

012812880

HOUSE BILL NO. 2004

Offered January 10, 2001

Prefiled January 10, 2001

A BILL to amend and reenact §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10 of the Code of Virginia, relating to medical-related, nonprofit civic and community service, and nonprofit cultural organization, and miscellaneous sales and use tax exemptions.

Patrons—Parrish and McDonnell

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10 of the Code of Virginia are amended and reenacted as follows:

§ 58.1-609.4. Educational 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. School lunches sold and served to pupils and employees of schools and subsidized by government; school textbooks sold by a local board or authorized agency thereof; and school textbooks sold for use by students attending a nonprofit college or other institution of learning, when sold (i) by such institution of learning or (ii) by any other dealer, when such textbooks have been certified by a department or instructor of such institution of learning as required textbooks for students attending courses at such institution.

2. (i) Tangible personal property for use or consumption by a college or other institution of learning, including food purchased for free distribution at the facilities of the college or other institution of learning, and (ii) tangible personal property for use or consumption by, sold by, or donated to a noncommercial educational telecommunications entity, said exemption to apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such college, institution of learning, or telecommunications entity is nonprofit.

3. ~~Through Ending June 30, 2001,~~ tangible personal property purchased by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing education, training and services to retarded citizens of the Commonwealth, provided that such property is used exclusively for the purpose set forth herein and that such organization receives more than fifty percent of its total funding from federal, state, or local governments.

4. ~~Through June 30, 2001~~ *Ending July 1, 2002*, tangible personal property and services purchased by an educational institution doing business in the Commonwealth which (i) admits regularly enrolled high school and college students and (ii) provides a face-to-face educational experience in American government, a program which leads towards the successful completion of United States history, civics, and problems in democracy courses in high school, or which is acceptable for full credit towards an undergraduate or graduate level college degree, provided such institution is nonprofit.

5. ~~Through Ending June 30, 2001,~~ books and other reading materials for use by nonprofit organizations organized solely to distribute such books and reading materials to school-age children.

6. ~~Through Ending June 30, 2001,~~ tangible personal property purchased for use by a nonprofit, nonstock corporation which receives no financial aid from the Commonwealth or the federal government and is organized exclusively for the purpose of operating, at no charge to the pupils, a combination boarding and day school for the severely physically handicapped children and young adults of the Commonwealth.

7. ~~Through June 30, 2001~~ *Ending July 1, 2002*, tangible personal property sold or leased to a foundation which exclusively provides either training and education of any type or duration for employees of governmental law-enforcement and corrections agencies or education of the public in citizen cooperation with public authorities in crime prevention and solution, provided such foundation is nonprofit.

8. ~~Through Ending June 30, 2001,~~ tangible personal property purchased for use, consumption, or sale at retail by a nonprofit elementary or secondary school, or Parent Teacher Association or other group associated with a nonprofit elementary or secondary school for use in fund-raising activities, the net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to purchase certified school equipment, and certified school equipment purchased by such groups for contribution directly to the school. For the purposes of this subdivision, "certified school equipment"

INTRODUCED

HB2004

59 means equipment for which the Parent Teacher Association or other group has received certification
60 from the school that it will accept as a donation of equipment. The certification provided by the school
61 shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the
62 other provisions of this subdivision, the tax shall not apply to the sale of class rings, school
63 photographs, and other fund-raising programs from which a nonprofit elementary or secondary school
64 receives a commission or the net proceeds after the payment of vendors and other direct expenses.

65 9. a. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or
66 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
67 and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that
68 hires only certified public school teachers and which has a regularly prescribed curriculum.

69 b. From July 1, 1990, through June 30, 2001, tangible personal property purchased for use or
70 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
71 and organized primarily for the purpose of operating a state-licensed day-care center or a preschool that
72 hires only certified public school teachers or teachers who are college graduates holding a degree from
73 an accredited four-year institution of higher education and certified by an organization recognized by the
74 U.S. Department of Education or by some other nationally recognized organization, and which has a
75 regularly prescribed curriculum.

76 10. ~~From Beginning~~ July 1, 1989, ~~through June 30, 2001~~ *and ending July 1, 2002*, personal property
77 purchased for use or consumption by a private, nonprofit corporation exempt from taxation under § 501
78 (c) (3) of the Internal Revenue Code, which operates a county public library, and such library is also
79 used as a recreational center for county residents.

80 11. ~~From Beginning~~ July 1, 1989, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
81 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
82 of the Internal Revenue Code and organized primarily for the purpose of operating a public library.

83 12. ~~From Beginning~~ July 1, 1990, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
84 property and services purchased for use by an organization exempt from taxation under § 501 (c) (3) of
85 the Internal Revenue Code, which is organized and operated primarily for the purpose of encouraging
86 participation in the free enterprise system through information programs directed to secondary schools
87 and college students, college scholarship programs, and recognition of achievement in the American free
88 enterprise system.

89 13. ~~From Beginning~~ July 1, 1990, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
90 property purchased for use or consumption by a nonprofit organization exempt from taxation under
91 § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating an arts
92 center which offers and sponsors a year-round schedule of art education classes for adults and children,
93 a continuous series of exhibits focusing on twentieth century art, and a wide range of seminars for the
94 public at no or a nominal charge.

95 14. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
96 property purchased for use or consumption by a nonprofit volunteer organization which is exempt from
97 taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated
98 exclusively for the purpose of enhancing education by assisting a city public library with its physical
99 and service needs.

100 15. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
101 property purchased for use or consumption by a nonprofit organization exempt from taxation under
102 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to combat illiteracy by tutoring
103 and training adults and by increasing community awareness of the illiteracy problem.

104 16. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
105 property purchased for use or consumption by a nonprofit volunteer organization which is exempt from
106 taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the
107 purpose of raising funds for grant aid to any state, county or municipal library open to the public within
108 the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

109 17. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
110 property purchased for use or consumption by a nonprofit organization exempt from taxation under
111 § 501 (c) (3) of the Internal Revenue Code and organized to provide educational and recreational
112 services for at-risk youth and which maintains a partnership with a magnet school within the boundaries
113 of the Twenty-third Planning District established pursuant to § 15.2-4203.

114 18. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
115 property purchased for use or consumption by a nonprofit organization exempt from taxation under
116 § 501 (c) (3) of the Internal Revenue Code and organized to provide specialized information and referral
117 services, education programs and advocacy on behalf of deaf and hard-of-hearing persons within the
118 boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

119 19. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible personal
120 property purchased for use or consumption by a nonprofit research, educational, and communications

organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote highway safety.

20. ~~From Beginning July 1, 1996, through June 30, 2001~~and ending July 1, 2002, 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 as a consortium of not less than forty private, historically black colleges and universities for the purposes of raising funds, providing program services, and offering technical services to support its member colleges and universities and their students.

21. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2002, 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 and operated (i) to conduct and publish educational research for public school improvement, reform, and teacher education and (ii) to disseminate such research in the community to encourage residents to take an interest in the teaching and learning activities of local schools.

22. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2002, 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 designs, equips and operates educational telecommunications networks and classrooms serving schools and colleges within the Commonwealth and whose activities include purchasing audio-visual equipment, contracting for transmission services and training teachers.

23. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2002, 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 for the exclusive purpose of supporting reading education programs for all Virginia citizens, accomplished through local councils, special interest councils, teacher-training programs and annual conventions where ideas, techniques and methods are shared by educator members who will use the acquired knowledge in direct reading education.

24. ~~From Beginning July 1, 1997, through June 30, 2001~~, tangible personal property purchased for use or consumption by a nonprofit scientific, educational, and charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of emphasizing scientific investigation and holding an annual science fair for students within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

25. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2002, 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 residential treatment and educational services to abused children and their families and to operate a Head Start program.

26. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2002, 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 educate the public about animal agriculture and its importance to the quality of life of citizens, and to support research and education to continuously improve animal agriculture production practices.

27. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2002, 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 and advance the interests of vocational-technical education in the public schools.

28. From July 1, 1998, 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 operate a school which provides an ecumenical Christian education for students in grades seven through twelve and to develop Christian study programs and to train teachers for excellence in education.

29. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2002, tangible personal property purchased for use or consumption by a nonprofit corporation located in the Tidewater region, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to nurture pre-school children of parents pursuing self-sufficiency, by providing an affordable, quality education program.

30. 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 for the purposes of (i) developing a pool of data processing professionals who will share their knowledge and business expertise with members of the organization and other members of the community who are evaluating information technology for ongoing endeavors, (ii) sponsoring high school computer competitions, community computer training camps, and free data processing workshops and classes, and (iii) providing college scholarships to computer competition team members.

182 31. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2002, tangible personal
183 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
184 the Eighth Planning District established pursuant to § 15.2-4203, exempt from taxation under § 501 (c)
185 (3) of the Internal Revenue Code and organized to design and deliver educational programs for (i) older
186 persons by older persons, including disabled, low-income and minority individuals, for the purpose of
187 keeping older persons up-to-date in technology, psychology and health maintenance and (ii) the purpose
188 of exploring human values, the philosophical underpinnings of community service, and the ultimate
189 meaning of life.

190 32. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2002, tangible personal
191 property purchased for use or consumption by a nonprofit corporation in Central Virginia, located within
192 the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203, exempt from
193 taxation under § 501 (c) (3) of the Internal Revenue Code and organized to coordinate professionals,
194 expertise, curricular materials, funds and school personnel to (i) create educational programs that raise
195 community awareness regarding watershed health, (ii) collect data about the watershed so as to help
196 further soil, water and habitat conservation in the community, and (iii) design replicable project models
197 that can be of use to rural Virginia's schools and communities, all through hands-on learning
198 experiences.

199 33. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2002, tangible personal
200 property purchased for use or consumption by a nonprofit organization located within the boundaries of
201 the Fifteenth Planning District established pursuant to § 15.2-4203, exempt from taxation pursuant to
202 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing opportunities for
203 international educational exchange for foreign high school students to visit Virginia, and for Virginia
204 high school students to visit foreign countries.

205 § 58.1-609.7. Medical-related exemptions.

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

208 1. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses, eyeglass cases
209 and contact lens storage containers when distributed free of charge, all solutions or sterilization kits or
210 other devices applicable to the wearing or maintenance of contact lenses or eyeglasses when distributed
211 free of charge, and hearing aids dispensed by or sold on prescriptions or work orders of licensed
212 physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and
213 fitters, nurse practitioners, physician assistants, and veterinarians; controlled drugs purchased for use by
214 a licensed physician, optometrist, licensed nurse practitioner, or licensed physician assistant in his
215 professional practice, regardless of whether such practice is organized as a sole proprietorship,
216 partnership or professional corporation, or any other type of corporation in which the shareholders and
217 operators are all licensed physicians, optometrists, licensed nurse practitioners, or licensed physician
218 assistants engaged in the practice of medicine, optometry, or nursing, but excluding nursing homes,
219 clinics, and similar corporations not otherwise exempt under this section; medicines and drugs purchased
220 for use or consumption by a licensed hospital; and samples of prescription drugs and medicines and
221 their packaging distributed free of charge to authorized recipients in accordance with the Federal Food,
222 Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling
223 medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines
224 and drugs.

225 2. Wheelchairs and parts therefor, braces, crutches, prosthetic devices, orthopedic appliances,
226 catheters, urinary accessories, other durable medical equipment and devices, and related parts and
227 supplies specifically designed for those products; and insulin and insulin syringes, and equipment,
228 devices or chemical reagents which may be used by a diabetic to test or monitor blood or urine, when
229 such items or parts are purchased by or on behalf of an individual for use by such individual. Durable
230 medical equipment is equipment which (i) can withstand repeated use, (ii) is primarily and customarily
231 used to serve a medical purpose, (iii) generally is not useful to a person in the absence of illness or
232 injury, and (iv) is appropriate for use in the home.

233 3. Drugs and supplies used in hemodialysis and peritoneal dialysis.

234 4. ~~Through June 30, 2001~~Ending July 1, 2003, tangible personal property for use or consumption by
235 a nonprofit hospital or a nonprofit licensed nursing home.

236 5. ~~Through June 30, 2001~~Ending July 1, 2003, tangible personal property for use or consumption by
237 community health centers exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and
238 established for the purpose of providing health care services for areas of the Commonwealth containing
239 a medically underserved population as defined by 42 U.S.C. § 254 c (b) (3).

240 6. Special equipment installed on a motor vehicle when purchased by a handicapped person to enable
241 such person to operate the motor vehicle.

242 7. ~~Through June 30, 2001~~Ending July 1, 2003, tangible nonmedical personal property purchased by a
243 nonprofit organization organized exclusively for the purpose of providing housing and ancillary

assistance for individuals suffering from leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during periods of medical treatment of such individuals at any hospital in the Commonwealth.

8. ~~Through June 30, 2001~~ *Ending July 1, 2003*, tangible personal property purchased by a voluntary health organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing direct therapeutic and rehabilitative services, such as speech therapy, physical therapy, and camping and recreational activities, to the children and adults of this Commonwealth regardless of the nature of their disease or socioeconomic position.

9. Special typewriters and computers and related parts and supplies specifically designed for those products used by handicapped persons to communicate when such equipment is prescribed by a licensed physician.

10. ~~Through June 30, 2001~~ *Ending July 1, 2003*, tangible personal property purchased for use or consumption by health maintenance organizations licensed under Chapter 43 (§ 38.2-4300 et seq.) of Title 38.2 which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code.

11. ~~Through June 30, 2001~~ *Ending July 1, 2003*, tangible personal property for use or consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth exclusively for the purpose of conducting a clinic furnishing free health care services by licensed physicians and dentists.

12. ~~Through June 30, 2001~~ *Ending July 1, 2003*, tangible personal property purchased for use or consumption by any nonprofit hospital, cooperative or nonprofit hospital corporation organized and operated for the sole purpose of providing services exclusively to nonprofit hospitals. This exemption shall not apply to any nonprofit hospital, cooperative or nonprofit hospital corporation providing services of any kind or to any extent to other than nonprofit hospitals.

13. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit high blood pressure center which is used exclusively to provide medical assistance to indigent persons diagnosed with hypertension.

14. ~~From Beginning July 1, 1989, through June 30, 2001~~ *and ending July 1, 2003*, tangible personal property purchased for use or consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established for purposes of procuring, preserving, processing, allocating or distributing bones, organs, blood, skin and other human tissue to licensed physicians for clinical use.

15. a. Beginning July 1, 1998, (i) any nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings and (ii) any samples of nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer, including packaging materials and constituent elements and ingredients.

b. The terms "nonprescription drugs" and "proprietary medicines" shall be defined pursuant to regulations promulgated by the Department of Taxation. The exemption authorized in this subdivision shall not apply to cosmetics.

16. ~~From Beginning July 1, 1994, through June 30, 2001~~ *and ending July 1, 2003*, tangible personal property purchased for use or consumption or sold by a volunteer medical services organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to provide reconstructive surgery and related health care to indigent children and young adults in developing countries and the United States.

17. ~~From Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2003*, 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 educational, scientific, and charitable purposes relating to the promotion of health within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall charge less than prevailing rates to those who are unable to obtain health care through conventional means and (ii) educating and providing information to the general public regarding the treatment and prevention of those conditions which commonly affect the poor.

18. ~~From Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2003*, equipment and supplies 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 and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth.

19. 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 medical and psychological evaluations and direct therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

20. ~~Through Ending June 30, 2001~~, medical products and supplies, which are otherwise taxable, such

305 as bandages, gauze dressings, incontinence products and wound-care products, when purchased by a
306 Medicaid recipient through a Department of Medical Assistance Services provider agreement.

307 21. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
308 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
309 and established to provide a comprehensive network of medical and psycho-social treatment to adults,
310 on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the
311 boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

312 22. From July 1, 1996, through June 30, 2001, tangible personal property purchased for use or
313 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
314 and organized and operated primarily to benefit a medical college affiliated with a state university by
315 providing support services to and conducting the professional practices of faculty members associated
316 with such medical college.

317 23. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
318 property purchased for use or consumption by a nonprofit organization exempt from taxation under
319 § 501 (c) (3) of the Internal Revenue Code and established at the initiative of the General Assembly and
320 its Joint Commission on Health Care to increase access to primary and preventive health care for
321 Virginia's uninsured and medically underserved citizens.

322 24. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
323 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
324 of the Internal Revenue Code and established to coordinate and facilitate the delivery of health care
325 services to the children, aged birth to six years, of families whose incomes fall below the federal
326 poverty level.

327 25. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
328 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
329 of the Internal Revenue Code and organized and operated to initiate, promote, assist, develop, maintain,
330 and conduct, directly or indirectly, studies, investigations and research relating to the treatment and
331 prevention of birth defects.

332 26. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
333 property purchased for use or consumption by a foundation exempt from taxation under § 501 (c) (3) of
334 the Internal Revenue Code and established to promote quality health care and health care education in
335 the Roanoke Valley by promoting health care research, providing health care education, and establishing
336 scholarships for needy and deserving students who are pursuing health care careers.

337 27. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
338 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
339 of the Internal Revenue Code and established to provide dental services within the boundaries of the
340 Eighth Planning District established pursuant to § 15.2-4203 at reduced rates to the indigent by dentists
341 and dental hygienists who volunteer their time.

342 28. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
343 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
344 of the Internal Revenue Code and established to provide patient, family and community education
345 programs about cancer as well as free community cancer screenings and to acquire, own and operate an
346 out-patient medical facility for the provision of radiation therapy services to cancer patients.

347 29. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
348 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
349 of the Internal Revenue Code and established to provide support and assistance to primary and
350 secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate
351 community education of the disease; and to support research into its prevention.

352 30. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
353 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
354 the Internal Revenue Code which is organized exclusively to provide breast cancer support and outreach
355 for the medically underserved, including free mammography programs.

356 31. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
357 property purchased for use or consumption by a nonprofit corporation organized under the laws of the
358 Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and
359 organized for the purposes of developing a coordinated citizens' voluntary movement to work toward
360 improved care and treatment of persons affected with kidney disease, and improving methods and
361 services in research, prevention, detection, diagnosis and treatment of kidney disease and disorders.

362 32. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2003*, tangible personal
363 property purchased for use or consumption by a nonprofit corporation which is exempt from taxation
364 under § 501 (c) (3) of the Internal Revenue Code and organized to address the nationwide shortage of
365 transplantable organs by promoting an increase in organ and tissue donation through campaigns in
366 national print and broadcast media and community-based programs designed to educate the public about

the virtues and benefits of organ and tissue donation.

33. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2003, 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 to provide medical services to individuals, regardless of economic status, with speech, hearing and language disorders, including such services as, but not limited to, evaluation, diagnosis and treatment.

34. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Twenty-Third District established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide support services to terminally ill persons and their caregivers, including but not limited to, cancer information, bereavement care, transportation assistance, and time out for family members.

35. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2003, 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 located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 and organized to provide housing facilities and services specially designed to meet the physical, social and employment needs of the physically disabled and to promote their health, security and happiness in an effort to assist them in achieving social and economic self-sufficiency.

36. Effective retroactive to August 1, 1995, ~~through June 30, 2001~~and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to (i) foster the faith of students in healthcare graduate studies on the campus of the Medical College of Virginia, (ii) encourage and develop medical missions overseas, (iii) promote and support volunteer services in medical and dental care for the needy and homeless, and (iv) discourage out-of-wedlock teenage sexual activity.

§ 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~~Ending July 1, 2004, 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 Ending June 30, 2001~~, tangible personal property sold or leased for use in nonprofit nutrition programs for the elderly qualifying under 42 U.S.C. § 3030e through 42 U.S.C. § 3030g, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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~~Ending July 1, 2004, 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

428 from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) the Commonwealth, any political
429 subdivision of the Commonwealth, or any school, agency or instrumentality thereof.

430 6. ~~Through June 30, 2001~~*Ending July 1, 2004*, tangible personal property purchased by an
431 organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which
432 is organized primarily to distribute, during the Christmas season, food, toys, and clothing to persons in
433 financial need, provided such tangible personal property is distributed at no cost to financially needy
434 persons.

435 7. ~~Through June 30, 2001~~*Ending July 1, 2004*, tangible personal property, including food and food
436 products, purchased for use or consumption by a residential youth shelter organization exempt from
437 taxation under § 501 (c) (3) of the Internal Revenue Code, provided such organization is organized
438 exclusively for maintaining and operating group homes for the shelter and care of abused and neglected
439 children in the Commonwealth on a long-term or short-term basis.

440 8. ~~Through June 30, 2001~~*Ending July 1, 2004*, tangible personal property purchased for use or
441 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
442 and organized exclusively for the purpose of providing education, training, services, and assistance in
443 independent living to foster care children and youth without families.

444 9. ~~Through June 30, 2001~~*Ending July 1, 2004*, tangible personal property for use or consumption by,
445 sold by or donated to a food bank or organization exempt from taxation pursuant to § 501 (c) (3) of the
446 Internal Revenue Code and organized exclusively for the distribution of foods to infants, the ill, or the
447 needy; the exemptions shall apply to each transaction in the chain of commerce from manufacture to
448 final disposition, provided that such food bank or organization is not conducted for profit.

449 10. ~~Through June 30, 2001~~*Ending July 1, 2004*, tangible personal property for use or consumption by
450 a licensed nonprofit assisted living facility as defined in § 63.1-172 or a licensed nonprofit adult
451 day-care center as defined in § 63.1-194.1.

452 11. a. ~~From Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2004*, tangible
453 personal property purchased for use or consumption by or sold by a nonstock, nonprofit charitable
454 organization, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local real
455 estate taxation, which is organized exclusively to foster, sponsor and promote physical education, athletic
456 programs and contests for youths in the Commonwealth.

457 b. ~~From Beginning July 1, 1997, through June 30, 2001~~*and ending July 1, 2004*, tangible personal
458 property purchased for use or consumption by a nonstock, nonprofit charitable organization, exempt
459 from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively
460 to foster, sponsor and promote physical education, athletic programs and contests for youths in the Fifth
461 Planning District or Eleventh Planning District, established pursuant to § 15.2-4203.

462 12. ~~From Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2004*, tangible personal
463 property purchased for use or consumption by a shelter for homeless individuals operated by an
464 organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, or tangible
465 personal property purchased for use or consumption by a § 501 (c) (3) organization that is organized
466 exclusively for the purpose of providing food, shelter, clothing or other items to homeless persons in the
467 Commonwealth.

468 13. ~~From Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2004*, tangible personal
469 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
470 of the Internal Revenue Code and organized for the purpose of preparing and publishing a free travel
471 guide for handicapped travelers.

472 14. ~~From Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2004*, tangible personal
473 property purchased for use or consumption, or to be sold at retail, by any nonsectarian youth
474 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized
475 for the purposes of the character development and citizenship training of its members using the methods
476 now in common use by Girl Scout or Boy Scout organizations in Virginia.

477 15. ~~From Beginning July 1, 1990, through June 30, 2001~~*and ending July 1, 2004*, tangible personal
478 property purchased for use or consumption by a nonprofit organization which under contract with a
479 municipality operates Head Start programs, extended day-care programs, and a shelter for runaways.

480 16. ~~From Beginning July 1, 1990, through June 30, 2001~~*and ending July 1, 2004*, tangible personal
481 property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from
482 taxation under § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized
483 and operated to offer social services, including, but not limited to, aid or assistance to travelers who, for
484 financial or other reasons, find themselves stranded or otherwise in distress and in need of temporary
485 assistance (traveler's aid); family life education; assistance to persons interested in the adoption of
486 children or acting as foster care parents; counseling to persons in financial need or distress and the
487 provision of services related thereto; counseling for individuals living with persons afflicted with mental
488 health problems or the mentally retarded, as well as providing services directly to the mentally ill or
489 mentally retarded; and related social welfare activities.

17. ~~From Beginning July 1, 1990, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1990, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1991, through June 30, 2001~~and ending July 1, 2004, 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~~and ending July 1, 2004, 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~~and ending July 1, 2004, 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~~and ending July 1, 2004, 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~~and ending July 1, 2004, 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 Beginning July 1, 1991, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1991, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1991, through June 30, 2001~~and ending July 1, 2004, 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

551 hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for
552 diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and
553 girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts
554 less expenses) from such sales are contributed directly to or used to fund the charitable purposes for
555 which the organization is organized.

556 28. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
557 property purchased for use or consumption in the performance of emergency services by Radio
558 Emergency Associated Communications Teams which are nonprofit organizations that operate and
559 maintain public service communications and provide emergency services to motorists and their local
560 communities.

561 29. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
562 property purchased for use or consumption by a nonprofit organization exempt from taxation under
563 § 501 (c) (3) of the Internal Revenue Code, organized for the purpose of providing child-care
564 scholarships for needy families with proceeds from the sale of donated clothing, accessories, and
565 children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

566 30. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
567 property purchased for use or consumption by a nonprofit organization exempt from taxation under
568 § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide aid and assistance to any
569 person within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203
570 between age sixteen and sixty-five who has life-controlling problems with drugs, alcohol, or crime
571 through the following programs: (i) outreach and concerts at the prevention level; (ii) concerned
572 counseling at the intervention level; and (iii) "in-house" treatment and care at the residential level.

573 31. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
574 property sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
575 and organized for the purpose of providing food packages at a reduced price through host organizations
576 (i.e., churches, community centers, senior centers, medical centers, Head Start programs) to individuals
577 who agree to perform community service.

578 32. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
579 property purchased for use or consumption by organizations exempt from taxation under § 501 (c) (4) of
580 the Internal Revenue Code (i) which are local chapters of a nonprofit national volunteer organization
581 with chapters in at least fifteen states that was founded in the Commonwealth prior to 1950 and is
582 exempt from taxation under § 501 (c) (4) of the Internal Revenue Code and (ii) whose purposes are to
583 improve their communities through public works, fund raisers, and donations to other community
584 groups.

585 33. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
586 property purchased for use or consumption by a nonprofit family service organization exempt from
587 taxation under § 501 (c) (3) of the Internal Revenue Code and organized (i) to preserve, strengthen and
588 promote healthy family life, to prevent individual and family breakdown, and to address other human
589 service needs; (ii) to help solve the problems created by homelessness, substance abuse, dysfunctional
590 families and cultural diversity through family and multicultural counseling, neighborhood development,
591 college intern training, special foster care and housing services; (iii) to assist families in crisis, homeless
592 youth and the elderly by providing a variety of social services such as services on behalf of children in
593 their own homes, group programs for predelinquent and delinquent youths, individual and family
594 counseling, family life education, and financial assistance and legal aid; or (iv) to provide services to
595 families including professional counseling, home care aid, treatment for domestic violence, and casework
596 services for older adults.

597 34. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, lodging and meals
598 for athletes, volunteers, and staff paid by, and tangible personal property purchased for use or
599 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
600 Revenue Code and organized exclusively to provide year-round sports training and athletic competition
601 in a variety of Olympic-type sports for persons in Virginia with mental retardation, age five and older,
602 at no cost to the athlete.

603 35. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
604 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
605 of the Internal Revenue Code and organized and operated exclusively to foster, sponsor and promote
606 sportsmanship, recreation, and health through athletic programs and contests for youths within the
607 boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

608 36. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
609 property purchased for use or consumption by a nonprofit organization exempt from taxation under
610 § 501 (c) (3) of the Internal Revenue Code and organized to provide individuals within the boundaries
611 of the Twenty-third Planning District established pursuant to § 15.2-4203 who have disabling conditions
612 with access to, support and assistance in the use of, and information concerning state-of-the-art

technology in order to maximize their potential independence in their community; to maintain a computer technology information and lending library; to offer information and assistance on the use of technology in transition planning and independent living; and to conduct workshops and presentations on the uses of computer-related technology.

37. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, 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 to provide a voice in court for abused and neglected children through volunteer court-appointed special advocates.

38. 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 emergency food and supplies for a limited period of time to needy recipients within the boundaries of the Nineteenth Planning District established pursuant to § 15.2-4203.

39. ~~From Beginning~~ July 1, 1996, ~~through June 30, 2001~~ *and ending July 1, 2004*, 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 conduct annual fund-raising campaigns for the direct benefit of nonprofit member agencies.

40. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, food, food products, and services sold to residents under a Department of Housing and Urban Development-approved meal plan 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 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 Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, 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

674 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
675 Revenue Code and organized to provide needy individuals with financial assistance for rent and
676 mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the
677 Eighteenth Planning District established pursuant to § 15.2-4203.

678 48. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
679 property purchased for use or consumption by a nonprofit organization exempt from taxation under
680 § 501 (c) (3) of the Internal Revenue Code and organized to repair or rehabilitate homes owned and
681 occupied by low-income persons who could not otherwise afford to finance the rehabilitation or repair
682 of their homes within the boundaries of the Eighteenth Planning District established pursuant to
683 § 15.2-4203.

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

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

698 51. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
699 property purchased for use or consumption by a nonprofit charitable organization which is exempt from
700 taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated
701 exclusively for the purpose of providing assistance to individuals suffering from multiple sclerosis in the
702 Commonwealth and to the families of such individuals, and for research relating to the prevention and
703 treatment of multiple sclerosis.

704 52. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
705 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
706 § 501 (c) (3) of the Internal Revenue Code and located in a city having a population of no less than
707 66,000 and no greater than 67,000 which is organized exclusively to provide no more than one meal per
708 day to the needy or underprivileged, provided such meals are distributed without cost.

709 53. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
710 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
711 of the Internal Revenue Code and organized exclusively to advocate, plan, and develop programs and
712 services within the boundaries of the Third Planning District established pursuant to § 15.2-4203 that
713 help persons with disabilities reach their maximum level of personal independence by educating the
714 public, promoting the needs and rights of persons with disabilities, and helping such persons attain their
715 potential for independent living.

716 54. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, food and other
717 tangible personal property purchased in connection with program activities by an organization exempt
718 from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the
719 purpose of operating and maintaining a summer recreational camp and related facilities for use by
720 mentally handicapped citizens of the Commonwealth within the boundaries of the Eleventh Planning
721 District established pursuant to § 15.2-4203.

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

728 56. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
729 property purchased for use or consumption by an organization which is exempt from taxation under
730 § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of
731 providing counseling, education, and supportive services on a community-wide basis to help solve
732 family and personal problems within the boundaries of the Eleventh Planning District established
733 pursuant to § 15.2-4203.

734 57. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
735 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 primarily to offer to those in need, the following: to construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of limited financial means, qualified housing for mentally and physically disabled persons, and qualified housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, all as provided under the Internal Revenue Code and interpretations thereof.

58. ~~From Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the purpose of providing rehabilitation services, training, employment, referral services, and opportunities for personal growth to disabled and disadvantaged individuals within the boundaries of the Fifth, Twelfth, Fifteenth, Sixteenth, and Twenty-third Planning Districts established pursuant to § 15.2-4203, and providing to communities in such areas consultation services as to the rights of the disabled and disadvantaged.

59. ~~From Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, tangible personal property purchased for use or consumption by a corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of providing low-income and moderate-income working families within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 with quality care for children through the sponsorship of (i) training, technical assistance, mentoring, and support services to the early childhood community; (ii) state-licensed, nationally accredited model early childhood centers; (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals served to children by area home-based providers; and (iv) child-care referral programs.

60. ~~From Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, tangible personal property purchased for use or consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the exclusive purpose of supporting community action 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 Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning July 1, 1995, through June 30, 2001~~ *and ending July 1, 2004*, 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 Beginning July 1, 1997, through June 30, 2001~~ *and ending July 1, 2004*, 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.

797 66. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
798 property purchased for use or consumption by a military-related foundation exempt from taxation under
799 § 501 (c) (3) of the Internal Revenue Code which is organized to collect toys for needy children to be
800 distributed during the Christmas season.

801 67. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
802 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
803 of the Internal Revenue Code which is organized to work with young people, ages eight to eighteen, and
804 adults, in solution-focused, youth development programs which help young people contribute positively
805 to their own health and creativity and to the quality of life in their community.

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

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

814 70. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
815 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
816 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose
817 of repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons
818 who could not otherwise afford to finance the repair or rehabilitation of their homes within the
819 boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

820 71. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
821 property purchased for use or consumption or sold by a nonprofit corporation which is exempt from
822 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized
823 exclusively for the purpose of providing support to public libraries.

824 72. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
825 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
826 of the Internal Revenue Code which is organized exclusively for the purpose of providing residential
827 and housing facilities to those individuals who need assistance and support in adjusting to their
828 environment, including individuals with mental retardation, mental illness and emotional disturbance and
829 which is located in any county utilizing the county manager form of government.

830 73. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
831 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
832 of the Internal Revenue Code which is organized exclusively for the purpose of providing financial help
833 for housing, medical and dental, transportation and utility expenses, to individuals and families who find
834 themselves in a sudden financial crisis and which is located in any county utilizing the county manager
835 form of government.

836 74. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
837 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
838 of the Internal Revenue Code which is organized to develop devotional and study materials of a
839 religious nature, to help establish Bible study classes and to train leaders for and coordinate the
840 operation of such classes.

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

845 76. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
846 property purchased for use or consumption by an organization which is exempt from taxation under
847 § 501 (c) (3) of the Internal Revenue Code and which is organized for the exclusive purpose of
848 operating a long-term residential drug and alcohol treatment program, featuring drug and family
849 counseling, twelve-step programs, academic education and religious development, for young men ages
850 thirteen through seventeen.

851 77. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
852 property purchased for use or consumption by a nonprofit corporation organized under the laws of the
853 Commonwealth and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose
854 purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish
855 community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central
856 planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or
857 distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and
858 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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 Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2004, 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

920 or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
921 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
922 operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii)
923 coordinating a network among member organizations; (iii) providing information to its member
924 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and
925 promoting research and study of environmental problems and promulgating the results thereof; and (v)
926 promoting and supporting sound environmental protection policies.

927 90. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
928 property purchased for use or consumption by an organization exempt from federal income taxation
929 pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized to provide supervised housing
930 and residential support services to low-income, mentally and physically disabled individuals.

931 91. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
932 property purchased for use or consumption by a nonprofit organization exempt from federal income
933 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of
934 granting wishes to children with life-threatening illnesses.

935 92. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
936 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
937 of the Internal Revenue Code which is organized to provide emergency financial assistance for rent,
938 utilities, food, prescriptions and transportation to those individuals at the poverty level or below based
939 on the U.S. poverty guidelines; to teach reading through its literacy program to adults and families; and
940 to teach parenting skills through its parenting program.

941 93. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal
942 property purchased for use or consumption by a nonprofit corporation organized under the laws of the
943 Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal
944 Revenue Code, is operated exclusively for the purpose of providing food, furniture, rent assistance,
945 transportation, and day-care services to low-income families, and is located in any county operating
946 under the urban county executive form of government.

947 94. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
948 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
949 § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all
950 backgrounds to grow and work together in a climate of freedom and harmony; to find their own
951 identity, develop their potential, and achieve a sense of responsibility to family, community, country,
952 and world; and to live and develop creatively in a democratic society in a continuously changing world,
953 through year-round daily programming for school age girls.

954 95. ~~From Beginning~~ July 1, 1997, ~~through and ending June 30, 2001~~ *July 1, 2005*, tangible personal
955 property purchased for use or consumption by a nonprofit organization which is exempt from federal
956 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxation,
957 and is organized for the purpose of providing people with disabilities the assistance and support
958 necessary to enable them to live valued lives in the community by providing twenty-four hour living
959 assistance directly to Virginia citizens through residential arrangements, training and supervision.

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

968 97. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal
969 property purchased for use or consumption by a nonprofit organization which is exempt from federal
970 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the
971 purposes of promoting gardening among amateurs; protecting the Commonwealth's native trees,
972 wildflowers, and birds; encouraging conservation of our natural resources; promoting civic planting;
973 encouraging roadside beautification; and assisting in the restoration and preservation of historic gardens
974 in the Commonwealth.

975 98. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal
976 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
977 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to
978 support and strengthen the family unit by working to improve living conditions and to provide
979 meaningful activities for children and greater educational opportunities in a positive, constructive and
980 structured environment through daycare, educational programs, home nursing care, grant programs, job
981 counseling and job skills improvement programming.

99. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and is organized for the purpose of sponsoring activities which provide for assistance to young people and the elderly, conservation of natural resources, development of community facilities and creation of international understanding and goodwill.

100. 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 primarily for the purpose of rehabilitating and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and medical, emotional and academic services twenty-four hours a day.

101. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit volunteer 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 promoting conservation of marine resources and coastal wildlife through education and volunteer projects, including but not limited to conducting seminars for dive clubs and publishing a newsletter.

102. 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 promote better understanding of math, science and technology through robotics education and to advance the state of assistive technology through research on robotic wheelchairs.

103. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 providing therapeutic horseback riding for clients with disabilities through a year-round riding program and a summer camping program located within the boundaries of the Third Planning District established pursuant to § 15.2-4203.

104. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 solely for the purpose of providing addiction education through promoting treatment/prevention services and by disseminating information on existing treatment and self-help programs for addictive diseases.

105. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2000~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit volunteer organization 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 improving the community by researching, initiating, and funding projects for children.

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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal

1043 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1044 of the Internal Revenue Code which is organized exclusively to provide support for the Virginia
1045 Rehabilitation Center for the Blind and those citizens of the Commonwealth receiving services from the
1046 Center.

1047 111. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1048 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
1049 the Internal Revenue Code which is organized exclusively to provide services to families affected by
1050 domestic violence, including educational support for female victims of domestic violence and
1051 educational prevention for children who have experienced domestic violence.

1052 112. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1053 property purchased for use or consumption by an organization which is exempt from taxation pursuant
1054 to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of improving the lives of
1055 persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive
1056 equipment and respite care.

1057 113. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1058 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1059 which is organized exclusively to provide assistance to residents of the Commonwealth who served or
1060 had a family member serve in Operation Desert Shield-Desert Storm.

1061 114. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1062 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1063 of the Internal Revenue Code which is organized exclusively to provide (i) legal and accounting
1064 representation free of charge to Virginia citizens whose income is below or at 250 percent of the federal
1065 poverty level; (ii) outreach and teaching materials for low-income taxpayers; and (iii) publications,
1066 including a quarterly newsletter, about low-income taxation.

1067 115. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1068 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1069 of the Internal Revenue Code which is organized exclusively for the purpose of providing educational
1070 opportunities to the citizens of the Commonwealth through publications, seminars, conferences,
1071 presentations, displays and activities related to the James River Watershed.

1072 116. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1073 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1074 of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities
1075 and injuries on Virginia's roadways by working with traffic safety advocates in the development of
1076 strategies and programs to accomplish its goal.

1077 117. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1078 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
1079 the Internal Revenue Code which is organized exclusively to foster and encourage the development of
1080 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and
1081 State University and such other local, county, state and federal agencies, civic groups, business concerns,
1082 and individuals that participate in the development of 4-H youth and adults through community
1083 programs and services.

1084 118. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1085 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
1086 the Internal Revenue Code which is organized exclusively to promote, develop, and maintain a
1087 comprehensive program for the education, prevention, treatment, rehabilitation and aftercare of alcoholics
1088 and other drug abusers.

1089 119. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1090 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1091 of the Internal Revenue Code which is formed exclusively to provide emergency care for abused
1092 children, runaway children and homeless children.

1093 120. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1094 consumption by a nonprofit, nonstock organization which is exempt from federal income taxation
1095 pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote,
1096 organize and put on public block parties in the downtown area of a city, with profits from such parties
1097 being donated to designated and qualified charities.

1098 121. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1099 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1100 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perform missionary outreach
1101 work in West Africa by providing food, clothing and rent assistance.

1102 122. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2005, tangible personal
1103 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1104 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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,

1166 regardless of economic status, and which has provided such services for thirty or more years.

1167 134. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1168 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
1169 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1170 providing assistance to the needy through ministries that support elderly women in the Johnson
1171 City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, distributing food, and sending medications
1172 and medical supplies to third world countries.

1173 135. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1174 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
1175 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide
1176 housing-related services to low and moderate income households, within the boundaries of the Eighth
1177 Planning District established pursuant to § 15.2-4203, including such services as, but not limited to,
1178 eviction prevention services, housing identification and placement services, and housing financial
1179 assistance services.

1180 136. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1181 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1182 the Fifteenth Planning District established pursuant to § 15.2-4203 which (i) is exempt from federal
1183 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is organized for the purpose
1184 of assisting in the placement of children with adoptive families; and (iii) accomplishes its purpose by
1185 providing adoption-related services to children waiting to be adopted, birth parents, prospective adoptive
1186 parents, adoptive families, and adult adoptees.

1187 137. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1188 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
1189 the Fifteenth Planning District established pursuant to § 15.2-4203 and exempt from federal income
1190 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, which provides services and programs
1191 designed to maintain and improve the health, wellness, good cognitive functioning, and quality of life
1192 for persons fifty years of age and older, and to assist such persons to function independently.

1193 138. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1194 property purchased for use or consumption by a nonprofit organization located in the Johnson
1195 City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, which is exempt from federal income
1196 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to assist low income
1197 citizens through programs that (i) provide child care to low income parents who are employed or in job
1198 training; (ii) support pregnant teenagers; (iii) promote adult literacy; (iv) foster education, youth
1199 development, and women's wellness; and (v) provide evening meals to low income families.

1200 139. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1201 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1202 the Eighteenth Planning District established pursuant to § 15.2-4203, which (i) is exempt from federal
1203 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is operated and organized to
1204 promote civic, social, educational, and cultural advancement; and (iii) accomplishes this purpose by
1205 means including, but not limited to, providing educational mentoring to primary and high school
1206 students and funding scholarships to graduating high school students and women reentering college.

1207 140. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1208 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1209 the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1210 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to (i) assist children in
1211 developing self-esteem and academic and life skills through sports and physical play; (ii) educate the
1212 public about the power of sports in children's development; and (iii) provide educational materials on
1213 sports and children to parents and teachers.

1214 141. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1215 property purchased for use or consumption by a nonprofit corporation, which is exempt from federal
1216 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and organized to prevent
1217 homelessness and help individuals and families achieve self-sufficiency by providing housing and related
1218 services, grants to prevent eviction, and counseling and support to homeless Virginia citizens.

1219 142. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1220 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
1221 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1222 (i) informing citizens about transportation, land use, and environmental issues that affect the National
1223 Capital Region; (ii) expanding public participation in transportation planning and decision-making; (iii)
1224 ensuring that federal air quality and transportation laws are implemented; (iv) advocating additional
1225 transit facilities, pedestrian access, and bicycle pathways; and (v) promoting the coordination of
1226 transportation, environmental and land use planning at the municipal, county, state, and regional levels.

1227 143. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal

property purchased for use or consumption by a nonprofit organization located within the boundaries of the Ninth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote the study and knowledge of gardening, landscape design, and horticulture through such activities as, but not limited to, (i) operating and maintaining a library for books, manuscripts, works of art, and related artifacts; (ii) sponsoring educational programs for scholars and the public; (iii) publishing, distributing, and selling educational publications, including free or subsidized dissemination of such works; and (iv) maintaining gardens and research facilities.

144. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit corporation, located within the boundaries of the Eleventh Planning District pursuant to § 15.2-4203, which is 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.

145. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit organization, located within the boundaries of the Eleventh Planning District pursuant to § 15.2-4203, which is 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.

146. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit corporation, located within the boundaries of the Eleventh Planning District pursuant to § 15.2-4203, which is 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.

147. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing cross-cultural and educational exchange programs, internships, and training seminars for students, teachers, and professionals, with emphasis on such exchange between Japan and the United States.

148. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization, designated under § 32.1-122.7, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote careers in health services and to provide access to primary care for medically underserved populations through community-academic partnerships.

149. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 protecting the natural, scenic, recreational, and historical values of the Rappahannock River and its tributaries.

150. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and organized (i) to create public awareness regarding prisoners of war and persons missing in military action and (ii) to raise funds for needy persons.

151. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 pioneering the development of strategies and programs that leverage the power of the emerging global medium to have a positive impact on society by improving the lives of families and children and empowering the disadvantaged.

152. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, 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 purposes including, but not limited to, (i) providing opportunities for the citizens of Virginia to participate in the provision of health care, education, and the daily needs of Tibetan refugee children in refugee camps in Nepal and (ii) providing opportunities for Virginia citizens to give hearing aids to deaf children in Vietnam and to participate in medical teams going into Cambodia, Laos and Nepal.

153. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2005*, tangible equipment and uniforms for use by children in football, soccer, basketball, lacrosse, softball, and cheerleading purchased by a nonprofit corporation that is exempt from taxation pursuant to § 501 (c) (3)

1289 of the Internal Revenue Code and organized for the purpose of (i) offering sports activities to children in
1290 the northern part of Virginia, and (ii) advancing the character of youth and promoting sportsmanship,
1291 team spirit, fair play, honesty and patriotism among youth by providing and supervising youth sports
1292 programs.

1293 154. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
1294 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
1295 (c) (3) of the Internal Revenue Code and organized to provide housing-related services to low and
1296 moderate income households, within the boundaries of the Eighth Planning District established pursuant
1297 to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing
1298 identification and placement services, and housing financial assistance services.

1299 155. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1300 property purchased for use or consumption by a nonprofit organization which is exempt from federal
1301 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote public
1302 safety, health, good living, fellowship, recreation, conservation, justice, and law and order for the
1303 citizens of the Konnarock, Green Cove, Laurel Valley communities.

1304 156. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1305 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1306 the Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1307 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to perform a wide array
1308 of charitable services including, but not limited to, aid to patients and research for eye operations,
1309 speech therapy, burns, and Alzheimer's disease; provision of scholarships for high school students to
1310 attend college; and aid for religious pilgrimages.

1311 157. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1312 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1313 the Eighth Planning District, which is exempt from federal income taxation pursuant to § 501 (c) (3) of
1314 the Internal Revenue Code and organized for the purpose of providing free public service in the area of
1315 consumer horticulture and preservation of the environment.

1316 158. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1317 property purchased for use or consumption by a nonprofit organization which is exempt from federal
1318 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide
1319 ostomy-related educational and support services in the Northern Virginia area.

1320 159. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1321 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1322 the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1323 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1324 developing and operating residential programs and support services for persons with mental disabilities,
1325 to help them discover life opportunities for expanded choices, personal growth, increased independence,
1326 and participation in community life.

1327 160. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1328 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1329 the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1330 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of making
1331 housing opportunities available for persons with mental disabilities residing in the central area of
1332 Virginia.

1333 161. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1334 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1335 the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1336 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1337 providing assisted living services at affordable prices.

1338 162. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible general
1339 printing materials purchased to publish a bimonthly theological journal by a nonprofit organization
1340 located within the boundaries of the Fourth Planning District established pursuant to § 15.2-4203, which
1341 is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
1342 organized for the purpose of publishing a bimonthly theological journal and distributing it to thousands
1343 of churches and individuals.

1344 163. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal
1345 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1346 the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1347 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to assist those in need by
1348 providing (i) food, clothing, housewares, and transportation and (ii) financial assistance for housing,
1349 utilities, medication, and transportation.

1350 164. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal

property purchased for use or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide assistance to the needy, including, but not limited to, food, clothing and transportation to medical appointments.

165. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide services to low-income children and families, including parent education, transportation, health assessments, home visiting, developmental screenings, and referrals for medical care.

166. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 for purposes including (i) purchasing dictionaries for ninth grade public high school students who do not have one for home use; (ii) lending medical equipment for home use; (iii) providing entertainment tickets for emotionally disturbed children; and (iv) supporting the Virginia Peninsula Council on Domestic Violence.

167. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing a family environment to elderly people in a peaceful, relaxed, and comfortable home and encouraging them to continue to be vital members of the community.

168. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 to (i) facilitate cooperation among church-operated schools; (ii) provide educational and athletic activities for students; and (iii) provide professional development opportunities for teachers.

169. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Nineteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to foster participation in clean, wholesome, and competitive athletic events through the creation, organization, and promotion of programs in various sports.

170. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide assistance and support to needy and abused children through the operation of a special trips camp.

171. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 support to terminally ill patients and their families in the Fauquier County area.

172. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 to provide legal, educational, empowerment, and other services to the Central American and Latin communities in the Washington, D.C. metropolitan area including Northern Virginia.

173. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Ninth Planning District established pursuant to § 15.2-4203, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purposes of (i) supporting students in their pursuit of higher education through scholarships and tutoring, (ii) providing food for needy families at Thanksgiving, and (iii) creating community spirit through other activities.

174. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, building materials purchased for use or consumption by a nonprofit organization located within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing housing opportunities for low-income members of society by constructing homes, through volunteer help and charitable donations, and then selling these homes at cost, with no-interest mortgages, to low-income members of society.

175. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization which is (i) exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) organized for the purposes of providing emergency shelter for victims of domestic violence as well as crisis and supportive counseling, and educating the community in an effort to end domestic violence; and (iii) located within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

176. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 to (i) teach and foster the prevention of cruelty to children; (ii) create programs that treat and solve the problems of child abuse and neglect; and (iii) develop a statewide coalition of child abuse and neglect services, agencies and programs.

177. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 sponsoring volunteer projects to repair the homes of poor, elderly and disabled individuals living in the Shenandoah Valley.

178. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 to develop endowments to establish scholarship funds in perpetuity for graduates of Salem High School.

179. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 to (i) stop drunk driving, (ii) support the victims of drunk driving and (iii) prevent underage drinking.

180. From July 1, 2000, 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 sponsoring amateur sports throughout the Commonwealth.

181. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of globally finding and supporting individuals with ideas for far-reaching social change to yield regional and national advances in education, health, human rights, the environment and other areas of social concern.

182. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203, 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.

183. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, 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 (i) to eradicate sexual abuse and domestic and dating violence; (ii) to aid victims of such abuse and violence; and (iii) to develop programs, as resources permit, to aid dysfunctional families and teenage runaways, and to provide counseling to perpetrators of sexual assault and domestic violence and other deviant behavior.

184. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization, designated under § 32.1-122.7, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote careers in health services and to provide access to primary care for medically underserved populations through community-academic partnerships.

§ 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~~Ending July 1, 2006, 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~~Ending July 1, 2006, 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~~*Ending July 1, 2006*, 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~~ *Ending 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 Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2006*, 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 Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2006*, 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 Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2006*, 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 Beginning July 1, 1989, through June 30, 2001~~*and ending July 1, 2006*, 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 natural habitats.

10. ~~Through June 30, 2001~~*Ending July 1, 2006*, tangible personal property purchased for use or consumption by a nonstock, nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide a public park and botanical garden for the entertainment and recreation of the citizens of the Commonwealth and to promote the advancement of botanical science through research and education of science students.

11. a. ~~From Beginning July 1, 1990, through June 30, 2001~~*and ending July 1, 2006*, 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 which coordinates and promotes art in the Roanoke Valley.

b. ~~From Beginning July 1, 1995, through June 30, 2001~~*and ending July 1, 2006*, 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 which coordinates and promotes art in the Shenandoah Valley.

12. ~~From Beginning July 1, 1995, through June 30, 2001~~*and ending July 1, 2006*, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for the purposes of (i) promoting the best interests and welfare of the Jewish community; (ii) enriching and furthering an appreciation of the spiritual, cultural, and ethical heritages and values of Judaism as they apply to the Jewish way of life in America; and (iii) promoting fellowship, harmony, and rapport among Americans of the Jewish faith and among all citizens of the community at large.

13. 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 organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

1535 14. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1536 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1537 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to produce contemporary
1538 American and English theatre by professional artists from throughout the country for the education and
1539 entertainment of Virginians.

1540 15. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1541 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1542 § 501 (c) (3) of the Internal Revenue Code and organized to collect, preserve and disseminate
1543 information concerning genealogical and historical data; to advance the practice of thorough and ethical
1544 research; to foster careful documentation and scholarly writing; and to issue publications relating to the
1545 field of genealogy.

1546 16. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1547 property purchased for use or consumption by a nonprofit community theatre organization exempt from
1548 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to present a
1549 summer musical production within the boundaries of the Fourth Planning District Commission
1550 established pursuant to § 15.2-4203 for the education and entertainment of Virginians.

1551 17. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1552 property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from
1553 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and
1554 organized and operated to hold, manage, preserve, and exhibit a Virginia estate and home of the first
1555 President of the United States; to operate a library, open to the public and researchers free of charge,
1556 holding books, manuscripts, documents, and graphic arts relating to the life and times of such President;
1557 and to provide educational programs for students and teachers.

1558 18. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1559 property purchased for use or consumption by, or sold by, a nonprofit organization exempt from taxation
1560 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to foster, promote and
1561 increase the musical knowledge, appreciation, experience and performing ability of young people and of
1562 the general public, by establishing, maintaining and operating one or more youth symphony orchestras in
1563 the Commonwealth.

1564 19. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1565 property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501
1566 (c) (3) of the Internal Revenue Code and organized to encourage interest in the fine and performing arts
1567 by providing an opportunity for the general public to observe works of classical and contemporary
1568 artists and to provide instruction and training for individuals in, and facilities for experimentation and
1569 development of, the composition and presentation of the fine and the performing arts.

1570 20. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1571 property purchased for use or consumption by a nonstock, nonprofit performing arts organization exempt
1572 from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which (i) provides professional
1573 theatrical productions at a reasonable cost to audiences in the Commonwealth, (ii) receives financial
1574 support from the Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv)
1575 is dedicated to engendering an appreciation for theatre in the Commonwealth.

1576 21. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1577 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
1578 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to acquire, reconstruct and
1579 preserve the adult home and burial place of a signer of the Declaration of Independence and to
1580 cooperate with universities within the Commonwealth in training artisans, architects and others in
1581 preservation skills.

1582 22. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1583 property purchased for use or consumption by a nonprofit organization which is exempt from taxation
1584 pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and
1585 operated for the purpose of acquiring, renovating, constructing, and operating a Civil War site and
1586 museum and an adjacent Civil War era residence.

1587 23. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~~~and ending July 1, 2006~~, the sale or charges
1588 for any room or rooms, lodgings, accommodations, or meals furnished, and tangible personal property
1589 purchased for use or consumption by a Jewish women's nonprofit charitable corporation exempt from
1590 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide (i)
1591 opportunities for health education programs, primarily regarding women's health care, (ii) youth
1592 activities, (iii) education on issues of importance to the community, and (iv) opportunities for doctors
1593 from Israel to participate in an exchange program with physicians associated with medical colleges in
1594 Virginia.

1595 24. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~~~and ending July 1, 2006~~, tangible personal
1596 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 (i) operating for the purpose of preserving, protecting, and promoting awareness of the historic, natural, and cultural resources of a county located in the Sixteenth Planning District established pursuant to § 15.2-4203; and (ii) accomplishing this purpose by such means as donating applicable books to libraries, the placing of historic markers, and providing or arranging historic and cultural tours in such counties.

33. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 to promote the performing arts by providing theatrical facilities at below market cost to nonprofit performing arts groups and promoters.

34. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 to produce special events and festivals designed to bring the community together and promote public interest in downtown Richmond.

35. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, 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 to promote preservation of the rural and small-town character of the Shenandoah Valley by facilitating natural resource conservation and

1658 environmentally sound land use.

1659 36. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1660 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
1661 the Eighteenth Planning District established pursuant to § 15.2-4203, which is exempt from taxation
1662 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote maritime history and
1663 education through such activities as, but not limited to (i) the establishment of a museum dedicated to
1664 the shipbuilding industry; (ii) archeological investigations of shipbuilding sites; and (iii) the
1665 reconstruction and maintenance of a 19th century shipbuilding and fishing village.

1666 37. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1667 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
1668 the Fifth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1669 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1670 promoting activities related to genealogy, including, but not limited to, research, education, record
1671 keeping, and collection and publication of documents.

1672 38. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1673 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
1674 § 501 (c) (3) of the Internal Revenue Code and organized to provide support to the University of
1675 Virginia's Orland E. White Arboretum, Inc., the state arboretum, through scientific research, cultural and
1676 education programs for the public, and financial assistance for tangible improvements.

1677 39. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1678 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
1679 the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation under § 501 (c)
1680 (3) of the Internal Revenue Code, which conducts symphony performances and educational programs on
1681 music in the central Virginia area.

1682 40. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1683 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
1684 the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation under § 501 (c)
1685 (3) of the Internal Revenue Code and organized to promote African-American history and culture
1686 through programs, exhibitions, and the cataloging and storing of historical artifacts for scholars.

1687 41. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1688 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
1689 § 501 (c) (3) of the Internal Revenue Code and organized (i) to collect and display to the public a
1690 representative sample of past and present military vehicles; (ii) to gather, write, edit, publish and
1691 otherwise create and disseminate material relating to the history of military vehicles; and (iii) to promote
1692 public awareness and understanding of the contribution military vehicles have made to various nations.

1693 42. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
1694 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1695 Revenue Code and organized (i) to collect and display to the public a representative sample of past and
1696 present military vehicles; (ii) to gather, write, edit, publish and otherwise create and disseminate material
1697 relating to the history of military vehicles; and (iii) to promote public awareness and understanding of
1698 the contribution military vehicles have made to various nations.

1699 43. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
1700 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1701 Revenue Code and organized primarily for the purpose of operating a museum and providing
1702 educational programs on the life and times of General George C. Marshall.

1703 44. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1704 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
1705 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to study and preserve the social,
1706 economic and political history of a village and its surrounding areas, located in a county with a
1707 population of at least 57,450 but no more than 60,000, by preserving the historical sites, artifacts and
1708 buildings.

1709 45. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1710 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
1711 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a museum
1712 dedicated to (i) promoting interest in the history of western Virginia, (ii) collecting, interpreting,
1713 preserving and making available materials relating to that history, and (iii) providing educational services
1714 to people and institutions throughout western Virginia.

1715 46. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1716 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
1717 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a year-round,
1718 professional theatre serving the western area of Virginia with cultural and educational programs and
1719 outreach services to youth.

47. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Thirteenth Planning District established pursuant to § 15.2-4203 exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of establishing a regional cultural arts center that will promote, provide, and preserve the performing and visual arts for the education of the citizens in the southern region of Virginia.

48. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203 which is (i) exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and (ii) organized for the purpose of operating and managing a museum dedicated to historic preservation, restoration and research.

49. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, 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 interdisciplinary scholarship and research of nineteenth century culture and supporting that purpose, in part, by sponsoring an annual conference, an annual journal, and an annual newsletter.

50. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, 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 to give students interested in acting, directing, and playwriting a chance to explore their talents in a professional setting; and to produce drama which speaks to current cultural issues such as discrimination and war.

§ 58.1-609.10. Miscellaneous 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. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption. "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil by an individual purchaser for other than business, commercial or industrial purposes. The Tax Commissioner shall establish by regulation a system for use by dealers in classifying individual purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil. Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any portion of such purchase for domestic use may, between the first day of the first month and the fifteenth day of the fourth month following the year of purchase, apply for a refund of the tax paid on the domestic use portion.

2. An occasional sale, as defined in § 58.1-602.

3. Tangible personal property for future use by a person for taxable lease or rental as an established business or part of an established business, or incidental or germane to such business, including a simultaneous purchase and taxable leaseback.

4. Delivery of tangible personal property outside the Commonwealth for use or consumption outside of the Commonwealth. Delivery of goods destined for foreign export to a factor or export agent shall be deemed to be delivery of goods for use or consumption outside of the Commonwealth.

5. ~~Through Ending June 30, 2001~~ sales of tangible personal property to a nonsectarian youth organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and sponsoring a national or international camping assembly within this Commonwealth for seven continuous days or more with attendance in excess of 20,000, which sale of tangible personal property is for use or consumption at such camping assembly.

6. Tangible personal property purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants, and Children.

7. Tangible personal property purchased for use or consumption in the performance of maintenance and repair services at Nuclear Regulatory Commission-licensed nuclear power plants located outside the Commonwealth.

8. 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 exclusively to promote efficiency and fairness in the offer and sale of securities for the benefit of investors, securities issuers, and the general public, by providing for electronic communication, filing, processing, dissemination and review of securities registration materials, and by serving as a database for securities law information filed with regulators having primary and immediate authority to administer the regulation of the commerce of securities.

9. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use in the construction of improvements which are to be used solely for affordable rental dwelling units for persons who are of the age of at least 62 years, if at least part of the funds for site development and the

1781 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal
1782 Revenue Code and if the amount of funds which would otherwise have to be provided by the tax
1783 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall
1784 be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing
1785 Tax Credit Program.

1786 10. From July 1, 1995, through June 30, 2001, tangible personal property donated or sold for
1787 distribution to individuals in the United States who have been victims of a natural disaster which has
1788 been declared a disaster for federal aid purposes by the President of the United States.

1789 11. From July 1, 1995, through June 30, 2001, copies of medical records purchased by an attorney or
1790 his law firm for use in case preparations.

1791 12. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1792 property purchased for use or consumption by a nonstock, nonprofit corporation organized under the
1793 laws of the State of Delaware which is exempt from taxation under § 501 (c) (3) of the Internal
1794 Revenue Code and was formed for the purposes of (i) promoting the development of the private sector
1795 of the nation of Romania and (ii) carrying out all other purposes and policies of, and complying with,
1796 the relevant sections of the Support For East European Democracy Act of 1989 (P.L. 101-179, 22
1797 U.S.C. § 5401 et seq.).

1798 13. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1799 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1800 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the social welfare and
1801 defend the human rights of persons born and unborn.

1802 14. From July 1, 1997, through June 30, 2001, livestock sold at auction by a chamber of commerce
1803 exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the proceeds of
1804 such auction are distributed to contestants in a junior livestock show and sale.

1805 15. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1806 property purchased for use or consumption by any civic youth organization or corporation which is
1807 organized solely for the purpose of promoting community little league-type baseball or softball.

1808 16. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, a professional's
1809 provision of original, revised, edited, reformatted or copied documents, including but not limited to
1810 documents stored on or transmitted by electronic media, to its client or to third parties in the course of
1811 the professional's rendition of services to its clientele.

1812 17. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, lodging and meals
1813 for members paid by and tangible personal property purchased for use or consumption by a nonprofit
1814 veterans association exempt from taxation under § 501 (c) (19) of the Internal Revenue Code and which
1815 is organized to provide scholarships to National Guard members and their families, extra life insurance
1816 for National Guard members, and interest-free loans to National Guard members who have lost their
1817 full-time jobs, homes or cars.

1818 18. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1819 property purchased for use or consumption by any organization which is organized solely for the
1820 purpose of operating a nonprofit swim team for children ages eighteen and under.

1821 19. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1822 property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501
1823 (c) (3) of the Internal Revenue Code and organized exclusively to promote long-distance running as a
1824 competitive sport and healthful exercise through publications, videos, races, training runs, safety
1825 workshops, clinics and cooperative fitness events with local communities.

1826 20. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1827 property purchased for use or consumption by a nonprofit corporation organized under the laws of the
1828 Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal
1829 Revenue Code and is organized and operated exclusively to sponsor and promote baseball programs for
1830 boys ages thirteen through eighteen and to sponsor baseball tournaments from local through state levels.

1831 21. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1832 property purchased for use or consumption by a nonprofit organization which is exempt from federal
1833 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to
1834 advance the moral character of and promote sportsmanship, team spirit, fair play, honesty and patriotism
1835 among youth by providing and supervising a community soccer program.

1836 22. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1837 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1838 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the many historic,
1839 cultural and natural qualities of a unique region that was once a stage for Civil War activity and
1840 continues to be a rich resource of rural and traditional town cultures and recreational activities.

1841 23. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1842 property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501

1843 (c) (3) of the Internal Revenue Code which is organized for the purpose of fostering economic
1844 development by working with owners or managers of small businesses to create jobs, make capital
1845 investments, and increase sales, and which receives funding from the Department of Business
1846 Assistance, the U.S. Small Business Administration, and political subdivisions of the Commonwealth.
1847 24. ~~From Beginning July 1, 2000, through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
1848 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1849 the Eighth Planning District established pursuant to § 15.2-4203, exempt from taxation under § 501 (c)
1850 (3) of the Internal Revenue Code which is organized to provide for the funding, construction and
1851 operation of a community rowing boathouse for use by public and private high schools, community
1852 rowing clubs and individuals through educational and recreational programs.