

	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+K23	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			Four Far right columns are:									
137			Property Tax Loss									
138			Proerty Tax Shift									
139			Corporate Income Tax									
140			Individual Income Tax									
141												
142			Totals on Line 133									
143			Totals on Line 134 adjusted for less than 100,000									
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			Gigabit adds approximately \$35 million. DOR not									
150			able to identify by law. Estimate The Oregonian,									
151			December 19, 2018 Mike Rogoway									
152			Long Term Rural Enterprize Zone (Income Tax)									
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			owrcadvocacy@gmail.com									
164												
165												
166												