

Corporate Excise/Income Tax Credits

ORS	TER Number	Tax Expenditure Name	Enacted	Sunset	Carryforward Years
<i>HB 2990, Section 2</i>					
315.104	1.450	Reforestation	1979	12/31/2012	3
315.113	1.435	Riparian Lands Removed from Farm Production	2001	12/31/2011	5
315.119		Farm Machinery & Equipment	2001	12/31/2007	5
315.138	1.437	Fish Screening Devices	1989	1/1/2018	5
315.141	1.448	Production or Collection of Biomass	2007	12/31/2017	4
315.164/169	1.429	Agriculture Workforce Housing Construction	1989	12/31/2019	5/9?
315.174	1.431	Livestock Killed by Wolves	2012	12/31/2018	3
315.204	1.423	Employer Provided Dependent Care Assistance	1987	12/31/2015	5
315.213	1.425	Contributions To Office of Child Care	2001	12/31/2015	4
315.237	1.402	Employer Provided Scholarships	2001	12/31/2019	5
315.271	1.426	Individual Development Account Donation (Credit)	1999	12/31/2015	3
315.304	1.434	Alternatives to Field Burning	1975	12/31/2007	life of facility?
315.304	1.436	Pollution Control	1967	12/31/2007	3/6?
315.326	1.443	Renewable Energy Development Contributions	2011	12/31/2017	3
315.331	1.444	Energy Conservation Projects	2011	12/31/2017	5
315.336	1.445	Transportation Projects	2011	12/31/2015, 12/31/2017	5
315.341	1.419	Renewable Resource Equipment Manufacturing Facilities	2011	12/31/2013	8
315.354	1.442	Business Energy Facilities, Conservation and Renewables	1979	06/30/2012, 12/31/2013	8
315.507	1.418	Electronic Commerce Enterprise Zone (Income Tax)	2001	12/31/2017	5
315.514	1.412	Film Production Development Contributions	2003	12/31/2017	3
315.533	1.413	Qualified Low Income Community Investments	2011	6/30/2016	None/5
317.097	1.428	Oregon Affordable Housing Lender's Credit	1989	12/31/2019	5/15?
317.111	1.447	Weatherization Lender's Credit	1977	11/1/1981	15
317.112	1.446	Energy Conservation Lender's Credit	1981	12/31/2011	15
317.115	1.441	Alternative Fuel Stations	1997	12/31/2011	5
317.124	1.416	Long Term Rural Enterprise Zone Facilities (Income Tax)	1997	6/30/2018	5
317.151	1.401	Contributions of Computer Equipment	1985	12/31/2013	5
317.152	1.414	Qualified Research Activities	1989	12/31/2017	5
317.154	1.415	Qualified Research Activities (Alternative)	1989	12/31/2017	5
<i>Excluded from HB 2990</i>					
315.610	1.408	Long Term Care Insurance	1999	12/31/2015	No
285C.309	1.417	Reservation Enterprise Zone (Income Tax)	2001	12/31/2017	No
315.521	1.420	Public University Venture Development Fund	2005	12/31/2015	2
315.208	1.424	Employer Provided Dependent Care Facilities	1987	12/31/2001	5
317.147	1.430	Farmworker Housing Lender's Credit	1989	12/31/2013	No
315.156	1.433	Crop Donation	1977	12/31/2019	3
Note: 315.356	1.438	Diesel Truck Engines (New)	2003	12/31/2011	4
Note: 315.356	1.439	Diesel Truck Engines (Retrofit and Repower)	2007	12/31/2011	3
Note: 315.336	1.449	Alternative Fuel Vehicle Fund Contributions	2013	12/31/2016	3
Note: 317.122	1.451	Mile-Based or Time-Based Motor Vehicle Insurance	2003	12/31/2014	No
317.122(1)	1.452	Fire Insurance	1969	12/31/2017	No
317.122(2)	1.453	Workers' Compensation Assessments	1995	12/31/2013	No
734.835	1.454	Oregon Life and Health IGA Assessments	1975	12/31/2015	No
315.675	1.457	Oregon Cultural Trust	2001	12/31/2019	No