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SENATE BILL NO. 159

Offered January 12, 2000

A BILL to amend and reenact §§ 58.1-609.8 and 58-609.9 of the Code of Virginia, relating to sales and use tax exemptions for nonprofit civic and community service and nonprofit cultural organizations.

Patrons—Newman; Delegates: Bryant and Byron

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-609.8 and 58-609.9 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-609.8. Nonprofit civic and community service 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, tangible personal property purchased for use or consumption by or sold by a volunteer fire department or volunteer rescue squad, an auxiliary or junior organization of such department or squad not conducted for profit, a nonprofit association of which the regular membership is composed of such volunteer fire departments or volunteer rescue squads, and construction materials to be incorporated into realty when sold to and used by such organization, rather than a contractor, in construction, maintenance, or repair of any property of such organization.

2. Tangible personal property, except property used in any form for recording and reproducing services, purchased by nonprofit churches which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, or whose real property is exempt from local taxation pursuant to the provisions of § 58.1-3606, for use (i) in religious worship services by a congregation or church membership while meeting together in a single location and (ii) in the libraries, offices, meeting or counseling rooms or other rooms in the public church buildings used in carrying out the work of the church and its related ministries, including kindergarten, elementary and secondary schools. The exemption for such churches shall also include baptistries; bulletins, programs, newspapers and newsletters which do not contain paid advertising and are used in carrying out the work of the church; gifts including food for distribution outside the public church building; and food, disposable serving items, cleaning supplies and teaching materials used in the operation of camps or conference centers by the church or an organization composed of churches that are exempt under this subdivision and which are used in carrying out the work of the church or churches.

3. a. Through June 30, 2001, tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly qualifying under 42 U.S.C. § 3030 (e) through (g), as amended, as administered by the Virginia Department for the Aging, and the food and food products sold under such programs to elderly persons and the food and food products sold by such program participants to disabled or handicapped persons under the age of sixty.

b. From July 1, 1997, through June 30, 2001, all other tangible personal property purchased by the area agencies on aging through programs administered by the Virginia Department for the Aging.

4. Through June 30, 2001, tangible personal property bought, sold or used by Virginia Federation of Humane Societies or any chartered, nonprofit organization incorporated under the laws of this Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

5. Tangible personal property withdrawn from inventory and donated to (i) an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) the Commonwealth, any political subdivision of the Commonwealth, or any school, agency or instrumentality thereof.

6. Through June 30, 2001, tangible personal property purchased by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal property is distributed at no cost to financially needy persons.

7. Through June 30, 2001, tangible personal property, including food and food products, purchased for use or consumption by a residential youth shelter organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, provided such organization is organized exclusively for maintaining and operating group homes for the shelter and care of abused and neglected children in the Commonwealth on a long-term or short-term basis.

8. Through June 30, 2001, tangible personal property purchased for use or consumption by an

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organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing education, training, services, and assistance in independent living to foster care children and youth without families.

9. Through June 30, 2001, tangible personal property for use or consumption by, sold by or donated to a food bank or organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the distribution of foods to infants, the ill, or the needy; the exemptions shall apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such food bank or organization is not conducted for profit.

10. Through June 30, 2001, tangible personal property for use or consumption by a licensed nonprofit adult care residence as defined in § 63.1-172 or a licensed nonprofit adult day-care center as defined in § 63.1-194.1.

11. a. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Commonwealth.

b. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable organization, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths in the Fifth Planning District or Eleventh Planning District, established pursuant to § 15.2-4203.

12. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a shelter for homeless individuals operated by an organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible personal property purchased for use or consumption by a § 501 (c) (3) organization that is organized exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the Commonwealth.

13. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of preparing and publishing a free travel guide for handicapped travelers.

14. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character development and citizenship training of its members using the methods now in common use by Girl Scout or Boy Scout organizations in Virginia.

15. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which under contract with a municipality operates Head Start programs, extended day-care programs, and a shelter for runaways.

16. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to offer social services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons, find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid); family life education; assistance to persons interested in the adoption of children or acting as foster care parents; counseling to persons in financial need or distress and the provision of services related thereto; counseling for individuals living with persons afflicted with mental health problems or the mentally retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social welfare activities.

17. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training programs, emergency assistance (including the provision of food) to persons in financial need who may face eviction or termination of utility services, and related social welfare activities.

18. From July 1, 1990, 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 which provides equipment, furniture, motor vehicles, and other types of tangible personal property to assist mentally retarded or mentally ill citizens of the Commonwealth.

19. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or consumption by a community action agency as defined in § 2.1-588.

20. Effective retroactive to January 1, 1984, and through June 30, 2001, tangible personal property

for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

21. Effective retroactive to January 1, 1984, and through June 30, 2001, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia, through medical research, public education focusing on disease prevention and education, patient education including information on coping with lung disease, smoking and air pollution prevention, and professional education and training.

22. Effective retroactive to January 1, 1984, and through June 30, 2001, tangible personal property for use or consumption, or further distribution, or sold by a statewide organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of eliminating diabetes through medical research, public education focusing on disease prevention and education, patient education including information on coping with diabetes, and professional education and training.

23. Effective retroactive to January 1, 1984, and through June 30, 2001, tangible personal property for use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing suffering from cancer through research, education and service.

24. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of promoting and supporting conservation and environmental issues throughout the Commonwealth by encouraging the protection and restoration of waters, wildlife and land; safeguarding the public health by eliminating pollution; nurturing and improving wildlife stocks; promoting the highest standards of sportsmanship and strengthening farmer-sportsmen understanding; and performing other environmental services.

25. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to provide immediate and affordable counseling, and regularly scheduled workshops to address the psychological, educational, and professional concerns of women and their families.

26. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to advance the moral character of and to promote sportsmanship, team spirit, fair play, honesty, and patriotism among youth by providing and supervising clean and wholesome activities for the youth in Appomattox County who participate in its programs.

27. From July 1, 1991, through June 30, 2001, tangible personal property purchased and sold by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance (i) to the blind or visually impaired or for programs devoted to the prevention of the loss of eyesight; (ii) to the deaf or hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized.

28. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or consumption in the performance of emergency services by Radio Emergency Associated Communications Teams which are nonprofit organizations that operate and maintain public service communications and provide emergency services to motorists and their local communities.

29. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

30. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 between age sixteen and

183 sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following
184 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention
185 level; and (iii) "in-house" treatment and care at the residential level.

186 31. From July 1, 1995, through June 30, 2001, tangible personal property sold by an organization
187 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
188 providing food packages at a reduced price through host organizations (i.e., churches, community
189 centers, senior centers, medical centers, Head Start programs) to individuals who agree to perform
190 community service.

191 32. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
192 consumption by organizations exempt from taxation under § 501 (c) (4) of the Internal Revenue Code (i)
193 which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen
194 states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under § 501 (c)
195 (4) of the Internal Revenue Code and (ii) whose purposes are to improve their communities through
196 public works, fund raisers, and donations to other community groups.

197 33. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
198 consumption by a nonprofit family service organization exempt from taxation under § 501 (c) (3) of the
199 Internal Revenue Code and organized (i) to preserve, strengthen and promote healthy family life, to
200 prevent individual and family breakdown, and to address other human service needs; (ii) to help solve
201 the problems created by homelessness, substance abuse, dysfunctional families and cultural diversity
202 through family and multicultural counseling, neighborhood development, college intern training, special
203 foster care and housing services; (iii) to assist families in crisis, homeless youth and the elderly by
204 providing a variety of social services such as services on behalf of children in their own homes, group
205 programs for predelinquent and delinquent youths, individual and family counseling, family life
206 education, and financial assistance and legal aid; or (iv) to provide services to families including
207 professional counseling, home care aid, treatment for domestic violence, and casework services for older
208 adults.

209 34. From July 1, 1995, through June 30, 2001, lodging and meals for athletes, volunteers, and staff
210 paid by, and tangible personal property purchased for use or consumption by a nonprofit organization
211 exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively
212 to provide year-round sports training and athletic competition in a variety of Olympic-type sports for
213 persons in Virginia with mental retardation, age five and older, at no cost to the athlete.

214 35. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
215 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
216 and organized and operated exclusively to foster, sponsor and promote sportsmanship, recreation, and
217 health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning
218 District established pursuant to § 15.2-4203.

219 36. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
220 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
221 Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning
222 District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and
223 assistance in the use of, and information concerning state-of-the-art technology in order to maximize
224 their potential independence in their community; to maintain a computer technology information and
225 lending library; to offer information and assistance on the use of technology in transition planning and
226 independent living; and to conduct workshops and presentations on the uses of computer-related
227 technology.

228 37. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
229 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
230 Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected
231 children through volunteer court-appointed special advocates.

232 38. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
233 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
234 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
235 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
236 § 15.2-4203.

237 39. From July 1, 1996, through June 30, 2001, tangible personal property purchased for use or
238 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
239 Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit
240 of nonprofit member agencies.

241 40. From July 1, 1995, through June 30, 2001, food, food products, and services sold to residents
242 under a Department of Housing and Urban Development-approved meal plan by a nonprofit organization
243 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant
244 assistance under the Department of Housing and Urban Development Section 8 programs and from July

1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.

41. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

42. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing education, training, services, assistance, and support to elementary and secondary educational institutions, using the methods now in common use by parents and teachers organizations throughout the Commonwealth.

43. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to promote athletic programs, clinics, and organized sporting events and to provide opportunities for education, physical education, and the practice of sportsmanship through these programs to improve the quality of life for residents of the Commonwealth who are dependent on the use of wheelchairs for mobility.

44. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide independent living skills training, peer counseling, advocacy, information and referral, and other independent living services to individuals with physical and mental disabilities in Virginia, including the provision of (i) direct services to individuals with severe disabilities which result in a greater level of independence and community integration and (ii) services in the community which result in greater awareness of disability issues, physical and programmatic accessibility, and systems change.

45. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide a nondenominational religious outreach program by lending or donating written material and audio or video tapes, at no cost to the recipient.

46. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to promote character development and citizenship training for youth within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203 by providing a supervised physical education program through softball teams and leagues.

47. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide needy individuals with financial assistance for rent and mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

48. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to repair or rehabilitate homes owned and occupied by low-income persons who could not otherwise afford to finance the rehabilitation or repair of their homes within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

49. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing students for agricultural careers in marketing, processing, communications, education, horticulture, production, natural resources, forestry and agribusiness, including plant and animal sciences; (ii) applying such knowledge and skills in a supervised setting either at home or a part-time workplace; and (iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.

50. From July 1, 1995, through June 30, 2001, tangible personal property and services purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide funds for the benefit of various charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The Leukemia Society, the Don Shula Foundation, Inc., and Children's National Medical Center's National SAFE KIDS

306 Campaign.

307 51. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
308 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
309 the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing
310 assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of
311 such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

312 52. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
313 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
314 Revenue Code and located in a city having a population of no less than 66,000 and no greater than
315 67,000 which is organized exclusively to provide no more than one meal per day to the needy or
316 underprivileged, provided such meals are distributed without cost.

317 53. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
318 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
319 and organized exclusively to advocate, plan, and develop programs and services within the boundaries of
320 the Third Planning District established pursuant to § 15.2-4203 that help persons with disabilities reach
321 their maximum level of personal independence by educating the public, promoting the needs and rights
322 of persons with disabilities, and helping such persons attain their potential for independent living.

323 54. From July 1, 1995, through June 30, 2001, food and other tangible personal property purchased
324 in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the
325 Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a
326 summer recreational camp and related facilities for use by mentally handicapped citizens of the
327 Commonwealth within the boundaries of the Eleventh Planning District established pursuant to
328 § 15.2-4203.

329 55. Effective retroactive to January 1, 1995, through June 30, 2001, tangible personal property
330 purchased for use or consumption by, or sold by, a nonprofit charitable organization exempt from
331 taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to
332 restore, cultivate, and enhance wilderness lands and wildlife habitat, including water resources, within
333 Virginia and to educate and foster good relations between all citizens of the Commonwealth regarding
334 the restoration of damaged lands.

335 56. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
336 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
337 Revenue Code and which is organized exclusively for the purpose of providing counseling, education,
338 and supportive services on a community-wide basis to help solve family and personal problems within
339 the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

340 57. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
341 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
342 Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to
343 construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of
344 limited financial means, qualified housing for mentally and physically disabled persons, and qualified
345 housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to
346 § 15.2-4203, all as provided under the Internal Revenue Code and interpretations thereof.

347 58. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
348 consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of
349 the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for
350 the purpose of providing rehabilitation services, training, employment, referral services, and opportunities
351 for personal growth to disabled and disadvantaged individuals within the boundaries of the Fifth,
352 Twelfth, Fifteenth, Sixteenth, and Twenty-third Planning Districts established pursuant to § 15.2-4203,
353 and providing to communities in such areas consultation services as to the rights of the disabled and
354 disadvantaged.

355 59. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
356 consumption by a corporation organized under the laws of the Commonwealth which is exempt from
357 taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the
358 purpose of providing low-income and moderate-income working families within the boundaries of the
359 Twenty-third Planning District established pursuant to § 15.2-4203 with quality care for children through
360 the sponsorship of (i) training, technical assistance, mentoring, and support services to the early
361 childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S.
362 Department of Agriculture Child Care and Adult Food Program for meals served to children by area
363 home-based providers; and (iv) child-care referral programs.

364 60. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
365 consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of
366 the Internal Revenue Code and organized for the exclusive purpose of supporting community action
367 activities, including housing and fuel assistance, job counseling, youth service opportunities, and other

community-oriented charitable activities within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

61. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing counseling for individuals and families within the boundaries of the Twenty-first Planning District established pursuant to § 15.2-4203, including group counseling, family life education programs and workshops, consumer credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

62. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate permanent housing and to provide supportive residential mental health services for homeless persons and other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

63. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world.

64. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the care, support, and strengthening of children and families and provides certain services and programs, including special education, individual and family counseling, conflict mediation, prenatal counseling, adoptive placements, postadoption services, in-home services, therapeutic foster care, residential treatment, and independent living, within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

65. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of rendering mutual aid to sick, disabled and needy members and their families; promoting social and intellectual activities among its members and their families; and promoting and conducting educational, charitable, religious, social welfare and public relief work.

66. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a military-related foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to collect toys for needy children to be distributed during the Christmas season.

67. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to work with young people, ages eight to eighteen, and adults, in solution-focused, youth development programs which help young people contribute positively to their own health and creativity and to the quality of life in their community.

68. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide a disciplined, spiritual environment through a nonprofit half-way house for nonviolent offenders being discharged or diverted from prisons.

69. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing free educational services to the public regarding the preservation and protection of the Shenandoah River.

70. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

71. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption or sold by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing support to public libraries.

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

consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing residential and housing facilities to those individuals who need assistance and support in adjusting to their environment, including individuals with mental retardation, mental illness and emotional disturbance and which is located in any county utilizing the county manager form of government.

73. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing financial help for housing, medical and dental, transportation and utility expenses, to individuals and families who find themselves in a sudden financial crisis and which is located in any county utilizing the county manager form of government.

74. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to develop devotional and study materials of a religious nature, to help establish Bible study classes and to train leaders for and coordinate the operation of such classes.

75. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (4) of the Internal Revenue Code which is organized to maintain 4.9 miles of public roads for safe access by the public to a state river, a national forest and two public lots located in a vacation subdivision.

76. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized for the exclusive purpose of operating a long-term residential drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs, academic education and religious development, for young men ages thirteen through seventeen.

77. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with similar charitable and educational purposes; (vii) expending or distributing funds for charitable, educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

78. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to raise funds in order to improve the recreation and living facilities of a training center whose residents have special needs.

79. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a forty-mile swamp wilderness.

80. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to give moral support to families and friends of individuals with autism, to provide financial support to children with autism in order for them to attend special summer programs and to maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar disorders.

81. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support to persons with mental retardation by providing recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth Planning District established pursuant to § 15.2-4203.

82. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of dispensing clothing to needy individuals, emergency victims, shelter residents and low-income school children.

83. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide an amateur hockey program for young people, to promote the development of hockey as a participation and spectator sport, and to assist the member players in character development by encouraging the ideals of sportsmanship, fair play, and team work.

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

consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, was organized prior to 1969 for the purpose of providing child day care services to low-income working families, and provides meals, dental care, and early intervention services for at-risk children.

85. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is a network of congregations, agencies and community organizations with programs that provide support assistance, education and referral to people with physical, mental and social needs by trained and supportive volunteers.

86. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption, or further distribution by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing crime in the Commonwealth by providing cash rewards to anonymous callers who supply information that leads law-enforcement officials to effect the arrest and indictment of criminals, the capture of wanted persons, or the recovery of illegal drugs or stolen property.

87. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of operating a summer camp for disadvantaged children ages nine through twelve without charge to the attendees or their families.

88. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend, convey and otherwise dispose of funds, real and personal property, and the income and proceeds therefrom, for the support of the United Jewish Appeal Inc.; and (iii) support such local and other Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies, organizations and institutions as may be approved by the board of directors or executive committee.

89. From July 1, 1997, through June 30, 2001, tangible personal property purchased or leased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii) coordinating a network among member organizations; (iii) providing information to its member organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and promoting research and study of environmental problems and promulgating the results thereof; and (v) promoting and supporting sound environmental protection policies.

90. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized to provide supervised housing and residential support services to low-income, mentally and physically disabled individuals.

91. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of granting wishes to children with life-threatening illnesses.

92. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide emergency financial assistance for rent, utilities, food, prescriptions and transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to teach reading through its literacy program to adults and families; and to teach parenting skills through its parenting program.

93. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care services to low-income families, and is located in any county operating under the urban county executive form of government.

94. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all backgrounds to grow and work together in a climate of freedom and harmony; to find their own identity, develop their potential, and achieve a sense of responsibility to family, community, country, and world; and to live and develop creatively in a democratic society in a continuously changing world, through year-round daily programming for school age girls.

552 95. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
553 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
554 § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the
555 purpose of providing people with disabilities the assistance and support necessary to enable them to live
556 valued lives in the community by providing twenty-four hour living assistance directly to Virginia
557 citizens through residential arrangements, training and supervision.

558 96. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
559 consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income
560 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of
561 providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics
562 within the Commonwealth, including operating an information clearinghouse, staffing a volunteer
563 telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and
564 coordinating Al-Anon public service activities for the general public, schools, hospitals, churches,
565 professional community, and industry.

566 97. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
567 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
568 § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of promoting gardening
569 among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging
570 conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and
571 assisting in the restoration and preservation of historic gardens in the Commonwealth.

572 98. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
573 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
574 (c) (3) of the Internal Revenue Code and is organized exclusively to support and strengthen the family
575 unit by working to improve living conditions and to provide meaningful activities for children and
576 greater educational opportunities in a positive, constructive and structured environment through daycare,
577 educational programs, home nursing care, grant programs, job counseling and job skills improvement
578 programming.

579 99. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
580 consumption by a nonprofit volunteer organization which is exempt from federal income taxation
581 pursuant to § 501 (c) (4) of the Internal Revenue Code and is organized for the purpose of sponsoring
582 activities which provide for assistance to young people and the elderly, conservation of natural
583 resources, development of community facilities and creation of international understanding and goodwill.

584 100. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
585 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
586 § 501 (c) (3) of the Internal Revenue Code and is organized primarily for the purpose of rehabilitating
587 and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and
588 medical, emotional and academic services twenty-four hours a day.

589 101. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
590 consumption by a nonprofit volunteer organization which is exempt from federal income taxation
591 pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of promoting
592 conservation of marine resources and coastal wildlife through education and volunteer projects, including
593 but not limited to conducting seminars for dive clubs and publishing a newsletter.

594 102. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
595 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
596 which is organized exclusively to promote better understanding of math, science and technology through
597 robotics education and to advance the state of assistive technology through research on robotic
598 wheelchairs.

599 103. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
600 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
601 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing therapeutic horseback
602 riding for clients with disabilities through a year-round riding program and a summer camping program
603 located within the boundaries of the Third Planning District established pursuant to § 15.2-4203.

604 104. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
605 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
606 § 501 (c) (3) of the Internal Revenue Code and is organized solely for the purpose of providing
607 addiction education through promoting treatment/prevention services and by disseminating information
608 on existing treatment and self-help programs for addictive diseases.

609 105. From July 1, 1998, through June 30, 2000, tangible personal property purchased for use or
610 consumption by a nonprofit volunteer organization which is exempt from federal income taxation
611 pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of
612 improving the community by researching, initiating, and funding projects for children.

613 106. From July 1, 1998, through June 30, 2000, tangible personal property purchased for use or

consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to educate and motivate disabled persons in Virginia through use of television, video, radio, print and seminars.

107. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from federal income taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide labor and materials to build housing for low-income families within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203 and to provide interest-free mortgages to such low-income families.

108. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized to hold meetings for its members for the purposes of prayer, fellowship and training in Christian character and to provide opportunities for personal and group ministry.

109. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide donations to religious, charitable, scientific and educational entities, and which operates a program of awarding scholarships to the children and spouses of employees of a corporation which has its headquarters at the same address as the foundation, under procedures that have been held by the Internal Revenue Service to comply with the requirements of § 4945 (g) (1) of the Internal Revenue Code.

110. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support for the Virginia Rehabilitation Center for the Blind and those citizens of the Commonwealth receiving services from the Center.

111. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide services to families affected by domestic violence, including educational support for female victims of domestic violence and educational prevention for children who have experienced domestic violence.

112. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of improving the lives of persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite care.

113. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide assistance to residents of the Commonwealth who served or had a family member serve in Operation Desert Shield-Desert Storm.

114. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide (i) legal and accounting representation free of charge to Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter, about low-income taxation.

115. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing educational opportunities to the citizens of the Commonwealth through publications, seminars, conferences, presentations, displays and activities related to the James River Watershed.

116. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.

117. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to foster and encourage the development of 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such other local, county, state and federal agencies, civic groups, business concerns, and individuals that participate in the development of 4-H youth and adults through community programs and services.

118. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or

consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to promote, develop, and maintain a comprehensive program for the education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

119. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is formed exclusively to provide emergency care for abused children, runaway children and homeless children.

120. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit, nonstock organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote, organize and put on public block parties in the downtown area of a city, with profits from such parties being donated to designated and qualified charities.

121. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perform missionary outreach work in West Africa by providing food, clothing and rent assistance.

122. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide a means for citizens of the Commonwealth to work together to protect the Chesapeake Bay through education and to provide the public and policymakers with information related to Chesapeake Bay restoration efforts.

123. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized primarily to raise money to fund summer study scholarships to a British university for Richmond area high school teachers and rising college seniors attending Virginia colleges.

124. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide daily care for preschool children of low-income families.

125. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for economic and personal independence of persons who are blind, primarily through creating, sustaining and improving employment.

126. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the central business district of a city by organizing events and activities which draw people to the area, recruiting new businesses, and assisting new and existing businesses in preparing historically accurate design plans.

127. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of raising funds for the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a high school located within the boundaries of the Second Planning District established pursuant to § 15.2-4203.

128. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and operated exclusively by volunteers to provide recreational activities for the youth of any county located within the boundaries of the Seventeenth Planning District established pursuant to § 15.2-4203.

129. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit foundation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing to Virginia's citizens a location for Christian and community events, sponsored primarily by other nonprofit organizations, through its operation of an approximately 78,000-square-foot facility.

130. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of facilitating the provision of affordable housing opportunities for families whose incomes are at or below 100 percent of the area median income, as adjusted for family size, by developing and managing single-family and multi-family housing for low-income and moderate-income families, and by providing funding resources to other tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203.

131. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a twenty-four-hour, seven-day-per-week telephone hotline providing confidential listening, crisis intervention and referral services since 1969.

132. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of educating and training young people throughout the world about the environment and the protection thereof, including, without limitation, developing and disseminating curricular materials on the environment for use in schools and in extracurricular activities; stimulating direct and indirect actions by youth to improve the environment; and encouraging civic education in environmental issues.

133. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing treatment to individuals suffering from the effects of substance abuse and their families, regardless of economic status, and which has provided such services for thirty or more years.

134. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, and organized exclusively to provide services and activities that promote individual and family development for youth and their families, including, but not limited to, sports, education and enrichment activities, free health screenings, and mentor and tutorial programs.

135. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, and organized to foster biblical scholarship by providing a medium of exchange for oral and written expression of religious thought and research.

136. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, and organized to assist persons with disabilities to reach their independent living goals.

§ 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.

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

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

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

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

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

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

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

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

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

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

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

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

856 18. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
857 consumption by, or sold by, a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of
858 the Internal Revenue Code and organized exclusively to foster, promote and increase the musical
859 knowledge, appreciation, experience and performing ability of young people and of the general public,

by establishing, maintaining and operating one or more youth symphony orchestras in the Commonwealth.

19. From July 1, 1997, 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 to encourage interest in the fine and performing arts by providing an opportunity for the general public to observe works of classical and contemporary artists and to provide instruction and training for individuals in, and facilities for experimentation and development of, the composition and presentation of the fine and the performing arts.

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

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.

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

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

931 32. *From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or*
932 *consumption by a nonprofit corporation, exempt from taxation under § 501 (c) (3) of the Internal*
933 *Revenue Code, which conducts symphony performances and educational programs on music in the*
934 *Central Virginia area.*

935 33. *From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or*
936 *consumption by a nonprofit corporation, exempt from taxation under § 501 (c) (3) of the Internal*
937 *Revenue Code and organized to promote African-American history and culture through programs,*
938 *exhibitions, and the cataloging and storing of historical artifacts for scholars.*