

012917880

HOUSE BILL NO. 2004

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance)

(Patrons Prior to Substitute—Delegates Parrish and Reid [HB 2509])

House Amendments in [] — February 4, 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.

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 June 30, 2001,~~ Ending July 1, 2002, 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" means equipment for which the Parent Teacher Association or other group has received certification from the school that it will accept as a donation of equipment. The certification provided by the school shall be in accordance with regulations promulgated by the Tax

ENGROSSED

HB2004EH1

Commissioner. Notwithstanding the other provisions of this subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising programs from which a nonprofit elementary or secondary school receives a commission or the net proceeds after the payment of vendors and other direct expenses.

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

b. From July 1, 1990, 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 primarily for the purpose of operating a state-licensed day-care center or a preschool that hires only certified public school teachers or teachers who are college graduates holding a degree from an accredited four-year institution of higher education and certified by an organization recognized by the U.S. Department of Education or by some other nationally recognized organization, and which has a regularly prescribed curriculum.

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

11. ~~From Beginning~~ July 1, 1989, ~~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 primarily for the purpose of operating a public library.

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

13. ~~From Beginning~~ July 1, 1990, ~~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 primarily for the purpose of operating an arts center which offers and sponsors a year-round schedule of art education classes for adults and children, a continuous series of exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or a nominal charge.

14. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001 and ending July 1, 2002~~, tangible personal property purchased for use or consumption by a nonprofit volunteer 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 enhancing education by assisting a city public library with its physical and service needs.

15. ~~From Beginning~~ July 1, 1991, ~~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 combat illiteracy by tutoring and training adults and by increasing community awareness of the illiteracy problem.

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

17. ~~From Beginning~~ July 1, 1995, ~~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 educational and recreational services for at-risk youth and which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

18. ~~From Beginning~~ July 1, 1995, ~~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 specialized information and referral services, education programs and advocacy on behalf of deaf and hard-of-hearing persons within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

19. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001 and ending July 1, 2002~~, tangible personal 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.

31. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ and ending July 1, 2002, 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, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to design and deliver educational programs for (i) older persons by older persons, including disabled, low-income and minority individuals, for the purpose of keeping older persons up-to-date in technology, psychology and health maintenance and (ii) the purpose of exploring human values, the philosophical underpinnings of community service, and the ultimate meaning of life.

32. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2002~~, tangible personal property purchased for use or consumption by a nonprofit corporation in Central Virginia, 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 coordinate professionals, expertise, curricular materials, funds and school personnel to (i) create educational programs that raise community awareness regarding watershed health, (ii) collect data about the watershed so as to help further soil, water and habitat conservation in the community, and (iii) design replicable project models that can be of use to rural Virginia's schools and communities, all through hands-on learning experiences.

33. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2002~~, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Fifteenth 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 opportunities for international educational exchange for foreign high school students to visit Virginia, and for Virginia high school students to visit foreign countries.

§ 58.1-609.7. Medical-related 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. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses, eyeglass cases and contact lens storage containers when distributed free of charge, all solutions or sterilization kits or other devices applicable to the wearing or maintenance of contact lenses or eyeglasses when distributed free of charge, and hearing aids dispensed by or sold on prescriptions or work orders of licensed physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and fitters, nurse practitioners, physician assistants, and veterinarians; controlled drugs purchased for use by a licensed physician, optometrist, licensed nurse practitioner, or licensed physician assistant in his professional practice, regardless of whether such practice is organized as a sole proprietorship, partnership or professional corporation, or any other type of corporation in which the shareholders and operators are all licensed physicians, optometrists, licensed nurse practitioners, or licensed physician assistants engaged in the practice of medicine, optometry, or nursing, but excluding nursing homes, clinics, and similar corporations not otherwise exempt under this section; medicines and drugs purchased for use or consumption by a licensed hospital; and samples of prescription drugs and medicines and their packaging distributed free of charge to authorized recipients in accordance with the Federal Food, Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines and drugs.

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

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

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

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

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

7. ~~Through June 30, 2001~~ *Ending July 1, 2003*, tangible nonmedical personal property purchased by a 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 as bandages, gauze dressings, incontinence products and wound-care products, when purchased by a Medicaid recipient through a Department of Medical Assistance Services provider agreement.

21. 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 provide a comprehensive network of medical and psycho-social treatment to adults, on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

22. From July 1, 1996, 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 and operated primarily to benefit a medical college affiliated with a state university by providing support services to and conducting the professional practices of faculty members associated with such medical college.

23. ~~From Beginning July 1, 1997, 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 established at the initiative of the General Assembly and its Joint Commission on Health Care to increase access to primary and preventive health care for Virginia's uninsured and medically underserved citizens.

24. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2003,~~ 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 coordinate and facilitate the delivery of health care services to the children, aged birth to six years, of families whose incomes fall below the federal poverty level.

25. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2003,~~ 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 to initiate, promote, assist, develop, maintain, and conduct, directly or indirectly, studies, investigations and research relating to the treatment and prevention of birth defects.

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

27. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2003,~~ 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 provide dental services within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.

28. ~~From Beginning July 1, 1995, through June 30, 2001 and ending July 1, 2003,~~ 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 provide patient, family and community education programs about cancer as well as free community cancer screenings and to acquire, own and operate an out-patient medical facility for the provision of radiation therapy services to cancer patients.

29. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2003,~~ 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 provide support and assistance to primary and secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate community education of the disease; and to support research into its prevention.

30. ~~From Beginning July 1, 1998, 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 organized exclusively to provide breast cancer support and outreach for the medically underserved, including free mammography programs.

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

32. ~~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 taxation under § 501 (c) (3) of the Internal Revenue Code and organized to address the nationwide shortage of transplantable organs by promoting an increase in organ and tissue donation through campaigns in 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 from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) the Commonwealth, any political subdivision of the Commonwealth, or any school, agency or instrumentality thereof.

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

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

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

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

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

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

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

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

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

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

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

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

489 17. ~~From Beginning July 1, 1990, through June 30, 2001~~ *and ending July 1, 2004*, tangible personal
490 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 hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and

552 girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts
553 less expenses) from such sales are contributed directly to or used to fund the charitable purposes for
554 which the organization is organized.

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

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

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

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

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

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

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

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

607 36. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001 and ending July 1, 2004~~, tangible personal
608 property purchased for use or consumption by a nonprofit organization exempt from taxation under
609 § 501 (c) (3) of the Internal Revenue Code and organized to provide individuals within the boundaries
610 of the Twenty-third Planning District established pursuant to § 15.2-4203 who have disabling conditions
611 with access to, support and assistance in the use of, and information concerning state-of-the-art
612 technology in order to maximize their potential independence in their community; to maintain a
613 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 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 established to promote character development and citizenship training for youth within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203 by providing a supervised physical education program through softball teams and leagues.

47. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide needy individuals with financial assistance for rent and

675 mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the
676 Eighteenth Planning District established pursuant to § 15.2-4203.

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

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

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

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

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

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

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

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

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

733 57. ~~From Beginning July 1, 1995, through June 30, 2001 and ending July 1, 2004,~~ tangible personal
734 property purchased for use or consumption by a nonprofit charitable organization exempt from taxation
735 under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to offer to those
736 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.

66. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2004, tangible personal property purchased for use or consumption by a military-related foundation exempt from taxation under

798 § 501 (c) (3) of the Internal Revenue Code which is organized to collect toys for needy children to be
799 distributed during the Christmas season.

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

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

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

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

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

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

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

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

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

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

850 77. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2004,~~ tangible personal
851 property purchased for use or consumption by a nonprofit corporation organized under the laws of the
852 Commonwealth and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose
853 purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish
854 community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central
855 planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or
856 distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and
857 assisting non-Jewish agencies with similar charitable and educational purposes; (vii) expending or
858 distributing funds for charitable, educational, religious or other purposes described in § 170 (c) (1) and
859 (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 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

921 operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii)
922 coordinating a network among member organizations; (iii) providing information to its member
923 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and
924 promoting research and study of environmental problems and promulgating the results thereof; and (v)
925 promoting and supporting sound environmental protection policies.

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

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

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

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

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

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

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

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

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

981 99. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001 and ending July 1, 2005~~, tangible personal
982 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 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support for the Virginia

1044 Rehabilitation Center for the Blind and those citizens of the Commonwealth receiving services from the
1045 Center.

1046 111. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1047 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
1048 the Internal Revenue Code which is organized exclusively to provide services to families affected by
1049 domestic violence, including educational support for female victims of domestic violence and
1050 educational prevention for children who have experienced domestic violence.

1051 112. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1052 property purchased for use or consumption by an organization which is exempt from taxation pursuant
1053 to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of improving the lives of
1054 persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive
1055 equipment and respite care.

1056 113. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1057 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1058 which is organized exclusively to provide assistance to residents of the Commonwealth who served or
1059 had a family member serve in Operation Desert Shield-Desert Storm.

1060 114. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1061 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1062 of the Internal Revenue Code which is organized exclusively to provide (i) legal and accounting
1063 representation free of charge to Virginia citizens whose income is below or at 250 percent of the federal
1064 poverty level; (ii) outreach and teaching materials for low-income taxpayers; and (iii) publications,
1065 including a quarterly newsletter, about low-income taxation.

1066 115. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1067 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1068 of the Internal Revenue Code which is organized exclusively for the purpose of providing educational
1069 opportunities to the citizens of the Commonwealth through publications, seminars, conferences,
1070 presentations, displays and activities related to the James River Watershed.

1071 116. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1072 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1073 of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities
1074 and injuries on Virginia's roadways by working with traffic safety advocates in the development of
1075 strategies and programs to accomplish its goal.

1076 117. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1077 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
1078 the Internal Revenue Code which is organized exclusively to foster and encourage the development of
1079 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and
1080 State University and such other local, county, state and federal agencies, civic groups, business concerns,
1081 and individuals that participate in the development of 4-H youth and adults through community
1082 programs and services.

1083 118. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1084 property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of
1085 the Internal Revenue Code which is organized exclusively to promote, develop, and maintain a
1086 comprehensive program for the education, prevention, treatment, rehabilitation and aftercare of alcoholics
1087 and other drug abusers.

1088 119. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1089 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1090 of the Internal Revenue Code which is formed exclusively to provide emergency care for abused
1091 children, runaway children and homeless children.

1092 120. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1093 consumption by a nonprofit, nonstock organization which is exempt from federal income taxation
1094 pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote,
1095 organize and put on public block parties in the downtown area of a city, with profits from such parties
1096 being donated to designated and qualified charities.

1097 121. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1098 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1099 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perform missionary outreach
1100 work in West Africa by providing food, clothing and rent assistance.

1101 122. ~~From Beginning July 1, 1998, through June 30, 2004 and ending July 1, 2005,~~ tangible personal
1102 property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3)
1103 of the Internal Revenue Code which is organized exclusively to provide a means for citizens of the
1104 Commonwealth to work together to protect the Chesapeake Bay through education and to provide the
1105 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, regardless of economic status, and which has provided such services for thirty or more years.

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

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

1172 135. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1173 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
1174 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide
1175 housing-related services to low and moderate income households, within the boundaries of the Eighth
1176 Planning District established pursuant to § 15.2-4203, including such services as, but not limited to,
1177 eviction prevention services, housing identification and placement services, and housing financial
1178 assistance services.

1179 136. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1180 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1181 the Fifteenth Planning District established pursuant to § 15.2-4203 which (i) is exempt from federal
1182 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is organized for the purpose
1183 of assisting in the placement of children with adoptive families; and (iii) accomplishes its purpose by
1184 providing adoption-related services to children waiting to be adopted, birth parents, prospective adoptive
1185 parents, adoptive families, and adult adoptees.

1186 137. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1187 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
1188 the Fifteenth Planning District established pursuant to § 15.2-4203 and exempt from federal income
1189 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, which provides services and programs
1190 designed to maintain and improve the health, wellness, good cognitive functioning, and quality of life
1191 for persons fifty years of age and older, and to assist such persons to function independently.

1192 138. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1193 property purchased for use or consumption by a nonprofit organization located in the Johnson
1194 City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, which is exempt from federal income
1195 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to assist low income
1196 citizens through programs that (i) provide child care to low income parents who are employed or in job
1197 training; (ii) support pregnant teenagers; (iii) promote adult literacy; (iv) foster education, youth
1198 development, and women's wellness; and (v) provide evening meals to low income families.

1199 139. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1200 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1201 the Eighteenth Planning District established pursuant to § 15.2-4203, which (i) is exempt from federal
1202 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is operated and organized to
1203 promote civic, social, educational, and cultural advancement; and (iii) accomplishes this purpose by
1204 means including, but not limited to, providing educational mentoring to primary and high school
1205 students and funding scholarships to graduating high school students and women reentering college.

1206 140. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1207 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1208 the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1209 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to (i) assist children in
1210 developing self-esteem and academic and life skills through sports and physical play; (ii) educate the
1211 public about the power of sports in children's development; and (iii) provide educational materials on
1212 sports and children to parents and teachers.

1213 141. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1214 property purchased for use or consumption by a nonprofit corporation, which is exempt from federal
1215 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and organized to prevent
1216 homelessness and help individuals and families achieve self-sufficiency by providing housing and related
1217 services, grants to prevent eviction, and counseling and support to homeless Virginia citizens.

1218 142. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1219 property purchased for use or consumption by a nonprofit corporation which is exempt from federal
1220 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1221 (i) informing citizens about transportation, land use, and environmental issues that affect the National
1222 Capital Region; (ii) expanding public participation in transportation planning and decision-making; (iii)
1223 ensuring that federal air quality and transportation laws are implemented; (iv) advocating additional
1224 transit facilities, pedestrian access, and bicycle pathways; and (v) promoting the coordination of
1225 transportation, environmental and land use planning at the municipal, county, state, and regional levels.

1226 143. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2004~~ and ending July 1, 2005, tangible personal
1227 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1228 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) of the Internal Revenue Code and organized for the purpose of (i) offering sports activities to children in the northern part of Virginia, and (ii) advancing the character of youth and promoting sportsmanship,

1290 team spirit, fair play, honesty and patriotism among youth by providing and supervising youth sports
1291 programs.

1292 154. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
1293 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
1294 (c) (3) of the Internal Revenue Code and organized to provide housing-related services to low and
1295 moderate income households, within the boundaries of the Eighth Planning District established pursuant
1296 to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing
1297 identification and placement services, and housing financial assistance services.

1298 155. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1299 property purchased for use or consumption by a nonprofit organization which is exempt from federal
1300 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote public
1301 safety, health, good living, fellowship, recreation, conservation, justice, and law and order for the
1302 citizens of the Konnarock, Green Cove, Laurel Valley communities.

1303 156. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1304 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1305 the Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1306 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to perform a wide array
1307 of charitable services including, but not limited to, aid to patients and research for eye operations,
1308 speech therapy, burns, and Alzheimer's disease; provision of scholarships for high school students to
1309 attend college; and aid for religious pilgrimages.

1310 157. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1311 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1312 the Eighth Planning District, which is exempt from federal income taxation pursuant to § 501 (c) (3) of
1313 the Internal Revenue Code and organized for the purpose of providing free public service in the area of
1314 consumer horticulture and preservation of the environment.

1315 158. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1316 property purchased for use or consumption by a nonprofit organization which is exempt from federal
1317 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide
1318 ostomy-related educational and support services in the Northern Virginia area.

1319 159. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1320 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1321 the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1322 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1323 developing and operating residential programs and support services for persons with mental disabilities,
1324 to help them discover life opportunities for expanded choices, personal growth, increased independence,
1325 and participation in community life.

1326 160. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1327 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1328 the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1329 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of making
1330 housing opportunities available for persons with mental disabilities residing in the central area of
1331 Virginia.

1332 161. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1333 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1334 the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1335 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1336 providing assisted living services at affordable prices.

1337 162. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible general
1338 printing materials purchased to publish a bimonthly theological journal by a nonprofit organization
1339 located within the boundaries of the Fourth Planning District established pursuant to § 15.2-4203, which
1340 is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
1341 organized for the purpose of publishing a bimonthly theological journal and distributing it to thousands
1342 of churches and individuals.

1343 163. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1344 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
1345 the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
1346 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to assist those in need by
1347 providing (i) food, clothing, housewares, and transportation and (ii) financial assistance for housing,
1348 utilities, medication, and transportation.

1349 164. ~~From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal
1350 property purchased for use or consumption by a nonprofit organization located within the boundaries of
1351 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.

14. ~~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 exempt from taxation under

1536 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to produce contemporary
1537 American and English theatre by professional artists from throughout the country for the education and
1538 entertainment of Virginians.

1539 15. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1540 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1541 § 501 (c) (3) of the Internal Revenue Code and organized to collect, preserve and disseminate
1542 information concerning genealogical and historical data; to advance the practice of thorough and ethical
1543 research; to foster careful documentation and scholarly writing; and to issue publications relating to the
1544 field of genealogy.

1545 16. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1546 property purchased for use or consumption by a nonprofit community theatre organization exempt from
1547 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to present a
1548 summer musical production within the boundaries of the Fourth Planning District Commission
1549 established pursuant to § 15.2-4203 for the education and entertainment of Virginians.

1550 17. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1551 property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from
1552 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and
1553 organized and operated to hold, manage, preserve, and exhibit a Virginia estate and home of the first
1554 President of the United States; to operate a library, open to the public and researchers free of charge,
1555 holding books, manuscripts, documents, and graphic arts relating to the life and times of such President;
1556 and to provide educational programs for students and teachers.

1557 18. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1558 property purchased for use or consumption by, or sold by, a nonprofit organization exempt from taxation
1559 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to foster, promote and
1560 increase the musical knowledge, appreciation, experience and performing ability of young people and of
1561 the general public, by establishing, maintaining and operating one or more youth symphony orchestras in
1562 the Commonwealth.

1563 19. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1564 property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501
1565 (c) (3) of the Internal Revenue Code and organized to encourage interest in the fine and performing arts
1566 by providing an opportunity for the general public to observe works of classical and contemporary
1567 artists and to provide instruction and training for individuals in, and facilities for experimentation and
1568 development of, the composition and presentation of the fine and the performing arts.

1569 20. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1570 property purchased for use or consumption by a nonstock, nonprofit performing arts organization exempt
1571 from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which (i) provides professional
1572 theatrical productions at a reasonable cost to audiences in the Commonwealth, (ii) receives financial
1573 support from the Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv)
1574 is dedicated to engendering an appreciation for theatre in the Commonwealth.

1575 21. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1576 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
1577 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to acquire, reconstruct and
1578 preserve the adult home and burial place of a signer of the Declaration of Independence and to
1579 cooperate with universities within the Commonwealth in training artisans, architects and others in
1580 preservation skills.

1581 22. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1582 property purchased for use or consumption by a nonprofit organization which is exempt from taxation
1583 pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and
1584 operated for the purpose of acquiring, renovating, constructing, and operating a Civil War site and
1585 museum and an adjacent Civil War era residence.

1586 23. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2006, the sale or
1587 charges for any room or rooms, lodgings, accommodations, or meals furnished, and tangible personal
1588 property purchased for use or consumption by a Jewish women's nonprofit charitable corporation exempt
1589 from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide (i)
1590 opportunities for health education programs, primarily regarding women's health care, (ii) youth
1591 activities, (iii) education on issues of importance to the community, and (iv) opportunities for doctors
1592 from Israel to participate in an exchange program with physicians associated with medical colleges in
1593 Virginia.

1594 24. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2006, tangible personal
1595 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
1596 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to build and maintain through a
1597 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 environmentally sound land use.

36. ~~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 Eighteenth Planning District established pursuant to § 15.2-4203, which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote maritime history and education through such activities as, but not limited to (i) the establishment of a museum dedicated to the shipbuilding industry; (ii) archeological investigations of shipbuilding sites; and (iii) the reconstruction and maintenance of a 19th century shipbuilding and fishing village.

37. ~~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 Fifth 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 promoting activities related to genealogy, including, but not limited to, research, education, record keeping, and collection and publication of documents.

38. ~~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 provide support to the University of Virginia's Orland E. White Arboretum, Inc., the state arboretum, through scientific research, cultural and education programs for the public, and financial assistance for tangible improvements.

39. ~~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 Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, which conducts symphony performances and educational programs on music in the central Virginia area.

40. ~~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 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 promote African-American history and culture through programs, exhibitions, and the cataloging and storing of historical artifacts for scholars.

41. ~~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 (i) to collect and display to the public a representative sample of past and present military vehicles; (ii) to gather, write, edit, publish and otherwise create and disseminate material relating to the history of military vehicles; and (iii) to promote public awareness and understanding of the contribution military vehicles have made to various nations.

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

43. From July 1, 2000, 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 primarily for the purpose of operating a museum and providing educational programs on the life and times of General George C. Marshall.

44. ~~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 exclusively to study and preserve the social, economic and political history of a village and its surrounding areas, located in a county with a population of at least 57,450 but no more than 60,000, by preserving the historical sites, artifacts and buildings.

45. ~~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 operating a museum dedicated to (i) promoting interest in the history of western Virginia, (ii) collecting, interpreting, preserving and making available materials relating to that history, and (iii) providing educational services to people and institutions throughout western Virginia.

46. ~~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 operating a year-round, professional theatre serving the western area of Virginia with cultural and educational programs and 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 construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and if the amount of funds which would otherwise have to be provided by the tax

1782 exempt organization is reduced by the amount of the sales and use tax exemption. The rental units shall
1783 be considered to be affordable if the rent charged meets the criteria of the Federal Low Income Housing
1784 Tax Credit Program.

1785 10. From July 1, 1995, through June 30, 2001, tangible personal property donated or sold for
1786 distribution to individuals in the United States who have been victims of a natural disaster which has
1787 been declared a disaster for federal aid purposes by the President of the United States.

1788 11. From July 1, 1995, through June 30, 2001, copies of medical records purchased by an attorney or
1789 his law firm for use in case preparations.

1790 12. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1791 property purchased for use or consumption by a nonstock, nonprofit corporation organized under the
1792 laws of the State of Delaware which is exempt from taxation under § 501 (c) (3) of the Internal
1793 Revenue Code and was formed for the purposes of (i) promoting the development of the private sector
1794 of the nation of Romania and (ii) carrying out all other purposes and policies of, and complying with,
1795 the relevant sections of the Support For East European Democracy Act of 1989 (P.L. 101-179, 22
1796 U.S.C. § 5401 et seq.).

1797 13. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1798 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1799 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the social welfare and
1800 defend the human rights of persons born and unborn.

1801 14. From July 1, 1997, through June 30, 2001, livestock sold at auction by a chamber of commerce
1802 exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the proceeds of
1803 such auction are distributed to contestants in a junior livestock show and sale.

1804 15. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1805 property purchased for use or consumption by any civic youth organization or corporation which is
1806 organized solely for the purpose of promoting community little league-type baseball or softball.

1807 16. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2006,~~ a professional's
1808 provision of original, revised, edited, reformatted or copied documents, including but not limited to
1809 documents stored on or transmitted by electronic media, to its client or to third parties in the course of
1810 the professional's rendition of services to its clientele.

1811 17. ~~From Beginning July 1, 1997, through June 30, 2001 and ending July 1, 2006,~~ lodging and meals
1812 for members paid by and tangible personal property purchased for use or consumption by a nonprofit
1813 veterans association exempt from taxation under § 501 (c) (19) of the Internal Revenue Code and which
1814 is organized to provide scholarships to National Guard members and their families, extra life insurance
1815 for National Guard members, and interest-free loans to National Guard members who have lost their
1816 full-time jobs, homes or cars.

1817 18. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1818 property purchased for use or consumption by any organization which is organized solely for the
1819 purpose of operating a nonprofit swim team for children ages eighteen and under.

1820 19. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1821 property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501
1822 (c) (3) of the Internal Revenue Code and organized exclusively to promote long-distance running as a
1823 competitive sport and healthful exercise through publications, videos, races, training runs, safety
1824 workshops, clinics and cooperative fitness events with local communities.

1825 20. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1826 property purchased for use or consumption by a nonprofit corporation organized under the laws of the
1827 Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal
1828 Revenue Code and is organized and operated exclusively to sponsor and promote baseball programs for
1829 boys ages thirteen through eighteen and to sponsor baseball tournaments from local through state levels.

1830 21. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1831 property purchased for use or consumption by a nonprofit organization which is exempt from federal
1832 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to
1833 advance the moral character of and promote sportsmanship, team spirit, fair play, honesty and patriotism
1834 among youth by providing and supervising a community soccer program.

1835 22. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1836 property purchased for use or consumption by a nonprofit organization exempt from taxation under
1837 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the many historic,
1838 cultural and natural qualities of a unique region that was once a stage for Civil War activity and
1839 continues to be a rich resource of rural and traditional town cultures and recreational activities.

1840 23. ~~From Beginning July 1, 1998, through June 30, 2001 and ending July 1, 2006,~~ tangible personal
1841 property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501
1842 (c) (3) of the Internal Revenue Code which is organized for the purpose of fostering economic
1843 development by working with owners or managers of small businesses to create jobs, make capital

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

ENGROSSED

HB2004EH1