

|    | A            | B                                 | C   | D                          | E            | F           | G                         | H                         | I           | J           | K            | L             |
|----|--------------|-----------------------------------|---|----------------------------|--------------|-------------|---------------------------|---------------------------|-------------|-------------|--------------|---------------|
| 1  | TE NUM       | Tax Program                       | Tax Expenditure Name  | Program or Function        | Year Enacted | Type        | 2017-19 TOTAL (Thousands) | 2019-21 TOTAL (Thousands) | Loss P Tax  | Shift P Tax | Corp Income  | Personal I. T |
| 2  | 1.450        | Personal & Corporate Income Taxes | Certain Retirement Income                                   | Social Policy              | 1991         | Credit      | 1,300                     | 600                       |             |             |              |               |
| 3  | 1.039        | Personal & Corporate Income Taxes | Energy Conservation Subsidies (Federal)                     | Natural Resources          | 1992         | Exclusion   | 900                       | 900                       |             |             |              |               |
| 4  | 1.043        | Personal & Corporate Income Taxes | Employer Paid Transportation Benefits                       | Transportation             | 1992         | Exclusion   | 40,700                    | 44,500                    |             |             |              |               |
| 5  | 1.013        | Personal & Corporate Income Taxes | Regional Economic Development Incentives                    | Economic/Community         | 1993         | Exclusion   | Less than 100             | Less than 100             |             |             | 100,000      |               |
| 6  | 1.016        | Personal & Corporate Income Taxes | Exclusion of Gain from Certain Small Business Stock         | Economic/Community         | 1993         | Exclusion   | 14,800                    | 15,600                    |             |             |              |               |
| 7  | 2.099        | Property Tax                      | Strategic Investment Program                                | Economic/Community         | 1993         | Partial     | 499,400                   | 550,600                   | 550,600,000 | 115,300,000 |              |               |
| 8  | 2.008        | Property Tax                      | Senior Services Centers                                     | Human Services             | 1993         | Full        | 200                       | 300                       |             |             |              |               |
| 9  | 2.126        | Property Tax                      | Wildlife Habitat  | Natural Resources          | 1993         | Special     | 1,300                     | 1,500                     | 1,500,000   | 300,000     |              |               |
| 10 | 1.319        | Personal & Corporate Income Taxes | Wet Marine and Transportation Policies                      | Consumer and Business Serv | 1995         | Subtraction | 1,400                     | 1,500                     |             |             | 1,500,000    |               |
| 11 | 2.065        | Property Tax                      | Tollways and Related Facilities                             | Transportation             | 1995         | Full        | 0                         | 0                         |             |             |              |               |
| 12 | 300,000+K233 | Personal & Corporate Income Taxes | Qualified Education Savings (Federal)                       | Education                  | 1996         | Exclusion   | 10,000                    | 12,000                    |             |             |              |               |
| 13 | 1.005        | Personal & Corporate Income Taxes | Employee Adoption Benefits                                  | Human Services             | 1996         | Exclusion   | Less than 100             | Less than 100             |             |             |              |               |
| 14 | 1.105        | Personal & Corporate Income Taxes | Health Savings Accounts                                     | Human Services             | 1996         | Adjustment  | 27,000                    | 28,800                    |             |             |              |               |
| 15 | 1.019        | Personal & Corporate Income Taxes | Capital Gains on Home Sales                                 | Economic/Community         | 1997         | Exclusion   | 401,800                   | 455,200                   |             |             |              |               |
| 16 | 1.030        | Personal & Corporate Income Taxes | Employer Provided Education Benefits                        | Economic/Community         | 1997         | Exclusion   | 9,200                     | 9,700                     |             |             |              |               |
| 17 | 1.215        | Personal & Corporate Income Taxes | Deferral of Certain Financing Income of Foreign Corporation | Economic/Community         | 1997         | Deduction   | 0                         | 0                         |             |             |              |               |
| 18 | 1.418        | Personal & Corporate Income Taxes | Long Term Rural Enterprise Zone Facilities (Income Tax)     | Economic/Community         | 1997         | Credit      | Not Available             | Not Available             | see notes   |             |              |               |
| 19 | 1.102        | Personal & Corporate Income Taxes | Interest on Student Loans                                   | Education                  | 1997         | Adjustment  | 39,600                    | 44,500                    |             |             |              |               |
| 20 | 1.405        | Personal & Corporate Income Taxes | Earned Income Credit  | Human Services             | 1997         | Credit      | 103,600                   | 52,900                    |             |             |              |               |
| 21 | 1.060        | Personal & Corporate Income Taxes | Public Safety Officer Survivor Annuities                    | Social Policy              | 1997         | Exclusion   | 200                       | 200                       |             |             |              |               |
| 22 | 1.320        | Personal & Corporate Income Taxes | Hydroelectric Dam and Waterway Workers                      | Tax Administration         | 1997         | Subtraction | Not Available             | Not Available             |             |             |              |               |
| 23 | 2.014        | Property Tax                      | Long Term Rural Enterprise Zone (Property Tax)              | Economic/Community         | 1997         | Full        | 84,200                    | 94,600                    | 94,600,000  | 18,500,000  |              |               |
| 24 | 2.048        | Property Tax                      | Nonprofit Sewage Treatment Facilities                       | Natural Resources          | 1997         | Full        | Less than 100             | Less than 100             |             |             |              |               |
| 25 | 2.060        | Property Tax                      | Inactive Mineral Interests                                  | Natural Resources          | 1997         | Full        | Less than 100             | Less than 100             | 100,000     | 100,000     |              |               |
| 26 | 1.322        | Personal & Corporate Income Taxes | Federal Pension Income                                      | Government                 | 1998         | Subtraction | 127,200                   | 124,700                   |             |             |              |               |
| 27 | 1.312        | Personal & Corporate Income Taxes | Individual Development Accounts (Exclusion and Subtraction) | Economic/Community         | 1999         | Subtraction | Less than 100             | Less than 100             |             |             | 100,000      |               |
| 28 | 1.426        | Personal & Corporate Income Taxes | Individual Development Account Donation (Credit)            | Economic/Community         | 1999         | Credit      | 14,700                    | 14,700                    |             |             | 100,000      | 14,600,000    |
| 29 | 1.301        | Personal & Corporate Income Taxes | Land Donated to Schools                                     | Education                  | 1999         | Subtraction | Less than 100             | Less than 100             |             |             | 100,000      |               |
| 30 | 1.302        | Personal & Corporate Income Taxes | Oregon 529 College Savings Network                          | Education                  | 1999         | Subtraction | 27,400                    | 33,200                    |             |             |              |               |
| 31 | 1.303        | Personal & Corporate Income Taxes | Scholarship Awards Used for Housing Expenses                | Education                  | 1999         | Subtraction | 1,000                     | 1,000                     |             |             |              |               |
| 32 | 1.219        | Personal & Corporate Income Taxes | Extended Carryback of Farming Loss                          | Natural Resources          | 1999         | Deduction   | 300                       | 400                       |             |             |              | 400,000       |
| 33 | 2.105        | Property Tax                      | Low Income Multi-Unit Rental Housing                        | Economic/Community         | 1999         | Partial     | Incl. in 2.104            | Incl. in 2.104            |             |             |              |               |
| 34 | 2.006        | Property Tax                      | Leased Rural Health Care Property                           | Human Services             | 1999         | Full        | 500                       | 500                       | 500,000     | 100,000     |              |               |
| 35 | 2.096        | Property Tax                      | Long Term Care Facilities                                   | Human Services             | 1999         | Partial     | Less than 100             | Less than 100             | 100,000     | 100,000     |              |               |
| 36 | 2.051        | Property Tax                      | Environmentally Sensitive Logging Equipment                 | Natural Resources          | 1999         | Full        | 6,500                     | 7,100                     | 7,100,000   | 1,200,000   |              |               |
| 37 | 2.052        | Property Tax                      | Skyline and Swing Yarders                                   | Natural Resources          | 1999         | Full        | Incl. in 2.051            | Incl. in 2.051            |             |             |              |               |
| 38 | 1.506        | Personal & Corporate Income Taxes | Apportionment for Utility and Telecommunication Companies   | Consumer and Business Serv | 2001         | Other       | 300                       | 300                       |             |             | 300,000      |               |
| 39 | 1.310        | Personal & Corporate Income Taxes | Oregon Investment Advantage                                 | Economic/Community         | 2001         | Subtraction | 15,900                    | 15,900                    |             |             | 15,900,000 * |               |
| 40 | 1.419        | Personal & Corporate Income Taxes | Reservation Enterprise Zone (Income Tax)                    | Economic/Community         | 2001         | Credit      | Less than 100             | Less than 100             |             |             | 100,000      | 100,000       |
| 41 | 1.420        | Personal & Corporate Income Taxes | Electronic Commerce Enterprise Zone (Income Tax)            | Economic/Community         | 2001         | Credit      | 10,500                    | 5,700                     |             |             | 4,700,000    | 1,000,000     |
| 42 | 1.425        | Personal & Corporate Income Taxes | Contributions To Office of Child Care                       | Economic/Community         | 2001         | Credit      | 100                       | 100                       |             |             | 100,000      | 100,000       |
| 43 | 1.103        | Personal & Corporate Income Taxes | Qualified Higher Education Expenses                         | Education                  | 2001         | Adjustment  | 3,400                     | 0                         |             |             |              |               |
| 44 | 1.401        | Personal & Corporate Income Taxes | Employer Provided Scholarships                              | Education                  | 2001         | Credit      | Less than 100             | Less than 100             |             |             | 100,000 *    |               |
| 45 | 1.503        | Personal & Corporate Income Taxes | Income Averaging for Farmers                                | Natural Resources          | 2001         | Other       | 1,000                     | 1,000                     |             |             |              | 1,000,000     |
| 46 | 1.504        | Personal & Corporate Income Taxes | Capital Gains from Farm Property                            | Natural Resources          | 2001         | Other       | 4,000                     | 4,000                     |             |             | 100,000      | 4,000,000     |
| 47 | 1.447        | Personal & Corporate Income Taxes | Oregon Cultural Trust                                       | Social Policy              | 2001         | Credit      | 7,800                     | 4,000                     |             |             | 100,000      | 4,000,000     |
| 48 | 2.098        | Property Tax                      | Certain Communication Related Property                      | Economic/Community         | 2001         | Partial     | 32,800                    | 34,800                    | 34,800,000  | 7,300,000   |              |               |
| 49 | 2.101        | Property Tax                      | Vertical Housing Development Zone                           | Economic/Community         | 2001         | Partial     | 4,700                     | 5,200                     | 5,200,000   | 1,100,000   |              |               |
| 50 | 2.121        | Property Tax                      | Use-Restricted Multi-Unit Rental Housing                    | Economic/Community         | 2001         | Special     | 6,100                     | 6,400                     | 6,400,000   | 1,400,000   |              |               |
| 51 | 2.095        | Property Tax                      | New Rural Health Care Facilities                            | Human Services             | 2001         | Partial     | 0                         | 0                         |             |             |              |               |
| 52 | 2.049        | Property Tax                      | Property Used for Golf Course and Effluent                  | Natural Resources          | 2001         | Full        | 0                         | 0                         |             |             |              |               |
| 53 | 2.086        | Property Tax                      | Transfer of Land from Cemetery to School                    | Social Policy              | 2001         | Full        | Less than 100             | Less than 100             | 100,000     | 100,000     |              |               |
| 54 | 2.088        | Property Tax                      | City Owned Sports Facility                                  | Social Policy              | 2001         | Full        | 2,300                     | 2,700                     | 2,700,000   | 800,000     |              |               |
| 55 | 1.101        | Personal & Corporate Income Taxes | Teacher Classroom Expenses                                  | Education                  | 2002         | Adjustment  | 1,500                     | 1,600                     |             |             |              |               |
| 56 | 1.413        | Personal & Corporate Income Taxes | Film Production Development Contributions                   | Economic/Community         | 2003         | Credit      | 27,100                    | 27,100                    |             |             | 100,000      | 27,100,000    |

|     | A      | B                                 | C   | D                            | E            | F           | G                         | H                         | I          | J           | K           | L             |
|-----|--------|-----------------------------------|---|------------------------------|--------------|-------------|---------------------------|---------------------------|------------|-------------|-------------|---------------|
| 1   | TE NUM | Tax Program                       | Tax Expenditure Name  | Program or Function          | Year Enacted | Type        | 2017-19 TOTAL (Thousands) | 2019-21 TOTAL (Thousands) | Loss P Tax | Shift P Tax | Corp Income | Personal I. T |
| 57  | 1.108  | Personal & Corporate Income Taxes | Overnight Travel Expenses of National Guard and Reserve M   | Social Policy                | 2003         | Adjustment  | 600                       | 600                       |            |             |             |               |
| 58  | 2.012  | Property Tax                      | Construction in Process in an Enterprise Zone               | Economic/Community           | 2003         | Full        | Incl. in 2.011            | Incl. in 2.011            | 21,500,000 | 4,800,000   |             |               |
| 59  | 2.019  | Property Tax                      | Rural Renewable Energy Development Zone                     | Economic/Community           | 2003         | Full        | 3,800                     | 6,000                     | 6,000,000  | 1,100,000   |             |               |
| 60  | 2.132  | Property Tax                      | Small Tract Forestland Option                               | Natural Resources            | 2003         | Special     | 23,600                    | 23,800                    | 23,800,000 | 4,300,000   |             |               |
| 61  | 1.205  | Personal & Corporate Income Taxes | Deduction of Certain Film and Television Production Costs   | Economic/Community           | 2004         | Deduction   | Less than 100             | 0                         |            |             |             |               |
| 62  | 1.042  | Personal & Corporate Income Taxes | Nonprofit's Gain from Brownfield                            | Natural Resources            | 2004         | Exclusion   | 100                       | 200                       |            |             |             |               |
| 63  | 1.222  | Personal & Corporate Income Taxes | Deferral of Capital Gains From FERC Restructuring Requirer  | Natural Resources            | 2004         | Deduction   | -1,300                    | -1,600                    |            |             |             |               |
| 64  | 1.044  | Personal & Corporate Income Taxes | Certain Disaster Mitigation Payments                        | Consumer and Business Servic | 2005         | Exclusion   | Less than 100             | Less than 100             |            |             | 100,000     | *             |
| 65  | 1.308  | Personal & Corporate Income Taxes | Film Production Labor Rebate                                | Economic/Community           | 2005         | Subtraction | 700                       | 700                       |            |             | 100,000     | 700,000       |
| 66  | 1.313  | Personal & Corporate Income Taxes | Mobile Home Park Capital Gain                               | Economic/Community           | 2005         | Subtraction | 200                       | Less than 100             |            |             | 100,000     | *             |
| 67  | 1.421  | Personal & Corporate Income Taxes | Public University Venture Development Fund                  | Economic/Community           | 2005         | Credit      | 1,400                     | 1,500                     |            |             | 100,000     | 1,500,000     |
| 68  | 1.501  | Personal & Corporate Income Taxes | Public Warehouse Sales Throwback Exemption                  | Economic/Community           | 2005         | Other       | Less than 100             | Less than 100             |            |             | 100,000     |               |
| 69  | 1.408  | Personal & Corporate Income Taxes | Volunteer Rural Emergency Medical Technicians               | Human Services               | 2005         | Credit      | 200                       | 100                       |            |             |             |               |
| 70  | 1.041  | Personal & Corporate Income Taxes | Earnings of Certain Environmental Settlement Funds          | Natural Resources            | 2005         | Exclusion   | 100                       | 200                       |            |             | 200,000     |               |
| 71  | 1.226  | Personal & Corporate Income Taxes | Amortization of Air Pollution Control Facilities            | Natural Resources            | 2005         | Deduction   | 500                       | 400                       |            |             | 400,000     |               |
| 72  | 2.032  | Property Tax                      | Food Processing Equipment                                   | Natural Resources            | 2005         | Full        | 6,300                     | 8,800                     | 8,800,000  | 1,800,000   |             |               |
| 73  | 2.091  | Property Tax                      | Property of LLC Owned by Nonprofit Corporation              | Social Policy                | 2005         | Full        | Incl. in others           | Incl. in others           |            |             |             |               |
| 74  | 2.115  | Property Tax                      | Homestead Exemption for Active Duty Military                | Social Policy                | 2005         | Partial     | 100                       | 100                       |            |             |             |               |
| 75  | 1.223  | Personal & Corporate Income Taxes | Energy Efficient Commercial Property                        | Natural Resources            | 2006         | Deduction   | Less than 100             | 0                         |            |             |             |               |
| 76  | 1.055  | Personal & Corporate Income Taxes | Certain Payments to Controlling Exempt Organizations        | Social Policy                | 2006         | Exclusion   | 100                       | 200                       |            |             |             |               |
| 77  | 1.021  | Personal & Corporate Income Taxes | Cancellation of Mortgage Debt                               | Economic/Community           | 2007         | Exclusion   | 4,400                     | 0                         |            |             |             |               |
| 78  | 1.315  | Personal & Corporate Income Taxes | Manufactured Dwelling Tenant Payment                        | Economic/Community           | 2007         | Subtraction | Less than 100             | Less than 100             |            |             |             |               |
| 79  | 1.428  | Personal & Corporate Income Taxes | Manufactured Dwelling Park Closure                          | Economic/Community           | 2007         | Credit      | Less than 100             | Less than 100             |            |             |             |               |
| 80  | 1.439  | Personal & Corporate Income Taxes | Production or Collection of Biomass                         | Natural Resources            | 2007         | Credit      | 2,000                     | Less than 100             |            |             | 100,000     | *             |
| 81  | 1.449  | Personal & Corporate Income Taxes | Oregon Veterans' Home Physicians                            | Social Policy                | 2007         | Credit      | Less than 100             | Less than 100             |            |             |             | 100,000       |
| 82  | 2.046  | Property Tax                      | Natural Gas Pipeline Extension                              | Natural Resources            | 2007         | Full        | Less than 100             | Less than 100             |            |             | 100,000     | *             |
| 83  | 2.127  | Property Tax                      | Conservation Easements                                      | Natural Resources            | 2007         | Special     | 700                       | 700                       | 700,000    | 200,000     |             |               |
| 84  | 1.224  | Personal & Corporate Income Taxes | Special Depreciation for Recycling Equipment                | Natural Resources            | 2008         | Deduction   | Less than 100             | Less than 100             |            |             | 100,000     | *             |
| 85  | 1.046  | Personal & Corporate Income Taxes | Elimination of Tax Exempt Interest Allocation for Banks     | Consumer and Business Servic | 2009         | Exclusion   | 2,800                     | 3,200                     |            |             | 3,200,000   |               |
| 86  | 1.508  | Personal & Corporate Income Taxes | Nonresident Spouse of Nonresident Servicemember Serving     | Social Policy                | 2009         | Other       | Not Available             | Not Available             |            |             |             |               |
| 87  | 2.075  | Property Tax                      | Equipment for Maritime Emergency Response                   | Government                   | 2010         | Full        | Less than 100             | Less than 100             |            |             |             |               |
| 88  | 2.070  | Property Tax                      | Low-Value Manufactured Structure in High-Population Count   | Tax Administration           | 2010         | Full        | 2,800                     | 2,900                     |            |             |             |               |
| 89  | 1.414  | Personal & Corporate Income Taxes | Renewable Resource Equipment Manufacturing Facilities       | Economic/Community           | 2011         | Credit      | 1,100                     | Less than 100             |            |             | 100,000     | *             |
| 90  | 1.415  | Personal & Corporate Income Taxes | Qualified Low Income Community Investments                  | Economic/Community           | 2011         | Credit      | 28,800                    | 26,600                    |            |             | 21,700,000  | 4,900,000     |
| 91  | 1.432  | Personal & Corporate Income Taxes | Transportation Projects                                     | Natural Resources            | 2011         | Credit      | 3,500                     | 1,100                     |            |             | 500,000     | 600,000       |
| 92  | 1.436  | Personal & Corporate Income Taxes | Renewable Energy Development Contributions                  | Natural Resources            | 2011         | Credit      | 600                       | Less than 100             |            |             | 100,000     | *             |
| 93  | 1.437  | Personal & Corporate Income Taxes | Energy Conservation Projects                                | Natural Resources            | 2011         | Credit      | 4,200                     | 1,900                     |            |             | 1,200,000   | 700,000       |
| 94  | 1.412  | Personal & Corporate Income Taxes | Livestock Killed by Wolves                                  | Economic/Community           | 2012         | Credit      | 0                         | 0                         |            |             |             |               |
| 95  | 2.081  | Property Tax                      | Indian Property Used Exclusively for Government Services    | Government                   | 2012         | Full        | 500                       | 600                       |            |             |             |               |
| 96  | 1.311  | Personal & Corporate Income Taxes | Dividend Received from an IC-DISC                           | Economic/Community           | 2013         | Subtraction | 11,600                    | 12,200                    |            |             |             | 12,200,000    |
| 97  | 1.502  | Personal & Corporate Income Taxes | Tax Rates for Certain Pass Through Income                   | Economic/Community           | 2013         | Other       | 255,000                   | 302,000                   |            |             |             | 302,000,000   |
| 98  | 1.304  | Personal & Corporate Income Taxes | Medical Subtraction for Elderly                             | Human Services               | 2013         | Subtraction | 62,000                    | 65,800                    |            |             |             |               |
| 99  | 1.433  | Personal & Corporate Income Taxes | Alternative Fuel Vehicle Fund Contributions                 | Natural Resources            | 2013         | Credit      | Less than 100             | 0                         |            |             |             |               |
| 100 | 2.015  | Property Tax                      | Certain Property Owned by a Port                            | Economic/Community           | 2013         | Full        | 600                       | 600                       | 600,000    | 100,000     |             |               |
| 101 | 2.022  | Property Tax                      | Local Government Owned Low Income Housing                   | Economic/Community           | 2013         | Full        | 8,200                     | 8,800                     |            |             |             |               |
| 102 | 2.082  | Property Tax                      | Federally Leased High-Voltage Electricity Transmission Prop | Government                   | 2013         | Full        | Less than 100             | Less than 100             | 100,000    | 100,000     |             |               |
| 103 | 1.009  | Personal & Corporate Income Taxes | ABLE Account Earnings                                       | Human Services               | 2014         | Exclusion   | 100                       | 100                       |            |             |             |               |
| 104 | 2.080  | Property Tax                      | Interstate Bridges of Other States or Subdivisions          | Government                   | 2014         | Full        | 0                         | 0                         |            |             |             |               |
| 105 | 1.505  | Personal & Corporate Income Taxes | Nonresident Income from Disaster or Emergency Related W     | Consumer and Business Servic | 2015         | Other       | Less than 100             | Less than 100             |            |             |             |               |
| 106 | 1.424  | Personal & Corporate Income Taxes | Working Family Household and Dependent Care                 | Economic/Community           | 2015         | Credit      | 64,000                    | 64,000                    |            |             |             |               |
| 107 | 1.306  | Personal & Corporate Income Taxes | ABLE Account Contributions                                  | Human Services               | 2015         | Subtraction | 200                       | 300                       |            |             |             |               |
| 108 | 1.507  | Personal & Corporate Income Taxes | Nonresident Armed Forces                                    | Social Policy                | 2015         | Other       | 200                       | 0                         |            |             |             |               |
| 109 | 2.097  | Property Tax                      | Gigabit Internet  | Economic/Community           | 2015         | Partial     | Not Available             | Not Available             | see note   | below       |             |               |
| 110 | 2.100  | Property Tax                      | Cap on Central Assessment for Certain Companies             | Economic/Community           | 2015         | Partial     | 2,300                     | 2,500                     | 2,500,000  | 500,000     |             |               |
| 111 | 2.007  | Property Tax                      | Land Owned by Nonprofit for Purpose of Building Low-Incom   | Human Services               | 2015         | Full        | 200                       | 200                       |            |             |             |               |

|     | A      | B                                 | C  | D                   | E            | F           | G                         | H                         | I           | J           | K           | L             |
|-----|--------|-----------------------------------|--|---------------------|--------------|-------------|---------------------------|---------------------------|-------------|-------------|-------------|---------------|
| 1   | TE NUM | Tax Program                       | Tax Expenditure Name   | Program or Function | Year Enacted | Type        | 2017-19 TOTAL (Thousands) | 2019-21 TOTAL (Thousands) | Loss P Tax  | Shift P Tax | Corp Income | Personal I. T |
| 112 | 2.047  | Property Tax                      | Solar Projects   | Natural Resources   | 2015         | Full        | 2,400                     | 5,100                     | 5,100,000   | 900,000     |             |               |
| 113 | 2.016  | Property Tax                      | Brownfield Development   | Economic/Community  | 2016         | Full        | 0                         | Less than 100             | 100,000     | 100,000     |             |               |
| 114 | 2.017  | Property Tax                      | New Industrial Property in Rural Areas                             | Economic/Community  | 2016         | Full        | 0                         | Not Available             |             |             |             |               |
| 115 | 1.015  | Personal & Corporate Income Taxes | Capital Gain Invested in Opportunity Zone                          | Economic/Community  | 2017         | Exclusion   | 10,500                    | 15,900                    |             |             | 10,800,000  | 5,900,000     |
| 116 | 1.211  | Personal & Corporate Income Taxes | Foreign-Derived Intangible Income                                  | Economic/Community  | 2017         | Deduction   | 75,800                    | 163,500                   |             |             | 163,500,000 |               |
| 117 | 1.404  | Personal & Corporate Income Taxes | Employee Training  | Education           | 2017         | Credit      | Less than 100             | Less than 100             |             |             | 100,000*    |               |
| 118 | 1.429  | Personal & Corporate Income Taxes | Bovine Manure  | Natural Resources   | 2017         | Credit      | 4,800                     | 7,800                     |             |             | 1,500,000   | 6,300,000     |
| 119 | 2.108  | Property Tax                      | New or Rehabilitated Multi-Unit Rental Housing                     | Economic/Community  | 2017         | Partial     | Less than 100             | Less than 100             | 100,000     | 100,000     |             |               |
| 120 | 2.076  | Property Tax                      | Interstate Bridges of Local Governments                            | Government          | 2017         | Full        | 0                         | 0                         |             |             |             |               |
| 121 | 2.117  | Property Tax                      | Seismic Upgrades   | Social Policy       | 2017         | Partial     | Less than 100             | Less than 100             | 100,000     | 100,000     |             |               |
| 122 | 1.314  | Personal & Corporate Income Taxes | First Time Home Buyer Savings                                      | Economic/Community  | 2018         | Subtraction | 0                         | 4,100                     |             |             |             |               |
| 123 | 1.403  | Personal & Corporate Income Taxes | Opportunity Grant Fund Contributions                               | Education           | 2018         | Credit      | 14,000                    | 28,000                    |             |             | 100,000     | 28,000,000    |
| 124 | 2.023  | Property Tax                      | Transfer of Cemetery Land for Low-Income Housing                   | Economic/Community  | 2018         | Full        | 200                       | Less than 100             |             |             |             |               |
| 125 | 2.072  | Property Tax                      | Heavy Equipment Rental   | Tax Administration  | 2018         | Full        | 0                         | 18,000                    | 18,000,000  | 4,000,000   |             |               |
| 126 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |
| 127 |        |                                   | Basic Excel Spread Sheet downloaded from the                       |                     |              |             |                           |                           |             |             |             |               |
| 128 |        |                                   | Department of Revenue website. Tax Expenditure                     |                     |              |             |                           |                           |             |             |             |               |
| 129 |        |                                   | Report 2019-21   |                     |              |             |                           |                           |             |             |             |               |
| 130 |        |                                   |  |                     |              |             |                           |                           | 791,100,000 | 164,400,000 | 227,500,000 | 415,200,000   |
| 131 |        |                                   | Highlighted yellow business related or business                    |                     |              |             |                           |                           | 790,400,000 |             | 226,400,000 |               |
| 132 |        |                                   | carried over to personal as well.                                  |                     |              |             |                           |                           |             |             |             |               |
| 133 |        |                                   | Not available means would identify taxpayers                       |                     |              |             |                           |                           |             |             |             |               |
| 134 |        |                                   | Federal credits highlighed in far right columns in                 |                     |              |             |                           |                           |             |             |             |               |
| 135 |        |                                   | rose.  |                     |              |             |                           |                           |             |             |             |               |
| 136 |        |                                   | <b>Four Far right columns are:</b>                                 |                     |              |             |                           |                           |             |             |             |               |
| 137 |        |                                   | Property Tax Loss  |                     |              |             |                           |                           |             |             |             |               |
| 138 |        |                                   | Proerty Tax Shift  |                     |              |             |                           |                           |             |             |             |               |
| 139 |        |                                   | Corporate Income Tax   |                     |              |             |                           |                           |             |             |             |               |
| 140 |        |                                   | Individual Income Tax  |                     |              |             |                           |                           |             |             |             |               |
| 141 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |
| 142 |        |                                   | <b>Totals on Line 133</b>  |                     |              |             |                           |                           |             |             |             |               |
| 143 |        |                                   | <b>Totals on Line 134 adjusted for less than 100,000</b>           |                     |              |             |                           |                           |             |             |             |               |
| 144 |        |                                   | estimates  |                     |              |             |                           |                           |             |             |             |               |
| 145 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |
| 146 |        |                                   | These are only the tax credits that have been passed               |                     |              |             |                           |                           |             |             |             |               |
| 147 |        |                                   | or modified since 1990 when Ballot Measure 5                       |                     |              |             |                           |                           |             |             |             |               |
| 148 |        |                                   | was passed.  |                     |              |             |                           |                           |             |             |             |               |
| 149 |        |                                   | <b>Gigabit adds approximately \$35 million. DOR not</b>            |                     |              |             |                           |                           |             |             |             |               |
| 150 |        |                                   | able to identify by law. Estimate The Oregonian,                   |                     |              |             |                           |                           |             |             |             |               |
| 151 |        |                                   | December 19, 2018 Mike Rogoway                                     |                     |              |             |                           |                           |             |             |             |               |
| 152 |        |                                   | <b>Long Term Rural Enterprize Zone (Income Tax)</b>                |                     |              |             |                           |                           |             |             |             |               |
| 153 |        |                                   | not available as DOR can not share information                     |                     |              |             |                           |                           |             |             |             |               |
| 154 |        |                                   | that would identify taxpayer.                                      |                     |              |             |                           |                           |             |             |             |               |
| 155 |        |                                   | Reciepients could be Facebook, Apple, Google,                      |                     |              |             |                           |                           |             |             |             |               |
| 156 |        |                                   | Conagra Foods/Lamb Weston Inc                                      |                     |              |             |                           |                           |             |             |             |               |
| 157 |        |                                   | Coloumbia River Technologies                                       |                     |              |             |                           |                           |             |             |             |               |
| 158 |        |                                   | The Murphy Company   |                     |              |             |                           |                           |             |             |             |               |
| 159 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |
| 160 |        |                                   | Last four columns added by   |                     |              |             |                           |                           |             |             |             |               |
| 161 |        |                                   | Marcia Kelley  |                     |              |             |                           |                           |             |             |             |               |
| 162 |        |                                   | Oregon Women's Rights Coalition                                    |                     |              |             |                           |                           |             |             |             |               |
| 163 |        |                                   | <a href="mailto:owrcadvocacy@gmail.com">owrcadvocacy@gmail.com</a> |                     |              |             |                           |                           |             |             |             |               |
| 164 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |
| 165 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |
| 166 |        |                                   |  |                     |              |             |                           |                           |             |             |             |               |