Resources	2003	Note: 315.356	300	300
1.179 Fish Screening Devices	Natural Resources	1989	315.138	Less than 50	Less than 50
1.180 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	13,900	16,000
1.181 Alternative Fuel Stations	Natural Resources	2001	317.115	Less than 50	Less than 50
1.182 Business Energy Facilities	Natural Resources	1979	315.354	19,700	23,000
1.183 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	Less than 50	Less than 50
1.184 Weatherization Lender's Credit	Natural Resources	1977	317.111	Less than 50	Less than 50
1.185 Reforestation	Natural Resources	1979	315.104	400	500
1.186 Sewer Connection	Natural Resources	1987	316.095	Less than 50	Less than 50
1.187 Mile-Based or Time-Based Motor Vehicle Insurance	Consumer and Business Services	2003	Note: 317.122	Less than 50	Less than 50
1.188 Fire Insurance	Consumer and Business Services	1969	317.122(1)	5,300	6,600

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005-07	2007-09	
1.189 Workers' Compensation Assessments	Consumer and Business Services	1995	317.122(2)	2,200	1,600	
1.190 Oregon Life and Health IGA Assessments	Consumer and Business Services	1975	734.835	100	100	
1.191 Political Contributions	Government	1969	316.102	11,600	11,900	
1.192 Personal Exemption	Social Policy	1985	316.085	878,200	924,100	
1.193 Oregon Cultural Trust	Social Policy	2001	315.675	3,300	3,700	
1.194 Retirement Income	Social Policy	1991	316.157	2,000	1,600	
<i>Other</i>						
1.195 Expatriate Residential Status	Economic/Community	1999	316.027	1,800	1,900	
1.196 Public Warehouse Sales Throwback Exemption	Economic/Community	2005	314.665	Less than 50	Less than 50	
1.197 Income Averaging for Farmers	Natural Resources	2001	314.297	300	400	
1.198 Capital Gains from Farm Property	Natural Resources	2001	318.020/317.063	1,000	1,100	
1.199 Apportionment for Certain Forest Product Companies	Natural Resources	2003	314.650(2)	Not available	Not available	
1.200 Apportionment for Utility and Telecommunication Companies	Consumer and Business Services	2001	314.280	500	600	
1.201 Title 10 Active Duty Death	Social Policy	2005	314.088	Less than 50	Less than 50	
1.202 Single Sales Factor Corporate Apportionment	Economic/Community	2003	314.650	77,600	65,600	

PROPERTY TAX

Full

2.001 Academies, Day Care, and Student Housing	Education	1957	307.145	14,600	15,800
2.002 Student Housing Furnishings	Education	1957	307.195	100	100
2.003 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	8,700	9,600
2.004 Higher Education Parking Space	Education	1989	307.095(3)	4,200	4,300
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	200	200
2.008 Commercial Buildings Under Construction	Economic/Community	1959	307.340	4,900	5,000
2.009 Construction-in-Process in an Enterprise Zone	Economic/Community	2003	285C.170	Incl. in 2.008	Incl. in 2.008
2.010 Enterprise Zone Businesses	Economic/Community	1985	285C.175	26,100	30,800
2.011 Long-Term Rural Enterprise Zone (Property Tax)	Economic/Community	1997	285C.406	2,200	2,600
2.012 Centrally Assessed Electricity Generating Facility in an Enterprise Zone	Economic/Community	2003	Note: 285C.175	0	0
2.013 Electronic Commerce Enterprise Zone (Property Tax)	Economic/Community	2001	285C.185	Incl. in 2.010	Incl. in 2.010
2.014 Rural Renewable Energy Development Zone	Economic/Community	2003	285C.362	0	800
2.015 Inventory	Economic/Community	1969	307.400	410,400	434,000
2.016 Business Personal Property Cancellation	Economic/Community	1979	308.250(2)	5,000	5,900
2.017 Cargo Containers	Economic/Community	1979	307.835	300	400
2.018 Leased Docks and Airports	Economic/Community	1947	307.120	8,500	10,000
2.019 Leased Publicly Owned Shipyard Property	Economic/Community	1995	307.111	3,300	3,700
2.020 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	0	0
2.021 Aircraft Being Repaired	Economic/Community	1995	308.559	0	0
2.022 Railroad Cars Being Repaired	Economic/Community	1973	308.665	0	0
2.023 Federal Land Under Recreation Facility	Economic/Community	1975	307.182	1,300	1,300
2.024 Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.025 Federal Land Under Summer Homes	Economic/Community	1975	307.183/307.184	1,000	1,200
2.026 Housing Authority Rental Units	Economic/Community	1937	307.092	19,900	22,200
2.027 Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	0	0
2.028 Farm Labor Housing and Day Care Centers	Economic/Community	1973	307.485	400	400
2.029 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.030 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	400	400
2.031 Food Processing Equipment	Natural Resources	2005	307.455	900	1,900

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2005–07	2007–09
2.032 Farm Machinery and Equipment (Property Tax)	Natural Resources	1973	307.394	53,200	55,600
2.033 Mobile Field Incinerators	Natural Resources	1971	307.390	Less than 50	Less than 50
2.034 Crops, Plants, and Fruit Trees	Natural Resources	1957	307.320	16,700	17,900
2.035 Agricultural Products Held by Farmer	Natural Resources	1965	307.325	200	200
2.036 Nursery Stock	Natural Resources	1971	307.315	6,600	7,100
2.037 Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	Incl. in 2.070	Incl. in 2.070
2.038 Leased Federal Grazing Land	Natural Resources	1961	307.060	Incl. in 2.085	Incl. in 2.085
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 2.032	Incl. in 2.032
2.041 Other Farm/Aquaculture/Egg Equipment	Natural Resources	1973	307.397	Incl. in 2.032	Incl. in 2.032
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 Property Used for Golf Course and Effluent	Natural Resources	2001	Note: 307.118	100	100
2.045 Riparian Habitat Land	Natural Resources	1981	308A.362	100	100
2.046 Environmentally Sensitive Logging Equipment	Natural Resources	1999	307.827/307.831	2,200	2,300
2.047 Crab Pots	Natural Resources	1969	508.270	300	300
2.048 Federal Standing Timber Under Contract	Natural Resources	1965	307.050	5,600	5,400
2.049 State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	2,300	2,300
2.050 Western Private Standing Timber	Natural Resources	1977	321.272	399,300	415,000
2.051 Eastern Private Standing Timber	Natural Resources	1961	321.829	38,800	40,300
2.052 Private Farm and Logging Roads	Natural Resources	1963	308.236	33,700	36,100
2.053 Forest Fire Protection Association	Natural Resources	1957	307.125	300	300
2.054 Inactive Mineral Interests	Natural Resources	1997	308.115	200	200
2.055 Leased State Land Board Land	Natural Resources	1982	307.168	1,800	1,900
2.056 Small Watercraft	Natural Resources	1959	830.790(2)	30,100	30,700
2.057 Mining Claims on Federal Land	Natural Resources	1889	307.080	100	200
2.058 Nonprofit Public Park Use Land	Natural Resources	1971	307.115	200	200
2.059 Railroad Right of Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.060 Motor Vehicles and Trailers	Transportation	1919	803.585	710,300	748,500
2.061 ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 50	Less than 50
2.062 Nonprofit Water Associations	Consumer and Business Services	1937	307.210	200	200
2.063 Nonprofit Electrical Distribution Associations	Consumer and Business Services	1943	308.805	8,600	9,200
2.064 Nonprofit Telephone Associations	Consumer and Business Services	1941	307.220	0	0
2.065 Private Service Telephone Equipment	Consumer and Business Services	1941	307.230	Less than 50	Less than 50
2.066 FCC Licenses	Consumer and Business Services	2001	307.126	6,100	6,400
2.067 Intangible Personal Property	Tax Administration	1935	307.030	10,013,800	11,145,600
2.068 Personal Property for Personal Use	Tax Administration	1854	307.190	667,800	725,100
2.069 Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	100	100
2.070 State and Local Property	Government	1854	307.090	1,460,300	1,638,000
2.071 Beach Lands	Government	1969	307.450	Not available	Not available
2.072 Local Government Public Ways	Government	1895	307.200	Not available	Not available
2.073 NW Intertie Exemption	Government	2005	307.090	800	800
2.074 Tribal Land Being Placed in U.S. Trust	Government	1993	307.181	5,000	5,000
2.075 Charitable, Literary, and Scientific Organizations	Social Policy	1854	307.130	87,800	93,200
2.076 Fraternal Organizations	Social Policy	1961	307.136	8,200	9,100
2.077 Religious Organizations	Social Policy	1854	307.140	88,600	93,000
2.078 Cemeteries, Burial Grounds, and Mausoleums	Social Policy	1854	307.150	6,100	6,300
2.079 Transfer of Land from Cemetery to School	Social Policy	2001	307.157	200	300
2.080 Exempt Lease from Taxable Owner	Social Policy	1977	307.112	Incl. elsewhere	Incl. elsewhere
2.081 Exempt Lease from Exempt Owner	Social Policy	1973	307.166	Incl. elsewhere	Incl. elsewhere
2.082 City-Owned Sports Facility	Social Policy	2001	307.171	800	900
2.083 Convention Facilities	Social Policy	1985	263.290	0	0

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2005-07	2007-09
2.084 LLC Owned by Nonprofit Corporation	Social Policy	2005	307.022	100	100
2.085 Federal Property	Federal Law	1848	307.040	2,339,300	2,545,400
2.086 Indian Property on Reservation	Federal Law	1854	307.180	Not available	Not available
2.087 Amtrak Passenger Railroad	Federal Law	1983	308.515	300	300
<i>Partial</i>					
2.088 Fraternities, Sororities, and Cooperatives	Education	1973	307.460	400	400
2.089 Rural Health Care Facilities	Human Services	2001	307.804	Less than 50	Less than 50
2.090 Long-Term Care Facilities	Human Services	1999	307.808	100	100
2.091 Strategic Investment Program (SIP)	Economic/Community	1993	307.123	119,300	128,500
2.092 Vertical Housing Development Zone	Economic/Community	2001	285C.450	Less than 50	Less than 50
2.093 New Houses in Distressed Area	Economic/Community	1989	307.664	6,300	6,800
2.094 Rehabilitated Housing	Economic/Community	1975	308.459	800	900
2.095 Multi-Family Rental Housing in City Core	Economic/Community	1975	307.612	11,100	13,300
2.096 Low-Income Multi-Unit Housing	Economic/Community	1999	307.612	Incl. in 2.095	Incl. in 2.095
2.097 New Housing for Low-Income Rental	Economic/Community	1989	307.517/307.518	1,100	1,200
2.098 Nonprofit Low-Income Rental Housing	Economic/Community	1985	307.541	13,100	15,800
2.099 Disabled War Veterans or Their Spouses	Economic/Community	1921	307.250	28,400	31,300
2.100 War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	100	100
2.101 Pollution Control Facilities	Natural Resources	1967	307.405	100	100
2.102 Ethanol Production Facility	Natural Resources	1993	307.701	Less than 50	Less than 50
2.103 Alternative Energy Systems	Natural Resources	1975	307.175	1,200	1,500
2.104 Watercraft Centrally Assessed	Natural Resources	1925	308.515	Not available	Not available
2.105 Historic Property	Natural Resources	1975	358.505	27,700	29,000
2.106 Aircraft	Transportation	1987	308.558/308.565	9,700	10,500
2.107 Railroad Right of Way in Water District	Social Policy	1943	264.110	Less than 50	Less than 50
2.108 Railroad Right of Way in Highway Lighting District	Social Policy	1947	372.190	Less than 50	Less than 50
2.109 Railroad Right of Way in Rural Fire District	Social Policy	1969	478.010(2)(d)	600	700
2.110 Destroyed or Damaged Property	Social Policy	1971	308.425, 308.428	Less than 50	Less than 50
2.111 Homestead Exemption for Federal Active Duty Military Servicemembers	Social Policy	2005	307.286	Less than 50	Less than 50
<i>Special</i>					
2.112 Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Less than 50	Less than 50
2.113 Multi-Unit Rental Housing	Economic/Community	2001	308.704	4,300	4,700
2.114 Watercraft Locally Assessed	Natural Resources	1925	308.256	2,500	2,600
2.115 Wildlife Habitat	Natural Resources	1993	308A.400	600	600
2.116 Forest Homesites	Natural Resources	1989	308A.256	9,000	12,000
2.117 Western Private Forestland	Natural Resources	1977	321.354	47,200	55,100
2.118 Eastern Private Forestland	Natural Resources	1971	321.833	3,700	3,700
2.119 Small Tract Forestland Option	Natural Resources	2003	321.722	23,300	28,200
2.120 Farm Land	Natural Resources	1967	308A.050	179,400	183,000
2.121 Farm Homesites	Natural Resources	1987	308A.253	6,800	7,000
2.122 Open Space Land	Natural Resources	1971	308A.300	1,000	1,000
GAS, USE, JET AND AVIATION FUEL TAXES					
3.001 Forest Products – Gasoline	Natural Resources	1945	319.320(1)(b,d)	0	0
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)	2,700	3,700

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005–07	2007–09	
WEIGHT-MILE TAX						
4.001 Farming Operations	Natural Resources	1983	825.017(4,18)/ 825.024	3,000	3,100	
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)	1,800	2,700	
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	5,200	6,100	
4.005 Public Mass Transit Vehicles	Government	1977	825.017(12)	3,500	2,900	
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	100	
CIGARETTE TAX						
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	2,500	2,500	
OTHER TOBACCO PRODUCTS TAX						
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	
BEER AND WINE TAX						
7.001 Small Wineries	Economic/Community	1977	473.050(5)	2,300	2,700	
7.002 Wine Marketing Activities	Economic/Community	2001	473.047	0	0	
TELEPHONE EXCHANGE ACCESS (911) TAX						
8.001 State and Local Subscribers	Government	1981	401.794	3,100	800	
8.002 Federal Subscribers	Federal Law	1981	401.794	100	Less than 50	
8.003 Indian Reservation Subscribers	Federal Law	1981	401.794	100	Less than 50	
FOREST PRODUCTS HARVEST TAX						
9.001 First 25,000 Board Feet	Natural Resources	1953	321.015(5)	400	400	
ELECTRIC COOPERATIVE TAX						
10.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805	100	100	
HAZARDOUS SUBSTANCES FEE						
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	
DRY CLEANING FEE/TAX						
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	
12.003 Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	0	0	

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005–07	2007–09	
PETROLEUM LOAD FEE						
13.001	Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not available	Not available
OIL AND GAS SEVERANCE TAX						
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
MEDICAL PROVIDER TAX						
15.001	Type A and B Hospitals	Human Services	2003	Note: 409.750	700	200
15.002	Veterans Affairs and Pediatric Specialty Hospitals	Human Services	2003	Note: 409.750	600	200
15.003	Oregon Veterans' Home	Human Services	2003	Note: 409.750	800	800
15.004	Nursing Facilities	Human Services	2003	Note: 409.750	2,000	2,000
LODGING TAX						
16.001	Exempt Dwelling Units	Social Policy	2003	320.308	Not available	Not available