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HOUSE BILL NO. 43

Offered January 12, 2000

Prefiled December 17, 1999

A BILL to amend and reenact § 58.1-609.9 of the Code of Virginia, relating to sales and use tax exemptions for nonprofit cultural organizations.

Patrons—Clement; Senator: Hawkins

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-609.9 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-609.9. Nonprofit cultural organization exemptions.

The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to the following:

1. Through June 30, 2001, historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which has a research library, a museum, and an educational department, all open to the public.

2. Through June 30, 2001, tangible personal property purchased for use or consumption by (i) a nonprofit museum of fine arts which is located on property owned by a city in Virginia and which receives more than one-half its operating budget from appropriations by the city or (ii) a nonprofit regional science-technology museum.

3. Through June 30, 2001, tangible personal property purchased for the use or consumption of a nonstock corporation, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose principal activity is conducted on real property owned by any city in the Commonwealth, organized exclusively for the purpose of operating, managing, promoting and improving a public park and museum for recreational and educational purposes.

4. Through June 30, 2001, tangible personal property purchased for charitable or educational purposes by an organization exempt under § 501 (c) (3) of the Internal Revenue Code and organized exclusively (i) to care for the spiritual needs of American Indians, (ii) to communicate to the non-Indian the values, customs, philosophy and special needs of the American Indian, (iii) to meet the urgent needs of American Indians through nationwide charitable distribution programs, and (iv) to encourage awareness of American Indian arts, crafts and customs provided such property is distributed by the organization through its nationwide charitable distribution program.

5. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief Justice of the Supreme Court of the United States.

6. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and operating for the purpose of commemorating and preserving in a central repository the culture and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and other related historical data.

7. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to promote the study, performance and public awareness of music by presenting performances of live music to youths and family groups, (iii) receives funding annually from at least three local governments in Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend the musical performances.

8. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis through museum exhibits, classes and performances.

9. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a national and international, nonprofit, scientific, and educational organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to preserving ecologically significant areas in order to safeguard rare or endangered species or critical

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60 natural habitats.

61 10. Through June 30, 2001, tangible personal property purchased for use or consumption by a
62 nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
63 and organized exclusively to provide a public park and botanical garden for the entertainment and
64 recreation of the citizens of the Commonwealth and to promote the advancement of botanical science
65 through research and education of science students.

66 11. a. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or
67 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
68 Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

69 b. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
70 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
71 Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

72 12. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
73 consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the
74 Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the
75 purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and
76 furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they
77 apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among
78 Americans of the Jewish faith and among all citizens of the community at large.

79 13. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
80 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
81 and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

82 14. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
83 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
84 Revenue Code and organized exclusively to produce contemporary American and English theatre by
85 professional artists from throughout the country for the education and entertainment of Virginians.

86 15. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
87 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
88 Revenue Code and organized to collect, preserve and disseminate information concerning genealogical
89 and historical data; to advance the practice of thorough and ethical research; to foster careful
90 documentation and scholarly writing; and to issue publications relating to the field of genealogy.

91 16. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
92 consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of
93 the Internal Revenue Code and organized exclusively to present a summer musical production within the
94 boundaries of the Fourth Planning District Commission established pursuant to § 15.2-4203 for the
95 education and entertainment of Virginians.

96 17. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
97 consumption by a nonstock, nonprofit charitable corporation exempt from taxation pursuant to § 501 (c)
98 (3) of the Internal Revenue Code and from local property taxes and organized and operated to hold,
99 manage, preserve, and exhibit a Virginia estate and home of the first President of the United States; to
100 operate a library, open to the public and researchers free of charge, holding books, manuscripts,
101 documents, and graphic arts relating to the life and times of such President; and to provide educational
102 programs for students and teachers.

103 18. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
104 consumption by, or sold by, a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of
105 the Internal Revenue Code and organized exclusively to foster, promote and increase the musical
106 knowledge, appreciation, experience and performing ability of young people and of the general public,
107 by establishing, maintaining and operating one or more youth symphony orchestras in the
108 Commonwealth.

109 19. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
110 consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal
111 Revenue Code and organized to encourage interest in the fine and performing arts by providing an
112 opportunity for the general public to observe works of classical and contemporary artists and to provide
113 instruction and training for individuals in, and facilities for experimentation and development of, the
114 composition and presentation of the fine and the performing arts.

115 20. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
116 consumption by a nonstock, nonprofit performing arts organization exempt from taxation pursuant to
117 § 501 (c) (3) of the Internal Revenue Code which (i) provides professional theatrical productions at a
118 reasonable cost to audiences in the Commonwealth, (ii) receives financial support from the
119 Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv) is dedicated to
120 engendering an appreciation for theatre in the Commonwealth.

121 21. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or

consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial place of a signer of the Declaration of Independence and to cooperate with universities within the Commonwealth in training artisans, architects and others in preservation skills.

22. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated for the purpose of acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil War era residence.

23. From July 1, 1997, through June 30, 2001, the sale or charges for any room or rooms, lodgings, accommodations, or meals furnished, and tangible personal property purchased for use or consumption by a Jewish women's nonprofit charitable corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide (i) opportunities for health education programs, primarily regarding women's health care, (ii) youth activities, (iii) education on issues of importance to the community, and (iv) opportunities for doctors from Israel to participate in an exchange program with physicians associated with medical colleges in Virginia.

24. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to build and maintain through a nonprofit plan a permanent concert audience and to cultivate in individuals an interest in good music performed by qualified artists.

25. From July 1, 1998, through June 30, 2001, all tangible personal property, other than tangible personal property purchased for resale in the gift shop, purchased for use or consumption by a nonprofit corporation which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized to preserve and exhibit objects relating to the history of the Fredericksburg area.

26. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing opportunities for cultural enrichment, educational ventures and personal growth through musical concerts, an art league and affordable studio and office space for artists and community groups.

27. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to establish and promote a facility for the collection, maintenance, exhibition and interpretation of the history of a city by providing a medium for the exchange of ideas and information and for historic research, preservation and educational purposes; by administering property; and by sponsoring cooperative planning, research, fund-raising and public educational programs.

28. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the appreciation of the arts among school children.

29. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating, managing, and promoting a museum dedicated to recording, preserving, and providing information relating to the history of a city located in the Hampton Roads area.

30. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting public interest and participation in the study, research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical, and scientific heritage by providing resources and support for Virginia's museums and historic sites by, among other things, conducting education and training for museum staff and volunteers.

31. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perpetuate a memorial to Holocaust victims and survivors as well as to educate the general public through tours and lectures about the Holocaust.

32. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized (i) to collect and display to the public a representative sample of past and present military vehicles; (ii) to gather, write, edit, publish and otherwise create and disseminate material relating to the history of military vehicles; and (iii) to promote public awareness and

183 *understanding of the contribution military vehicles have made to various nations.*