

## TABLE 2: INDEX OF TAX EXPENDITURES BY PROGRAM/FUNCTION

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007-09	2009-11	
<b>EDUCATION</b>						
<i>Income Tax</i>						
1.001	Scholarship and Fellowship Income	Exclusion	1954	316.048	13,200	14,700
1.002	Interest on Education Savings Bonds	Exclusion	1988	316.048	Less than 50	Less than 50
1.003	Earnings on Education Savings Accounts	Exclusion	1997	316.048	800	800
1.004	Qualified Tuition Programs (Federal)	Exclusion	1996	316.048	5,800	8,100
1.101	Teacher Classroom Expenses	Adjustment	2002	316.048	1,600	1,400
1.102	Interest on Student Loans	Adjustment	1997	316.048	20,700	23,300
1.103	Qualified Higher Education Expenses	Adjustment	2001	316.048	19,000	15,100
1.201	Charitable Contributions: Education	Deduction	1917	316.695/317.013	52,400	57,600
1.301	Land Donated to Schools	Subtraction	1999	316.852/317.488	Less than 50	Less than 50
1.302	Oregon 529 College Savings Network	Subtraction	1999	316.699	8,500	10,500
1.303	Scholarship Awards Used for Housing Expenses	Subtraction	1999	316.846	400	400
1.401	Youth Apprenticeship Sponsorship	Credit	1991	315.254	0	0
1.402	Contributions of Computer Equipment	Credit	1985	317.151	Less than 50	Less than 50
1.403	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	21,400	23,100
2.002	Student Housing Furnishings	Full	1957	307.195	100	100
2.003	Leased Student Housing Publicly Owned	Full	1947	307.110(3)(a)	7,300	7,900
2.004	Higher Education Parking Space	Full	1989	307.095(3)	3,400	3,700
2.005	Private Libraries for Public Use	Full	1854	307.160	Less than 50	Less than 50
2.088	Fraternities, Sororities, and Cooperatives	Partial	1973	307.460	300	300
<b>HUMAN SERVICES</b>						
<i>Income Tax</i>						
1.005	Public Assistance Benefits	Exclusion	Pre-1955	316.048	19,400	20,800
1.006	Certain Foster Care Payments	Exclusion	1982	316.048	5,200	6,000
1.007	Employee Adoption Benefits	Exclusion	1996	316.048	100	100
1.008	Cafeteria Plan Benefits	Exclusion	1974	316.048	292,200	359,000
1.009	Employer Paid Medical Benefits	Exclusion	1918	316.048	1,009,800	1,190,700
1.010	Compensatory Damages	Exclusion	Pre-1955	316.048	11,300	11,600
1.011	Prescription Drug Insurance (Part D)	Exclusion	2003	316.048/317.013	37,900	46,900
1.012	Hospital Insurance (Part A)	Exclusion	1965	316.048	192,200	234,500
1.013	Supplementary Medical Insurance (Part B)	Exclusion	1970	316.048	136,300	161,800
1.014	Pension Contributions and Earnings	Exclusion	1921	316.048	868,500	983,400
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	431,300	481,700
1.104	Self-Employment Health Insurance	Adjustment	1986	316.048	84,800	106,900
1.105	Health Savings Accounts	Adjustment	1996	316.048	5,100	9,900
1.106	IRA Contributions and Earnings	Adjustment	1974	316.048	130,400	159,000
1.107	SEP/SIMPLE Plan Contributions and Earnings	Adjustment	1962	316.048	73,700	93,600
1.202	Charitable Contributions: Health	Deduction	1917	316.695/317.013	39,000	41,400
1.203	Medical and Dental Expenses	Deduction	1942	316.695	175,800	228,700
1.204	Removal of Architectural Barriers	Deduction	1976	316.048/317.013	Less than 50	Less than 50
1.304	Physicians in "Medically Disadvantaged" Areas	Subtraction	1973	316.076	0	0
1.305	Additional Deduction for Elderly or Blind	Subtraction	1989	316.695(7)	9,100	8,800
1.306	Additional Medical Deduction for Elderly	Subtraction	1991	316.695 (1)(d)(B)	107,100	127,000

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
1.307 Social Security Benefits (Oregon)	Subtraction	1985	316.054	330,300	356,600
1.404 Earned Income Credit	Credit	1997	315.266	48,100	55,600
1.405 Qualified Adoption Expense	Credit	1999	315.274	Less than 50	Less than 50
1.406 Rural Medical Practice	Credit	1989	315.613/315.616/315.619	13,300	13,000
1.407 Volunteer Rural Emergency Medical Technicians	Credit	2005	315.622	300	200
1.408 Costs in-lieu of Nursing Home Care	Credit	1979	316.148	Less than 50	Less than 50
1.409 Long-Term Care Insurance	Credit	1999	315.61	13,700	15,200
1.410 Disabled Child	Credit	1985	316.099	5,900	7,000
1.411 Elderly or Permanently Disabled	Credit	1969	316.087	100	100
1.412 Loss of Limbs	Credit	1973	316.079	Less than 50	Less than 50
1.413 Severe Disability	Credit	1985	316.758/316.765	7,100	8,100

*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(2)	Less than 50	Less than 50
2.090 Long-Term Care Facilities	Partial	1999	307.811	100	100

*Medical Provider Tax*

15.001 Type A and B Hospitals	Exclusion	2003	Note: 409.750	0	0
15.002 Veterans Affairs and Pediatric Specialty Hospitals	Exclusion	2003	Note: 409.750	0	0
15.003 Oregon Veterans' Home	Exclusion	2003	Note: 409.750	0	0
15.004 Nursing Facilities	Exclusion	2003	Note: 409.750	0	0

**ECONOMIC AND COMMUNITY DEVELOPMENT**

*Income Tax*

1.017 Income Earned Abroad by U.S. Citizens	Exclusion	1926	316.048	30,400	33,700
1.018 Magazine, Paperback, and Record Returns	Exclusion	1978	316.048/317.013	200	200
1.019 Cash Accounting, Other than Agriculture	Exclusion	1916	316.048/317.013	6,300	7,100
1.020 Regional Economic Development Incentives	Exclusion	1993	316.048/317.013	0	0
1.021 Income of Controlled Foreign Corporations	Exclusion	1909	317.013	28,600	33,400
1.022 Extraterritorial Income Exclusion	Exclusion	2000	317.013	Less than 50	0
1.023 Cancellation of Debt for Non-Farmers	Exclusion	Pre-1955	316.048/317.013	1,300	1,500
1.024 Imputed Interest Rules	Exclusion	1964	316.048/317.013	3,000	3,700
1.025 Employer Paid Group Life Insurance Premiums	Exclusion	1920	316.048	22,400	23,300
1.026 Employer Paid Accident and Disability Insurance	Exclusion	1954	316.048	24,900	27,600
1.027 Employer Provided Dependent Care	Exclusion	1981	316.048	22,500	21,700
1.028 Miscellaneous Fringe Benefits	Exclusion	1984	316.048	59,700	67,400
1.029 Employee Meals and Lodging (Non-Military)	Exclusion	1918	316.048	8,000	8,600
1.030 Employee Stock Ownership Plans	Exclusion	1974	316.048/317.013	7,200	8,300
1.031 Employee Awards	Exclusion	1986	316.048	1,500	1,600
1.032 Employer Provided Education Benefits	Exclusion	1997	316.048	7,100	5,500
1.033 Spread on Acquisition of Stock	Exclusion	1981	316.048	2,700	1,900
1.034 Capital Gains on Home Sales	Exclusion	1997	316.048	317,000	353,100
1.035 Veteran's Benefits and Services	Exclusion	1917	316.048	38,000	41,700
1.036 Military and Dependents CHAMPUS/TRICARE Insurance	Exclusion	1925	316.048	32,700	38,700
1.108 Moving Expenses	Adjustment	1964	316.048	4,900	5,300
1.205 Accelerated Depreciation of Buildings	Deduction	1954	316.048/317.013	8,200	8,400
1.206 Accelerated Depreciation of Equipment	Deduction	1954	316.048/317.013	119,800	106,200

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)		
				2007–09	2009–11	
1.207	Deferral of Certain Financing Income of Foreign Corporations	Deduction	1997	317.013	8,200	400
1.208	Research and Development Costs	Deduction	1954	316.048/317.013	13,100	19,700
1.209	Section 179 Expensing Allowances	Deduction	1959	316.048/317.013	21,400	6,100
1.210	Amortization of Business Start-Up Costs	Deduction	1980	316.048/317.013	5,900	6,700
1.211	Construction Funds of Shipping Companies	Deduction	1936	317.319	400	400
1.212	Ordinary Treatment of Losses from Small Business Corporation Stock	Deduction	1958	316.048	Less than 50	Less than 50
1.213	Renewal Community Tax Incentives	Deduction	2000	316.048/317.013	0	0
1.214	Deduction of Certain Film and Television Production Costs	Deduction	2004	317.013	400	0
1.215	Accelerated Depreciation of Rental Housing	Deduction	1954	316.048/317.013	36,100	44,900
1.216	Property Taxes	Deduction	1913	316.695	296,600	323,500
1.217	Home Mortgage Interest	Deduction	1913	316.695	884,500	905,100
1.308	Donations of Art by the Artist	Subtraction	1979	316.838	100	100
1.309	Municipal Bond Interest	Subtraction	1987	316.056	200	200
1.310	Small City Business Development	Subtraction	2001	316.778/317.391	100	200
1.311	Individual Development Accounts (Exclusion and Subtraction)	Subtraction	1999	316.848	Less than 50	Less than 50
1.312	Out-of-State Financial Institutions	Subtraction	1999	317.057	Less than 50	Less than 50
1.313	Capital Gains from Manufactured Dwelling Park Sale	Subtraction	2005	316.153	Less than 50	Less than 50
1.314	Payments for Closure of Manufactured Dwelling Park	Subtraction	2007	316.795/317.092	200	200
1.315	Service in Vietnam on Missing Status	Subtraction	1973	316.074	0	0
1.316	Film Production Labor Rebate	Subtraction	2005	316.698/317.394	100	100
1.414	Film Production Development Contributions	Credit	2003	315.514	7,900	10,000
1.415	Qualified Research Activities	Credit	1989	317.152	14,900	18,200
1.416	Qualified Research Activities (Alternative)	Credit	1989	317.154	Incl. in 1.415	Incl. in 1.415
1.417	Long-term Rural Enterprise Zone (Income Tax)	Credit	1997	317.124	Not Available	Not Available
1.418	Reservation Enterprise Zone (Income Tax)	Credit	2001	285C.309	Less than 50	Less than 50
1.419	Electronic Commerce Enterprise Zone (Income Tax)	Credit	2001	315.507	1,100	1,200
1.420	Water Transit Vessel Manufacturing	Credit	2005	315.517	Less than 50	Less than 50
1.421	Public University Venture Development Fund	Credit	2005	315.521	500	600
1.422	Small Corporation Tax Credit	Credit	2007	Note: 317.092 (OR Laws 2007, Chap. 4)	24,800	0
1.423	Child and Dependent Care	Credit	1975	316.078	17,400	16,900
1.424	Working Family Child Care	Credit	1997	315.262	44,000	44,700
1.425	Employer Provided Dependent Care Assistance	Credit	1987	315.204	1,900	1,900
1.426	Employer Provided Dependent Care Facilities	Credit	1987	315.208	Incl. in 1.425	Incl. in 1.425
1.427	First Break Program	Credit	1995	315.259	Less than 50	Less than 50
1.428	Child Care Division Contributions	Credit	2001	315.213	1,000	1,000
1.429	Farmworker Housing Construction	Credit	1989	315.164	2,100	2,200
1.430	Farmworker Housing Lender's Credit	Credit	1989	317.147	800	800
1.431	Oregon Affordable Housing Lender's Credit	Credit	1989	317.097	14,000	20,600
1.432	Individual Development Account Contribution (Credit)	Credit	1999	315.271	10,300	13,000
1.433	Individual Development Account Withdrawal (Credit)	Credit	2005	315.272	Less than 50	Less than 50
1.434	Mobile Home Park Closure	Credit	2007	Note: 316.116/OR Laws 2007, Chap 906, Sect. 16-18	2,000	2,000
1.501	Foreign Resident Filing Status	Other	1999	316.027	1,600	1,700
1.502	Public Warehouse Sales Throwback Exemption	Other	2005	314.665	Less than 50	Less than 50
1.503	Single Sales Factor Corporate Apportionment	Other	2003	314.650/317.660	79,100	89,900

*Property Tax*

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
2.008 Commercial Buildings Under Construction	Full	1959	307.33	8,900	8,900
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	35,700	36,900
2.011 Long-Term Rural Enterprise Zone (Property Tax)	Full	1997	285C.409	11,800	13,800
2.012 Electronic Commerce Enterprise Zone (Property Tax)	Full	2001	285C.175	Incl. in 2.010	Incl. in 2.010
2.013 Rural Renewable Energy Development Zone	Full	2003	285C.362	0	600
2.014 Inventory	Full	1969	307.400	559,600	639,400
2.015 Business Personal Property Cancellation	Full	1979	308.250(2)	3,500	4,000
2.016 Cargo Containers	Full	1979	307.835	600	300
2.017 Leased Docks and Airports	Full	1947	307.120	6,600	7,000
2.018 Leased Publicly Owned Shipyard Property	Full	1995	307.111	0	0
2.019 Ship Repair Facility Materials	Full	1957	308.256(7)	Incl. in 2.014	Incl. in 2.014
2.020 Aircraft Being Repaired	Full	1995	308.559	0	0
2.021 Railroad Cars Being Repaired	Full	1973	308.665	0	0
2.022 Federal Land Under Recreation Facility	Full	1975	307.182	1,100	1,200
2.023 Defense Contractor With Federal Property	Full	1965	307.065	0	0
2.024 Federal Land Under Summer Homes	Full	1975	307.183/307.184	900	1,000
2.025 Housing Authority Rental Units	Full	1937	307.092	19,300	20,900
2.026 Nonprofit Elderly Housing State Funded	Full	1977	307.242	2,100	2,300
2.027 Farm Labor Housing and Day Care Facilities	Full	1973	307.485	300	300
2.028 Fairground Leased Storage Space	Full	1987	307.110(3)(d)(e)	Less than 50	Less than 50
2.029 Industry Apprenticeship/Training Trust	Full	1983	307.580	300	300
2.030 Businesses Transferring or Leasing Property	Full	2007	Note: 285C.175	Incl. in 2.010	Incl. in 2.010
2.091 Strategic Investment Program (SIP)	Partial	1993	307.123	97,900	103,900
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	3,300	3,500
2.094 Rehabilitated Housing	Partial	1975	308.459	600	600
2.095 Multi-Family Rental Housing in City Core	Partial	1975	307.612	10,500	11,300
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	1,400	1,400
2.098 Nonprofit Low-Income Rental Housing	Partial	1985	307.541	10,800	11,700
2.099 Disabled War Veterans or Their Spouses	Partial	1921	307.250	22,200	24,000
2.100 War Veterans in Nonprofit Elderly Housing	Partial	1969	307.370	100	100
2.111 Nonprofit Housing for the Elderly	Special	1969	308.490	Less than 50	Less than 50
2.112 Multi-Unit Rental Housing	Special	2001	308.704	2,000	2,100

*Beer and Wine Tax*

7.001 Small Wineries	Exclusion	1977	473.050(5)	2,200	2,500
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
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**NATURAL RESOURCES**

*Income Tax*

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	200	200

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
1.040 Earnings of Certain Environmental Settlement Funds	Exclusion	2005	316.048	Less than 50	Less than 50
1.218 Cash Accounting for Agriculture	Deduction	1916	316.048/317.013	100	100
1.219 Soil and Water Conservation Expenditures	Deduction	1954	316.048/317.013	400	600
1.220 Fertilizer and Soil Conditioner Costs	Deduction	1960	316.048/317.013	1,300	1,100
1.221 Costs of Raising Dairy and Breeding Cattle	Deduction	1916	316.048/317.013	1,100	1,100
1.222 Sale of Stock to Farmers' Cooperatives	Deduction	1998	316.048/317.013	Less than 50	Less than 50
1.223 Small Refiner Expensing of Sulfur Compliant Equipment	Deduction	2004	317.013	Less than 50	Less than 50
1.224 Intangible Development Costs for Fuels	Deduction	1978	316.695/317.013	1,700	1,100
1.225 Depletion Costs for Fuels	Deduction	1962	316.695/317.013	2,800	2,900
1.226 Tertiary Injectants	Deduction	1980	316.695/317.013	Less than 50	Less than 50
1.227 Deferral of Capital Gains From FERC Restructuring Requirements	Deduction	2004	317.013	900	200
1.228 Expensing Timber Growing Costs	Deduction	1986	316.048/317.013	1,100	1,100
1.229 Expensing and Amortization of Reforestation Costs	Deduction	1980	316.048/317.013	1,100	1,100
1.230 Development Costs for Nonfuel Minerals	Deduction	1951	316.048/317.013	200	200
1.231 Depletion Costs for Nonfuel Minerals	Deduction	1913	316.048/317.374	600	600
1.232 Mining Reclamation Reserves	Deduction	1984	316.048/317.013	100	100
1.233 Energy Efficient Commercial Property	Deduction	2006	316.048/317.013	900	1,100
1.234 Advanced Mine Safety Equipment	Deduction	2006	316.048/317.014	Less than 50	Less than 50
1.235 Redevelopment Costs in Contaminated Areas	Deduction	1997	316.048/317.013	1,700	200
1.317 Underground Storage Tank Grants	Subtraction	1991	316.834/317.383	0	0
1.318 Energy Conservation Subsidies (Oregon)	Subtraction	1981	316.744/317.386	Less than 50	Less than 50
1.435 Crop Gleaning	Credit	1977	315.156	200	200
1.436 Alternatives to Field Burning	Credit	1975	315.304	200	Less than 50
1.437 Farm Machinery and Equipment (Income Tax)	Credit	2001	315.119/315.123	Less than 50	Less than 50
1.438 Riparian Lands Removed from Farm Production	Credit	2001	315.113	Less than 50	Less than 50
1.439 Pollution Prevention	Credit	1995	315.311	Less than 50	0
1.440 Pollution Control	Credit	1967	315.304	5,800	3,500
1.441 Reclaimed Plastics	Credit	1985	315.324	Less than 50	Less than 50
1.442 Diesel Truck Engines (New)	Credit	2003	Note: 315.356	500	600
1.443 Diesel Truck Engines (Retrofit and Repower)	Credit	2007	Note: 315.356	1,400	3,800
1.444 Fish Screening Devices	Credit	1989	315.138	Less than 50	Less than 50
1.445 Alternative Energy Devices (Residential)	Credit	1977	316.116	25,400	28,700
1.446 Alternative Fuel Stations	Credit	2001	317.115	Less than 50	Less than 50
1.447 Business Energy Facilities	Credit	1979	315.354	68,600	143,800
1.448 Energy Conservation Lender's Credit	Credit	1981	317.112	Less than 50	Less than 50
1.449 Weatherization Lender's Credit	Credit	1977	317.111	Less than 50	Less than 50
1.450 Biofuel Consumer Credit	Credit	2007	315.465	600	1,100
1.451 Biodiesel Used in Home Heating	Credit	2007	315.469	200	600
1.452 Production or Collection of Biomass	Credit	2007	315.141	3,600	7,100
1.453 Reforestation	Credit	1979	315.104	300	300
1.454 Sewer Connection	Credit	1987	316.095	Less than 50	0
1.504 Income Averaging for Farmers	Other	2001	314.297	200	300
1.505 Capital Gains from Farm Property	Other	2001	318.020/317.063	4,100	4,600
1.506 Apportionment for Certain Forest Product Companies	Other	2003	314.650(2)	0	0

*Property Tax*

2.031 Food Processing Equipment	Full	2005	307.455/307.462	2,100	2,700
2.032 Farm Machinery and Equipment (Property Tax)	Full	1973	307.394	55,800	60,400
2.033 Mobile Field Incinerators	Full	1971	307.390	Incl. in 2.032	Incl. in 2.032
2.034 Crops, Plants, and Fruit Trees	Full	1957	307.320	15,200	16,400
2.035 Agricultural Products Held by Farmer	Full	1965	307.325	100	100

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				2007–09	2009–11
2.036 Nursery Stock	Full	1971	307.315	7,000	7,500
2.037 Leased Public Farming and Grazing Land	Full	1971	307.110(3)(b)	Incl. in 2.071	Incl. in 2.071
2.038 Leased Federal Grazing Land	Full	1961	307.060	Incl. in 2.085	Incl. in 2.085
2.039 Shellfish 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	Incl. in 2.032	Incl. in 2.032
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	Less than 50	100
2.045 Riparian Habitat Land	Full	1981	308A.362	100	100
2.046 Environmentally Sensitive Logging Equipment	Full	1999	307.827/307.831	2,400	2,400
2.047 Crab Pots	Full	1969	508.270	200	200
2.048 Federal Standing Timber Under Contract	Full	1965	307.050	2,900	2,900
2.049 State and Local Standing Timber Under Contract	Full	1965	307.100	1,200	1,200
2.050 Western Private Standing Timber	Full	1977	321.272	348,600	348,600
2.051 Eastern Private Standing Timber	Full	1961	321.829	33,500	33,500
2.052 Private Farm and Logging Roads	Full	1963	308.236	26,300	26,300
2.053 Forest Fire Protection Association	Full	1957	307.125	200	200
2.054 Inactive Mineral Interests	Full	1997	308.115	100	100
2.055 Leased State Land Board Land	Full	1982	307.168	1,500	1,600
2.056 Small Watercraft	Full	1959	830.790(2)	28,600	28,000
2.057 Mining Claims on Federal Land	Full	1889	307.080	100	100
2.058 Nonprofit Public Park Use Land	Full	1971	307.115	200	200
2.059 Natural Gas Pipeline Extension	Full	2007	307.107	Less than 50	Less than 50
2.101 Pollution Control Facilities	Partial	1967	307.405	100	Less than 50
2.102 Ethanol Production Facility	Partial	1993	307.701	0	0
2.103 Alternative Energy Systems	Partial	1975	307.175	1,800	2,000
2.104 Watercraft Centrally Assessed	Partial	1925	308.515	Not Available	Not Available
2.105 Historic Property	Partial	1975	358.505	26,000	19,800
2.113 Watercraft Locally Assessed	Special	1925	308.256	1,600	1,600
2.114 Wildlife Habitat	Special	1993	308A.400	900	1,000
2.115 Forest Homesites	Special	1989	308A.256	8,600	9,200
2.116 Western Private Forestland	Special	1977	321.354	47,000	53,900
2.117 Eastern Private Forestland	Special	1971	321.833	3,100	3,200
2.118 Small Tract Forestland Option	Special	2003	321.722	26,100	37,600
2.119 Farm Land	Special	1967	308A.050	247,300	262,400
2.120 Farm Homesites	Special	1987	308A.253	22,800	24,200
2.121 Open Space Land	Special	1971	308A.300	1,100	1,200
2.122 Conservation Easements	Special	2007	308A.450	100	100

*Gas, Use, and Jet Fuel Taxes*

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

*Weight-Mile Tax*

4.001 Farming Operations	Exclusion	1983	825.017(4,15)/825.024	1,700	1,800
4.002 Forest Products on County Roads	Exclusion	1977	825.017(8)	0	0

*Forest Products Harvest Tax*

9.001 First 25,000 Board Feet	Exclusion	1953	321.015(5)	500	200
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*Electric Cooperative Tax*

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
10.001 Revenue from Government Leased Lines	Exclusion	1969	308.805	100	100
<i>Oil and Gas Privilege Tax</i>					
14.001 First \$3,000 in Gross Sales Value	Exclusion	1981	324.080	Less than 50	Less than 50
14.003 Credit for Property Taxes Paid	Credit	1981	324.090(2)	Less than 50	Less than 50
<i>Inheritance Tax</i>					
18.001 Natural Resource and Fishing Property	Credit	2007	118.14	1,000	1,300
<b>TRANSPORTATION</b>					
<i>Income Tax</i>					
1.041 Employer Paid Transportation Benefits	Exclusion	1992	316.048	31,500	33,400
<i>Property Tax</i>					
2.060 Railroad Right of Way Used for Alternative Transport	Full	1977	307.205	0	0
2.061 Motor Vehicles and Trailers	Full	1919	803.585	821,700	883,700
2.062 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	10,500	10,200
<b>CONSUMER AND BUSINESS SERVICES</b>					
<i>Income Tax</i>					
1.042 Life Insurance Investment Income	Exclusion	1913	316.048/317.013	213,900	226,800
1.043 Workers' Compensation Benefits (Non-Medical)	Exclusion	1918	316.048	22,900	24,300
1.044 Workers' Compensation Benefits (Medical)	Exclusion	1918	316.048	70,500	83,900
1.045 Credit Union Income	Exclusion	1951	317.080(1)	7,500	8,300
1.046 Structured Settlement Accounts	Exclusion	1982	317.013	Less than 50	Less than 50
1.047 Contributions in Aid of Construction for Utilities	Exclusion	1996	317.013	200	200
1.048 Certain Disaster Mitigation Payments.	Exclusion	2005	316.048/317.013	Less than 50	Less than 50
1.236 Life Insurance Company Reserves	Deduction	1984	317.655(2)(f) and (g)	8,900	9,800
1.237 Additions to Bad Debt Reserves of Small Financial Institutions	Deduction	1947	317.31	Less than 50	Less than 50
1.238 Property and Casualty Insurance Company Reserves	Deduction	1986	317.655(2)(f,g)	15,400	16,000
1.319 Wet Marine and Transportation Policies	Subtraction	1995	317.080(8)	400	400
1.455 Mile-Based or Time-Based Motor Vehicle Insurance	Credit	2003	Note: 317.122	Less than 50	Less than 50
1.456 Fire Insurance	Credit	1969	317.122(1)	8,500	10,200
1.457 Workers' Compensation Assessments	Credit	1995	317.122(2)	2,000	1,800
1.458 Oregon Life and Health IGA Assessments	Credit	1975	734.835	100	100
1.507 Apportionment for Utility and Telecommunication Companies	Other	2001	314.28	900	900
<i>Property Tax</i>					
2.063 Nonprofit Water Associations	Full	1937	307.210	100	200
2.064 Nonprofit Electrical Distribution Associations	Full	1943	308.805	15,300	16,200
2.065 Nonprofit Telephone Associations	Full	1941	307.220	0	0

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
2.066 Private Service Telephone Equipment	Full	1941	307.230	Less than 50	Less than 50
2.067 FCC Licenses	Full	2001	307.126	23,700	23,700

**TAX ADMINISTRATION**

*Income Tax*

1.049 Gain on Nondealer Installment Sales	Exclusion	1921	316.048/317.013	15,300	8,900
1.050 Gain on Like-Kind Exchanges	Exclusion	1921	316.048/317.013	21,900	22,600
1.239 Magazine Circulation Expenditures	Deduction	1950	316.048/317.013	100	100
1.240 Net Operating Loss Limitation	Deduction	1954	317.478/317.479	2,200	2,200
1.241 Completed Contract Rules	Deduction	1986	316.048/317.013	1,900	2,600
1.320 Income Earned in Border River Areas	Subtraction	2001	316.127	Not Available	Not Available

*Property Tax*

2.068 Intangible Personal Property	Full	1935	307.03	11,059,400	12,426,300
2.069 Personal Property for Personal Use	Full	1854	307.190	864,400	912,600
2.070 Beverage Containers Requiring Deposit	Full	1983	307.402	Less than 50	Less than 50

*Gas, Use, and Jet Fuel Taxes*

3.003 Fuel for Aircraft Departing U.S.	Exclusion	1959	319.330(2)	400	400
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*Cigarette Tax*

5.001 Small Quantity by Consumers	Exclusion	1965	323.06	Less than 50	Less than 50
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**GOVERNMENT**

*Income Tax*

1.051 Allowances for Federal Employees Abroad	Exclusion	1943	316.048	4,700	5,300
1.052 Interest on Oregon State and Local Debt	Exclusion	1913	316.048	78,700	87,000
1.321 Oregon State Lottery Prizes	Subtraction	1985	461.560	2,100	2,100
1.322 Income Earned in "Indian Country"	Subtraction	1977	316.777	4,100	4,600
1.323 Federal Pension Income	Subtraction	1998	316.680(1)(f)	124,000	126,600
1.324 Legislative Per Diem and Allowance	Subtraction	1967	171.072	100	100
1.459 Political Contributions	Credit	1969	316.102	15,200	15,800

*Property Tax*

2.071 State and Local Property	Full	1854	307.090	1,502,300	1,593,800
2.072 Beach Lands	Full	1969	307.450	Not Available	Not Available
2.073 Local Government Public Ways	Full	1895	307.200	Not Available	Not Available
2.074 Pacific Northwest AC Intertie Exemption	Full	2005	307.09	1,100	1,200
2.075 Tribal Land Being Placed in U.S. Trust	Full	1993	307.181	500	500

*Gas, Use, and Jet Fuel Taxes*

3.004 Public Services	Exclusion	1961	319.831(1)(e-f, h-k)	11,000	11,200
3.005 Public Transportation	Exclusion	1969	267.200/267.570(2)	3,900	4,000

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
<i>Weight-Mile Tax</i>					
4.003 Elementary and Secondary Schools	Exclusion	Pre-1953	825.017(1)	2,000	2,100
4.004 Government Owned or Operated Vehicles	Exclusion	Pre-1953	825.017(11,13)	9,000	9,300
4.005 Public Mass Transit Vehicles	Exclusion	1977	825.017(12)	2,400	2,600
4.006 Fire Protection	Exclusion	1977	825.017(18)	Less than 50	Less than 50
<i>911 Emergency Communications Tax</i>					
8.001 State and Local Subscribers	Exclusion	1981	401.794	4,900	5,300
<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 Privilege Tax</i>					
14.002 State and Local Interests	Exclusion	1981	324.090(1)	0	0
<b>SOCIAL POLICY</b>					
<i>Income Tax</i>					
1.053 Capital Gains on Inherited Property	Exclusion	1921	316.048	741,400	796,800
1.054 Gain on Involuntary Conversions in Disaster Areas	Exclusion	1996	316.048	Less than 50	Less than 50
1.055 Voluntary Employees' Beneficiary Associations	Exclusion	1928	316.048	15,300	16,200
1.056 Rental Allowances for Ministers' Homes	Exclusion	1921	316.048	4,500	5,200
1.057 Discharge of Certain Student Loan Debt	Exclusion	1984	316.048	200	200
1.058 Military Disability Benefits	Exclusion	1942	316.048	800	800
1.059 Benefits and Allowances of Armed Forces Personnel	Exclusion	1925	316.048	26,600	29,600
1.060 Capital Gains on Gifts	Exclusion	1921	316.048	77,600	82,200
1.061 Restitution Payments for Holocaust Survivors	Exclusion	2001	316.048	Less than 50	Less than 50
1.062 Survivor Annuities	Exclusion	1997	316.048	200	200
1.109 Overnight-travel Expenses of National Guard and Reserve Members	Adjustment	2003	316.048	200	400
1.242 Casualty and Theft Losses	Deduction	1913	316.695	2,000	1,800
1.243 Local Income Taxes	Deduction	1913	316.695	0	0
1.244 Charitable Contributions: Other	Deduction	1917	316.695/317.013	267,400	293,300
1.245 Creation or Acquisition of Musical Compositions	Deduction	2005	316.048/317.013	Less than 50	Less than 50
1.325 Federal Income Tax Deduction	Subtraction	1929	316.680(1)(b)/316.695	649,400	749,200
1.326 Military Active Duty Pay	Subtraction	1969	316.680(1)(c) and (k)/316.789/316.791	29,300	36,500
1.327 TRICARE Payments	Subtraction	2007	316.68	800	1,900
1.460 Personal Exemption	Credit	1985	316.085	925,200	974,700
1.461 Oregon Cultural Trust	Credit	2001	315.675	4,900	5,500
1.462 Retirement Income	Credit	1991	316.157	1,500	1,200
1.463 TRICARE Health Care Providers	Credit	2007	315.628	1,900	4,300
1.464 Oregon Veterans' Home Physician	Credit	2007	315.624	Less than 50	Less than 50
1.508 Title 10 Active Duty Death	Other	2005	314.088	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)		
				2007-09	2009-11	
<i>Property Tax</i>						
2.076	Charitable, Literary, and Scientific Organizations	Full	1854	307.130	91,900	97,500
2.077	Fraternal Organizations	Full	1961	307.136	7,800	8,300
2.078	Religious Organizations	Full	1854	307.140	82,900	89,600
2.079	Cemeteries, Burial Grounds, and Mausoleums	Full	1854	307.150	4,800	5,200
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	1,000	1,100
2.083	Convention Facilities	Full	1985	263.29	0	0
2.084	LLC Owned by Nonprofit Corporation	Full	2005	307.022	Incl. Elsewhere	Incl. Elsewhere
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)	500	600
2.110	Homestead Exemption for Federal Active Duty Military Servicemembers	Partial	2005	307.286	3,500	2,100
2.123	Destroyed or Damaged Property	Other	1971	308.425, 308.428	200	200
<i>Weight-Mile Tax</i>						
4.007	Charitable Organizations	Exclusion	1977	825.017(14)	100	100
<i>Lodging Tax</i>						
16.001	Exempt Dwelling Units	Exclusion	2003	320.308	Not Available	Not Available
<b>FEDERAL LAW</b>						
<i>Income Tax</i>						
1.328	Interest and Dividends on U.S. Obligations	Subtraction	1970	316.680	52,300	59,400
<i>Property Tax</i>						
2.085	Federal Property	Full	1848	307.040	1,658,000	1,759,000
2.086	Indian Property on Reservation	Full	1854	307.180	Not Available	Not Available
2.087	Amtrak Passenger Railroad	Full	1983	308.515	700	700
<i>Cigarette Tax</i>						
5.002	Federal and Veteran Institutions	Exclusion	1965	323.055	Less than 50	Less than 50
5.003	Reservation Cigarette Sales	Credit	1979	323.401	2,800	2,500
<i>Other Tobacco Products Tax</i>						
6.001	Federal Installations	Exclusion	1985	323.515	Less than 50	Less than 50
6.002	Reservation Tobacco Sales	Exclusion	1985	323.615	Less than 50	Less than 50
<i>911 Emergency Communications Tax</i>						
8.002	Federal Subscribers	Exclusion	1981	401.794	500	600
8.003	Indian Reservation Subscribers	Exclusion	1981	401.794	500	500

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

Tax Expenditure	Type	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2007–09	2009–11
<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
<i>Lodging Tax</i>					
16.002 Federal Employees on Federal Business	Exclusion	2007	OAR 150-320.305	Less than 50	Less than 50