

TABLE 2: INDEX OF TAX EXPENDITURES BY PROGRAM/FUNCTION

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005-07	2007-09	
EDUCATION						
<i>Income Tax</i>						
1.001	Scholarship and Fellowship Income	Exclusion	1954	316.048	11,600	13,200
1.002	Interest on Education Savings Bonds	Exclusion	1988	316.048	200	200
1.003	Earnings on Education Savings Accounts	Exclusion	1997	316.048	800	1,000
1.004	Qualified Tuition Programs (Federal)	Exclusion	1996	316.048	5,500	7,000
1.061	Teacher Classroom Expenses	Adjustment	2002	316.048	400	0
1.062	Interest on Student Loans	Adjustment	1997	316.048	12,000	13,500
1.063	Qualified Higher Education Expenses	Adjustment	2001	316.048	5,000	0
1.069	Charitable Contributions: Education	Deduction	1917	316.695/317.013	45,800	49,800
1.112	Land Donated to Schools	Subtraction	1999	316.852/317.488	Less than 50	Less than 50
1.113	Oregon 529 College Savings Network	Subtraction	1999	316.699	6,600	7,400
1.114	Scholarship Awards Used for Housing Expenses	Subtraction	1999	316.846	400	400
1.137	Youth Apprenticeship Sponsorship	Credit	1991	315.254	0	0
1.138	Contributions of Computer Equipment	Credit	1985	317.151	Less than 50	Less than 50
1.139	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	14,600	15,800
2.002	Student Housing Furnishings	Full	1957	307.195	100	100
2.003	Leased Student Housing Publicly Owned	Full	1947	307.110(3)(a)	8,700	9,600
2.004	Higher Education Parking Space	Full	1989	307.095(3)	4,200	4,300
2.005	Private Libraries for Public Use	Full	1854	307.160	Less than 50	Less than 50
2.088	Fraternalities, Sororities, and Cooperatives	Partial	1973	307.460	400	400
HUMAN SERVICES						
<i>Income Tax</i>						
1.005	Public Assistance Benefits	Exclusion	Pre-1955	316.048	16,400	18,300
1.006	Certain Foster Care Payments	Exclusion	1982	316.048	4,500	5,200
1.007	Employee Adoption Benefits	Exclusion	1996	316.048	3,400	4,200
1.008	Cafeteria Plan Benefits	Exclusion	1974	316.048	236,200	286,300
1.009	Employer Paid Medical Benefits	Exclusion	1918	316.048	770,000	910,300
1.010	Compensatory Damages	Exclusion	Pre-1955	316.048	10,900	11,400
1.011	Prescription Drug Insurance (Part D)	Exclusion	2003	316.048/317.013	34,000	12,400
1.012	Hospital Insurance (Part A)	Exclusion	1965	316.048	157,500	190,200
1.013	Supplementary Medical Insurance (Part B)	Exclusion	1970	316.048	208,200	130,000
1.014	Pension Contributions and Earnings	Exclusion	1921	316.048	803,900	884,000
1.015	Special Benefits for Disabled Coal Miners	Exclusion	1969	316.048	Less than 50	Less than 50
1.016	Social Security Benefits (Federal)	Exclusion	1938	316.048	313,100	338,500
1.064	Self-Employment Health Insurance	Adjustment	1986	316.048	51,100	60,000
1.065	Health Savings Accounts	Adjustment	1996	316.048	1,600	5,100
1.066	IRA Contributions and Earnings	Adjustment	1974	316.048	93,100	120,000
1.067	SEP/SIMPLE Plan Contributions and Earnings	Adjustment	1962	316.048	72,700	82,800
1.070	Charitable Contributions: Health	Deduction	1917	316.695/317.013	33,800	36,700
1.071	Medical and Dental Expenses	Deduction	1942	316.695	217,100	275,800
1.072	Removal of Architectural Barriers	Deduction	1976	316.048/317.013	Less than 50	Less than 50
1.115	Physicians in "Medically Disadvantaged" Areas	Subtraction	1973	316.076	0	0
1.116	Additional Deduction for Elderly or Blind	Subtraction	1989	316.695(7)	6,100	3,800
1.117	Additional Medical Deduction for Elderly	Subtraction	1991	316.695 (1)(d)(B)	84,300	96,000
1.118	Social Security Benefits (Oregon)	Subtraction	1985	316.054	263,000	299,500
1.140	Earned Income Credit	Credit	1997	315.266	28,400	39,700
1.141	Qualified Adoption Expense	Credit	1999	315.274	400	Less than 50
1.142	Rural Medical Practice	Credit	1989	315.613/315.616/ 315.619	11,300	11,100
1.143	Volunteer Rural Emergency Medical Technicians	Credit	2005	315.622	400	600
1.144	Costs in lieu of Nursing Home Care	Credit	1979	316.147-316.149	Less than 50	Less than 50
1.145	Long-Term Care Insurance	Credit	1999	315.610	11,300	12,600
1.146	Disabled Child	Credit	1985	316.099	3,700	4,100

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2005–07	2007–09
1.147 Elderly or Permanently Disabled	Credit	1969	316.087	Less than 50	Less than 50
1.148 Loss of Limbs	Credit	1973	316.079	Less than 50	Less than 50
1.149 Severe Disability	Credit	1985	316.758/316.765	5,300	5,800

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	200	200
2.089 Rural Health Care Facilities	Partial	2001	307.804	Less than 50	Less than 50
2.090 Long-Term Care Facilities	Partial	1999	307.808	100	100

Medical Provider Tax

15.001 Type A and B Hospitals	Exclusion	2003	Note: 409.750	700	200
15.002 Veterans Affairs and Pediatric Specialty Hospitals	Exclusion	2003	Note: 409.750	600	200
15.003 Oregon Veterans' Home	Exclusion	2003	Note: 409.750	800	800
15.004 Nursing Facilities	Exclusion	2003	Note: 409.750	2,000	2,000

ECONOMIC AND COMMUNITY DEVELOPMENT

Income Tax

1.017 Income Earned Abroad by U.S. Citizens	Exclusion	1926	316.048	29,100	32,200
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	6,100	6,400
1.020 Regional Economic Development Incentives	Exclusion	1993	316.048/317.013	Less than 50	0
1.021 Income of Controlled Foreign Corporations	Exclusion	1909	317.013	18,800	28,900
1.022 Extraterritorial Income Exclusion	Exclusion	2000	317.013	13,400	1,400
1.023 Cancellation of Debt for Non-Farmers	Exclusion	Pre-1955	316.048/317.013	Less than 50	Less than 50
1.024 Imputed Interest Rules	Exclusion	1964	316.048/317.013	3,000	3,100
1.025 Employer Paid Group Life Insurance Premiums	Exclusion	1920	316.048	21,100	22,000
1.026 Employer Paid Accident and Disability Insurance	Exclusion	1954	316.048	22,200	24,500
1.027 Employer Provided Dependent Care	Exclusion	1981	316.048	22,400	22,300
1.028 Miscellaneous Fringe Benefits	Exclusion	1984	316.048	55,300	58,900
1.029 Employee Meals and Lodging (Non-Military)	Exclusion	1918	316.048	7,500	7,800
1.030 Employee Stock Ownership Plans	Exclusion	1974	316.048/317.013	6,600	7,100
1.031 Employee Awards	Exclusion	1986	316.048	1,300	1,500
1.032 Employer Provided Education Benefits	Exclusion	1997	316.048	7,000	7,500
1.033 Spread on Acquisition of Stock	Exclusion	1981	316.048	3,000	2,500
1.034 Capital Gains on Home Sales	Exclusion	1997	316.048	331,900	352,700
1.035 Veteran's Benefits and Services	Exclusion	1917	316.048	42,200	45,800
1.036 Military and Dependents CHAMPUS/TRICARE Insurance	Exclusion	1925	316.048	20,100	22,900
1.068 Moving Expenses	Adjustment	1964	316.048	3,400	3,500
1.073 Accelerated Depreciation of Buildings	Deduction	1954	316.048/317.013	6,800	9,900
1.074 Accelerated Depreciation of Equipment	Deduction	1954	316.048/317.013	35,100	104,400
1.075 Deferral of Certain Financing Income of Foreign Corporations	Deduction	1997	317.013	5,800	5,900
1.076 Research and Development Costs	Deduction	1954	316.048/317.013	12,700	17,600
1.077 Section 179 Expensing Allowances	Deduction	1959	316.048/317.013	22,300	-7,200
1.078 Amortization of Business Start-Up Costs	Deduction	1980	316.048/317.013	5,300	6,100
1.079 Construction Funds of Shipping Companies	Deduction	1936	317.319	1,700	1,700
1.080 Ordinary Treatment of Losses from Small Business Corporation Stock	Deduction	1958	316.048	400	400
1.081 Renewal Community Tax Incentives	Deduction	2005	316.048/317.013	3,100	3,900
1.082 Deduction of Certain Film and Television Production Costs	Deduction	2005	317.013	200	100
1.083 Accelerated Depreciation of Rental Housing	Deduction	1954	316.048/317.013	33,300	44,600
1.084 Property Taxes	Deduction	1913	316.695	246,700	259,500
1.085 Home Mortgage Interest	Deduction	1913	316.695	848,800	972,500
1.120 Donations of Art by the Artist	Subtraction	1979	316.838	100	100
1.121 Municipal Bond Interest	Subtraction	1987	316.056	1,900	2,200
1.122 Small City Business Development	Subtraction	2001	316.778/317.391	Less than 50	400
1.123 Individual Development Accounts (Exclusion and Subtraction)	Subtraction	1999	316.848	Less than 50	Less than 50

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1.124	Out-of-State Financial Institution	Subtraction	1999	317.057	Less than 50	Less than 50
1.125	Gains from Manufactured Dwelling Park Sale	Subtraction	2005	316.153	Less than 50	Less than 50
1.126	Service in Vietnam on Missing Status	Subtraction	1973	316.074	0	0
1.150	Film Production Development Contributions	Credit	2003	315.514	1,500	1,700
1.151	Qualified Research Activities	Credit	1989	317.152	11,300	16,500
1.152	Qualified Research Activities (Alternative)	Credit	1989	317.154	Incl. in 1.151	Incl. in 1.151
1.153	Long-term Nonurban Enterprise Zone (Income Tax)	Credit	1997	317.124	Less than 50	Less than 50
1.154	Reservation Enterprise Zone (Income Tax)	Credit	2001	285C.309	Less than 50	Less than 50
1.155	Electronic Commerce Enterprise Zone (Income Tax)	Credit	2001	315.507	2,900	3,000
1.156	Water Transit Vessel Manufacturing	Credit	2005	315.517	Less than 50	Less than 50
1.157	Public University Venture Development Fund	Credit	2005	315.521	Less than 50	400
1.158	Child and Dependent Care	Credit	1975	316.078	16,800	15,600
1.159	Working Family Child Care	Credit	1997	315.262	47,500	50,600
1.160	Dependent Care Assistance	Credit	1987	315.204	1,900	1,900
1.161	Dependent Care Facilities	Credit	1987	315.208	Incl. in 1.160	Incl. in 1.160
1.162	First Break Program	Credit	1995	315.259	Less than 50	Less than 50
1.163	Child Care Division Contributions	Credit	2001	315.213	400	400
1.164	Farm Worker Housing Construction	Credit	1989	315.164	900	1,200
1.165	Farm Worker Housing Lender's Credit	Credit	1989	317.147	700	700
1.166	Involuntary Manufactured Dwelling Moves	Credit	1991	316.153	300	400
1.167	Oregon Affordable Housing Credit	Credit	1989	317.097	5,800	9,000
1.168	Individual Development Account Contribution (Credit)	Credit	1999	315.271	1,600	1,800
1.169	Individual Development Account Withdrawal (Credit)	Credit	2005	315.272	Less than 50	100
1.170	Oregon Capital Corporation Investments	Credit	1987	315.504	0	0
1.195	Expatriate Residential Status	Other	1999	316.027	1,800	1,900
1.196	Public Warehouse Sales Throwback Exemption	Other	2005	314.665	Less than 50	Less than 50
1.202	Single Sales Factor Corporate Apportionment	Other	2003	314.65	77,600	65,600

Property Tax

2.008	Commercial Buildings Under Construction	Full	1959	307.340	4,900	5,000
2.009	Construction-in-Process in an Enterprise Zone	Full	2003	285C.170	Incl. in 2.008	Incl. in 2.008
2.010	Enterprise Zone Businesses	Full	1985	285C.175	26,100	30,800
2.011	Long-Term Rural Enterprise Zone (Property Tax)	Full	1997	285C.406	2,200	2,600
2.012	Centrally Assessed Electricity Generating Facility in an Enterprise Zone	Full	2003	Note: 285C.175	0	0
2.013	Electronic Commerce Enterprise Zone (Property Tax)	Full	2001	285C.185	Incl. in 2.010	Incl. in 2.010
2.014	Rural Renewable Energy Development Zone	Full	2003	285C.362	0	800
2.015	Inventory	Full	1969	307.400	410,400	434,000
2.016	Business Personal Property Cancellation	Full	1979	308.250(2)	5,000	5,900
2.017	Cargo Containers	Full	1979	307.835	300	400
2.018	Leased Docks and Airports	Full	1947	307.120	8,500	10,000
2.019	Leased Publicly Owned Shipyard Property	Full	1995	307.111	3,300	3,700
2.020	Ship Repair Facility Materials	Full	1957	308.256(7)	0	0
2.021	Aircraft Being Repaired	Full	1995	308.559	0	0
2.022	Railroad Cars Being Repaired	Full	1973	308.665	0	0
2.023	Federal Land Under Recreation Facility	Full	1975	307.182	1,300	1,300
2.024	Defense Contractor With Federal Property	Full	1965	307.065	0	0
2.025	Federal Land Under Summer Homes	Full	1975	307.183/307.184	1,000	1,200
2.026	Housing Authority Rental Units	Full	1937	307.092	19,900	22,200
2.027	Nonprofit Elderly Housing State Funded	Full	1977	307.242	0	0
2.028	Farm Labor Housing and Day Care Centers	Full	1973	307.485	400	400
2.029	Fairground Leased Storage Space	Full	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.030	Industry Apprenticeship/Training Trust	Full	1983	307.580	400	400
2.091	Strategic Investment Program (SIP)	Partial	1993	307.123	119,300	128,500
2.092	Vertical Housing Development Zone	Partial	2001	285C.450	Less than 50	Less than 50
2.093	New Houses in Distressed Area	Partial	1989	307.664	6,300	6,800
2.094	Rehabilitated Housing	Partial	1975	308.459	800	900
2.095	Multi-Family Rental Housing in City Core	Partial	1975	307.612	11,100	13,300
2.096	Low-Income Multi-Unit Housing	Partial	1999	307.612	Incl. in 2.095	Incl. in 2.095
2.097	New Housing for Low-Income Rental	Partial	1989	307.517/307.518	1,100	1,200
2.098	Nonprofit Low-Income Rental Housing	Partial	1985	307.541	13,100	15,800

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005-07	2007-09	
2.099 Disabled War Veterans or Their Spouses	Partial	1921	307.250	28,400	31,300	
2.100 War Veterans in Nonprofit Elderly Housing	Partial	1969	307.370	100	100	
2.112 Nonprofit Housing for the Elderly	Special	1969	308.490	Less than 50	Less than 50	
2.113 Multi-Unit Rental Housing	Special	2001	308.704	4,300	4,700	
<i>Beer and Wine Tax</i>						
7.001 Small Wineries	Exclusion	1977	473.050(5)	2,300	2,700	
7.002 Wine Marketing Activities	Exclusion	2001	473.047	0	0	
<i>Dry Cleaning Fee/Tax</i>						
12.001 Uniform Service or Linen Supply Facility	Exclusion	1995	465.200(6)(b)	Less than 50	Less than 50	
NATURAL RESOURCES						
<i>Income Tax</i>						
1.037 Agriculture Cost-Sharing Payments	Exclusion	1978	316.048/317.013	200	200	
1.038 Cancellation of Debt for Farmers	Exclusion	1986	316.048	1,100	1,100	
1.039 Energy Conservation Subsidies (Federal)	Exclusion	1992	316.048	Incl. in 1,128	Incl. in 1,128	
1.086 Cash Accounting for Agriculture	Deduction	1916	316.048/317.013	7,100	7,200	
1.087 Soil and Water Conservation Expenditures	Deduction	1954	316.048/317.013	300	300	
1.088 Fertilizer and Soil Conditioner Costs	Deduction	1960	316.048/317.013	1,800	1,200	
1.089 Costs of Raising Dairy and Breeding Cattle	Deduction	1916	316.048/317.013	600	500	
1.090 Sale of Stock to Farmers' Cooperatives	Deduction	1998	316.048/317.013	Less than 50	Less than 50	
1.091 Clean-Fuel Vehicles and Refueling Property	Deduction	1993	316.048/317.013	300	0	
1.092 Small Refiner Expensing of Sulfur Compliant Equipment	Deduction	2004	317.013	Less than 50	Less than 50	
1.093 Intangible Development Costs for Fuels	Deduction	1978	316.695/317.013	Less than 50	Less than 50	
1.094 Depletion Costs for Fuels	Deduction	1962	316.695/317.013	Less than 50	Less than 50	
1.095 Tertiary Injectants	Deduction	1980	316.695/317.013	Less than 50	Less than 50	
1.096 Deferral of Capital Gains From FERC Restructuring Requirements	Deduction	2004	317.013	2,200	-200	
1.097 Expensing Timber Growing Costs	Deduction	1986	316.048/317.013	2,100	2,100	
1.098 Expensing and Amortization of Reforestation Costs	Deduction	1980	316.048/317.013	1,700	1,700	
1.099 Development Costs for Nonfuel Minerals	Deduction	1951	316.048/317.013	600	600	
1.100 Depletion Costs for Nonfuel Minerals	Deduction	1913	316.048/317.374	1,200	1,200	
1.101 Mining Reclamation Reserves	Deduction	1984	316.048/317.013	300	300	
1.127 Underground Storage Tank Grants	Subtraction	1991	316.834/317.383	0	0	
1.128 Energy Conservation Subsidies (Oregon)	Subtraction	1981	316.744/317.386	200	100	
1.171 Crop Gleaning	Credit	1977	315.156	100	100	
1.172 Alternatives to Field Burning	Credit	1975	468.150	400	400	
1.173 Farm Machinery and Equipment (Income Tax)	Credit	2001	315.119/315.123	Less than 50	Less than 50	
1.174 Riparian Lands Removed from Farm Production	Credit	2001	315.113	Less than 50	100	
1.175 Pollution Prevention	Credit	1995	315.311	Less than 50	Less than 50	
1.176 Pollution Control	Credit	1967	315.304	19,500	18,300	
1.177 Reclaimed Plastics	Credit	1985	315.324	Less than 50	Less than 50	
1.178 Diesel Truck Engines	Credit	2003	Note: 315.356	300	300	
1.179 Fish Screening Devices	Credit	1989	315.138	Less than 50	Less than 50	
1.180 Alternative Energy Devices (Residential)	Credit	1977	316.116	13,900	16,000	
1.181 Alternative Fuel Stations	Credit	2001	317.115	Less than 50	Less than 50	
1.182 Business Energy Facilities	Credit	1979	315.354	19,700	23,000	
1.183 Energy Conservation Lender's Credit	Credit	1981	317.112	Less than 50	Less than 50	
1.184 Weatherization Lender's Credit	Credit	1977	317.111	Less than 50	Less than 50	
1.185 Reforestation	Credit	1979	315.104	400	500	
1.186 Sewer Connection	Credit	1987	316.095	Less than 50	Less than 50	
1.197 Income Averaging for Farmers	Other	2001	314.297	300	400	
1.198 Capital Gains from Farm Property	Other	2001	318.020/317.063	1,000	1,100	
1.199 Apportionment for Certain Forest Product Companies	Other	2003	314.650(2)	Not available	Not available	

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<i>Property Tax</i>						
2.031	Food Processing Equipment	Full	2005	307.455	900	1,900
2.032	Farm Machinery and Equipment (Property Tax)	Full	1973	307.394	53,200	55,600
2.033	Mobile Field Incinerators	Full	1971	307.390	Less than 50	Less than 50
2.034	Crops, Plants, and Fruit Trees	Full	1957	307.320	16,700	17,900
2.035	Agricultural Products Held by Farmer	Full	1965	307.325	200	200
2.036	Nursery Stock	Full	1971	307.315	6,600	7,100
2.037	Leased Public Farming and Grazing Land	Full	1971	307.110(3)(b)	Incl. in 2.070	Incl. in 2.070
2.038	Leased Federal Grazing Land	Full	1961	307.060	Incl. in 2.085	Incl. in 2.085
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 2.032	Incl. in 2.032
2.041	Other Farm/Aquaculture/Egg Equipment	Full	1973	307.397	Incl. in 2.032	Incl. in 2.032
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	Property Used for Golf Course and Effluent	Full	2001	Note: 307.118	100	100
2.045	Riparian Habitat Land	Full	1981	308A.362	100	100
2.046	Environmentally Sensitive Logging Equipment	Full	1999	307.827/307.831	2,200	2,300
2.047	Crab Pots	Full	1969	508.270	300	300
2.048	Federal Standing Timber Under Contract	Full	1965	307.050	5,600	5,400
2.049	State and Local Standing Timber Under Contract	Full	1965	307.100	2,300	2,300
2.050	Western Private Standing Timber	Full	1977	321.272	399,300	415,000
2.051	Eastern Private Standing Timber	Full	1961	321.829	38,800	40,300
2.052	Private Farm and Logging Roads	Full	1963	308.236	33,700	36,100
2.053	Forest Fire Protection Association	Full	1957	307.125	300	300
2.054	Inactive Mineral Interests	Full	1997	308.115	200	200
2.055	Leased State Land Board Land	Full	1982	307.168	1,800	1,900
2.056	Small Watercraft	Full	1959	830.790(2)	30,100	30,700
2.057	Mining Claims on Federal Land	Full	1889	307.080	100	200
2.058	Nonprofit Public Park Use Land	Full	1971	307.115	200	200
2.101	Pollution Control Facilities	Partial	1967	307.405	100	100
2.102	Ethanol Production Facility	Partial	1993	307.701	Less than 50	Less than 50
2.103	Alternative Energy Systems	Partial	1975	307.175	1,200	1,500
2.104	Watercraft Centrally Assessed	Partial	1925	308.515	Not available	Not available
2.105	Historic Property	Partial	1975	358.505	27,700	29,000
2.114	Watercraft Locally Assessed	Special	1925	308.256	2,500	2,600
2.115	Wildlife Habitat	Special	1993	308A.400	600	600
2.116	Forest Homesites	Special	1989	308A.256	9,000	12,000
2.117	Western Private Forestland	Special	1977	321.354	47,200	55,100
2.118	Eastern Private Forestland	Special	1971	321.833	3,700	3,700
2.119	Small Tract Forestland Option	Special	2003	321.722	23,300	28,200
2.120	Farm Land	Special	1967	308A.050	179,400	183,000
2.121	Farm Homesites	Special	1987	308A.253	6,800	7,000
2.122	Open Space Land	Special	1971	308A.300	1,000	1,000
<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	3,000	3,100
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

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<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</i>						
1.040	Employer Paid Transportation Benefits	Exclusion	1992	316.048	28,500	29,900
<i>Property Tax</i>						
2.059	Railroad Right of Way Used for Alternative Transport	Full	1977	307.205	0	0
2.060	Motor Vehicles and Trailers	Full	1919	803.585	710,300	748,500
2.061	ODOT Land Under Use Permit	Full	1981	307.110(3)(c)	Less than 50	Less than 50
2.106	Aircraft	Partial	1987	308.558/308.565	9,700	10,500
CONSUMER AND BUSINESS SERVICES						
<i>Income Tax</i>						
1.041	Life Insurance Investment Income	Exclusion	1913	316.048/317.013	205,200	216,000
1.042	Workers' Compensation Benefits (Non-Medical)	Exclusion	1918	316.048	22,600	22,500
1.043	Workers' Compensation Benefits (Medical)	Exclusion	1918	316.048	54,000	63,200
1.044	Credit Union Income	Exclusion	1951	317.080(1)	13,700	15,100
1.045	Structured Settlement Accounts	Exclusion	1982	317.013	Less than 50	Less than 50
1.046	Contributions in Aid of Construction for Utilities	Exclusion	1996	317.013	100	100
1.102	Life Insurance Company Reserves	Deduction	1984	317.655(2)(f) and (g)	8,500	9,000
1.103	Additions to Bad Debt Reserves of Small Financial Institutions	Deduction	1947	317.31	Less than 50	Less than 50
1.104	Property and Casualty Insurance Company Reserves	Deduction	1986	317.655(2)(f,g)	13,900	15,600
1.129	Wet Marine and Transportation Policies	Subtraction	1995	317.080(8)	500	600
1.187	Mile-Based or Time-Based Motor Vehicle Insurance	Credit	2003	Note: 317.122	Less than 50	Less than 50
1.188	Fire Insurance	Credit	1969	317.122(1)	5,300	6,600
1.189	Workers' Compensation Assessments	Credit	1995	317.122(2)	2,200	1,600
1.190	Oregon Life and Health IGA Assessments	Credit	1975	734.835	100	100
1.200	Apportionment for Utility and Telecommunication Companies	Other	2001	314.28	500	600
<i>Property Tax</i>						
2.062	Nonprofit Water Associations	Full	1937	307.210	200	200
2.063	Nonprofit Electrical Distribution Associations	Full	1943	308.805	8,600	9,200
2.064	Nonprofit Telephone Associations	Full	1941	307.220	0	0
2.065	Private Service Telephone Equipment	Full	1941	307.230	Less than 50	Less than 50
2.066	FCC Licenses	Full	2001	307.126	6,100	6,400
TAX ADMINISTRATION						
<i>Income Tax</i>						
1.047	Gain on Nondealer Installment Sales	Exclusion	1921	316.048/317.013	6,600	7,200
1.048	Gain on Like-Kind Exchanges	Exclusion	1921	316.048/317.013	14,300	16,400
1.105	Magazine Circulation Expenditures	Deduction	1950	316.048/317.013	300	300
1.106	Net Operating Loss Limitation	Deduction	1954	317.478/317.479	2,600	2,600
1.107	Completed Contract Rules	Deduction	1986	316.048/317.013	1,500	1,900
1.130	Income Earned in Border River Areas	Subtraction	2001	316.127	Less than 50	Less than 50

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2005-07	2007-09	
<i>Property Tax</i>						
2.067	Intangible Personal Property	Full	1935	307.03	10,013,800	11,145,600
2.068	Personal Property for Personal Use	Full	1854	307.190	667,800	725,100
2.069	Beverage Containers Requirin g Deposit	Full	1983	307.402	100	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
<i>Cigarette Tax</i>						
5.001	Small Quantity by Consumers	Exclusion	1965	323.06	Less than 50	Less than 50
GOVERNMENT						
<i>Income Tax</i>						
1.049	Allowances for Federal Employees Abroad	Exclusion	1943	316.048	4,200	5,000
1.050	Interest on Oregon State and Local Debt	Exclusion	1913	316.048	78,900	77,700
1.131	Oregon State Lottery Prizes	Subtraction	1985	461.560	2,400	3,000
1.132	Income Earned in "Indian Country"	Subtraction	1977	316.777	3,600	3,800
1.133	Federal Pension Income	Subtraction	1998	316.680(1)(f)	130,300	137,000
1.191	Political Contributions	Credit	1969	316.102	11,600	11,900
<i>Property Tax</i>						
2.070	State and Local Property	Full	1854	307.090	1,460,300	1,638,000
2.071	Beach Lands	Full	1969	307.450	Not available	Not available
2.072	Local Government Public Ways	Full	1895	307.200	Not available	Not available
2.073	NW Intertie Exemption	Full	2005	307.09	800	800
2.074	Tribal Land Being Placed in U.S. Trust	Full	1993	307.181	5,000	5,000
<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)	2,700	3,700
<i>Weight-Mile Tax</i>						
4.003	Elementary and Secondary Schools	Exclusion	Pre-1953	825.017(1)	1,800	2,700
4.004	Government Owned or Operated Vehicles	Exclusion	Pre-1953	825.017(11,13)	5,200	6,100
4.005	Public Mass Transit Vehicles	Exclusion	1977	825.017(12)	3,500	2,900
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	3,100	800
<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)		
				2005–07	2007–09	
SOCIAL POLICY						
<i>Income Tax</i>						
1.051	Capital Gains on Inherited Property	Exclusion	1921	316.048	676,500	807,700
1.052	Gain on Involuntary Conversions in Disaster Areas	Exclusion	1996	316.048	200	200
1.053	Voluntary Employees' Beneficiary Associations	Exclusion	1928	316.048	25,100	27,000
1.054	Rental Allowances for Ministers' Homes	Exclusion	1921	316.048	3,800	4,100
1.055	Discharge of Certain Student Loan Debt	Exclusion	1984	316.048	Less than 50	Less than 50
1.056	Military Disability Benefits	Exclusion	1942	316.048	800	800
1.057	Benefits and Allowances of Armed Forces Personnel	Exclusion	1925	316.048	22,900	24,000
1.058	Capital Gains on Gifts	Exclusion	1921	316.048	72,700	87,100
1.059	Restitution Payments for Holocaust Survivors	Exclusion	2001	316.048	Less than 50	Less than 50
1.060	Survivor Annuities	Exclusion	1997	316.048	Less than 50	Less than 50
1.108	Casualty and Theft Losses	Deduction	1913	316.695	2,100	2,100
1.109	Overnight-travel Expenses of National Guard and Reserve Members	Deduction	2005	316.048	700	800
1.110	Local Income Taxes	Deduction	1913	316.695	7,700	Less than 50
1.111	Charitable Contributions: Other	Deduction	1917	316.695/317.013	227,000	254,600
1.119	Domestic Partner Benefits	Subtraction	1999	OAR 150-316-007(B)	500	600
1.134	Federal Income Tax Deduction	Subtraction	1929	316.680/316.695	632,400	747,200
1.135	Military Active Duty Pay	Subtraction	1969	316.680/316.789/ 316.791	28,500	35,200
1.192	Personal Exemption	Credit	1985	316.085	878,200	924,100
1.193	Oregon Cultural Trust	Credit	2001	315.675	3,300	3,700
1.194	Retirement Income	Credit	1991	316.157	2,000	1,600
1.201	Title 10 Active Duty Death	Other	2005	314.088	Less than 50	Less than 50
<i>Property Tax</i>						
2.075	Charitable, Literary, and Scientific Organizations	Full	1854	307.130	87,800	93,200
2.076	Fraternal Organizations	Full	1961	307.136	8,200	9,100
2.077	Religious Organizations	Full	1854	307.140	88,600	93,000
2.078	Cemeteries, Burial Grounds, and Mausoleums	Full	1854	307.150	6,100	6,300
2.079	Transfer of Land from Cemetery to School	Full	2001	307.157	200	300
2.080	Exempt Lease from Taxable Owner	Full	1977	307.112	Incl. elsewhere	Incl. elsewhere
2.081	Exempt Lease from Exempt Owner	Full	1973	307.166	Incl. elsewhere	Incl. elsewhere
2.082	City-Owned Sports Facility	Full	2001	307.171	800	900
2.083	Convention Facilities	Full	1985	263.29	0	0
2.084	LLC Owned by Nonprofit Corporation	Full	2005	307.022	100	100
2.107	Railroad Right of Way in Water District	Partial	1943	264.110	Less than 50	Less than 50
2.108	Railroad Right of Way in Highway Lighting District	Partial	1947	372.190	Less than 50	Less than 50
2.109	Railroad Right of Way in Rural Fire District	Partial	1969	478.010(2)(d)	600	700
2.110	Destroyed or Damaged Property	Partial	1971	308.425, 308.428	Less than 50	Less than 50
2.111	Homestead Exemption for Federal Active Duty Military Servicemembers	Partial	2005	307.286	Less than 50	Less than 50
<i>Weight-Mile Tax</i>						
4.007	Charitable Organizations	Exclusion	1977	825.017(15)	Less than 50	100
<i>Lodging Tax</i>						
16.001	Exempt Dwelling Units	Exclusion	2003	320.308	Not available	Not available
FEDERAL LAW						
<i>Income Tax</i>						
1.136	Interest and Dividends on U.S. Obligations	Subtraction	1970	316.680	27,900	34,300

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2005-07	2007-09
<i>Property Tax</i>					
2.085 Federal Property	Full	1848	307.040	2,339,300	2,545,400
2.086 Indian Property on Reservation	Full	1854	307.180	Not available	Not available
2.087 Amtrak Passenger Railroad	Full	1983	308.515	300	300
<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	2,500	2,500
<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	100	Less than 50
8.003 Indian Reservation Subscribers	Exclusion	1981	401.794	100	Less than 50
<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