

# TABLE 1: INDEX OF TAX EXPENDITURES BY

Tax Expenditure	Program or Function	Year Enacted	Oregon Statute	Revenue Impact (\$ Thousands)	
				2015-17	2017-19
<b>INCOME TAX</b>					
<i>Federal Deductions</i>					
1.201 Charitable Contributions: Education	Education	1917	316.695/317.0 13	53,800	57,200
1.202 Charitable Contributions: Health	Human Services	1917	316.695/317.0 13	36,200	38,300
1.203 Medical and Dental Expenses	Human Services	1942	316.695	203,600	230,800
1.204 Removal of Architectural Barriers	Human Services	1976	316.048/317.0 13	Less than 100	Less than 100
1.205 Deduction of Certain Film and Television Production Costs	Economic/Community	2004	316.048/317.0 13	Less than 100	0
1.206 Accelerated Depreciation of Buildings	Economic/Community	1954	316.048/317.0 13	19,400	6,800
1.207 Accelerated Depreciation of Equipment	Economic/Community	1954	316.048/317.0 13	330,000	154,300
1.208 Research and Development Costs	Economic/Community	1954	316.048/317.0 13	26,600	29,700
1.209 Section 179 Expensing Allowances	Economic/Community	1959	316.048/317.0 13	130,600	66,700
1.210 Amortization of Business Start-Up Costs	Economic/Community	1980	316.048/317.0 13	200	200
1.211 Accelerated Depreciation of Rental Housing	Economic/Community	1954	316.048/317.0 13	32,200	31,200
1.212 Home Mortgage Interest	Economic/Community	1913	316.695	929,900	1,096,200
1.213 Property Taxes	Economic/Community	1913	316.695	433,400	470,600

1.214	Deferral of Certain Financing Income of Foreign Corporations	Economic/Community	1997	317.013	37,000	34,500
1.215	Cash Accounting for Agriculture	Natural Resources	1916	316.048/317.013	Less than 100	Less than 100
1.216	Soil and Water Conservation Expenditures	Natural Resources	1954	316.048/317.013	900	900
1.217	Fertilizer and Soil Conditioner Costs	Natural Resources	1960	316.048/317.013	1,500	1,600
1.218	Costs of Raising Dairy and Breeding Cattle	Natural Resources	1916	316.048/317.013	1,800	1,500
1.219	Sale of Stock to Farmers' Cooperatives	Natural Resources	1998	316.048/317.013	600	600
1.220	Extended Carryback of Farming Loss	Natural Resources	1999	316.048	600	600
1.221	Development Costs for Nonfuel Minerals	Natural Resources	1951	316.048/317.013	100	100
1.222	Intangible Development Costs for Fuels	Natural Resources	1978	316.695/317.013	3,100	3,000
1.223	Deferral of Capital Gains From FERC Restructuring Requirements	Natural Resources	2004	317.013	-500	-1,000
1.224	Energy Efficient Commercial Property	Natural Resources	2006	316.695/317.013	1,100	Less than 100
1.225	Special Depreciation for Recycling Equipment	Natural Resources	2008	316.048/317.013	Less than 100	Less than 100

1.226	Mining and Solid Waste Reclamation Reserves	Natural Resources	1984	316.048/317.0 13	Less than 100	Less than 100
1.227	Amortization of Air Pollution Control Facilities	Natural Resources	2005	317.013	300	200
1.228	Expensing Timber Growing Costs	Natural Resources	1986	316.048/317.0 13	1,600	1,600
1.229	Expensing and Amortization of Reforestation Costs	Natural Resources	1980	316.048/317.0 13	1,900	2,100
1.230	Magazine Circulation Expenditures	Tax Administratio n	1950	316.048/317.0 13	Less than 100	Less than 100
1.231	Completed Contract Rules	Tax Administratio n	1986	316.048/317.0 13	5,200	5,600
1.232	Charitable Contributions: Other	Social Policy	1917	316.695/317.0 13	308,100	328,200
1.233	Casualty and Theft Losses	Social Policy	1913	316.695	1,400	1,400
1.234	Local Income Taxes	Social Policy	1913	316.695	100	100

*Oregon Subtractions*

1.324	Federal Income Tax Subtraction	Social Policy	1929	316.680(1)(b)/ 316.685/316.6 95	870,100	924,400
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