

Tax Credits Sunset by Subject

(Legend: * = Sunsets in Fiscal Year, N: = Note)

Tax Expenditure Name	ORS	2015-2017 Total Cost (Millions)
Agriculture		
<i>Sunset 2020</i>		
1.429 Agriculture Workforce Housing Construction	1.429	\$1.5
<i>Sunset 2019</i>		
1.431 Livestock Killed by Wolves	315.174(2)	< \$0.1
<i>Sunset: 2014</i>		
1.430 Farmworker Housing Lender's Credit	317.147	< \$0.1
		Total: \$1.7
Arts		
<i>Sunset 2020</i>		
1.457 Oregon Cultural Trust	315.675	\$7.4
		Total: \$7.4
Base System		
<i>No Sunset</i>		
N/A Income Taxes Paid to Other States	316.082	\$80
N/A Claim of Right Income	315.068	< \$0.1
		Total: \$80.1
Charitable Organizations		
<i>Sunset 2020</i>		
1.433 Crop Donation	315.156	\$0.9
		Total: \$0.9
Economic Development		
<i>Sunset 2018</i>		
1.412 Film Production Development Contributions	315.514	\$19.5
1.414 Qualified Research Activities	317.152	\$15.5
1.415 Qualified Research Activities (Alternative)	317.154	Incl. in 1.414
*1.416 Long Term Rural Enterprise Zone Facilities (6/30/2018)	317.124	Not Available
1.417 Reservation Enterprise Zone	285C.309	< \$0.1
1.418 Electronic Commerce Enterprise Zone	315.507	\$0.7
<i>Sunset 2016</i>		
*1.413 Qualified Low Income Community Investments (6/30/2018)	315.533(2)	\$27.3
1.420 Public University Venture Development Fund	315.521	\$0.7
<i>Sunset 2014</i>		
1.419 Manufacturing BETC	315.341	\$23.2
		Total: \$87.0
Education		
<i>Sunset 2020</i>		
1.401 Contributions of Computer Equipment	317.151	< \$0.1
<i>Sunset 2014</i>		
1.402 Employer Provided Scholarships	315.237	< \$0.1
		Total: \$0.2

Energy

Sunset 2018

1.440	Residential Energy Tax Credit (RETC)	316.116	\$31.5
1.443	Renewable Energy Development Contributions	315.326(1)	\$2.7
1.444	Energy Conservation Projects	315.331(1)	\$15.9
1.445	Transportation Projects (Alt. Fuel Infrastructure)	315.336(1)	\$7.8
1.448	Biomass Production or Collection	315.141	\$10.2

Sunset 2017

1.449	Alternative Fuel Vehicle Fund Contributions	N: 315.336	\$2.7
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Sunset 2016

1.445	Transportation Projects (Bus Passes)	315.336(1)	\$7.8
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Sunset 2012

1.438	Diesel Truck Engines (New)	N: 315.356	< \$0.1
1.439	Diesel Truck Engines (Retrofit and Repower)	N: 315.356	\$0
1.441	Alternative Fuel Stations	317.115	< \$0.1
*1.442	Business Energy Facilities, Conservation & Renewables (6/30/12)	315.336(1)	\$151.9
1.446	Energy Conservation Lender's Credit	317.112	< \$0.1

Sunset 1981

1.447	Weatherization Lender's Credit	317.111	< \$0.1
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Total: \$230.9

Environment

Sunset 2018

1.437	Fish Screening Devices	315.138	< \$0.1
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Sunset 2012

1.435	Riparian Lands Removed from Farm Production	315.113	< \$0.1
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Sunset 2008

1.434	Alternatives to Field Burning	315.304	< \$0.1
1.436	Pollution Control Facilities	315.304	\$1

Total: \$1.3

Family Support

Sunset 2020

1.403	Earned Income Credit	315.266	\$104.8
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Sunset 2016

1.404	Child with a Disability	316.099(3)	\$5.2
1.421	Child and Dependent Care	316.078	\$8.6
1.422	Working Family Child Care	315.262	\$21.8
1.423	Employer Provided Dependent Care Assistance	315.204	\$0.7
1.425	Contributions To Office of Child Care	315.213	\$0.5
1.426	Individual Development Account Donation	315.271	\$7.7

Sunset 2002

1.424	Employer Provided Dependent Care Facilities	315.208	Incl. in 1.423
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Total: \$149.3

Financials/Insurance

Sunset 2018

1.452	Fire Insurance	317.122(1)	\$7.3
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Sunset 2016

1.454	Oregon Life and Health IGA Assessments	734.835	Not Available
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Total: \$7.3

Forestry

Sunset 2012

1.450	Reforestation	315.104	< \$0.1
			Total: < \$0.1

Health Care

Sunset 2020

1.406	Volunteer Rural Emergency Medical Technicians	315.622	\$0.3
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Sunset 2016

1.405	Rural Medical Practice	315.613/315.616/315.619	\$16.8
1.407	Costs In Lieu of Nursing Home Care	316.147-316.149	< \$0.1
1.408	Long Term Care Insurance	315.610	\$10
			Total: \$27.2

Housing

Sunset 2020

1.428	Oregon Affordable Housing Lender's Credit	317.097	\$10.2
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Sunset 2016

1.427	Individual Development Account Withdrawal	315.272	\$0.2
			Total: \$10.4

Income Maintenance

No Sunset

1.456	Personal Exemption	316.085	\$1,149.2
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Sunset 2020

1.432	Mobile Home Park Closure	N: 316.116	< \$0.1
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Sunset 2016

1.409	Elderly or Permanently Disabled	316.087	< \$0.1
1.410	Loss of Limbs	316.079	< \$0.1
1.411	Severe Disability	316.758/316.765	\$5.3
			Total: \$1154.8

Military

Sunset 2016

1.459	TRICARE Health Care Providers	315.628	\$0
1.460	Oregon Veterans' Home Physicians	315.624	< \$0.1
			Total: < \$0.1

Retirement

Sunset 2020

1.458	Retirement Income	316.157	\$1.1
			Total: \$1.1

State and Local Governments

Sunset 2020

1.455	Political Contributions	316.102	\$8.8
			Total: \$8.8

Grand Total: \$1768.6