

|                      |  |                     |                     | 2023-25 Total Revenue | 2025-27 Total Revenue |
|----------------------|--|---------------------|---------------------|-----------------------|-----------------------|
| Tax Expenditure Name | Tax Program  | Expenditure Type    |                     | Loss (\$Thousands)    | Loss (\$Thousands)    |
| <b>Agriculture</b>   |  |                     |                     |                       |                       |
| 1.212                | Soil and Water Conservation Expenditures                 | Income Taxes        | Federal Deductions  | 500                   | 500                   |
| 1.213                | Fertilizer and Soil Conditioner Costs                    | Income Taxes        | Federal Deductions  | 500                   | 500                   |
| 1.214                | Extended Carryback of Farming Loss                       | Income Taxes        | Federal Deductions  | 500                   | 500                   |
| 1.321                | Agriculture Sector Net Operating Loss Carryback          | Income Taxes        | Oregon Subtractions | 10,700                | 19,300                |
| 1.413                | Farmworker Housing Lender's Credit                       | Income Taxes        | Oregon Credits      | Less than 100         | 0                     |
| 1.414                | Agriculture Workforce Housing Construction               | Income Taxes        | Oregon Credits      | 7,300                 | 10,000                |
| 1.428                | Agricultural Worker Overtime                             | Income Taxes        | Oregon Credits      | 19,600                | 50,400                |
| 1.430                | Bovine Manure  | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |
| 1.503                | Income Averaging for Farmers                             | Income Taxes        | Oregon Other        | 1,300                 | 1,300                 |
| 1.504                | Capital Gains from Farm Property                         | Income Taxes        | Oregon Other        | 4,700                 | 5,200                 |
| 2.009                | Agricultural Housing and Day Care Facilities             | Property Tax        | Full Exemptions     | 800                   | 900                   |
| 2.010                | Fairground Leased Storage Space                          | Property Tax        | Full Exemptions     | Less than 100         | Less than 100         |
| 2.032                | Food Processing Equipment                                | Property Tax        | Full Exemptions     | 13,600                | 18,500                |
| 2.033                | Farm Machinery and Equipment                             | Property Tax        | Full Exemptions     | 109,000               | 115,000               |
| 2.034                | Mobile Field Incinerators                                | Property Tax        | Full Exemptions     | Included in 2.033     | Included in 2.033     |
| 2.035                | Crops, Plants, and Fruit Trees                           | Property Tax        | Full Exemptions     | 16,600                | 18,100                |
| 2.036                | Agricultural Products Held by the Farmer                 | Property Tax        | Full Exemptions     | 100                   | 100                   |
| 2.037                | Nursery Stock  | Property Tax        | Full Exemptions     | 4,700                 | 5,100                 |
| 2.038                | Leased State and Local Farming and Grazing Land          | Property Tax        | Full Exemptions     | Included in 2.078     | Included in 2.078     |
| 2.039                | Leased Federal Grazing Land                              | Property Tax        | Full Exemptions     | Included in 2.093     | Included in 2.093     |
| 2.040                | Shellfish Growing on State Land                          | Property Tax        | Full Exemptions     | Less than 100         | Less than 100         |
| 2.041                | Center Pivot Irrigation Equipment                        | Property Tax        | Full Exemptions     | Included in 2.033     | Included in 2.033     |
| 2.042                | Other Farm/Aquaculture/Egg Equipment                     | Property Tax        | Full Exemptions     | Included in 2.033     | Included in 2.033     |
| 2.043                | Field Burning Smoke Management Equipment                 | Property Tax        | Full Exemptions     | Included in 2.033     | Included in 2.033     |
| 2.044                | Crab Pots  | Property Tax        | Full Exemptions     | 400                   | 500                   |
| 2.045                | Land Leased From State Land Board                        | Property Tax        | Full Exemptions     | 2,600                 | 2,700                 |
| 2.129                | Farmland   | Property Tax        | Special Assessments | 411,000               | 448,000               |
| 2.130                | Farm Homesites   | Property Tax        | Special Assessments | 26,300                | 29,300                |
| 4.001                | Farming Operations                                       | Weight-Mile Tax     | Exclusion           | 13,400                | 13,600                |
| 7.001                | Small Wineries   | Beer and Wine Taxes | Exclusion           | 3,700                 | 4,000                 |
| 7.002                | Wine Marketing Activities                                | Beer and Wine Taxes | Exclusion           | Less than 100         | Less than 100         |
| 7.003                | Oregon Grapes for Wine Without Oregon Designation or AVA | Beer and Wine Taxes | Exclusion           | Less than 100         | Less than 100         |
| 15.003               | Natural Resource and Fishing Property (Deduction)        | Estate Transfer Tax | Deduction           | 23,400                | 31,300                |
| 15.005               | Natural Resource and Fishing Property (Credit)           | Estate Transfer Tax | Credit              | Less than 100         | Less than 100         |

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|                                 | Tax Expenditure Name                                      | Tax Program         | Expenditure Type    | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 15.007                          | Special Valuation   | Estate Transfer Tax | Other               | Not Available         | Not Available         |
| <b>Arts</b>                     |   |                     |                     |                       |                       |
| 1.203                           | Deduction of Certain Film and Television Production Costs | Income Taxes        | Federal Deductions  | 500                   | Less than 500         |
| 1.308                           | Film Production Labor Rebate                              | Income Taxes        | Oregon Subtractions | 1,000                 | 1,000                 |
| 1.415                           | Film Production Development Contributions                 | Income Taxes        | Oregon Credits      | 38,800                | 38,800                |
| 1.442                           | Oregon Cultural Trust                                     | Income Taxes        | Oregon Credits      | 8,500                 | 8,800                 |
| <b>Charitable Organizations</b> |   |                     |                     |                       |                       |
| 1.044                           | Voluntary Employees' Beneficiary Associations             | Income Taxes        | Federal Exclusions  | 16,000                | 16,000                |
| 1.045                           | Rental Allowances for Clergy Housing                      | Income Taxes        | Federal Exclusions  | 7,500                 | 7,500                 |
| 1.221                           | Charitable Contributions                                  | Income Taxes        | Federal Deductions  | 543,000               | 605,000               |
| 1.309                           | Artist's Charitable Contribution                          | Income Taxes        | Oregon Subtractions | Less than 100         | Less than 100         |
| 1.431                           | Crop Donation   | Income Taxes        | Oregon Credits      | 300                   | 200                   |
| 2.085                           | Charitable, Literary, and Scientific Organizations        | Property Tax        | Full Exemptions     | 281,000               | 306,000               |
| 2.086                           | Fraternal Organizations                                   | Property Tax        | Full Exemptions     | 18,500                | 22,000                |
| 2.087                           | Religious Organizations                                   | Property Tax        | Full Exemptions     | 152,000               | 165,000               |
| 4.008                           | Charitable Organizations                                  | Weight-Mile Tax     | Exclusion           | 200                   | 200                   |
| 15.004                          | Charitable Bequests                                       | Estate Transfer Tax | Deduction           | 109,000               | 109,000               |
| <b>Economic Development</b>     |   |                     |                     |                       |                       |
| 1.010                           | Regional Economic Development Incentives                  | Income Taxes        | Federal Exclusions  | Less than 500         | Less than 500         |
| 1.011                           | Capital Gain Invested in Opportunity Zone                 | Income Taxes        | Federal Exclusions  | 23,000                | 2,500                 |
| 1.012                           | Exclusion of Gain from Certain Small Business Stock       | Income Taxes        | Federal Exclusions  | 78,000                | 77,000                |
| 1.204                           | Accelerated Depreciation of Certain Buildings             | Income Taxes        | Federal Deductions  | 5,000                 | 4,500                 |
| 1.205                           | Accelerated Depreciation of Equipment                     | Income Taxes        | Federal Deductions  | 133,000               | 3,500                 |
| 1.206                           | Section 179 Expensing Allowances                          | Income Taxes        | Federal Deductions  | 45,000                | 47,000                |
| 1.207                           | Amortization of Business Start-Up Costs                   | Income Taxes        | Federal Deductions  | 1,000                 | 1,500                 |
| 1.208                           | Foreign-Derived Intangible Income                         | Income Taxes        | Federal Deductions  | 120,000               | 110,000               |
| 1.310                           | Oregon Investment Advantage                               | Income Taxes        | Oregon Subtractions | Not Available         | Not Available         |
| 1.311                           | Dividend Received from an IC-DISC                         | Income Taxes        | Oregon Subtractions | 13,200                | 14,100                |
| 1.319                           | Depletion Costs for Metal Mines                           | Income Taxes        | Oregon Subtractions | Less than 100         | Less than 100         |
| 1.416                           | Renewable Resource Equipment Manufacturing Facilities     | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |
| 1.417                           | Oregon Low-Income Community Jobs Initiative               | Income Taxes        | Oregon Credits      | Not Available         | Not Available         |
| 1.418                           | Long Term Rural Enterprise Zone Facilities (Income Tax)   | Income Taxes        | Oregon Credits      | Not Available         | Not Available         |
| 1.419                           | Reservation Enterprise Zone (Income Tax)                  | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |

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| Tax Expenditure Name | Tax Program   | Expenditure Type |                     | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 1.426                | Qualified Research Expenses for Semiconductor Companies | Income Taxes     | Oregon Credits      | 23,900                | 55,500                |
| 1.501                | Public Warehouse Sales Throwback Exemption              | Income Taxes     | Oregon Other        | Less than 100         | Less than 100         |
| 1.502                | Tax Rates for Certain Pass-Through Income               | Income Taxes     | Oregon Other        | 242,000               | 253,000               |
| 2.011                | Commercial Buildings Under Construction                 | Property Tax     | Full Exemptions     | 77,000                | 84,500                |
| 2.012                | Construction in Process in an Enterprise Zone           | Property Tax     | Full Exemptions     | Included in 2.011     | Included in 2.011     |
| 2.013                | Enterprise Zone Businesses                              | Property Tax     | Full Exemptions     | 98,100                | 190,000               |
| 2.014                | Long Term Rural Enterprise Zone (Property Tax)          | Property Tax     | Full Exemptions     | 356,000               | 389,000               |
| 2.015                | Brownfield Development                                  | Property Tax     | Full Exemptions     | Less than 100         | Less than 100         |
| 2.016                | New Industrial Property in Rural Areas                  | Property Tax     | Full Exemptions     | Less than 100         | Less than 100         |
| 2.098                | Facilities with Prepayment Agreement                    | Property Tax     | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.099                | Certain Communication Related Property                  | Property Tax     | Partial Exemptions  | 63,000                | 67,800                |
| 2.100                | Strategic Investment Program                            | Property Tax     | Partial Exemptions  | 681,000               | 654,000               |
| 2.101                | Cap on Central Assessment for Certain Companies         | Property Tax     | Partial Exemptions  | 4,000                 | 4,400                 |
| <b>Education</b>     |   |                  |                     |                       |                       |
| 1.001                | Scholarship and Fellowship Income                       | Income Taxes     | Federal Exclusions  | 34,000                | 38,000                |
| 1.002                | Qualified Education Savings (Federal)                   | Income Taxes     | Federal Exclusions  | 41,000                | 43,000                |
| 1.003                | Exclusion of Employer-Provided Tuition Reduction        | Income Taxes     | Federal Exclusions  | 2,000                 | 2,500                 |
| 1.046                | Discharge of Certain Student Loan Debt                  | Income Taxes     | Federal Exclusions  | 12,000                | 6,500                 |
| 1.101                | Teacher Classroom Expenses                              | Income Taxes     | Federal Adjustments | 1,900                 | 1,900                 |
| 1.102                | Interest on Student Loans                               | Income Taxes     | Federal Adjustments | 18,200                | 38,000                |
| 1.301                | Oregon 529 College Savings Network                      | Income Taxes     | Oregon Subtractions | 1,300                 | 0                     |
| 1.302                | Scholarship Awards Used for Housing Expenses            | Income Taxes     | Oregon Subtractions | 1,400                 | 1,400                 |
| 1.303                | AmeriCorps Awards                                       | Income Taxes     | Oregon Subtractions | Less than 100         | Less than 100         |
| 1.401                | Employer Provided Scholarships                          | Income Taxes     | Oregon Credits      | Less than 100         | Less than 100         |
| 1.402                | Contributions of Computer Equipment                     | Income Taxes     | Oregon Credits      | Less than 100         | Less than 100         |
| 1.403                | Opportunity Grant Fund Contributions                    | Income Taxes     | Oregon Credits      | Not Available         | Not Available         |
| 1.404                | Employee Training                                       | Income Taxes     | Oregon Credits      | Less than 100         | Less than 100         |
| 1.405                | Contributions to 529 Account                            | Income Taxes     | Oregon Credits      | 17,600                | 17,600                |
| 1.420                | Public University Venture Development Fund              | Income Taxes     | Oregon Credits      | 200                   | 200                   |
| 2.001                | Academies, Day Care, and Student Housing                | Property Tax     | Full Exemptions     | 78,800                | 85,500                |
| 2.002                | Student Housing Furnishings                             | Property Tax     | Full Exemptions     | Less than 100         | Less than 100         |
| 2.003                | Leased Student Housing Publicly Owned                   | Property Tax     | Full Exemptions     | 37,200                | 41,800                |
| 2.004                | Higher Education Parking Space                          | Property Tax     | Full Exemptions     | Included in 2.078     | Included in 2.078     |
| 2.005                | Private Libraries for Public Use                        | Property Tax     | Full Exemptions     | Less than 100         | Less than 100         |

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| 2.017                           | Industry Apprenticeship/Training Trust                        | Property Tax        | Full Exemptions     | 1,500                 | 1,600                 |
| 2.095                           | Fraternalities, Sororities, and Cooperatives                  | Property Tax        | Partial Exemptions  | 200                   | 200                   |
| 4.004                           | Elementary and Secondary School Vehicles                      | Weight-Mile Tax     | Exclusion           | 2,900                 | 3,000                 |
| <b>Energy</b>                   |   |                     |                     |                       |                       |
| 1.032                           | Energy Conservation Subsidies (Federal)                       | Income Taxes        | Federal Exclusions  | 500                   | 500                   |
| 1.033                           | Pass-Through Status of Specified Publicly Traded Partnerships | Income Taxes        | Federal Exclusions  | 4,500                 | 6,500                 |
| 1.215                           | Intangible Development Costs for Fuels                        | Income Taxes        | Federal Deductions  | 3,000                 | 2,000                 |
| 1.320                           | Energy Conservation Subsidies (Oregon)                        | Income Taxes        | Oregon Subtractions | Less than 100         | Less than 100         |
| 1.432                           | Energy Conservation Lender's Credit                           | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |
| 1.433                           | Transportation Projects                                       | Income Taxes        | Oregon Credits      | Less than 100         | 0                     |
| 1.434                           | Alternative Energy Devices (Residential)                      | Income Taxes        | Oregon Credits      | 200                   | Less than 100         |
| 1.435                           | Business Energy Facilities, Conservation and Renewables       | Income Taxes        | Oregon Credits      | 300                   | Less than 100         |
| 1.436                           | Energy Conservation Projects                                  | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |
| 1.437                           | Weatherization Lender's Credit                                | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |
| 2.018                           | Rural Renewable Energy Development Zone                       | Property Tax        | Full Exemptions     | 5,300                 | 10,700                |
| 2.046                           | Natural Gas Pipeline Extension                                | Property Tax        | Full Exemptions     | Less than 100         | Less than 100         |
| 2.047                           | Solar Projects  | Property Tax        | Full Exemptions     | 7,500                 | 8,200                 |
| 2.048                           | Cooperative Providing Heat by Combustion of Biomass           | Property Tax        | Full Exemptions     | Not Available         | Not Available         |
| 2.116                           | Alternative Energy Systems                                    | Property Tax        | Partial Exemptions  | 13,500                | 14,700                |
| <b>Environment/Conservation</b> |   |                     |                     |                       |                       |
| 1.216                           | Amortization of Air Pollution Control Facilities              | Income Taxes        | Federal Deductions  | Less than 500         | Less than 500         |
| 1.438                           | Fish Screening Devices  | Income Taxes        | Oregon Credits      | Less than 100         | Less than 100         |
| 2.049                           | Nonprofit Sewage Treatment Facilities                         | Property Tax        | Full Exemptions     | Less than 100         | Less than 100         |
| 2.050                           | Riparian Habitat Land   | Property Tax        | Full Exemptions     | 400                   | 400                   |
| 2.051                           | Environmentally Sensitive Logging Equipment                   | Property Tax        | Full Exemptions     | 6,900                 | 7,400                 |
| 2.052                           | Skyline and Swing Yards                                       | Property Tax        | Full Exemptions     | Included in 2.051     | Included in 2.051     |
| 2.070                           | Beverage Containers Requiring Deposit                         | Property Tax        | Full Exemptions     | Less than 100         | Less than 100         |
| 2.074                           | Beach Lands   | Property Tax        | Full Exemptions     | Not Available         | Not Available         |
| 2.117                           | Pollution Control Facilities                                  | Property Tax        | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.131                           | Historic Property   | Property Tax        | Special Assessments | 3,300                 | 2,400                 |
| 2.132                           | Wildlife Habitat  | Property Tax        | Special Assessments | 2,000                 | 2,100                 |
| 2.133                           | Conservation Easements  | Property Tax        | Special Assessments | 700                   | 700                   |
| 2.134                           | Open Space Land   | Property Tax        | Special Assessments | 1,100                 | 1,200                 |
| 15.001                          | Conservation Easement   | Estate Transfer Tax | Exclusion           | Less than 100         | Less than 100         |

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| Tax Expenditure Name         |   | Tax Program           | Expenditure Type    | Loss (\$Thousands)    | Loss (\$Thousands)    |
| <b>Family Support</b>        |   |                       |                     |                       |                       |
| 1.004                        | Certain Foster Care Payments                                      | Income Taxes          | Federal Exclusions  | 4,000                 | 4,000                 |
| 1.005                        | Employee Adoption Benefits  | Income Taxes          | Federal Exclusions  | Less than 500         | Less than 500         |
| 1.006                        | Compensatory Damages  | Income Taxes          | Federal Exclusions  | 16,000                | 15,000                |
| 1.013                        | Imputed Interest Rules  | Income Taxes          | Federal Exclusions  | 7,500                 | 8,000                 |
| 1.014                        | Employer Provided Dependent Care                                  | Income Taxes          | Federal Exclusions  | 7,000                 | 9,000                 |
| 1.035                        | Certain Disaster Mitigation Payments                              | Income Taxes          | Federal Exclusions  | 1,000                 | 500                   |
| 1.047                        | Capital Gains on Inherited Property                               | Income Taxes          | Federal Exclusions  | 690,000               | 730,000               |
| 1.048                        | Capital Gains on Gifts  | Income Taxes          | Federal Exclusions  | 49,000                | 40,000                |
| 1.049                        | Life Insurance Proceeds   | Income Taxes          | Federal Exclusions  | 135,000               | 146,000               |
| 1.222                        | Casualty and Theft Losses   | Income Taxes          | Federal Deductions  | 400                   | 2,200                 |
| 1.312                        | Individual Development Accounts (Exclusion and Subtraction)       | Income Taxes          | Oregon Subtractions | Less than 100         | Less than 100         |
| 1.328                        | Federal Income Tax Subtraction                                    | Income Taxes          | Oregon Subtractions | 1,200,000             | 1,420,000             |
| 1.406                        | Earned Income Credit  | Income Taxes          | Oregon Credits      | 106,000               | 54,300                |
| 1.407                        | Child with a Disability   | Income Taxes          | Oregon Credits      | 8,700                 | 8,700                 |
| 1.412                        | Oregon Kids Credit  | Income Taxes          | Oregon Credits      | 78,100                | 79,600                |
| 1.421                        | Working Family Household and Dependent Care                       | Income Taxes          | Oregon Credits      | 34,300                | 34,200                |
| 1.422                        | Contributions to Office of Child Care                             | Income Taxes          | Oregon Credits      | Less than 100         | Less than 100         |
| 1.423                        | Individual Development Account Donation (Credit)                  | Income Taxes          | Oregon Credits      | 13,400                | 13,700                |
| 2.088                        | Cemeteries, Burial Grounds, and Mausoleums                        | Property Tax          | Full Exemptions     | 6,700                 | 6,900                 |
| 17.001                       | Certain Vehicle Modifications (Vehicle Use Tax)                   | Vehicle Use Tax       | Exclusion           | Not Available         | Not Available         |
| 18.001                       | Certain Vehicle Modifications (Vehicle Privilege Tax)             | Vehicle Privilege Tax | Exclusion           | Not Available         | Not Available         |
| <b>Federal Law Prohibits</b> |   |                       |                     |                       |                       |
| 1.054                        | Deferral of Certain Advance Payments                              | Income Taxes          | Federal Exclusions  | 15,500                | 16,500                |
| 1.323                        | Hydroelectric Dam and Waterway Workers                            | Income Taxes          | Oregon Subtractions | Not Available         | Not Available         |
| 1.324                        | Income Earned in "Indian Country"                                 | Income Taxes          | Oregon Subtractions | 8,600                 | 9,300                 |
| 1.330                        | Interest and Dividends on U.S. Obligations                        | Income Taxes          | Oregon Subtractions | 79,000                | 62,000                |
| 1.508                        | Nonresident Spouse of Nonresident Servicemember Serving in Oregon | Income Taxes          | Oregon Other        | Not Available         | Not Available         |
| 2.075                        | Property of Indians and on Tribal Trust Land                      | Property Tax          | Full Exemptions     | 0                     | 0                     |
| 2.084                        | Solar Improvement on Tribal Land                                  | Property Tax          | Full Exemptions     | 0                     | 6,100                 |
| 2.093                        | Federal Property  | Property Tax          | Full Exemptions     | 1,120,000             | 1,170,000             |
| 5.002                        | Federal and Veterans Institutions (Cigarette)                     | Cigarette Tax         | Exclusion           | 500                   | 500                   |

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| 6.001                       | Federal and Veterans Institutions (Other Tobacco Products)   | Other Tobacco Products Tax   | Exclusion           | Less than 100         | Less than 100         |
| 8.002                       | Oregon Telephone Assistance Program                          | 911 and 988 Taxes            | Exclusion           | 100                   | 100                   |
| 8.003                       | Federal Subscribers  | 911 and 988 Taxes            | Exclusion           | 1,100                 | 1,200                 |
| 8.004                       | Indian Reservation Subscribers                               | 911 and 988 Taxes            | Exclusion           | 1,000                 | 1,100                 |
| 13.002                      | Lodging Paid for by the Federal Government                   | Lodging Tax                  | Exclusion           | 800                   | 800                   |
| 17.002                      | Vehicles Purchased by the Federal Government or Tribes       | Vehicle Use Tax              | Exclusion           | 200                   | 200                   |
| <b>Financials/Insurance</b> |  |                              |                     |                       |                       |
| 1.036                       | Credit Union Income  | Income Taxes                 | Federal Exclusions  | 32,000                | 37,000                |
| 1.037                       | Elimination of Tax Exempt Interest Allocation for Banks      | Income Taxes                 | Federal Exclusions  | 4,500                 | 4,500                 |
| 1.440                       | Oregon Life and Health IGA Assessments                       | Income Taxes                 | Oregon Credits      | 700                   | 200                   |
| 9.004                       | Insurers Subject to Retaliatory Tax                          | Corporate Activity Tax       | Exclusion           | Not Available         | Not Available         |
| <b>Forestry</b>             |  |                              |                     |                       |                       |
| 1.217                       | Expensing Timber-Growing Costs                               | Income Taxes                 | Federal Deductions  | 2,500                 | 2,500                 |
| 1.218                       | Expensing and Amortization of Reforestation Costs            | Income Taxes                 | Federal Deductions  | 500                   | 500                   |
| 1.429                       | Small Forest Owner Forest Conservation (Income Tax)          | Income Taxes                 | Oregon Credits      | Not Available         | Not Available         |
| 2.053                       | Forest Fire Protection Association                           | Property Tax                 | Full Exemptions     | 300                   | 400                   |
| 2.054                       | Federal Standing Timber Under Contract                       | Property Tax                 | Full Exemptions     | 1,800                 | 1,900                 |
| 2.055                       | State and Local Standing Timber Under Contract               | Property Tax                 | Full Exemptions     | 1,500                 | 1,600                 |
| 2.056                       | Western Private Standing Timber                              | Property Tax                 | Full Exemptions     | 455,000               | 489,000               |
| 2.057                       | Eastern Private Standing Timber                              | Property Tax                 | Full Exemptions     | 32,500                | 34,900                |
| 2.058                       | Private Farm and Logging Roads                               | Property Tax                 | Full Exemptions     | 45,300                | 49,000                |
| 2.135                       | Forest Homesites   | Property Tax                 | Special Assessments | 9,000                 | 9,700                 |
| 2.136                       | Western Private Forestland                                   | Property Tax                 | Special Assessments | 134,000               | 144,000               |
| 2.137                       | Eastern Private Forestland                                   | Property Tax                 | Special Assessments | 14,700                | 15,900                |
| 2.138                       | Small Tract Forestland Option                                | Property Tax                 | Special Assessments | 29,900                | 36,700                |
| 3.001                       | Forest Products: Gasoline                                    | Gas, Use, and Jet Fuel Taxes | Exclusion           | 0                     | 0                     |
| 3.002                       | Forest Products: Other than Gasoline                         | Gas, Use, and Jet Fuel Taxes | Exclusion           | 0                     | 0                     |
| 4.002                       | Forest Products on County Roads                              | Weight-Mile Tax              | Exclusion           | Less than 100         | Less than 100         |
| 15.006                      | Small Forest Owner Forest Conservation (Estate Transfer Tax) | Estate Transfer Tax          | Credit              | Not Available         | Not Available         |
| <b>Health Care</b>          |  |                              |                     |                       |                       |

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| 1.007                | Employer Paid Medical and Cafeteria Plan Benefits                  | Income Taxes           | Federal Exclusions  | 1,800,000             | 1,800,000             |
| 1.038                | Workers' Compensation Benefits (Medical)                           | Income Taxes           | Federal Exclusions  | 37,000                | 44,000                |
| 1.103                | Self-Employment Health Insurance                                   | Income Taxes           | Federal Adjustments | 83,000                | 84,600                |
| 1.104                | Health Savings Accounts  | Income Taxes           | Federal Adjustments | 92,000                | 110,000               |
| 1.201                | Medical and Dental Expenses  | Income Taxes           | Federal Deductions  | 255,000               | 288,000               |
| 1.202                | Removal of Architectural Barriers                                  | Income Taxes           | Federal Deductions  | Less than 500         | Less than 500         |
| 1.304                | Medical Subtraction for Elderly                                    | Income Taxes           | Oregon Subtractions | 55,000                | 55,000                |
| 1.408                | Rural Medical Practice   | Income Taxes           | Oregon Credits      | 11,800                | 11,000                |
| 1.409                | Volunteer Rural Emergency Medical Providers                        | Income Taxes           | Oregon Credits      | 100                   | 100                   |
| 2.006                | Leased Rural Health Care Property                                  | Property Tax           | Full Exemptions     | 400                   | 500                   |
| 2.096                | New Rural Health Care Facilities                                   | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |
| 9.001                | Sales of Prescription Drugs by Eligible Pharmacies                 | Corporate Activity Tax | Exclusion           | 9,000                 | 4,600                 |
| 12.001               | Excluded Hospitals   | Medical Provider Taxes | Exclusion           | *                     | *                     |
| 12.003               | Type A and B Hospitals   | Medical Provider Taxes | Other               | *                     | *                     |
| 16.001               | Marijuana Purchased for Medical Use                                | Marijuana Tax          | Exclusion           | 18,900                | 19,200                |
| <b>Housing</b>       |  |                        |                     |                       |                       |
| 1.015                | Capital Gains on Home Sales  | Income Taxes           | Federal Exclusions  | 450,000               | 470,000               |
| 1.209                | Accelerated Depreciation of Rental Housing                         | Income Taxes           | Federal Deductions  | 37,000                | 27,000                |
| 1.210                | Home Mortgage Interest   | Income Taxes           | Federal Deductions  | 962,000               | 1,010,000             |
| 1.313                | Manufactured Dwelling Park Capital Gain                            | Income Taxes           | Oregon Subtractions | 900                   | 300                   |
| 1.314                | First-time Home Buyer Savings                                      | Income Taxes           | Oregon Subtractions | 1,100                 | 3,000                 |
| 1.424                | Oregon Affordable Housing Lender's Credit                          | Income Taxes           | Oregon Credits      | 15,000                | 16,000                |
| 1.427                | Publicly Supported Housing Seller's Credit                         | Income Taxes           | Oregon Credits      | Not Yet Available     | Not Yet Available     |
| 2.008                | Land Owned by Nonprofit for Purpose of Building Low-Income Housing | Property Tax           | Full Exemptions     | 100                   | 100                   |
| 2.019                | Housing Authority Rental Properties                                | Property Tax           | Full Exemptions     | 39,100                | 44,300                |
| 2.020                | Local Government Owned Low-Income Housing                          | Property Tax           | Full Exemptions     | 3,900                 | 4,300                 |
| 2.030                | Low-Income Housing Owned by Religious Organization                 | Property Tax           | Full Exemptions     | Included in 2.087     | Included in 2.087     |
| 2.031                | New ADU or Newly Converted Multiplex                               | Property Tax           | Full Exemptions     | 200                   | 400                   |
| 2.071                | Manufactured Structure in High-Population County                   | Property Tax           | Full Exemptions     | 7,600                 | 7,700                 |
| 2.102                | Vertical Housing Development Zone                                  | Property Tax           | Partial Exemptions  | 11,800                | 12,900                |
| 2.103                | Certain Single-Unit Housing  | Property Tax           | Partial Exemptions  | 3,900                 | 4,200                 |
| 2.104                | Rehabilitated Housing  | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |

|                           |   |                        |                     | 2023-25 Total Revenue | 2025-27 Total Revenue |
|---------------------------|---|------------------------|---------------------|-----------------------|-----------------------|
| Tax Expenditure Name      | Tax Program   | Expenditure Type       |                     | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 2.105                     | Multi-Unit Rental Housing in Designated Areas             | Property Tax           | Partial Exemptions  | 21,100                | 24,600                |
| 2.106                     | Low Income Multi-Unit Rental Housing                      | Property Tax           | Partial Exemptions  | Included in 2.105     | Included in 2.105     |
| 2.107                     | Property for Low-Income Rental                            | Property Tax           | Partial Exemptions  | 4,500                 | 5,100                 |
| 2.108                     | Nonprofit Low-Income Rental Housing                       | Property Tax           | Partial Exemptions  | 39,000                | 45,400                |
| 2.109                     | New or Rehabilitated Multi-Unit Rental Housing            | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.110                     | Home Share Program Low-Income Housing                     | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.113                     | Workforce Housing   | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.114                     | Affordable Housing Covenant                               | Property Tax           | Partial Exemptions  | 200                   | 300                   |
| 2.115                     | Affordable Housing Projects Receiving Grant               | Property Tax           | Partial Exemptions  | Not Yet Available     | Not Yet Available     |
| 2.126                     | Use-Restricted Multi-Unit Rental Housing                  | Property Tax           | Special Assessments | 4,500                 | 5,000                 |
| 2.128                     | Homes Rebuilt After 2020 Wildfires                        | Property Tax           | Special Assessments | Not Available         | Not Available         |
| 9.002                     | Subcontractor Labor Payments for Residential Construction | Corporate Activity Tax | Exclusion           | 1,700                 | 900                   |
| <b>Income Maintenance</b> |   |                        |                     |                       |                       |
| 1.016                     | Income Earned Abroad by U.S. Citizens                     | Income Taxes           | Federal Exclusions  | 50,000                | 51,000                |
| 1.017                     | Cancellation of Mortgage Debt                             | Income Taxes           | Federal Exclusions  | 1,500                 | Less than 500         |
| 1.039                     | Workers' Compensation Benefits (Nonmedical)               | Income Taxes           | Federal Exclusions  | 25,000                | 23,000                |
| 1.305                     | Additional Deduction for Elderly or Blind                 | Income Taxes           | Oregon Subtractions | 28,300                | 29,600                |
| 1.306                     | ABLE Account Contributions                                | Income Taxes           | Oregon Subtractions | Less than 100         | 0                     |
| 1.315                     | Manufactured Dwelling Tenant Payment                      | Income Taxes           | Oregon Subtractions | Less than 100         | Less than 100         |
| 1.317                     | Personal Casualty Loss                                    | Income Taxes           | Oregon Subtractions | 600                   | 200                   |
| 1.318                     | Wildfire Judgment or Settlement and Legal Fees            | Income Taxes           | Oregon Subtractions | Not Available         | Not Available         |
| 1.410                     | Severe Disability   | Income Taxes           | Oregon Credits      | 7,800                 | 7,800                 |
| 1.411                     | Contributions to ABLE Account                             | Income Taxes           | Oregon Credits      | 600                   | 600                   |
| 1.425                     | Manufactured Dwelling Park Closure                        | Income Taxes           | Oregon Credits      | Less than 100         | Less than 100         |
| 1.443                     | Personal Exemption  | Income Taxes           | Oregon Credits      | 1,260,000             | 1,270,000             |
| <b>Job Development</b>    |   |                        |                     |                       |                       |
| 1.018                     | Employer Paid Group Life Insurance Premiums               | Income Taxes           | Federal Exclusions  | 35,000                | 36,000                |
| 1.019                     | Employer Paid Accident and Disability Insurance           | Income Taxes           | Federal Exclusions  | 54,000                | 57,000                |
| 1.020                     | Employer Provided On-Site Gyms                            | Income Taxes           | Federal Exclusions  | 16,000                | 15,000                |
| 1.021                     | Miscellaneous Fringe Benefits                             | Income Taxes           | Federal Exclusions  | 82,000                | 81,000                |
| 1.022                     | Employee Meals and Lodging (Nonmilitary)                  | Income Taxes           | Federal Exclusions  | 89,000                | 83,000                |
| 1.023                     | Employee Stock Ownership Plans                            | Income Taxes           | Federal Exclusions  | 50,000                | 52,000                |
| 1.024                     | Employee Awards   | Income Taxes           | Federal Exclusions  | 4,000                 | 4,000                 |
| 1.025                     | Employer Provided Education Benefits                      | Income Taxes           | Federal Exclusions  | 14,000                | 11,000                |
| 1.026                     | Spread on Acquisition of Stock                            | Income Taxes           | Federal Exclusions  | 9,500                 | 10,000                |
| 1.027                     | Meal and Entertainment Expenses                           | Income Taxes           | Federal Exclusions  | 7,500                 | 8,000                 |

|                      |   |                        |                     | 2023-25 Total Revenue | 2025-27 Total Revenue |
|----------------------|---|------------------------|---------------------|-----------------------|-----------------------|
| Tax Expenditure Name | Tax Program   | Expenditure Type       |                     | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 1.042                | Allowances for Federal Employees Abroad                         | Income Taxes           | Federal Exclusions  | 4,000                 | 4,000                 |
| 1.106                | Moving Expenses   | Income Taxes           | Federal Adjustments | 100                   | 3,500                 |
| <b>Military</b>      |   |                        |                     |                       |                       |
| 1.028                | Veterans' Benefits and Services                                 | Income Taxes           | Federal Exclusions  | 160,000               | 170,000               |
| 1.029                | Military and Dependents TRICARE Insurance                       | Income Taxes           | Federal Exclusions  | 98,000                | 110,000               |
| 1.050                | Disability Benefits of Military and Victims of Terrorism        | Income Taxes           | Federal Exclusions  | 3,000                 | 3,500                 |
| 1.051                | Benefits and Allowances of Armed Forces Personnel               | Income Taxes           | Federal Exclusions  | 64,000                | 66,000                |
| 1.052                | Combat Pay  | Income Taxes           | Federal Exclusions  | 6,500                 | 7,500                 |
| 1.107                | Overnight Travel Expenses of National Guard and Reserve Members | Income Taxes           | Federal Adjustments | 2,000                 | 2,000                 |
| 1.329                | Military Active Duty and Related Pay                            | Income Taxes           | Oregon Subtractions | 47,200                | 48,100                |
| 1.444                | Oregon Veterans' Home Physicians                                | Income Taxes           | Oregon Credits      | Less than 100         | Less than 100         |
| 1.507                | Nonresident Armed Forces  | Income Taxes           | Oregon Other        | 11,100                | 11,800                |
| 2.111                | Disabled Veterans or Surviving Spouses of Veterans              | Property Tax           | Partial Exemptions  | 32,300                | 35,000                |
| 2.112                | Veterans in Nonprofit Elderly Housing                           | Property Tax           | Partial Exemptions  | 300                   | 300                   |
| 2.120                | Homestead Exemption for Active Duty Military                    | Property Tax           | Partial Exemptions  | 100                   | 100                   |
| 12.002               | Oregon Veterans' Home   | Medical Provider Taxes | Exclusion           | *                     | *                     |
| <b>Public Safety</b> |   |                        |                     |                       |                       |
| 1.505                | Nonresident Disaster Related Income                             | Income Taxes           | Oregon Other        | Not Available         | Not Available         |
| 2.069                | Property Used for Disaster or Emergency Related Work            | Property Tax           | Full Exemptions     | Not Available         | Not Available         |
| 2.076                | Equipment for Maritime Emergency Response                       | Property Tax           | Full Exemptions     | Less than 100         | Less than 100         |
| 2.121                | Surviving Spouse of Public Safety Officer                       | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.122                | Seismic Upgrades  | Property Tax           | Partial Exemptions  | Less than 100         | Less than 100         |
| 4.005                | Fire Protection   | Weight-Mile Tax        | Exclusion           | Less than 100         | Less than 100         |
| <b>Recreation</b>    |   |                        |                     |                       |                       |
| 2.021                | Federal Land Under Summer Homes                                 | Property Tax           | Full Exemptions     | Not Available         | Not Available         |
| 2.022                | Federal Land Under Recreation Facility                          | Property Tax           | Full Exemptions     | 100                   | 100                   |
| 2.059                | Nonprofit Public Park Use Land                                  | Property Tax           | Full Exemptions     | 300                   | 400                   |
| <b>Retirement</b>    |   |                        |                     |                       |                       |
| 1.008                | Pension Contributions and Earnings                              | Income Taxes           | Federal Exclusions  | 3,100,000             | 3,900,000             |
| 1.009                | Social Security Benefits (Federal)                              | Income Taxes           | Federal Exclusions  | 898,000               | 972,000               |
| 1.053                | Deferral of Interest on Savings Bonds                           | Income Taxes           | Federal Exclusions  | 4,000                 | 3,500                 |
| 1.105                | IRA Contributions and Earnings                                  | Income Taxes           | Federal Adjustments | 220,000               | 280,000               |

|                                   |  |                              |                     | 2023-25 Total Revenue | 2025-27 Total Revenue |
|-----------------------------------|--|------------------------------|---------------------|-----------------------|-----------------------|
| Tax Expenditure Name              | Tax Program  | Expenditure Type             |                     | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 1.307                             | Social Security Benefits (Oregon)                                    | Income Taxes                 | Oregon Subtractions | 1,350,000             | 1,560,000             |
| 1.325                             | Federal Pension Income   | Income Taxes                 | Oregon Subtractions | 129,000               | 129,000               |
| 1.445                             | Certain Retirement Income  | Income Taxes                 | Oregon Credits      | 900                   | 400                   |
| 2.007                             | Senior Services Centers  | Property Tax                 | Full Exemptions     | 400                   | 500                   |
| 2.023                             | Nonprofit Elderly Housing State Funded                               | Property Tax                 | Full Exemptions     | 3,400                 | 3,600                 |
| 2.097                             | Long Term Care Facilities  | Property Tax                 | Partial Exemptions  | 200                   | 200                   |
| 2.127                             | Nonprofit Housing for the Elderly                                    | Property Tax                 | Special Assessments | Less than 100         | Less than 100         |
| <b>State and Local Government</b> |  |                              |                     |                       |                       |
| 1.043                             | Interest on Oregon State and Local Debt                              | Income Taxes                 | Federal Exclusions  | 40,400                | 41,600                |
| 1.211                             | Property Taxes   | Income Taxes                 | Federal Deductions  | 587,000               | 656,000               |
| 1.223                             | Local Income Taxes   | Income Taxes                 | Federal Deductions  | 8,700                 | 26,100                |
| 1.316                             | Interest from State and Local Government Bonds                       | Income Taxes                 | Oregon Subtractions | 300                   | 300                   |
| 1.326                             | Legislative Per Diem and Allowance                                   | Income Taxes                 | Oregon Subtractions | 100                   | 100                   |
| 1.441                             | Political Contributions  | Income Taxes                 | Oregon Credits      | 6,000                 | 4,600                 |
| 2.077                             | Interstate Bridges of Local Governments                              | Property Tax                 | Full Exemptions     | 0                     | 0                     |
| 2.078                             | State and Local Property   | Property Tax                 | Full Exemptions     | 3,350,000             | 3,620,000             |
| 2.079                             | Corporations for Irrigation, Drainage, Water Supply or Flood Control | Property Tax                 | Full Exemptions     | Included in 2.078     | Included in 2.078     |
| 2.080                             | Local Government Public Ways   | Property Tax                 | Full Exemptions     | Not Available         | Not Available         |
| 2.081                             | Interstate Bridges of Other States or Subdivisions                   | Property Tax                 | Full Exemptions     | 0                     | 0                     |
| 2.082                             | Property Used Exclusively for Tribal Government Services             | Property Tax                 | Full Exemptions     | Not Available         | Not Available         |
| 2.089                             | City Owned Sports Facility   | Property Tax                 | Full Exemptions     | 3,500                 | 3,800                 |
| 3.003                             | Vehicle Used for Testing Emissions (Gas and Use Fuel Taxes)          | Gas, Use, and Jet Fuel Taxes | Exclusion           | 0                     | 0                     |
| 3.005                             | Public Services  | Gas, Use, and Jet Fuel Taxes | Exclusion           | 2,100                 | 2,100                 |
| 4.003                             | Vehicle Used for Testing Emissions (Weight-Mile Tax)                 | Weight-Mile Tax              | Exclusion           | 700                   | 200                   |
| 8.001                             | State and Local Subscribers  | 911 and 988 Taxes            | Exclusion           | 11,500                | 11,600                |
| 10.001                            | Revenue from Government Leased Lines                                 | Electric Cooperative Tax     | Exclusion           | 200                   | 200                   |
| 11.001                            | State and Local Interests  | Oil and Gas Privilege Tax    | Exclusion           | Not Available         | Not Available         |
| <b>Tax Administration</b>         |  |                              |                     |                       |                       |
| 1.030                             | Cash Accounting, Other than Agriculture                              | Income Taxes                 | Federal Exclusions  | 21,000                | 20,000                |
| 1.031                             | Inventory Methods of Valuation                                       | Income Taxes                 | Federal Exclusions  | 13,000                | 13,000                |
| 1.040                             | Gain on Nondealer Installment Sales                                  | Income Taxes                 | Federal Exclusions  | 49,500                | 53,500                |
| 1.041                             | Gain on Like-Kind Exchanges  | Income Taxes                 | Federal Exclusions  | 108,000               | 95,500                |

|                       |   |                           |                     | 2023-25 Total Revenue | 2025-27 Total Revenue |
|-----------------------|---|---------------------------|---------------------|-----------------------|-----------------------|
| Tax Expenditure Name  | Tax Program   | Expenditure Type          |                     | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 1.219                 | Magazine Circulation Expenditures   | Income Taxes              | Federal Deductions  | Less than 500         | Less than 500         |
| 1.220                 | Completed Contract Rules  | Income Taxes              | Federal Deductions  | 7,500                 | 8,500                 |
| 1.327                 | Oregon State Lottery Prizes   | Income Taxes              | Oregon Subtractions | 400                   | 500                   |
| 2.024                 | Inventory   | Property Tax              | Full Exemptions     | 925,000               | 981,000               |
| 2.025                 | Business Personal Property and Residential Floating Structures                | Property Tax              | Full Exemptions     | 10,500                | 11,400                |
| 2.060                 | Inactive Mineral Interests  | Property Tax              | Full Exemptions     | Less than 100         | Less than 100         |
| 2.061                 | Mining Claims on Federal Land   | Property Tax              | Full Exemptions     | 600                   | 600                   |
| 2.072                 | Personal Property for Personal Use  | Property Tax              | Full Exemptions     | 2,080,000             | 2,230,000             |
| 2.073                 | Heavy Equipment Rental  | Property Tax              | Full Exemptions     | 13,100                | 13,900                |
| 2.090                 | Exempt Lease from Taxable Owner   | Property Tax              | Full Exemptions     | Incl. in others       | Incl. in others       |
| 2.091                 | Exempt Lease from Exempt Owner  | Property Tax              | Full Exemptions     | Incl. in others       | Incl. in others       |
| 2.092                 | Property of LLC Owned by Nonprofit Corporation                                | Property Tax              | Full Exemptions     | Incl. in others       | Incl. in others       |
| 2.140                 | Destroyed or Damaged Property   | Property Tax              | Other               | 400                   | 400                   |
| 5.001                 | Small Quantity by Consumers   | Cigarette Tax             | Exclusion           | 400                   | 400                   |
| 9.003                 | Precious Metals   | Corporate Activity Tax    | Exclusion           | 100                   | 200                   |
| 11.002                | Credit for Property Taxes Paid  | Oil and Gas Privilege Tax | Credit              | Not Available         | Not Available         |
| 13.001                | Exempt Dwelling Units   | Lodging Tax               | Exclusion           | Not Available         | Not Available         |
| 14.001                | Exempt Construction   | Local Construction Tax    | Exclusion           | Not Available         | Not Available         |
| 15.002                | Marital Deduction   | Estate Transfer Tax       | Deduction           | 399,000               | 399,000               |
| 18.002                | Vehicles Sold at Auction  | Vehicle Privilege Tax     | Exclusion           | 100                   | 100                   |
| 18.003                | Vehicles Sold for Out of State Use  | Vehicle Privilege Tax     | Exclusion           | 12,700                | 14,300                |
| <b>Transportation</b> |   |                           |                     |                       |                       |
| 1.034                 | Employer Paid Transportation Benefits   | Income Taxes              | Federal Exclusions  | 53,000                | 52,000                |
| 1.322                 | Wet Marine and Transportation Policies  | Income Taxes              | Oregon Subtractions | 2,500                 | 2,500                 |
| 1.439                 | Short Line Railroad Rehabilitation  | Income Taxes              | Oregon Credits      | Not Available         | Not Available         |
| 2.026                 | Cargo Containers  | Property Tax              | Full Exemptions     | 200                   | Less than 100         |
| 2.027                 | Leased Docks and Airports   | Property Tax              | Full Exemptions     | 12,800                | 13,900                |
| 2.028                 | Ship Repair Facility Materials  | Property Tax              | Full Exemptions     | Included in 2.024     | Included in 2.024     |
| 2.029                 | Railroad Cars Being Repaired  | Property Tax              | Full Exemptions     | 900                   | 1,000                 |
| 2.062                 | Small Watercraft  | Property Tax              | Full Exemptions     | 66,300                | 67,700                |
| 2.063                 | Motor Vehicles and Trailers   | Property Tax              | Full Exemptions     | 1,510,000             | 1,570,000             |
| 2.064                 | ODOT Land Under Use Permit  | Property Tax              | Full Exemptions     | 0                     | 0                     |
| 2.065                 | Tollways and Related Facilities   | Property Tax              | Full Exemptions     | 0                     | 0                     |
| 2.066                 | Foreign-Owned Aircraft and Aircraft Not Owned by Air Transportation Companies | Property Tax              | Full Exemptions     | 30,500                | 31,100                |

|                  |  |                              |                     | 2023-25 Total Revenue | 2025-27 Total Revenue |
|------------------|--|------------------------------|---------------------|-----------------------|-----------------------|
|                  | Tax Expenditure Name   | Tax Program                  | Expenditure Type    | Loss (\$Thousands)    | Loss (\$Thousands)    |
| 2.094            | Amtrak Passenger Railroad  | Property Tax                 | Full Exemptions     | 4,100                 | 4,200                 |
| 2.118            | Watercraft Centrally Assessed                                      | Property Tax                 | Partial Exemptions  | Not Available         | Not Available         |
| 2.119            | Aircraft Under 75,000 Pounds Owned by Air Transportation Companies | Property Tax                 | Partial Exemptions  | 200                   | 200                   |
| 2.123            | Railroad Right of Way in Water District                            | Property Tax                 | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.124            | Railroad Right of Way in Highway Lighting District                 | Property Tax                 | Partial Exemptions  | Less than 100         | Less than 100         |
| 2.125            | Railroad Right of Way in Rural Fire District                       | Property Tax                 | Partial Exemptions  | 3,800                 | 4,100                 |
| 2.139            | Watercraft Locally Assessed  | Property Tax                 | Special Assessments | 5,300                 | 5,300                 |
| 3.004            | Fuel for Aircraft Departing U.S.                                   | Gas, Use, and Jet Fuel Taxes | Exclusion           | Less than 100         | Less than 100         |
| 3.006            | Public Transportation  | Gas, Use, and Jet Fuel Taxes | Exclusion           | 1,000                 | 1,000                 |
| 4.006            | Government Owned or Operated Vehicles                              | Weight-Mile Tax              | Exclusion           | 800                   | 800                   |
| 4.007            | Public Mass Transit Vehicles                                       | Weight-Mile Tax              | Exclusion           | 8,100                 | 8,300                 |
| <b>Utilities</b> |  |                              |                     |                       |                       |
| 1.506            | Apportionment for Utility and Telecommunication Companies          | Income Taxes                 | Oregon Other        | 800                   | 800                   |
| 2.067            | Nonprofit Water Associations                                       | Property Tax                 | Full Exemptions     | 300                   | 300                   |
| 2.068            | Nonprofit Electrical Distribution Associations                     | Property Tax                 | Full Exemptions     | 27,700                | 32,500                |
| 2.083            | Federally Leased High-Voltage Electricity Transmission Property    | Property Tax                 | Full Exemptions     | 2,000                 | 2,100                 |