

Table 1: Index of Tax Expenditures by Tax Program

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
INCOME TAX					
<i>Federal Exclusions</i>					
1.001 Scholarship and Fellowship Income	Education	1954	316.048	5,900	6,700
1.002 Interest on Education Savings Bonds	Education	1988	316.048	100	100
1.003 Earnings on Education IRAs	Education	1997	316.048	2,400	5,300
1.004 Public Assistance Benefits	Human Resources	1930s	316.048	6,300	7,100
1.005 Certain Foster Care Payments	Human Resources	1982	316.048	100	100
1.006 Employee Adoption Benefits	Human Resources	1996	316.048	Less than 50	Less than 50
1.007 Cafeteria Plan Benefits	Human Resources	1974	316.048	42,500	53,400
1.008 Employer Paid Medical Benefits	Human Resources	1918	316.048	369,900	424,000
1.009 Pension Contributions and Earnings	Human Resources	1921	316.048	523,200	565,900
1.010 Hospital Insurance (Part A)	Human Resources	1965	316.048	98,600	123,200
1.011 Supplementary Medical Insurance (Part B)	Human Resources	1970	316.048	43,600	57,300
1.012 Social Security Benefits (Federal)	Human Resources	1938	316.048	166,600	176,800
1.013 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.013	17,100	10,400
1.014 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.013	167,200	185,700
1.015 Income Earned Abroad by U.S. Citizens	Economic/Community	1926	316.048	12,900	14,900
1.016 Income of Foreign Sales Corporations	Economic/Community	1984	317.013	7,400	8,900
1.017 Inventory Property Sales Source-Rule Exception	Economic/Community	1921	317.013	17,400	18,500
1.018 Magazine, Paperback, and Record Returns	Economic/Community	1978	316.048/317.013	100	100
1.019 Cash Accounting, Other than Agriculture	Economic/Community	1916	316.048/317.013	800	800
1.020 Regional Economic Development Incentives	Economic/Community	1993	316.048/317.013	Less than 50	Less than 50
1.021 Income of Controlled Foreign Corporations	Economic/Community	1909	317.013	5,600	6,200
1.022 Employer Paid Group Life Insurance Premiums	Economic/Community	1920	316.048	13,200	14,500
1.023 Employer Paid Accident and Disability Insurance	Economic/Community	1954	316.048	1,400	1,400
1.024 Employer Provided Dependent Care	Economic/Community	1981	316.048	6,600	8,100
1.025 Miscellaneous Fringe Benefits	Economic/Community	1984	316.048	41,800	47,400
1.026 Employee Meals and Lodging (Non-Military)	Economic/Community	1918	316.048	4,900	5,700
1.027 Employee Stock Ownership Plans	Economic/Community	1974	316.048/317.013	3,900	4,400
1.028 Employee Awards	Economic/Community	1986	316.048	700	700
1.029 Employer Provided Death Benefits	Economic/Community	1951	316.048	100	100
1.030 Employer Provided Education Benefits	Economic/Community	1997	316.048	1,700	1,100
1.031 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.013	9,900	9,600
1.032 Capital Gains on Home Sales	Economic/Community	1997	316.048	59,000	63,700
1.033 Veteran's Benefits and Services	Economic/Community	1917	316.048	15,000	15,900
1.034 Agriculture Cost-Sharing Payments	Natural Resources	1978	316.048/317.013	100	100
1.035 Cancellation of Debt for Farmers	Natural Resources	1986	316.048	700	700
1.036 Energy Conservation Subsidies	Natural Resources	1992	316.048	(In 1.100)	(In 1.100)
1.037 Contributions in Aid of Construction for Utilities	Transportation	1996	317.013	200	200
1.038 Employer Paid Transportation Benefits	Transportation	1992	316.048	17,000	17,000
1.039 Life Insurance Investment Income	Insurance and Financial	1913	316.048/317.013	153,100	163,500
1.040 Workers' Compensation Benefits	Insurance and Financial	1918	316.048	26,800	29,000
1.041 Credit Union Income	Insurance and Financial	1951	317.013	3,600	4,100
1.042 Life Insurance Company Reserves	Insurance and Financial	1984	317.013	8,800	10,100
1.043 Imputed Interest Rules	Tax Administration	1964	316.048/317.013	1,500	1,500
1.044 Gain on Non-Dealer Installment Sales	Tax Administration	1921	316.048/317.013	5,100	5,100
1.045 Gain on Like-Kind Exchanges	Tax Administration	1921	316.048/317.013	3,900	3,900
1.046 Allowances for Federal Employees Abroad	Government	1943	316.048	400	400
1.047 Interest on Oregon State and Local Debt	Government	1913	316.048	78,900	83,700
1.048 Capital Gains on Inherited Property	Social Policy	1921	316.048	194,400	225,100
1.049 Capital Gains on Gifts	Social Policy	1921	316.048	19,300	20,700

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
1.050 Gain on Involuntary Conversions in Disaster Areas	Social Policy	1996	316.048	100	100
1.051 Voluntary Employees Beneficiary Association	Social Policy	1928	316.048	3,500	3,900
1.052 Rental Allowances for Ministers' Homes	Social Policy	1921	316.048	2,100	2,500
1.053 Military Disability Benefits	Social Policy	1942	316.048	700	700
<i>Federal Deductions</i>					
1.054 Interest on Student Loans	Education	1997	316.048	400	1,100
1.055 Charitable Contributions: Education	Education	1917	316.695/317.013	26,700	28,800
1.056 Charitable Contributions: Health	Human Resources	1917	316.695/317.013	20,200	21,800
1.057 Medical and Dental Expenses	Human Resources	1942	316.695	63,300	67,100
1.058 Self-Employment Health Insurance	Human Resources	1986	316.048	5,700	6,000
1.059 Medical Savings Accounts (Federal)	Human Resources	1996	316.048	400	1,100
1.060 IRA Contributions and Earnings	Human Resources	1974	316.048	72,100	88,100
1.061 Keogh Plan Contributions and Earnings	Human Resources	1962	316.048	28,200	31,900
1.062 Removal of Architectural Barriers	Human Resources	1976	316.695/317.013	100	100
1.063 Research and Development Costs	Economic/Community	1954	316.695/317.013	12,200	14,200
1.064 Section 179 Expensing Allowances	Economic/Community	1959	316.695/317.013	5,300	5,700
1.065 Amortization of Business Start-Up Costs	Economic/Community	1980	316.695/317.013	2,200	2,200
1.066 Construction Funds of Shipping Companies	Economic/Community	1936	317.013	500	500
1.067 Moving Expenses	Economic/Community	1964	316.048	1,100	1,200
1.068 Homeowner Property Taxes	Economic/Community	1913	316.695	164,500	183,400
1.069 Home Mortgage Interest	Economic/Community	1913	316.695	525,100	567,900
1.070 Cash Accounting for Agriculture	Natural Resources	1916	316.695/317.013	1,800	2,500
1.071 Soil and Water Conservation Expenditures	Natural Resources	1954	316.695/317.013	300	300
1.072 Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.695/317.013	300	300
1.073 Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.695/317.013	800	1,000
1.074 Redevelopment Costs in Contaminated Areas	Natural Resources	1997	316.048/317.013	0	600
1.075 Multi-Period Timber Growing Costs	Natural Resources	1986	316.695/317.013	8,300	8,400
1.076 Development Costs - Nonfuel Minerals	Natural Resources	1951	316.695/317.013	100	100
1.077 Depletion Costs for Nonfuel Minerals	Natural Resources	1913	316.695/317.013	1,600	1,600
1.078 Mining Reclamation Reserves	Natural Resources	1984	316.695/317.013	200	200
1.079 Bad Debt Reserves of Financial Institutions	Insurance and Financial	1947	317.013	100	100
1.080 Small Life Insurance Company	Insurance and Financial	1984	317.013	500	500
1.081 Unpaid Loss Reserves	Insurance and Financial	1986	317.013	13,100	14,700
1.082 Blue Cross/Blue Shield and Other Nonprofits	Insurance and Financial	1986	317.013	Not Available	Not Available
1.083 Magazine Circulation Expenditures	Tax Administration	1950	316.695/317.013	200	200
1.084 Net Operating Loss Limitation	Tax Administration	1954	317.013	2,300	2,300
1.085 Completed Contract Rules	Tax Administration	1986	316.695/317.013	1,000	1,000
1.086 Casualty and Theft Losses	Social Policy	1913	316.695	1,300	1,300
1.087 Charitable Contributions: Other	Social Policy	1917	316.695/317.013	143,800	155,700
<i>Oregon Subtractions</i>					
1.088 JOBS Plus Participants	Human Resources	1995	316.680(1)(f)	Less than 50	Less than 50
1.089 Medical Savings Accounts (Oregon)	Human Resources	1997	316.743	Less than 50	Less than 50
1.090 Physicians in "Medically Disadvantaged" Areas	Human Resources	1973	316.076	0	0
1.091 Additional Deduction for Elderly or Blind	Human Resources	1989	316.695(8)	17,100	16,000
1.092 Additional Medical Deduction for Elderly	Human Resources	1991	316.695 (1)(d)(B)	42,600	45,800
1.093 Social Security Benefits (Oregon)	Human Resources	1985	316.054	130,200	143,500
1.094 Donations of Art by the Artist	Economic/Community	1979	316.838	100	100
1.095 Capital Gains from Oregon Reinvestment	Economic/Community	1995	316.874	1,000	600
1.096 Local Private Activity Bond Interest	Economic/Community	1987	316.056	400	400
1.097 Service in Vietnam on Missing Status	Economic/Community	1973	316.074	0	0
1.098 Oil Heat Tank Cleanup Costs	Natural Resources	1991	316.746	100	0

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1.099 Underground Storage Tank Cleanup Grants	Natural Resources	1991	316.834/317.383	150	Less than 50
1.100 Cash Payments for Energy Conservation	Natural Resources	1981	316.744/317.386	3,600	160
1.101 Wet Marine and Transportation Policies	Insurance and Financial	1995	317.080(6)	100	400
1.102 Income Earned in "Indian Country"	Government	1977	316.777	2,400	2,700
1.103 Federal Pension Income	Government	1998	OR Supreme Court	306,000	101,000
1.104 Oregon State Lottery Prizes	Government	1985	461.560	43,400	43,100
1.105 Federal Income Tax Deduction	Social Policy	1929	316.680/316.695	430,900	475,500
1.106 Military Active Duty Pay	Social Policy	1969	316.680/316.789	4,100	4,200
1.107 Interest and Dividends on U.S. Obligations	Federal Law	1970	316.680	50,000	55,100

Oregon Credits

1.108 Child Development Program Contributions	Education	1991	315.234	Less than 50	Less than 50
1.109 Youth Apprenticeship Sponsorship	Education	1991	315.254	0	0
1.110 Contributions of Computer Equipment	Education	1985	317.151	200	200
1.111 Earned Income Credit	Human Resources	1997	315.266	15,200	17,100
1.112 Bone Marrow Transplant Expense	Human Resources	1991	315.604	Less than 50	Less than 50
1.113 Rural Medical Practice	Human Resources	1989	316.143	9,400	9,900
1.114 Costs in lieu of Nursing Home Care	Human Resources	1979	316.147-316.149	Less than 50	Less than 50
1.115 Disabled Child	Human Resources	1985	316.099	2,000	2,300
1.116 Elderly or Permanently Disabled	Human Resources	1969	316.087	200	200
1.117 Loss of Limbs	Human Resources	1973	316.079	Less than 50	Less than 50
1.118 Severe Disability	Human Resources	1985	316.758	3,500	4,200
1.119 Oregon Capital Corporation Investments	Economic/Community	1987	315.504	0	0
1.120 Qualified Research Activities	Economic/Community	1989	317.152	16,800	17,800
1.121 Qualified Research Activities (Alternative)	Economic/Community	1989	317.154	(In 1.120)	(In 1.120)
1.122 Investment in Rural Enterprise Zone (Income Tax)	Economic/Community	1997	Note: 285B.689	0	Not Available
1.123 Child and Dependent Care	Economic/Community	1975	316.078	11,900	11,900
1.124 Working Family Child Care	Economic/Community	1997	315.262	6,900	7,000
1.125 Dependent Care Assistance	Economic/Community	1987	315.204	3,300	3,500
1.126 Dependent Care Facilities	Economic/Community	1987	315.208	(In 1.125)	(In 1.125)
1.127 First Break Program	Economic/Community	1995	315.259	Less than 50	Less than 50
1.128 Farm-Worker Housing Construction	Economic/Community	1989	315.164	2,000	2,000
1.129 Farm-Worker Housing Lender's Credit	Economic/Community	1989	317.147	100	100
1.130 Involuntary Mobile Home Moves	Economic/Community	1991	316.153	Not Available	Not Available
1.131 Low Income Housing Lenders' Credit	Economic/Community	1989	317.097	4,200	4,800
1.132 Crop Gleaning	Natural Resources	1977	315.156	50	50
1.133 Alternatives to Field Burning	Natural Resources	1975	468.150	(In 1.135)	(In 1.135)
1.134 Pollution Prevention	Natural Resources	1995	315.311	900	600
1.135 Pollution Control	Natural Resources	1967	315.304	19,600	18,400
1.136 Reclaimed Plastics	Natural Resources	1985	315.324	200	300
1.137 Sewer Connection	Natural Resources	1987	316.095	6,000	3,000
1.138 Fish Gleaning (Seafood) Credit	Natural Resources	1985	315.148	0	0
1.139 Fish Habitat Improvement	Natural Resources	1981	315.134	Less than 50	Less than 50
1.140 Fish Screening Devices	Natural Resources	1989	315.138	50	50
1.141 Alternative Energy Devices (Residential)	Natural Resources	1977	316.116	1,500	6,000
1.142 Business Energy Facilities	Natural Resources	1979	315.354	18,000	6,400
1.143 Energy Conservation Lender's Credit	Natural Resources	1981	317.112	100	Less than 50
1.144 Geothermal Heating System Connection	Natural Resources	1979	316.086	Less than 50	Less than 50
1.145 Reforestation	Natural Resources	1979	315.104	700	700
1.146 Fire Insurance Credit	Insurance and Financial	1969	317.122(1)	1,600	1,600
1.147 Assessments on Workers' Compensation	Insurance and Financial	1995	317.122(2)	1,200	1,100
1.148 Assessments Paid to Oregon IGA: General	Insurance and Financial	1977	734.575	700	300
1.149 Assessments Paid to Oregon Life and Health IGA	Insurance and Financial	1975	734.835	15,000	11,200

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				1997-99	1999-01
1.150 Political Contributions	Government	1969	316.102	8,100	8,300
1.151 Personal Exemption Credit	Social Policy	1985	316.085	716,900	775,400
1.152 Retirement income	Social Policy	1991	316.157	10,500	5,600
PROPERTY TAX					
2.001 Academies, Day Care, Student Housing	Education	1957	307.145	3,300	3,600
2.002 Fraternities, Sororities, Coops	Education	1973	307.460	440	470
2.003 Student Housing Furnishings	Education	1957	307.195	60	60
2.004 Leased Student Housing Publicly Owned	Education	1947	307.110(3)(a)	8,800	9,300
2.005 Higher Education Parking Space	Education	1989	307.095(3)	2,700	2,900
2.006 Private Libraries for Public Use	Education	1854	307.160	Less than 50	Less than 50
2.007 Senior Services Centers	Human Resources	1993	307.147	80	80
2.008 Senior Deferral Program	Human Resources	1963	311.668	-8,700	-1,400
2.009 Enterprise Zone Businesses	Economic/Community	1985	285B.698	45,100	33,800
2.010 Investment in Rural Enterprise Zone (Property Tax)	Economic/Community	1997	Note: 285B.689	0	Not Available
2.011 Commercial Buildings Under Construction	Economic/Community	1959	307.340	25,000	18,100
2.012 Key Industry Strategic Investment	Economic/Community	1993	307.123	21,800	17,100
2.013 Inventory	Economic/Community	1969	307.400(3)(f)	273,000	308,000
2.014 Personal Property Less Than \$10,000	Economic/Community	1979	308.250(2)	8,200	8,500
2.015 Cargo Containers	Economic/Community	1979	307.850	900	1,100
2.016 Docks & Airports Leased from Port District	Economic/Community	1947	307.120	4,400	4,800
2.017 Leased Publicly-Owned Shipyard Property	Economic/Community	1995	307.110(3)(h)	2,300	2,500
2.018 Ship Repair Facility Materials	Economic/Community	1957	308.256(7)	0	0
2.019 Aircraft Being Repaired	Economic/Community	1995	308.559	50	50
2.020 Railroad Cars Being Repaired	Economic/Community	1973	308.665	Less than 50	Less than 50
2.021 Recreation Facility on Federal Land	Economic/Community	1975	307.182	1,200	1,300
2.022 Defense Contractor With Federal Property	Economic/Community	1965	307.065	0	0
2.023 Industry Apprenticeship/Training Trust	Economic/Community	1983	307.580	100	110
2.024 Fairground Leased Storage Space	Economic/Community	1987	307.110(3)(d)	Less than 50	Less than 50
2.025 New Houses in Distressed Area	Economic/Community	1989	458.020	1,400	1,700
2.026 Rehabilitated Housing	Economic/Community	1975	308.459	600	600
2.027 Multi-Family Rental Housing in City Core	Economic/Community	1975	307.630	2,100	2,400
2.028 New Housing for Low Income Rental	Economic/Community	1989	307.517/307.518	450	500
2.029 Housing Authority Rental Units	Economic/Community	1991	456.225	12,700	14,000
2.030 Nonprofit Low Income Rental Housing	Economic/Community	1985	307.541	2,700	3,400
2.031 Nonprofit Housing for the Elderly	Economic/Community	1969	308.490	Not Available	Not Available
2.032 Nonprofit Elderly Housing State Funded	Economic/Community	1977	307.242	1,500	1,800
2.033 Farm Labor Housing and Daycare Centers	Economic/Community	1973	307.485	380	400
2.034 Summer Homes on Federal Land	Economic/Community	1975	307.183/307.184	1,200	1,200
2.035 War Veterans and Their Spouses	Economic/Community	1921	307.250	9,300	10,100
2.036 War Veterans in Nonprofit Elderly Housing	Economic/Community	1969	307.370	140	160
2.037 Farm Land	Natural Resources	1967	308.370	104,600	110,900
2.038 Farm Homesites	Natural Resources	1987	308.377	4,500	4,900
2.039 Farm Machinery and Equipment	Natural Resources	1973	307.400(3)	35,000	38,700
2.040 Mobile Field Incinerators	Natural Resources	1971	307.390	Less than 50	Less than 50
2.041 Crops, Plants, Fruit Trees	Natural Resources	1957	307.320	22,000	24,700
2.042 Farm Animals and Bees	Natural Resources	1969	307.400(1)	26,900	30,300
2.043 Agricultural Products Held by Farmer	Natural Resources	1965	307.325	(In 2.041)	(In 2.041)
2.044 Nursery Stock	Natural Resources	1971	307.315	9,000	10,800
2.045 Leased Public Farming and Grazing Land	Natural Resources	1971	307.110(3)(b)	(In 2.087)	(In 2.087)
2.046 Leased Federal Grazing Land	Natural Resources	1961	307.060	(In 2.098)	(In 2.098)
2.047 Oyster Growing on State Land	Natural Resources	1969	622.290	Less than 50	Less than 50
2.048 Pollution Control Facilities	Natural Resources	1967	307.405	1,000	1,100
2.049 Nonprofit Sewage Treatment Facilities	Natural Resources	1997	307.118	Less than 50	Less than 50

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2.050 Riparian Habitat Land	Natural Resources	1981	308.796	Less than 50	Less than 50
2.051 Ethanol Production Facility	Natural Resources	1993	307.701	0	0
2.052 Alternative Energy Systems	Natural Resources	1975	307.175	3,300	3,700
2.053 State and Local Standing Timber Under Contract	Natural Resources	1965	307.100	2,100	2,100
2.054 Western Private Forest Land	Natural Resources	1977	321.352	54,300	57,500
2.055 Western Private Standing Timber	Natural Resources	1977	321.272	1,044,000	1,107,000
2.056 Western Small Tract Option	Natural Resources	1961	321.720	4,400	4,600
2.057 Eastern Private Forest Land	Natural Resources	1971	321.810	4,600	4,900
2.058 Eastern Private Standing Timber	Natural Resources	1961	321.420	203,000	215,000
2.059 Forest Homesites	Natural Resources	1989	308.229	1,200	1,300
2.060 Federal Standing Timber Under Contract	Natural Resources	1965	307.050	9,000	7,800
2.061 Private Farm and Logging Roads	Natural Resources	1963	308.236	32,100	34,100
2.062 Forest Fire Protection Association	Natural Resources	1957	307.125	210	220
2.063 Inactive Mineral Interests	Natural Resources	1997	308.115	70	130
2.064 Natural Heritage Conservation Areas	Natural Resources	1983	307.550	0	0
2.065 Leased State Land Board Land	Natural Resources	1982	307.168	320	340
2.066 Crab Pots	Natural Resources	1969	508.270	240	260
2.067 Pleasure Boats	Natural Resources	1959	830.790	41,400	45,800
2.068 Watercraft Locally Assessed	Natural Resources	1925	308.256	2,000	2,300
2.069 Watercraft Centrally Assessed	Natural Resources	1925	308.515	130	140
2.070 Nonprofit Public Park Use Land	Natural Resources	1971	307.115	130	140
2.071 Open Space Land	Natural Resources	1971	308.765	360	390
2.072 Historic Property	Natural Resources	1975	358.505	9,000	10,000
2.073 Nonprofit Water Associations	Natural Resources	Pre-1953	307.210	280	300
2.074 Nonprofit Electrical Distribution Associations	Transportation	Pre-1953	308.805	6,900	7,200
2.075 Nonprofit Telephone Associations	Transportation	Pre-1953	307.220	Less than 50	Less than 50
2.076 Private Service Telephone Equipment	Transportation	Pre-1953	307.230	Less than 50	Less than 50
2.077 Railroad Way Used for Alternative Transport	Transportation	1977	307.205	0	0
2.078 Railroad Right of Way in Water District	Transportation	1943	264.110	100	100
2.079 Railroad Way in Highway Lighting District	Transportation	Pre-1953	372.190	Not Available	Not Available
2.080 Railroad Right of Way in Rural Fire District	Transportation	1969	478.010(2)(d)	400	500
2.081 Motor Vehicles and Trailers	Transportation	1919	803.585	463,000	510,000
2.082 Aircraft	Transportation	1987	308.558/308.565	6,400	7,000
2.083 ODOT Land Under Use Permit	Transportation	1981	307.110(3)(c)	Less than 50	Less than 50
2.084 Intangible Personal Property	Tax Administration	1935	307.030	7,669,000	8,465,000
2.085 Personal Property for Personal Use	Tax Administration	1854	307.190	422,000	466,000
2.086 Beverage Containers Requiring Deposit	Tax Administration	1983	307.402	120	130
2.087 State and Local Property	Government	1854	307.090	642,000	681,000
2.088 Beach Lands	Government	1969	307.450	Not Available	Not Available
2.089 Public Ways	Government	1895	307.200	498,000	528,000
2.090 Tribal Land Being Placed in U.S. Trust	Government	1993	307.180	Less than 50	Less than 50
2.091 Exempt Lease from Taxable Owner	Social Policy	1977	307.112	(In other categories)	
2.092 Exempt Lease from Exempt Owner	Social Policy	1973	307.166	(In other categories)	
2.093 Destroyed Property	Social Policy	1971	308.425	Not Available	Not Available
2.094 Charitable, Literary, Scientific	Social Policy	1854	307.130	45,200	48,900
2.095 Fraternal Organizations	Social Policy	1961	307.136	6,200	6,600
2.096 Religious Organizations	Social Policy	1854	307.140	63,000	69,500
2.097 Cemeteries, Burial Grounds, Mausoleums	Social Policy	1854	307.150	4,500	5,000
2.098 Federal Property	Federal Law	1848	307.040	2,803,000	2,972,000
2.099 Indian Property on Reservation	Federal Law	1854	307.180	Not Available	Not Available
2.100 Mining Claims on Federal Land	Federal Law	1889	307.080	Not Available	Not Available
2.101 Amtrak Passenger Railroad	Federal Law	1983	308.515	200	210

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GAS AND USE FUEL TAX					
3.001 Forest Products -- Gasoline	Natural Resources	Pre-1953	319.320(1)(d)	0	0
3.002 Forest Products -- Other than Gasoline	Natural Resources	1965	319.831(1)(g)	0	0
3.003 Public Services	Government	1961	319.831(1)(e-f)	2,800	2,800
3.004 Public Transportation	Government	1969	267.200/267.570(2)	2,300	2,400
WEIGHT-MILE TAX					
4.001 Farming Operations	Natural Resources	1983	825.017(4,18)/825.024	2,100	2,100
4.002 Forest Products on County Roads	Natural Resources	1977	825.017(8)	0	0
4.003 Elementary and Secondary Schools	Government	Pre-1953	825.017(1)	300	300
4.004 Government Owned or Operated Vehicles	Government	Pre-1953	825.017(11,13)	4,900	4,900
4.005 Mass Transit Vehicles	Government	1977	825.017(12)	3,200	3,200
4.006 Fire Protection	Government	1977	825.017(23)	Less than 50	Less than 50
4.007 Charitable Organizations	Social Policy	1977	825.017(15)	Less than 50	Less than 50
INSURANCE TAXES					
5.001 Annuity Policies Exempted	Insurance and Financial	1967	731.816	19,900	12,200
5.002 Wet Marine and Transportation Policies	Insurance and Financial	1967	731.816	800	400
5.003 Educational and Scientific Institutions	Insurance and Financial	1967	731.816	Not Available	Not Available
5.004 Assessment on Workers' Compensation	Insurance and Financial	1965	731.832	7,600	3,600
5.005 Assessments paid to OR IGA: General	Insurance and Financial	1977	734.575	100	Less than 50
5.006 Assessments paid to OR Life and Health IGA	Insurance and Financial	1975	734.835	2,900	1,300
5.007 Assessments paid to OR IGA: Fire	Insurance and Financial	1977	734.575	100	Less than 50
CIGARETTE TAX					
6.001 Gift Packets	Economic/Community	1965	323.045	Less than 50	Less than 50
6.002 Small Quantity by Consumers	Tax Administration	1965	323.060	Less than 50	Less than 50
6.003 Federal and Veteran Institutions	Federal Law	1965	323.055	Not Available	Not Available
6.004 Reservation Cigarette Sales	Federal Law	1979	323.401	500	500
OTHER TOBACCO PRODUCTS TAX					
7.001 Federal Installations	Federal Law	1985	323.515	Not Available	Not Available
7.002 Reservation Tobacco Sales	Federal Law	1985	323.615	Less than 50	Less than 50
BEER AND WINE TAX					
8.001 Small Wineries	Economic/Community	1977	473.050(5)	1,500	1,500
TELEPHONE EXCHANGE ACCESS (911) TAX					
9.001 State and Local Subscribers	Government	1981	Note: 401.790	3,200	3,300
9.002 Federal Subscribers	Federal Law	1981	Note: 401.790	500	500
9.003 Indian Reservation Subscribers	Federal Law	1981	Note: 401.790	100	100
FOREST PRODUCTS HARVEST TAX					
10.001 First 25,000 Board Feet	Natural Resources	1953	321.015(5)	700	700

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

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				1997-99	1999-01
ELECTRIC COOPERATIVE TAX					
11.001 Revenue from Government Leased Lines	Natural Resources	1969	308.805	60	60
HAZARDOUS SUBSTANCES TAX					
12.001 State and Local Government Property	Government	1989	453.402(4)(e)	Not Available	Not Available
12.002 Substance Prohibited from Tax by Federal Law	Federal Law	1989	453.402(4)(d)	Not Available	Not Available
DRY CLEANING TAX					
13.001 Dry Store Selling Less than \$50,000	Economic/Community	1995	465.200(6)(d)	Less than 50	Less than 50
13.002 Uniform Service or Linen Supply Facility	Natural Resources	1995	465.200(6)(b)	Less than 50	Less than 50
13.003 Prisons	Government	1995	465.200(6)(c)	0	0
13.004 Facility on U.S. Military Base	Federal Law	1995	465.200(6)(a)	Less than 50	Less than 50
PETROLEUM LOADING TAX					
14.001 Product Prohibited from Tax by Federal Law	Federal Law	1989	465.111	Not Available	Not Available
OIL AND GAS SEVERANCE TAX					
15.001 First \$3,000 in Gross Sales Value	Natural Resources	1981	324.080	Less than 50	Less than 50
15.002 Credit for Property Taxes Paid	Natural Resources	1981	324.090(2)	Less than 50	Less than 50
15.003 State and Local Interests	Government	1981	324.090(1)	0	0