



LRO Tax Expenditure Reports

General Reports

[Emergency Volunteer Tax Benefits \(#6-24\)](#)

[Oregon Tax Expenditures: Definition and Automatic Sunset \(#3-21\)](#)

[Oregon's Property Tax Exemption for Literary, Charitable and Scientific Institutions \(#3-17\)](#)

Income Tax Credits

Draft List for 2027 Legislature		
1.407 Child with a Disability	1.415 Film Production Development Contributions	1.441 Political Contributions
1.408 Rural Medical Providers	1.421 Working Family Dependent Care	1.442 Oregon Cultural Trust
1.410 Severy Disability	1.428 Agricultural Worker Overtime	1.444 Oregon Veterans' Home Physician
1.412 Qualifying Child	1.440 Oregon Life and Health IGA Assessments	

[Tax Credit Review: 2025 Oregon Legislative Session \(#9-24\)](#)

[Tax Credit Review: 2023 Oregon Legislative Session \(#2-23\)](#)

Property Tax Exemptions

Draft List for 2027 Legislature	
2.008 Nonprofit Land for Building Low-Income Housing	2.110 Home Share Program Low-Income Housing
2.047 Solar Projects	2.122 Seismic Upgrades
2.085 Low-Income Housing of Charitable Organization	

[Property Tax Exemption Review: 2025 Oregon Legislative Session \(#8-24\)](#)