

HB 2859 Section	TE #	Tax Expenditure Name	Enacted	Statute	2015-17 Loss (\$000's)	2017-19 Loss (\$000's)	Subject Area	Current Law Sunset	Review Year	Sunset Date	Sunset Applicable to new Applicants
Sec. 71-74	2.006	Leased Health Care Property	1999	307.110(3)(i)	Less than 100	Less than 100	Health		2019	6/30/2020	
Sec. 27	2.099	New Rural Health Care Facilities	2001	307.804(2)	0	0	Health		2019	6/30/2020	Y
Sec. 28	2.100	Long Term Care Facilities	1999	307.811	100	100	Health		2019	6/30/2020	
Sec. 29	2.105	Vertical Housing Development Zone	2001	307.864	1,300	1,400	Housing	12/31/2025	2019	6/30/2020	Y
Sec. 24-26	2.106	New Single Unit Housing	1989	307.664	5,400	5,600	Housing	6/30/2025	2019	6/30/2020	Y
Sec. 23	2.108	Multi-Unit Rental Housing in City Core	1975	307.612	7,000	7,100	Housing	1/1/2022	2019	6/30/2020	Y
	2.109	Low Income Multi-Unit Housing	1999	307.612	Incl. in 2.108	Incl. in 2.108	Housing	1/1/2022	2019	6/30/2020	Y
Sec. 17-21	2.110	New Housing for Low Income Rental	1989	307.517/307.518	2,200	2,300	Housing	12/31/2019	2019	6/30/2020	Y
Sec. 31	2.128	Historic Property	1975	358.505	20,700	22,000	Housing	6/30/2020	2019	6/30/2020	Y
Sec. 6	2.001	Academies, Day Care, and Student Housing	1957	307.145	41,600	45,900	Nonprofit		2019	6/30/2020	
Sec. 9	2.002	Student Housing Furnishings	1957	307.195	100	100	Nonprofit		2019	6/30/2020	
Sec. 7	2.007	Senior Services Centers	1993	307.147	200	200	Nonprofit		2019	6/30/2020	
Sec. 16	2.008	Land Owned by Nonprofit for Purpose of Building Low-Income Housing	2015	307.513	200	200	Nonprofit	6/30/2021	2019	6/30/2020	Y
Sec 15	2.009	Agricultural Housing and Day Care Facilities	1973	307.485	300	300	Nonprofit		2019	6/30/2020	
Sec. 10	2.026	Nonprofit Elderly Housing State Funded	1977	307.242	*	3,700	Nonprofit		2019	6/30/2020	
Sec. 2	2.061	Nonprofit Public Park Use Land	1971	307.115	300	300	Nonprofit		2019	6/30/2020	Y
Sec. 3	2.086	Charitable, Literary, and Scientific Organizations	1854	307.130	179,800	190,700	Nonprofit	6/30/2022 partial	2019	6/30/2020	Y
Sec. 4	2.087	Fraternal Organizations	1961	307.136	14,600	15,500	Nonprofit		2019	6/30/2020	
Sec. 5	2.088	Religious Organizations	1854	307.140	116,800	123,900	Nonprofit		2019	6/30/2020	
Sec. 8	2.089	Transfer of Land from Cemetery to School	2001	307.157	Less than 100	Less than 100	Nonprofit	6/30/2021	2019	6/30/2020	Y
Sec. 1	2.095	Property of LLC Owned by Nonprofit Corporation	2005	307.022	Incl. in others	Incl. in others	Nonprofit		2019	6/30/2020	Y
Sec. 14	2.098	Fraternal Organizations, Sororities, and Cooperatives	1973	307.471	500	500	Nonprofit		2019	6/30/2020	
Sec. 22	2.111	Nonprofit Low Income Rental Housing	1985	307.541	24,600	26,100	Nonprofit	6/30/2027	2019	6/30/2020	
Sec. 13	2.113	Veterans in Nonprofit Elderly Housing	1969	307.370	300	300	Nonprofit		2019	6/30/2020	
Sec. 30	2.125	Nonprofit Housing for the Elderly	1969	308.490	Less than 100	Less than 100	Nonprofit		2019	6/30/2020	
Sec. 11	2.112	Disabled Veterans or Their Surviving Spouses	1921	307.250	28,600	30,900	Vets		2019	6/30/2020	
Sec. 12	2.119	Homestead Exemption for Active Duty Military	2005	307.286	100	100	Vets		2019	6/30/2020	
Sec. 32	2.120	Surviving Spouse of Public Safety Officer	2016	Oregon Laws 2016, Chap. 56 307.330	Less than 100	Less than 100	Vets	6/30/2021	2019	6/30/2020	
Sec. 39	2.011	Commercial Buildings Under Construction	1959	285C.170	12,500	15,100	Econ Development		2021	6/30/2022	Y
Sec. 33	2.012	Construction in Process in an Enterprise Zone	2003	285C.170	Incl. in 2.011	Incl. in 2.011	Econ Development	6/30/2025	2021	6/30/2022	Y
	2.013	Enterprise Zone Businesses	1985	285C.175	71,900	74,000	Econ Development	6/30/2025	2021	6/30/2022	Y

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Sec. 35	2.014	Long Term Rural Enterprise Zone (Property Tax)	1997	285C.409	56,800	55,100	Econ Development	6/30/2025	2021	6/30/2022	Y
Sec. 49	2.018	New Industrial Property in Rural Areas	2016	Oregon Laws 2016, Chapter 112, Section 1 (2)(a) and Section 3 (1)(a)	Not Available	Not Available	Econ Development	1/1/2024	2021	6/30/2022	Y
Sec. 41	2.019	Industry Apprenticeship/Training Trust	1983	307.580	1,000	1,100	Econ Development		2021	6/30/2022	
Sec. 42	2.029	Cargo Containers	1979	307.835	Less than 100	Less than 100	Econ Development	6/30/2020	2021	6/30/2022	
Sec. 43, 44	2.031	Ship Repair Facility Materials	1957	308.256(7)	Incl. in 2.027	Incl. in 2.027	Econ Development		2021	6/30/2022	
Sec. 40	2.034	Food Processing Equipment	2005	307.455	3,400	6,000	Econ Development	6/30/2020	2021	6/30/2022	Y
Sec. 37	2.092	City Owned Sports Facility	2001	307.171	2,100	2,200	Econ Development		2021	6/30/2022	
Sec. 36	2.101	Strategic Investment Program	1993	307.123	406,300	447,900	Econ Development		2021	6/30/2022	Y
Sec. 46	2.102	Cap on Central Assessment for Certain Companies	2015	308.674	500	1,000	Econ Development	6/30/2021	2021	6/30/2022	
Sec. 47	2.103	Gigabit Internet	2015	308.677	0	Not Available	Econ Development	6/30/2021	2021	6/30/2022	Y
Sec. 45	2.104	Certain Communication Related Property	2001	308.671	33,600	42,300	Econ Development		2021	6/30/2022	
Sec. 34	2.020	Rural Renewable Energy Development Zone	2003	285C.362	1,200	4,100	Energy		2021	6/30/2022	Y
Sec. 48	2.049	Solar Projects	2015	Note 3: 307.175	Not Available	Not Available	Energy	1/1/2022	2021	6/30/2022	Y
Sec. 38	2.115	Alternative Energy Systems	1975	307.175	1,800	1,200	Energy	6/30/2018	2021	6/30/2022	
Sec. 70	2.017	Brownfield Development	2016	Oregon Laws 2016, Chapter 96, Section 1 (1) (a)-(b)	Not Available	Not Available	Natural Resources	1/1/2027	2023	6/30/2024	Y
-----	2.025	Federal Land Under Recreation Facility	1975	307.182	1,800	1,900	Natural Resources	6/30/2024	2023	6/30/2024	
Sec. 54	2.035	Farm Machinery and Equipment	1973	307.394	78,600	81,500	Natural Resources		2023	6/30/2024	
Sec. 52	2.036	Mobile Field Incinerators	1971	307.390	Incl. in 2.035	Incl. in 2.035	Natural Resources		2023	6/30/2024	
Sec. 56	2.043	Center Pivot Irrigation Equipment	1973	307.398	Incl. in 2.035	Incl. in 2.035	Natural Resources		2023	6/30/2024	
Sec. 55	2.044	Other Farm/Aquaculture/Egg Equipment	1973	307.397	Incl. in 2.035	Incl. in 2.035	Natural Resources		2023	6/30/2024	
Sec. 53	2.045	Field Burning Smoke Management Equipment	1973	307.391	Incl. in 2.035	Incl. in 2.035	Natural Resources		2023	6/30/2024	
Sec. 68	2.046	Crab Pots	1969	508.270	300	300	Natural Resources		2023	6/30/2024	
Sec. 62	2.052	Riparian Habitat Land	1981	308A.362	300	300	Natural Resources		2023	6/30/2024	
Sec. 57	2.053	Environmentally Sensitive Logging Equipment	1999	307.827	5,500	5,800	Natural Resources		2023	6/30/2024	
Sec. 58	2.054	Skyline and Swing Yarders	1999	307.831	Incl. in 2.053	Incl. in 2.053	Natural Resources		2023	6/30/2024	
Sec. 59	2.126	Farmland	1967	308A.062/308A.068/308A.128	354,200	375,800	Natural Resources		2023	6/30/2024	
Sec. 60	2.127	Farm Homesites	1987	308A.253	24,400	25,800	Natural Resources		2023	6/30/2024	
Sec. 63	2.129	Wildlife Habitat	1993	308A.415	1,400	1,600	Natural Resources		2023	6/30/2024	
Sec. 64	2.130	Conservation Easements	2007	308A.456	700	800	Natural Resources		2023	6/30/2024	

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Sec. 61	2.131	Open Space Land	1971	308A.300	1,500	1,500	Natural Resources		2023	6/30/2024	
Sec. 60	2.132	Forest Homesites	1989	308A.253	9,100	9,100	Natural Resources		2023	6/30/2024	
Sec. 65	2.133	Western Private Forestland	1977	321.354	90,900	97,400	Natural Resources		2023	6/30/2024	
Sec. 67	2.134	Eastern Private Forestland	1971	321.833	9,300	10,000	Natural Resources		2023	6/30/2024	
Sec. 66	2.135	Small Tract Forestland Option	2003	321.722	22,400	22,600	Natural Resources		2023	6/30/2024	
Sec. 51	2.005	Private Libraries for Public Use	1854	307.160	Less than 100	Less than 100	Other		2023	6/30/2024	
Sec. 75, 76	2.016	Certain Property Owned by a Port	2013	307.110(3)(j), Note 2: 307.110	700	700	Other	7/1/2023	2023	6/30/2024	
Sec. 69	2.051	Property Used for Golf Course and Effluent	2001	Note: 307.118	0	0	Other	6/30/2021	2023	6/30/2024	
Sec. 50	2.090	Cemeteries, Burial Grounds, and Mausoleums	1854	307.150	6,600	7,000	Other		2023	6/30/2024	

Source: Oregon Tax Expenditure Report 2017-19: Name, enacted date, statute, loss estimates, current law sunset date