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HOUSE BILL NO. 2004**AMENDMENT IN THE NATURE OF A SUBSTITUTE**(Proposed by the Joint Conference Committee
on February 19, 2001)

(Patrons Prior to Substitute—Delegates Parrish [HB 2003]; Sherwood [HB 1796]; Pollard [HB 1815]; Hull [HB 1945]; and Moss [HB 2742])

A BILL to amend and reenact §§ 15.2-1104.1, 30-19.05, 30-19.1:3, 58.1-601, 58.1-608.2, 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, 58.1-609.10, 58.1-609.13, 58.1-610, 58.1-629, 58.1-3510.1, and 58.1-3818, as it is currently effective and as it may become effective, of the Code of Virginia, and to amend the Code of Virginia by adding a section numbered 58.1-622.1, relating to refund of sales and use tax paid by certain educational, medical-related, nonprofit civic and community service, nonprofit cultural, and miscellaneous organizations.

Be it enacted by the General Assembly of Virginia:

1. That §§ 15.2-1104.1, 30-19.05, 30-19.1:3, 58.1-601, 58.1-608.2, 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, 58.1-609.10, 58.1-609.13, 58.1-610, 58.1-629, 58.1-3510.1, and 58.1-3818, as it is currently effective and as it may become effective, of the Code of Virginia are amended and reenacted, and that the Code of Virginia is amended by adding a section numbered 58.1-622.1 as follows:

§ 15.2-1104.1. Tax on admissions to charitable events.

A municipal corporation that generally levies an admissions tax may, by ordinance, elect not to levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from sales and use tax, *or eligible for a refund of retail sales and use tax*, pursuant to §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10.

§ 30-19.05. Legislative consideration of certain exemptions from the retail sales and use tax.

A. When any bill establishing or expanding an exemption or exclusion from the retail sales and use tax under the categories of educational (§ 58.1-609.4), medical-related (§ 58.1-609.7), civic and community service (§ 58.1-609.8), cultural (§ 58.1-609.9), and miscellaneous (§ 58.1-609.10) is referred to a committee of the General Assembly, the chairman of the committee shall require, prior to consideration by the committee of the bill, a determination in writing by the Department of Taxation that the information required by this section has been provided and, if applicable, that the Department has determined that the requirements of subsection C have been satisfied. The Department of Taxation shall issue a preliminary determination, by January 5 prior to the session of the General Assembly in which such bill may to be considered, of such matters. If such information is incomplete, the Department shall explain the nature of the deficiencies. A copy of the preliminary determination shall be provided to the Division of Legislative Services as provided in subsection B of § 30-19.1:3.

B. A member of the General Assembly intending to patron a bill applicable to a nonprofit organization which establishes or expands an exemption or exclusion from the retail sales and use tax under the categories of educational (§ 58.1-609.4), medical-related (§ 58.1-609.7), civic and community service (§ 58.1-609.8), cultural (§ 58.1-609.9), and miscellaneous (§ 58.1-609.10) shall by the November 1 preceding the next regular session during which such bill may be considered, submit to the Department of Taxation the following information:

1. Estimate of state and local revenues which will be foregone as a direct result of the exemption;
2. Beneficiaries of the exemption;
3. Direct or indirect local, state or federal government assistance received by the person seeking exemption;
4. The extent to which the person, property, service or industry is exempt from the retail sales and use tax in other states;
5. Any external statutory, constitutional or judicial mandates in favor of the exemption;
6. Other state taxes to which the person, property, service or industry is subject;
7. Similar taxpayers who are not entitled to a retail sales and use tax exemption;
8. Other criteria, facts or circumstances which may be relevant to the request for exemption;
9. Exemption from federal income taxation under either § 501 (c) (3) or § 501 (c) (4) of the Internal Revenue Code, as evidenced by a ruling or other such documentation;
10. The purpose or purposes for which the entity is organized and operated, and the functions and services it exists to deliver, provided to Virginia citizens, along with an explanation of such services;
11. Proof that no more than forty percent of the organization's gross annual revenue, under generally accepted accounting principles, is spent on general administration, including salaries and fundraising;
12. The location of the organization's financial records available for public inspection and certification that such records are true, accurate, and complete. Salaries, including all benefits, of the

60 five most highly compensated employees shall be specifically disclosed. Organizations whose gross
61 annual revenue is \$250,000 or greater shall be subject to an annual financial audit performed by an
62 independent certified public accountant. Such audit report or reports shall be attached to the
63 organization's application for tax exempt status;

64 13. Proof of compliance with Chapter 5 (§ 57-48 et seq.) of Title 57 from organizations subject to it;
65 and

66 14. A volunteer board of directors with names and addresses provided.

67 C. An organization for which the information described in subsection B is required to be submitted
68 shall not be eligible for exemption from the retail sales and use tax unless the Department of Taxation
69 has determined that:

70 1. The organization is exempt from federal income taxation under either § 501 (c) (3) or § 501 (c)
71 (4) of the Internal Revenue Code;

72 2. No more than forty percent of the organization's gross annual revenue, under generally accepted
73 accounting principles, is spent on general administration, including salaries and fundraising;

74 3. If applicable, the organization is in compliance with the provisions of Chapter 5 (§ 57-48 et seq.)
75 of Title 57; and

76 4. The requested exemption is applicable only to purchases by the organization of tangible personal
77 property; however, this provision shall not apply with respect to the extension or renewal of an existing
78 sales and use tax exemption.

79 The failure of such an organization to maintain compliance with the provisions of this subsection
80 shall constitute grounds for revocation by the Department of its exemption from the retail sales and use
81 tax pursuant to §§ 58.1-608.2 and 58.1-623.1. Under circumstances evidencing a willful disregard or
82 misuse of such tax exempt status, the Tax Commissioner may revoke an organization's exemption back
83 to the date of noncompliance, subject to the applicable statute of limitations. No such retroactive
84 revocation shall be implemented unless the Tax Commissioner has first utilized the procedure prescribed
85 in subsection A of § 58.1-623.1.

86 D. By July 1, 2000, any nonprofit organization, other than a nonprofit church, that has qualified for a
87 sales and use tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or § 58.1-609.10,
88 shall submit to the Department of Taxation the information set forth in subsections B and C, for
89 consideration of the extension of such exemption during the 2001 Session of the General Assembly.
90 Such organizations shall thereafter update such information in accordance with the following schedule:
91 (i) organizations exempt under § 58.1-609.4 shall submit updated information by July 1, 2001, for
92 consideration of the extension of such exemption during the 2002 Session of the General Assembly; (ii)
93 organizations exempt under § 58.1-609.7 shall submit updated information by July 1, 2002, for
94 consideration of the extension of such exemption during the 2003 Session of the General Assembly; (iii)
95 the first half of organizations exempt under § 58.1-609.8, as determined by the Department, shall submit
96 updated information by July 1, 2003, for consideration of the extension of such exemption during the
97 2004 Session of the General Assembly; (iv) the second half of organizations exempt under § 58.1-609.8,
98 as determined by the Department, shall submit updated information by July 1, 2004, for consideration of
99 the extension of such exemption during the 2005 Session of the General Assembly; and (v)
100 organizations exempt under §§ 58.1-609.9 and 58.1-609.10 shall submit updated information by July 1,
101 2005, for consideration of the extension of such exemption during the 2006 Session of the General
102 Assembly. Each organization shall submit updated information every five years after this initial update.
103 Failure to make a complete and timely submission of the required information shall constitute grounds
104 for revocation by the Department of the organization's exemption from the retail sales and use tax.

105 E. Any nonprofit organization, other than a nonprofit church, that has qualified for a sales and use
106 tax exemption under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or § 58.1-609.10, and which has
107 been determined by the Department of Taxation to have provided the information required by subsection
108 B and, if applicable, to have satisfied the requirements of subsection C, shall be issued a numbered
109 exemption certificate or certificate of registration pursuant to § 58.1-623. The exemption certificate or
110 certificate of registration shall expire upon the scheduled expiration of the subdivision of the section
111 under which the organization has qualified for the exemption, and a new certificate thereafter shall be
112 issued to each organization which submits the required updated information and has been determined to
113 have met the requirements of this section.

114 F. For purposes of this section, the Department of Taxation and the Department of Agriculture and
115 Consumer Services shall be allowed to share information when necessary to supplement the information
116 required.

117 G. *The provisions of this section, except for the issuance of a numbered exemption certificate, shall*
118 *also apply to any organization eligible for a refund of retail sales and use tax pursuant to*
119 *§§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10.*

120 § 30-19.1:3. Limiting time for introduction and consideration of retail sales and use tax exemption
121 bills.

A. Any bill establishing or expanding an exemption or exclusion from the retail sales and use tax, *or eligibility for a refund of retail sales and use tax*, pursuant to Chapter 6 (§ 58.1-600 et seq.) of Title 58.1 shall be introduced for consideration by the General Assembly no later than the first calendar day of any regular session of the General Assembly.

B. No bill described in subsection A of this section shall be drafted or otherwise prepared by the Division of Legislative Services until the Division has received the Department of Taxation's preliminary determination as provided by subsection A of § 30-19.05.

C. The provisions of this section shall not apply with respect to any bill delaying the effective date of any retail sales and use tax exemption *or the effective date of eligibility for a refund of retail sales and use tax*.

§ 58.1-601. Administration of chapter.

A. The Tax Commissioner shall administer and enforce the assessment and collection of the taxes and penalties imposed by this chapter.

B. For purposes of evaluating the fiscal, economic and policy impact of sales and use tax exemptions, the Tax Commissioner may require from any person information relating to the evaluation of exempt purchases or sales, information relating to the qualification for exempt purchases, and information relating to direct or indirect government financial assistance which the person receives. Such information shall be filed on forms prescribed by the Tax Commissioner.

C. *The provisions of subsection B shall also apply to entities eligible for a refund of sales and use tax as provided in this chapter. The request for information from such entities may include information relating to the evaluation of refunds of such tax paid to such entities and information relating to an entity's eligibility for a refund of such tax.*

§ 58.1-608.2. Additional requirements applicable to certain of the nonprofit exemptions.

A. On and after July 1, 1994, in addition to the requirements set forth in §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10, any nonprofit organization that has qualified for a sales and use tax exemption, *or is eligible for a refund of sales and use tax*, under any of such sections and is required to submit to the Department of Taxation the information required by subsection C of § 30-19.05 shall also remain in compliance with the provisions of subsection D of § 30-19.05, and the failure to do so shall constitute grounds for the revocation of exempt status.

B. Organizations which seek exempt status with the Department of Taxation after an exemption category or classification under §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9 or § 58.1-609.10 has been enacted shall qualify for exempt status if the Department of Taxation issues, in addition to an exemption certificate or certificate of registration as provided in subsection F of § 30-19.05, a determination letter which states that such organization satisfies the requirements of subsections B, C, and D of § 30-19.05. *In addition, organizations that seek a refund of sales and use tax from the Department of Taxation pursuant to §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, or 58.1-609.10 shall be eligible for a refund of sales and use tax if the Department of Taxation issues a determination letter that states that such organization satisfies the requirements of subsections B, C, and D of § 30-19.05.* No further action by the General Assembly shall be required until such time as the exemption *or refund* category or classification may be the subject of a bill seeking renewal, extension, or further amendment.

§ 58.1-609.4. Educational exemptions.

A. 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 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, 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.

53. 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 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, 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.

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

B. The following subdivisions provide a limited exemption from the tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606. Such tax shall apply to sales for use or sales for consumption or sales of taxable services, made to the entities described in the following subdivisions on the earlier of the day following the expiration date applicable to the entity or January 1, 2003. Such entities in the following subdivisions with an expiration date after July 1, 2002, may apply for a refund of the tax paid on such sales made on and after January 1, 2003, through the expiration date applicable to such entity. Refunds may be paid as provided in § 58.1-622.1. Nothing in this subsection shall grant an exemption from, or expand an existing exemption of, such tax that is not otherwise specifically provided in the applicable subdivision.

1. 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.

2. 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.

3. 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.

4. 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.

95. 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.

~~106. From Beginning~~ July 1, 1989, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible 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.

~~117. 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.

~~128. 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.

~~139. 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.

~~1410. 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.

~~1511. 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.

~~1612. 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.

~~1713. 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.

~~1814. 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.

~~1915. 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.

~~2016. 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.

~~2117. From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2002*, tangible

306 personal property purchased for use or consumption by an organization exempt from taxation under
307 § 501 (c) (3) of the Internal Revenue Code and organized and operated (i) to conduct and publish
308 educational research for public school improvement, reform, and teacher education and (ii) to
309 disseminate such research in the community to encourage residents to take an interest in the teaching
310 and learning activities of local schools.

311 2218. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2002, tangible
312 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
313 under § 501 (c) (3) of the Internal Revenue Code which designs, equips and operates educational
314 telecommunications networks and classrooms serving schools and colleges within the Commonwealth
315 and whose activities include purchasing audio-visual equipment, contracting for transmission services
316 and training teachers.

317 2319. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2002, tangible
318 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
319 under § 501 (c) (3) of the Internal Revenue Code which is organized for the exclusive purpose of
320 supporting reading education programs for all Virginia citizens, accomplished through local councils,
321 special interest councils, teacher-training programs and annual conventions where ideas, techniques and
322 methods are shared by educator members who will use the acquired knowledge in direct reading
323 education.

324 2420. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2002, tangible
325 personal property purchased for use or consumption by a nonprofit scientific, educational, and charitable
326 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized
327 exclusively for the purpose of emphasizing scientific investigation and holding an annual science fair for
328 students within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

329 2521. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2002, tangible
330 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
331 under § 501 (c) (3) of the Internal Revenue Code and organized to provide residential treatment and
332 educational services to abused children and their families and to operate a Head Start program.

333 2622. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2002, tangible
334 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
335 under § 501 (c) (3) of the Internal Revenue Code and organized to educate the public about animal
336 agriculture and its importance to the quality of life of citizens, and to support research and education to
337 continuously improve animal agriculture production practices.

338 2723. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2002, tangible
339 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
340 under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote and advance the
341 interests of vocational-technical education in the public schools.

342 2824. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
343 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
344 Revenue Code and organized exclusively to operate a school which provides an ecumenical Christian
345 education for students in grades seven through twelve and to develop Christian study programs and to
346 train teachers for excellence in education.

347 2925. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2002, tangible
348 personal property purchased for use or consumption by a nonprofit corporation located in the Tidewater
349 region, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized
350 exclusively to nurture pre-school children of parents pursuing self-sufficiency, by providing an
351 affordable, quality education program.

352 3026. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
353 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
354 Revenue Code and organized for the purposes of (i) developing a pool of data processing professionals
355 who will share their knowledge and business expertise with members of the organization and other
356 members of the community who are evaluating information technology for ongoing endeavors, (ii)
357 sponsoring high school computer competitions, community computer training camps, and free data
358 processing workshops and classes, and (iii) providing college scholarships to computer competition team
359 members.

360 3127. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2002, tangible
361 personal property purchased for use or consumption by a nonprofit corporation located within the
362 boundaries of the Eighth Planning District established pursuant to § 15.2-4203, exempt from taxation
363 under § 501 (c) (3) of the Internal Revenue Code and organized to design and deliver educational
364 programs for (i) older persons by older persons, including disabled, low-income and minority
365 individuals, for the purpose of keeping older persons up-to-date in technology, psychology and health
366 maintenance and (ii) the purpose of exploring human values, the philosophical underpinnings of
367 community service, and the ultimate meaning of life.

3228. ~~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.

3329. ~~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.

30. *Beginning July 1, 2001, and ending July 1, 2002, 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 support the mission and purposes of a community college in the Commonwealth by raising funds for student scholarships and college programs.*

31. *Beginning July 1, 2001, and ending July 1, 2002, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide an alternative traditional, experiential educational program as well as GED preparation and testing for juvenile offenders who meet either the criteria for commitment in the Department of Juvenile Justices System or Child in Need of Service/Supervision petitions and probation.*

32. *Beginning July 1, 2001, and ending July 1, 2002, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide evaluation, education, training, and employment of handicapped persons.*

33. *Beginning July 1, 2001, and ending July 1, 2002, 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 (i) foster, promote and engage in aerospace education, (ii) coordinate the preparation and execution of an annual fly-in exposition, (iii) provide a forum for the exchange of aviation educational information, and (iv) make distributions to other nonprofit organizations for use in aerospace education.*

34. *Beginning July 1, 2001, and ending July 1, 2002, 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 serving as the administrative, financial, and fiscal agent for an institution of higher education in the Commonwealth of Virginia in research and sponsored program administration.*

35. *Beginning July 1, 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 a stable educational system beginning in infancy and continuing through the eighth grade emphasizing traditional values and traditional education.*

§ 58.1-609.7. Medical-related exemptions.

A. 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,

429 Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling
430 medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines
431 and drugs.

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

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

441 4. *Special equipment installed on a motor vehicle when purchased by a handicapped person to*
442 *enable such person to operate the motor vehicle.*

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

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

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

453 7. *Ending June 30, 2001, medical products and supplies, which are otherwise taxable, such as*
454 *bandages, gauze dressings, incontinence products and wound-care products, when purchased by a*
455 *Medicaid recipient through a Department of Medical Assistance Services provider agreement.*

456 B. *The following subdivisions provide a limited exemption from the tax imposed by this chapter or*
457 *pursuant to the authority granted in §§ 58.1-605 and 58.1-606. Such tax shall apply to sales for use or*
458 *sales for consumption or sales of taxable services, made to the entities described in the following*
459 *subdivisions on the earlier of the day following the expiration date applicable to the entity or January 1,*
460 *2003. Such entities in the following subdivisions with an expiration date after July 1, 2002, may apply*
461 *for a refund of the tax paid on such sales made on and after January 1, 2003, through the expiration*
462 *date applicable to such entity. Refunds may be paid as provided in § 58.1-622.1. Nothing in this*
463 *subsection shall grant an exemption from, or expand an existing exemption of, such tax that is not*
464 *otherwise specifically provided in the applicable subdivision.*

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

467 b. *Beginning July 1, 2001, and ending July 1, 2003, tangible personal property for use or*
468 *consumption by a nonprofit hospice. For purposes of this subdivision, "hospice" means an establishment*
469 *caring for the needs of terminally ill patients.*

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

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

476 73. ~~Through June 30, 2001~~*Ending July 1, 2003, tangible nonmedical personal property purchased by*
477 *a nonprofit organization organized exclusively for the purpose of providing housing and ancillary*
478 *assistance for individuals suffering from leukemia or oncological diseases, for other ill individuals, and*
479 *for the families of such individuals during periods of medical treatment of such individuals at any*
480 *hospital in the Commonwealth.*

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

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

489 105. ~~Through June 30, 2001~~*Ending July 1, 2003, tangible personal property purchased for use or*
490 *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.

~~146. 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.

~~147. 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.

~~148. 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.

~~149. 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.~~

~~1610. 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.

~~1711. 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.

~~1812. 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.

~~1913. 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 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.~~

~~2114. 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.

~~2215. 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.

~~2316. 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.

2417. ~~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.

2518. ~~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.

2619. ~~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.

2720. ~~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.

2821. ~~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.

2922. ~~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.

3023. ~~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.

3124. ~~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.

3225. ~~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.

3326. ~~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.

3427. ~~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.

3528. ~~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.

3629. 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.

30. Beginning July 1, 2001, and ending July 1, 2002, tangible personal property purchased for use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to improve access to primary health care for all Virginians by, including but not limited to, providing technical assistance to communities in developing not-for-profit primary care medical practices.

31. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to improve health care in Grenada by (i) offering continuing medical and nursing education, (ii) providing medical supplies and equipment, and (iii) using donated funds and services of volunteer groups, professionals and corporations.

32. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to (i) make quality hospice care available to persons with life threatening illnesses, their families and those affected by death and dying, (ii) advocate effectively for patient comfort, dignity and choice, and (iii) be recognized as a leading resource in clinical, ethical, and spiritual issues of dying and grief.

33. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to improve the recovery and quality of life for survivors of brain injury and their families by providing outreach to more than 10,000 families annually in the form of information and referral assistance.

34. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide physical, psychological, social and spiritual care for terminally ill persons and their families.

35. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to (i) provide comprehensive reproductive and complementary health care services in settings that preserve and protect the essential privacy and rights of each individual, (ii) advocate public policies that guarantee these rights and ensure access to such services, and (iii) provide educational programs that enhance understanding of individual and societal implications of human sexuality.

36. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to support the charitable, scientific, and educational activities of a hospital by providing a comprehensive range of high quality health care services.

37. Beginning July 1, 2001, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to identify and support innovative and creative health and quality of life improvements throughout the community in which it is located and in surrounding communities.

§ 58.1-609.8. Nonprofit civic and community service exemptions.

A. 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 June 30, 2001~~ *Ending July 1, 2004*, 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~~, 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.

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

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

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

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

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

B. The following subdivisions provide a limited exemption from the tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606. Such tax shall apply to sales for use or sales for consumption or sales of taxable services, made to the entities described in the following subdivisions on the earlier of the day following the expiration date applicable to the entity or January 1, 2003. Such entities in the following subdivisions with an expiration date after July 1, 2002, may apply for a refund of the tax paid on such sales made on and after January 1, 2003, through the expiration date applicable to such entity. Refunds may be paid as provided in § 58.1-622.1. Nothing in this subsection shall grant an exemption from, or expand an existing exemption of, such tax that is not otherwise specifically provided in the applicable subdivision.

1. *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.

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

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

4. 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 organized exclusively for the purpose of providing education, training, services, and assistance in independent living to foster care children and youth without families.

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

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

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

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

138. ~~From Beginning July 1, 1989, 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 organized for the purpose of preparing and publishing a free travel guide for handicapped travelers.

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

1510. ~~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 which under contract with a municipality operates Head Start programs, extended day-care programs, and a shelter for runaways.

1611. ~~From Beginning July 1, 1990, through June 30, 2001~~ and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and operated to offer social services, including, but not limited to, aid or assistance to travelers who, for financial or other reasons, find themselves stranded or otherwise in distress and in need of temporary assistance (traveler's aid); family life education; assistance to persons interested in the adoption of children or acting as foster care parents; counseling to persons in financial need or distress and the provision of services related thereto; counseling for individuals living with persons afflicted with mental health problems or the mentally retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social welfare activities.

1712. ~~From Beginning July 1, 1990, through June 30, 2001~~ and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to offer social services, including, but not limited to, transitional housing for homeless individuals, employment counseling, placement and referral services to persons in financial need, health-related assistance, child care for children whose parents are either employed or enrolled in job training

798 programs, emergency assistance (including the provision of food) to persons in financial need who may
799 face eviction or termination of utility services, and related social welfare activities.

800 1813. ~~From Beginning~~ July 1, 1990, ~~through June 30, 2001~~and ending July 1, 2004, tangible
801 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
802 pursuant to § 501 (c) (3) of the Internal Revenue Code and which provides equipment, furniture, motor
803 vehicles, and other types of tangible personal property to assist mentally retarded or mentally ill citizens
804 of the Commonwealth.

805 1914. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~and ending July 1, 2004, tangible
806 personal property purchased for use or consumption by a community action agency as defined in
807 § 2.1-588.

808 2015. Effective retroactive to January 1, 1984, ~~and through June 30, 2001~~and ending July 1, 2004,
809 tangible personal property for use or consumption, or further distribution, or sold by an organization
810 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and
811 operated exclusively for the purposes of providing education, training, certification in emergency cardiac
812 care, research, and other related services to reduce disability and death from cardiovascular diseases and
813 stroke.

814 2116. Effective retroactive to January 1, 1984, ~~and through June 30, 2001~~and ending July 1, 2004,
815 tangible personal property for use or consumption, or further distribution, or sold by an organization
816 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and
817 operated exclusively for the purpose of eliminating all lung disease, including asthma, emphysema, lung
818 cancer and pneumonia, through medical research, public education focusing on disease prevention and
819 education, patient education including information on coping with lung disease, smoking and air
820 pollution prevention, and professional education and training.

821 2217. Effective retroactive to January 1, 1984, ~~and through June 30, 2001~~and ending July 1, 2004,
822 tangible personal property for use or consumption, or further distribution, or sold by a statewide
823 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is
824 organized and operated exclusively for the purpose of eliminating diabetes through medical research,
825 public education focusing on disease prevention and education, patient education including information
826 on coping with diabetes, and professional education and training.

827 2318. Effective retroactive to January 1, 1984, ~~and through June 30, 2001~~and ending July 1, 2004,
828 tangible personal property for use or consumption, or further distribution, or sold by an organization
829 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively
830 for the purpose of eliminating cancer as a major health problem by preventing cancer, saving lives from
831 cancer, and diminishing suffering from cancer through research, education and service.

832 2419. From July 1, 1991, through June 30, 2001, tangible personal property purchased for use or
833 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
834 Revenue Code and organized exclusively for the purpose of promoting and supporting conservation and
835 environmental issues throughout the Commonwealth by encouraging the protection and restoration of
836 waters, wildlife and land; safeguarding the public health by eliminating pollution; nurturing and
837 improving wildlife stocks; promoting the highest standards of sportsmanship and strengthening
838 farmer-sportsmen understanding; and performing other environmental services.

839 2520. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~and ending July 1, 2004, tangible
840 personal property purchased for use or consumption by a nonprofit charitable organization which is
841 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized
842 exclusively to provide immediate and affordable counseling, and regularly scheduled workshops to
843 address the psychological, educational, and professional concerns of women and their families.

844 2621. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~and ending July 1, 2004, tangible
845 personal property purchased for use or consumption by an organization exempt from taxation under
846 § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to advance the moral
847 character of and to promote sportsmanship, team spirit, fair play, honesty, and patriotism among youth
848 by providing and supervising clean and wholesome activities for the youth in Appomattox County who
849 participate in its programs.

850 2722. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~and ending July 1, 2004, tangible
851 personal property purchased and sold by a nonprofit organization exempt from taxation under § 501 (c)
852 (3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance (i) to the
853 blind or visually impaired or for programs devoted to the prevention of the loss of eyesight; (ii) to the
854 deaf or hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for
855 diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and
856 girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts
857 less expenses) from such sales are contributed directly to or used to fund the charitable purposes for
858 which the organization is organized.

859 2823. ~~From Beginning~~ July 1, 1991, ~~through June 30, 2001~~and ending July 1, 2004, tangible

personal property purchased for use or consumption in the performance of emergency services by Radio Emergency Associated Communications Teams which are nonprofit organizations that operate and maintain public service communications and provide emergency services to motorists and their local communities.

2924. ~~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, organized for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

3025. ~~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, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 between age sixteen and sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention level; and (iii) "in-house" treatment and care at the residential level.

3126. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible personal property sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing food packages at a reduced price through host organizations (i.e., churches, community centers, senior centers, medical centers, Head Start programs) to individuals who agree to perform community service.

3227. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible personal property purchased for use or consumption by organizations exempt from taxation under § 501 (c) (4) of the Internal Revenue Code (i) which are local chapters of a nonprofit national volunteer organization with chapters in at least fifteen states that was founded in the Commonwealth prior to 1950 and is exempt from taxation under § 501 (c) (4) of the Internal Revenue Code and (ii) whose purposes are to improve their communities through public works, fund raisers, and donations to other community groups.

3328. ~~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 family service organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized (i) to preserve, strengthen and promote healthy family life, to prevent individual and family breakdown, and to address other human service needs; (ii) to help solve the problems created by homelessness, substance abuse, dysfunctional families and cultural diversity through family and multicultural counseling, neighborhood development, college intern training, special foster care and housing services; (iii) to assist families in crisis, homeless youth and the elderly by providing a variety of social services such as services on behalf of children in their own homes, group programs for predelinquent and delinquent youths, individual and family counseling, family life education, and financial assistance and legal aid; or (iv) to provide services to families including professional counseling, home care aid, treatment for domestic violence, and casework services for older adults.

3429. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, lodging and meals for athletes, volunteers, and staff paid by, and 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 year-round sports training and athletic competition in a variety of Olympic-type sports for persons in Virginia with mental retardation, age five and older, at no cost to the athlete.

3530. ~~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 organized and operated exclusively to foster, sponsor and promote sportsmanship, recreation, and health through athletic programs and contests for youths within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

3631. ~~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 and organized to provide individuals within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and assistance in the use of, and information concerning state-of-the-art technology in order to maximize their potential independence in their community; to maintain a computer technology information and lending library; to offer information and assistance on the use of technology in transition planning and independent living; and to conduct workshops and presentations on the uses of computer-related technology.

3732. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible

921 personal property purchased for use or consumption by an organization which is exempt from taxation
922 under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to provide a voice
923 in court for abused and neglected children through volunteer court-appointed special advocates.

924 3833. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
925 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
926 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
927 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
928 § 15.2-4203.

929 3934. ~~From Beginning~~ July 1, 1996, ~~through June 30, 2001~~and ending July 1, 2004, tangible
930 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
931 under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to conduct annual
932 fund-raising campaigns for the direct benefit of nonprofit member agencies.

933 4035. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, food, food
934 products, and services sold to residents under a Department of Housing and Urban
935 Development-approved meal plan by a nonprofit organization exempt from taxation under § 501 (c) (3)
936 of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing
937 and Urban Development Section 8 programs and from July 1, 1998, through June 30, 1999, tangible
938 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
939 under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the
940 Department of Housing and Urban Development Section 8 programs.

941 4136. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
942 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
943 under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide a unique
944 one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by
945 matching them with adult volunteers who provide them with support, guidance, and friendship while
946 addressing their social, emotional, and academic needs.

947 4237. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
948 consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal
949 Revenue Code which is organized exclusively for the purpose of providing education, training, services,
950 assistance, and support to elementary and secondary educational institutions, using the methods now in
951 common use by parents and teachers organizations throughout the Commonwealth.

952 4338. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
953 personal property purchased for use or consumption by an organization exempt from taxation under
954 § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively to promote athletic
955 programs, clinics, and organized sporting events and to provide opportunities for education, physical
956 education, and the practice of sportsmanship through these programs to improve the quality of life for
957 residents of the Commonwealth who are dependent on the use of wheelchairs for mobility.

958 4439. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
959 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
960 under § 501 (c) (3) or (4) of the Internal Revenue Code and organized exclusively to provide
961 independent living skills training, peer counseling, advocacy, information and referral, and other
962 independent living services to individuals with physical and mental disabilities in Virginia, including the
963 provision of (i) direct services to individuals with severe disabilities which result in a greater level of
964 independence and community integration and (ii) services in the community which result in greater
965 awareness of disability issues, physical and programmatic accessibility, and systems change.

966 4540. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
967 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
968 under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide a
969 nondenominational religious outreach program by lending or donating written material and audio or
970 video tapes, at no cost to the recipient.

971 4641. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
972 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
973 and established to promote character development and citizenship training for youth within the
974 boundaries of the Fifth Planning District established pursuant to § 15.2-4203 by providing a supervised
975 physical education program through softball teams and leagues.

976 4742. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
977 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
978 Revenue Code and organized to provide needy individuals with financial assistance for rent and
979 mortgage payments, utilities payments, medical bills, and some home repair within the boundaries of the
980 Eighteenth Planning District established pursuant to § 15.2-4203.

981 4843. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
982 personal property purchased for use or consumption by a nonprofit organization exempt from taxation

under § 501 (c) (3) of the Internal Revenue Code and organized to repair or rehabilitate homes owned and occupied by low-income persons who could not otherwise afford to finance the rehabilitation or repair of their homes within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

4944. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing students for agricultural careers in marketing, processing, communications, education, horticulture, production, natural resources, forestry and agribusiness, including plant and animal sciences; (ii) applying such knowledge and skills in a supervised setting either at home or a part-time workplace; and (iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.

5045. From July 1, 1995, through June 30, 2001, tangible personal property and services purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide funds for the benefit of various charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The Leukemia Society, the Don Shula Foundation, Inc., and Children's National Medical Center's National SAFE KIDS Campaign.

5146. ~~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 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 assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

5247. ~~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 pursuant to § 501 (c) (3) of the Internal Revenue Code and located in a city having a population of no less than 66,000 and no greater than 67,000 which is organized exclusively to provide no more than one meal per day to the needy or underprivileged, provided such meals are distributed without cost.

5348. ~~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 organized exclusively to advocate, plan, and develop programs and services within the boundaries of the Third Planning District established pursuant to § 15.2-4203 that help persons with disabilities reach their maximum level of personal independence by educating the public, promoting the needs and rights of persons with disabilities, and helping such persons attain their potential for independent living.

5449. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ and ending July 1, 2004, food and other tangible personal property purchased in connection with program activities by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of operating and maintaining a summer recreational camp and related facilities for use by mentally handicapped citizens of the Commonwealth within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

5550. Effective retroactive to January 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by, or sold by, a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to restore, cultivate, and enhance wilderness lands and wildlife habitat, including water resources, within Virginia and to educate and foster good relations between all citizens of the Commonwealth regarding the restoration of damaged lands.

5651. ~~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, education, and supportive services on a community-wide basis to help solve family and personal problems within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

5752. ~~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 primarily to offer to those in need, the following: to construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of limited financial means, qualified housing for mentally and physically disabled persons, and qualified housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, all as provided under the Internal Revenue

1044 Code and interpretations thereof.

1045 5853. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1046 personal property purchased for use or consumption by a nonprofit, nonstock corporation which is
1047 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under
1048 the laws of the Commonwealth primarily for the purpose of providing rehabilitation services, training,
1049 employment, referral services, and opportunities for personal growth to disabled and disadvantaged
1050 individuals within the boundaries of the Fifth, Twelfth, Fifteenth, Sixteenth, and Twenty-third Planning
1051 Districts established pursuant to § 15.2-4203, and providing to communities in such areas consultation
1052 services as to the rights of the disabled and disadvantaged.

1053 5954. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1054 personal property purchased for use or consumption by a corporation organized under the laws of the
1055 Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and
1056 which is organized exclusively for the purpose of providing low-income and moderate-income working
1057 families within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203
1058 with quality care for children through the sponsorship of (i) training, technical assistance, mentoring, and
1059 support services to the early childhood community; (ii) state-licensed, nationally accredited model early
1060 childhood centers; (iii) a U.S. Department of Agriculture Child Care and Adult Food Program for meals
1061 served to children by area home-based providers; and (iv) child-care referral programs.

1062 6055. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1063 personal property purchased for use or consumption by a nonprofit, volunteer-staffed organization
1064 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the exclusive
1065 purpose of supporting community action activities, including housing and fuel assistance, job counseling,
1066 youth service opportunities, and other community-oriented charitable activities within the boundaries of
1067 the Eighth Planning District established pursuant to § 15.2-4203.

1068 6156. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1069 personal property purchased for use or consumption by an organization which is exempt from taxation
1070 under § 501 (c) (3) of the Internal Revenue Code and which is organized exclusively for the purpose of
1071 providing counseling for individuals and families within the boundaries of the Twenty-first Planning
1072 District established pursuant to § 15.2-4203, including group counseling, family life education programs
1073 and workshops, consumer credit counseling, and employee assistance, but excluding problems related to
1074 chronic mental illness.

1075 6257. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1076 personal property purchased for use or consumption by a nonprofit charitable organization exempt from
1077 taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated within Virginia
1078 exclusively to develop and operate permanent housing and to provide supportive residential mental
1079 health services for homeless persons and other adult persons with serious and persistent mental illnesses,
1080 in accordance with § 231 of the National Housing Act, as amended, within the boundaries of the Eighth
1081 Planning District established pursuant to § 15.2-4203.

1082 6358. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1083 personal property purchased for use or consumption by an organization which is exempt from taxation
1084 under § 501 (c) (3) of the Internal Revenue Code and which is organized for the primary purpose of
1085 distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy
1086 persons in the United States and throughout the world.

1087 6459. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1088 personal property purchased for use or consumption by an organization exempt from taxation under
1089 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the care, support, and
1090 strengthening of children and families and provides certain services and programs, including special
1091 education, individual and family counseling, conflict mediation, prenatal counseling, adoptive
1092 placements, postadoption services, in-home services, therapeutic foster care, residential treatment, and
1093 independent living, within the boundaries of the Fifteenth Planning District established pursuant to
1094 § 15.2-4203.

1095 6560. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1096 personal property purchased for use or consumption by an organization exempt from taxation under
1097 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of rendering
1098 mutual aid to sick, disabled and needy members and their families; promoting social and intellectual
1099 activities among its members and their families; and promoting and conducting educational, charitable,
1100 religious, social welfare and public relief work.

1101 6661. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1102 personal property purchased for use or consumption by a military-related foundation exempt from
1103 taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to collect toys for needy
1104 children to be distributed during the Christmas season.

1105 6762. ~~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 work with young people, ages eight to eighteen, and adults, in solution-focused, youth development programs which help young people contribute positively to their own health and creativity and to the quality of life in their community.

6863. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide a disciplined, spiritual environment through a nonprofit half-way house for nonviolent offenders being discharged or diverted from prisons.

6964. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing free educational services to the public regarding the preservation and protection of the Shenandoah River.

7065. ~~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 which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

7166. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2004, tangible personal property purchased for use or consumption or sold by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing support to public libraries.

7267. ~~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 providing residential and housing facilities to those individuals who need assistance and support in adjusting to their environment, including individuals with mental retardation, mental illness and emotional disturbance and which is located in any county utilizing the county manager form of government.

7368. ~~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 providing financial help for housing, medical and dental, transportation and utility expenses, to individuals and families who find themselves in a sudden financial crisis and which is located in any county utilizing the county manager form of government.

7469. ~~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 develop devotional and study materials of a religious nature, to help establish Bible study classes and to train leaders for and coordinate the operation of such classes.

7570. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (4) of the Internal Revenue Code which is organized to maintain 4.9 miles of public roads for safe access by the public to a state river, a national forest and two public lots located in a vacation subdivision.

7671. ~~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 which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized for the exclusive purpose of operating a long-term residential drug and alcohol treatment program, featuring drug and family counseling, twelve-step programs, academic education and religious development, for young men ages thirteen through seventeen.

7772. ~~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 and exempt from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and delivery of local Jewish communal services; (v) expending or distributing funds for charitable, educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with similar charitable and educational purposes; (vii) expending or distributing funds for charitable, educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

7873. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ and ending July 1, 2004, tangible

1167 personal property purchased for use or consumption by an all-volunteer organization exempt from
1168 taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to raise funds in order to
1169 improve the recreation and living facilities of a training center whose residents have special needs.
1170 7974. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1171 personal property purchased for use or consumption by an all-volunteer organization exempt from
1172 taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to preserve,
1173 protect and encourage the wise use of a forty-mile swamp wilderness.
1174 8075. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1175 personal property purchased for use or consumption by an organization exempt from taxation under
1176 § 501 (c) (3) of the Internal Revenue Code which is organized to give moral support to families and
1177 friends of individuals with autism, to provide financial support to children with autism in order for them
1178 to attend special summer programs and to maintain a lending library of books, pamphlets and video
1179 tapes on issues related to autism and similar disorders.
1180 8176. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1181 personal property purchased for use or consumption by an organization exempt from taxation under
1182 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support to persons
1183 with mental retardation by providing recreation, advocacy, information, and other forms of assistance
1184 within the boundaries of the Sixteenth Planning District established pursuant to § 15.2-4203.
1185 8277. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1186 personal property purchased for use or consumption by an organization exempt from taxation under
1187 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of dispensing
1188 clothing to needy individuals, emergency victims, shelter residents and low-income school children.
1189 8378. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
1190 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1191 which is organized exclusively to provide an amateur hockey program for young people, to promote the
1192 development of hockey as a participation and spectator sport, and to assist the member players in
1193 character development by encouraging the ideals of sportsmanship, fair play, and team work.
1194 8479. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1195 personal property purchased for use or consumption by a nonprofit corporation organized under the laws
1196 of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the
1197 Internal Revenue Code, was organized prior to 1969 for the purpose of providing child day care services
1198 to low-income working families, and provides meals, dental care, and early intervention services for
1199 at-risk children.
1200 8580. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1201 personal property purchased for use or consumption by an organization exempt from taxation under
1202 § 501 (c) (3) of the Internal Revenue Code which is a network of congregations, agencies and
1203 community organizations with programs that provide support assistance, education and referral to people
1204 with physical, mental and social needs by trained and supportive volunteers.
1205 8681. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1206 personal property purchased for use or consumption, or further distribution by a nonprofit organization
1207 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively
1208 for the purpose of reducing crime in the Commonwealth by providing cash rewards to anonymous
1209 callers who supply information that leads law-enforcement officials to effect the arrest and indictment of
1210 criminals, the capture of wanted persons, or the recovery of illegal drugs or stolen property.
1211 8782. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
1212 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
1213 (c) (3) of the Internal Revenue Code and is organized for the purpose of operating a summer camp for
1214 disadvantaged children ages nine through twelve without charge to the attendees or their families.
1215 8883. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~and ending July 1, 2004, tangible
1216 personal property purchased for use or consumption by an organization exempt from taxation under
1217 § 501 (c) (3) of the Internal Revenue Code which is organized to (i) conduct campaigns; (ii) solicit,
1218 collect, receive, hold, administer, expend, convey and otherwise dispose of funds, real and personal
1219 property, and the income and proceeds therefrom, for the support of the United Jewish Appeal, Inc.; and
1220 (iii) support such local and other Jewish religious, charitable, philanthropic, scientific and educational
1221 purposes and such agencies, organizations and institutions as may be approved by the board of directors
1222 or executive committee.
1223 8984. From July 1, 1997, through June 30, 2001, tangible personal property purchased or leased for
1224 use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
1225 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
1226 operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii)
1227 coordinating a network among member organizations; (iii) providing information to its member
1228 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and

promoting research and study of environmental problems and promulgating the results thereof; and (v) promoting and supporting sound environmental protection policies.

9085. ~~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 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized to provide supervised housing and residential support services to low-income, mentally and physically disabled individuals.

9186. ~~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 organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of granting wishes to children with life-threatening illnesses.

9287. ~~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 provide emergency financial assistance for rent, utilities, food, prescriptions and transportation to those individuals at the poverty level or below based on the U.S. poverty guidelines; to teach reading through its literacy program to adults and families; and to teach parenting skills through its parenting program.

9388. ~~From Beginning~~ July 1, 1997, ~~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, is operated exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care services to low-income families, and is located in any county operating under the urban county executive form of government.

9489. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all backgrounds to grow and work together in a climate of freedom and harmony; to find their own identity, develop their potential, and achieve a sense of responsibility to family, community, country, and world; and to live and develop creatively in a democratic society in a continuously changing world, through year-round daily programming for school age girls.

9590. ~~From Beginning~~ July 1, 1997, ~~through and ending June 30, 2001~~ 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 from local property taxation, and is organized for the purpose of providing people with disabilities the assistance and support necessary to enable them to live valued lives in the community by providing twenty-four hour living assistance directly to Virginia citizens through residential arrangements, training and supervision.

9691. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by, or sold 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 providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics within the Commonwealth, including operating an information clearinghouse, staffing a volunteer telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and coordinating Al-Anon public service activities for the general public, schools, hospitals, churches, professional community, and industry.

9792. ~~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 for the purposes of promoting gardening among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and assisting in the restoration and preservation of historic gardens in the Commonwealth.

9893. ~~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 exclusively to support and strengthen the family unit by working to improve living conditions and to provide meaningful activities for children and greater educational opportunities in a positive, constructive and structured environment through daycare, educational programs, home nursing care, grant programs, job counseling and job skills improvement programming.

9994. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and is

1290 organized for the purpose of sponsoring activities which provide for assistance to young people and the
1291 elderly, conservation of natural resources, development of community facilities and creation of
1292 international understanding and goodwill.

1293 40095. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1294 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1295 § 501 (c) (3) of the Internal Revenue Code and is organized primarily for the purpose of rehabilitating
1296 and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and
1297 medical, emotional and academic services twenty-four hours a day.

1298 40196. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible
1299 personal property purchased for use or consumption by a nonprofit volunteer organization which is
1300 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is
1301 organized for the purpose of promoting conservation of marine resources and coastal wildlife through
1302 education and volunteer projects, including but not limited to conducting seminars for dive clubs and
1303 publishing a newsletter.

1304 40297. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1305 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1306 which is organized exclusively to promote better understanding of math, science and technology through
1307 robotics education and to advance the state of assistive technology through research on robotic
1308 wheelchairs.

1309 40398. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible
1310 personal property purchased for use or consumption by a nonprofit corporation which is exempt from
1311 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the
1312 purpose of providing therapeutic horseback riding for clients with disabilities through a year-round
1313 riding program and a summer camping program located within the boundaries of the Third Planning
1314 District established pursuant to § 15.2-4203.

1315 40499. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible
1316 personal property purchased for use or consumption by a nonprofit organization which is exempt from
1317 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized solely
1318 for the purpose of providing addiction education through promoting treatment/prevention services and by
1319 disseminating information on existing treatment and self-help programs for addictive diseases.

1320 405100. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2000~~ and ending July 1, 2005, tangible
1321 personal property purchased for use or consumption by a nonprofit volunteer organization which is
1322 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is
1323 organized exclusively for the purpose of improving the community by researching, initiating, and
1324 funding projects for children.

1325 406101. From July 1, 1998, through June 30, 2000, tangible personal property purchased for use or
1326 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the
1327 Internal Revenue Code which is organized exclusively to educate and motivate disabled persons in
1328 Virginia through use of television, video, radio, print and seminars.

1329 407102. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible
1330 personal property purchased for use or consumption by a nonprofit corporation exempt from federal
1331 income taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to
1332 provide labor and materials to build housing for low-income families within the boundaries of the
1333 Eleventh Planning District established pursuant to § 15.2-4203 and to provide interest-free mortgages to
1334 such low-income families.

1335 408103. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible
1336 personal property purchased for use or consumption by a nonprofit corporation which is exempt from
1337 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized to hold
1338 meetings for its members for the purposes of prayer, fellowship and training in Christian character and
1339 to provide opportunities for personal and group ministry.

1340 409104. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1341 consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1342 which is organized exclusively to provide donations to religious, charitable, scientific and educational
1343 entities, and which operates a program of awarding scholarships to the children and spouses of
1344 employees of a corporation which has its headquarters at the same address as the foundation, under
1345 procedures that have been held by the Internal Revenue Service to comply with the requirements of
1346 § 4945 (g) (1) of the Internal Revenue Code.

1347 410105. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~ and ending July 1, 2005, tangible
1348 personal property purchased for use or consumption by an organization exempt from taxation under
1349 § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide support for the
1350 Virginia Rehabilitation Center for the Blind and those citizens of the Commonwealth receiving services
1351 from the Center.

~~11106. 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 exclusively to provide services to families affected by domestic violence, including educational support for female victims of domestic violence and educational prevention for children who have experienced domestic violence.~~

~~11207. 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 which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of improving the lives of persons with mental retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite care.~~

~~11308. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to provide assistance to residents of the Commonwealth who served or had a family member serve in Operation Desert Shield-Desert Storm.~~

~~11409. 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 (i) legal and accounting representation free of charge to Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter, about low-income taxation.~~

~~11510. 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 for the purpose of providing educational opportunities to the citizens of the Commonwealth through publications, seminars, conferences, presentations, displays and activities related to the James River Watershed.~~

~~11611. 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 for the purpose of reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.~~

~~117112. 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 exclusively to foster and encourage the development of 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such other local, county, state and federal agencies, civic groups, business concerns, and individuals that participate in the development of 4-H youth and adults through community programs and services.~~

~~118113. 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 exclusively to promote, develop, and maintain a comprehensive program for the education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.~~

~~119114. 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 formed exclusively to provide emergency care for abused children, runaway children and homeless children.~~

~~120115. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit, nonstock organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized exclusively to promote, organize and put on public block parties in the downtown area of a city, with profits from such parties being donated to designated and qualified charities.~~

~~121116. 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 perform missionary outreach work in West Africa by providing food, clothing and rent assistance.~~

~~122117. 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 a means for citizens of the Commonwealth to work together to protect the Chesapeake Bay through education and to provide the public and policymakers with information related to Chesapeake Bay restoration efforts.~~

~~123118. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or~~

1413 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1414 which is organized primarily to raise money to fund summer study scholarships to a British university
1415 for Richmond area high school teachers and rising college seniors attending Virginia colleges.
1416 ~~124~~119. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1417 personal property purchased for use or consumption by a corporation exempt from taxation under § 501
1418 (c) (3) of the Internal Revenue Code which is organized to provide daily care for preschool children of
1419 low-income families.
1420 ~~125~~120. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1421 personal property purchased for use or consumption by a nonprofit organization which is exempt from
1422 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized
1423 exclusively to enhance opportunities for economic and personal independence of persons who are blind,
1424 primarily through creating, sustaining and improving employment.
1425 ~~126~~121. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1426 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
1427 under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the central
1428 business district of a city by organizing events and activities which draw people to the area, recruiting
1429 new businesses, and assisting new and existing businesses in preparing historically accurate design plans.
1430 ~~127~~122. ~~From~~ July 1, 1998, ~~through June 30, 2001~~, tangible personal property purchased for use or
1431 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1432 § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of raising funds for
1433 the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a
1434 high school located within the boundaries of the Second Planning District established pursuant to
1435 § 15.2-4203.
1436 ~~128~~123. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1437 personal property purchased for use or consumption by a nonprofit corporation organized under the laws
1438 of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the
1439 Internal Revenue Code and operated exclusively by volunteers to provide recreational activities for the
1440 youth of any county located within the boundaries of the Seventeenth Planning District established
1441 pursuant to § 15.2-4203.
1442 ~~129~~124. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1443 personal property purchased for use or consumption by a nonprofit foundation which is exempt from
1444 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the
1445 purpose of providing to Virginia's citizens a location for Christian and community events, sponsored
1446 primarily by other nonprofit organizations, through its operation of an approximately 78,000-square-foot
1447 facility.
1448 ~~130~~125. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1449 personal property purchased for use or consumption by a nonprofit corporation which is exempt from
1450 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the
1451 purpose of facilitating the provision of affordable housing opportunities for families whose incomes are
1452 at or below 100 percent of the area median income, as adjusted for family size, by developing and
1453 managing single-family and multi-family housing for low-income and moderate-income families, and by
1454 providing funding resources to other tax-exempt organizations which develop or manage such housing,
1455 within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203.
1456 ~~131~~126. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1457 personal property purchased for use or consumption by a nonprofit corporation which is exempt from
1458 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the
1459 purpose of operating a twenty-four-hour, seven-day-per-week telephone hotline providing confidential
1460 listening, crisis intervention and referral services since 1969.
1461 ~~132~~127. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1462 personal property purchased for use or consumption by a nonprofit, nonstock corporation which is
1463 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is
1464 organized for the purposes of educating and training young people throughout the world about the
1465 environment and the protection thereof, including, without limitation, developing and disseminating
1466 curricular materials on the environment for use in schools and in extracurricular activities; stimulating
1467 direct and indirect actions by youth to improve the environment; and encouraging civic education in
1468 environmental issues.
1469 ~~133~~128. ~~From Beginning~~ July 1, 1998, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1470 personal property purchased for use or consumption by a nonprofit organization which is exempt from
1471 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the
1472 purpose of providing treatment to individuals suffering from the effects of substance abuse and their
1473 families, regardless of economic status, and which has provided such services for thirty or more years.
1474 ~~134~~129. ~~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 providing assistance to the needy through ministries that support elderly women in the Johnson City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, distributing food, and sending medications and medical supplies to third world countries.

~~135~~130. ~~From Beginning July 1, 2000, through June 30, 2004~~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 provide housing-related services to low and moderate income households, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing identification and placement services, and housing financial assistance services.

~~136~~131. ~~From Beginning July 1, 2000, through June 30, 2004~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203 which (i) is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is organized for the purpose of assisting in the placement of children with adoptive families; and (iii) accomplishes its purpose by providing adoption-related services to children waiting to be adopted, birth parents, prospective adoptive parents, adoptive families, and adult adoptees.

~~137~~132. ~~From Beginning July 1, 2000, through June 30, 2004~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation, located within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203 and exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, which provides services and programs designed to maintain and improve the health, wellness, good cognitive functioning, and quality of life for persons fifty years of age and older, and to assist such persons to function independently.

~~138~~133. ~~From Beginning July 1, 2000, through June 30, 2004~~and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located in the Johnson City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to assist low income citizens through programs that (i) provide child care to low income parents who are employed or in job training; (ii) support pregnant teenagers; (iii) promote adult literacy; (iv) foster education, youth development, and women's wellness; and (v) provide evening meals to low income families.

~~139~~134. ~~From Beginning July 1, 2000, through June 30, 2004~~and ending July 1, 2005, 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 (i) is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is operated and organized to promote civic, social, educational, and cultural advancement; and (iii) accomplishes this purpose by means including, but not limited to, providing educational mentoring to primary and high school students and funding scholarships to graduating high school students and women reentering college.

~~140~~135. ~~From Beginning July 1, 2000, through June 30, 2004~~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 to (i) assist children in developing self-esteem and academic and life skills through sports and physical play; (ii) educate the public about the power of sports in children's development; and (iii) provide educational materials on sports and children to parents and teachers.

~~141~~136. ~~From Beginning July 1, 2000, through June 30, 2004~~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 prevent homelessness and help individuals and families achieve self-sufficiency by providing housing and related services, grants to prevent eviction, and counseling and support to homeless Virginia citizens.

~~142~~137. ~~From Beginning July 1, 2000, through June 30, 2004~~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 (i) informing citizens about transportation, land use, and environmental issues that affect the National Capital Region; (ii) expanding public participation in transportation planning and decision-making; (iii) ensuring that federal air quality and transportation laws are implemented; (iv) advocating additional transit facilities, pedestrian access, and bicycle pathways; and (v) promoting the coordination of transportation, environmental and land use planning at the municipal, county, state, and

1536 regional levels.

1537 ~~143~~138. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1538 personal property purchased for use or consumption by a nonprofit organization located within the
1539 boundaries of the Ninth Planning District established pursuant to § 15.2-4203, which is exempt from
1540 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to
1541 promote the study and knowledge of gardening, landscape design, and horticulture through such
1542 activities as, but not limited to, (i) operating and maintaining a library for books, manuscripts, works of
1543 art, and related artifacts; (ii) sponsoring educational programs for scholars and the public; (iii)
1544 publishing, distributing, and selling educational publications, including free or subsidized dissemination
1545 of such works; and (iv) maintaining gardens and research facilities.

1546 ~~144~~139. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1547 personal property purchased for use or consumption by a nonprofit corporation, located within the
1548 boundaries of the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation
1549 under § 501 (c) (3) of the Internal Revenue Code, and organized exclusively to provide services and
1550 activities that promote individual and family development for youth and their families, including, but not
1551 limited to, sports, education and enrichment activities, free health screenings, and mentor and tutorial
1552 programs.

1553 ~~145~~140. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1554 personal property purchased for use or consumption by a nonprofit organization, located within the
1555 boundaries of the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation
1556 under § 501 (c) (3) of the Internal Revenue Code, and organized to foster biblical scholarship by
1557 providing a medium of exchange for oral and written expression of religious thought and research.

1558 ~~146~~141. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1559 personal property purchased for use or consumption by a nonprofit corporation, located within the
1560 boundaries of the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation
1561 under § 501 (c) (3) of the Internal Revenue Code, and organized to assist persons with disabilities to
1562 reach their independent living goals.

1563 ~~147~~142. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1564 personal property purchased for use or consumption by a nonprofit corporation located within the
1565 boundaries of the Eighth Planning District pursuant to § 15.2-4203, which is exempt from federal
1566 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
1567 providing cross-cultural and educational exchange programs, internships, and training seminars for
1568 students, teachers, and professionals, with emphasis on such exchange between Japan and the United
1569 States.

1570 ~~148~~143. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
1571 consumption by a nonprofit organization, designated under § 32.1-122.7, which is exempt from federal
1572 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote
1573 careers in health services and to provide access to primary care for medically underserved populations
1574 through community-academic partnerships.

1575 ~~149~~144. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1576 personal property purchased for use or consumption by a nonprofit corporation which is exempt from
1577 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the
1578 purpose of protecting the natural, scenic, recreational, and historical values of the Rappahannock River
1579 and its tributaries.

1580 ~~150~~145. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1581 personal property purchased for use or consumption by a nonprofit organization which is exempt from
1582 federal income taxation pursuant to § 501 (c) (4) of the Internal Revenue Code and organized (i) to
1583 create public awareness regarding prisoners of war and persons missing in military action and (ii) to
1584 raise funds for needy persons.

1585 ~~151~~146. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1586 personal property purchased for use or consumption by a nonprofit corporation which is exempt from
1587 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the
1588 purpose of pioneering the development of strategies and programs that leverage the power of the
1589 emerging global medium to have a positive impact on society by improving the lives of families and
1590 children and empowering the disadvantaged.

1591 ~~152~~147. ~~From~~ Beginning July 1, 2000, ~~through June 30, 2001~~and ending July 1, 2005, tangible
1592 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
1593 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for purposes including, but not
1594 limited to, (i) providing opportunities for the citizens of Virginia to participate in the provision of health
1595 care, education, and the daily needs of Tibetan refugee children in refugee camps in Nepal and (ii)
1596 providing opportunities for Virginia citizens to give hearing aids to deaf children in Vietnam and to
1597 participate in medical teams going into Cambodia, Laos and Nepal.

~~153148. From Beginning July 1, 2000, through June 30, 2004 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, team spirit, fair play, honesty and patriotism among youth by providing and supervising youth sports programs.

~~154149. From Beginning July 1, 2000, through June 30, 2004 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 provide housing-related services to low and moderate income households, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing identification and placement services, and housing financial assistance services.

~~155150. From Beginning July 1, 2000, through June 30, 2004 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 promote public safety, health, good living, fellowship, recreation, conservation, justice, and law and order for the citizens of the Konnarock, Green Cove, Laurel Valley communities.

~~156151. From Beginning July 1, 2000, through June 30, 2004 and ending July 1, 2005,~~ tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the 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 perform a wide array of charitable services including, but not limited to, aid to patients and research for eye operations, speech therapy, burns, and Alzheimer's disease; provision of scholarships for high school students to attend college; and aid for religious pilgrimages.

~~157152. From Beginning July 1, 2000, through June 30, 2004 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, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing free public service in the area of consumer horticulture and preservation of the environment.

~~158153. From Beginning July 1, 2000, through June 30, 2004 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 ostomy-related educational and support services in the Northern Virginia area.

~~159154. From Beginning July 1, 2000, through June 30, 2004 and ending July 1, 2005,~~ tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Fifteenth 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 developing and operating residential programs and support services for persons with mental disabilities, to help them discover life opportunities for expanded choices, personal growth, increased independence, and participation in community life.

~~160155. From Beginning July 1, 2000, through June 30, 2004 and ending July 1, 2005,~~ 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, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of making housing opportunities available for persons with mental disabilities residing in the central area of Virginia.

~~161156. From Beginning July 1, 2000, through June 30, 2004 and ending July 1, 2005,~~ 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, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing assisted living services at affordable prices.

~~162157. From Beginning July 1, 2000, through June 30, 2004 and ending July 1, 2005,~~ tangible general printing materials purchased to publish a bimonthly theological journal by a nonprofit organization located within the boundaries of the Fourth 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 publishing a bimonthly theological journal and distributing it to thousands of churches and individuals.

~~163158. From Beginning July 1, 2000, through June 30, 2004 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 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 assist those in need by providing (i) food, clothing, housewares, and transportation and (ii) financial assistance for housing, utilities, medication, and transportation.

~~164159. From Beginning July 1, 2000, through June 30, 2001 and ending July 1, 2005,~~ tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide assistance to the needy, including, but not limited to, food, clothing and transportation to medical appointments.

~~165160. 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.

~~166161. 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.

~~167162. 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.

~~168163. 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.

~~169164. 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.

~~170165. 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 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.

~~171166. 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.

~~172167. 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.

~~173168. 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.

~~174169. 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.

~~175170. 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.

~~176171. 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.

~~177172. 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.

~~178173. 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.

~~179174. 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.

~~180175. 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 sponsoring amateur sports throughout the Commonwealth.

~~181176. 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.

~~182177. 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 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.

~~183178. 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.

~~184179. 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.

180. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to ensure that young people will be given the opportunity to reach their full potential and become productive members of society by, including but not

1782 limited to, providing career counseling and related services and providing family, individual and group
1783 therapy through home-based services.

1784 181. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1785 or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c)
1786 (3) of the Internal Revenue Code and organized to promote and provide for the education of deaf
1787 persons through, including but not limited to, establishing schools to teach sign language to deaf
1788 children and hearing persons.

1789 182. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1790 or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c)
1791 (3) of the Internal Revenue Code and organized (i) to educate its members, medical professionals, and
1792 the general public about Smith-Magenis Syndrome (SMS); (ii) to encourage, support and fund
1793 SMS-related research; (iii) to support individuals and families affected by SMS and related disorders;
1794 and (iv) to promote other activities related to SMS.

1795 183. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1796 or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1797 Revenue Code and organized to combat child abuse by coordinating and providing for crisis
1798 intervention and counseling services to children and their families through a neutral, child-focused
1799 facility.

1800 184. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1801 or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1802 Revenue Code and organized to assist local Vietnamese communities by providing services including but
1803 not limited to naturalization, immigration status adjustment, family reunification, translation, consumer
1804 rights protection, community education on health including mental health, training for caseworkers and
1805 service providers, English education, computer education, and other specialized human services.

1806 185. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1807 or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c)
1808 (3) of the Internal Revenue Code providing services, including but not limited to, (i) providing care to
1809 destitute, delinquent, abandoned, neglected, dependent and/or emotionally disturbed children; and (ii)
1810 establishing, operating, and maintaining an independent community-based treatment program for
1811 emotionally disturbed children, adolescents, and their families.

1812 186. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1813 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)
1814 (3) of the Internal Revenue Code and organized as a private foundation to receive and hold funds or
1815 property to make contributions to educational, environmental, artistic, historical, scientific, health,
1816 community or religious organizations with the goal of improving knowledge, services or practices in
1817 these fields.

1818 187. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1819 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)
1820 (3) of the Internal Revenue Code and organized to provide temporary emergency relief to families
1821 residing within the boundaries of the Ninth Planning District, established pursuant to § 15.2-4203, who
1822 are experiencing crises by, including but not limited to, providing services to the homeless or those
1823 persons about to become homeless and to those persons who are victims of physical and/or mental
1824 abuse.

1825 188. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1826 or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c)
1827 (3) of the Internal Revenue Code and that provides direct services to those persons suffering from the
1828 Acquired Immunodeficiency Syndrome (AIDS) or infected with the Human Immunodeficiency Virus (HIV)
1829 and educates the public regarding AIDS and its prevention.

1830 189. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1831 or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the
1832 Internal Revenue Code and organized for the purpose of providing services to economically or socially
1833 disadvantaged persons by, including but not limited to, repairing or replacing substandard housing
1834 located within the boundaries of Twenty-third Planning District established pursuant to § 15.2-4203.

1835 190. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1836 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)
1837 (3) of the Internal Revenue Code and organized for the purposes of preventing homelessness and
1838 offering long-term intervention into homelessness problems by, including but not limited to, developing
1839 new resources to prevent homelessness, providing a central information base for coordinating services
1840 and resources designed to aid the homeless, and making charitable donations to other nonprofit
1841 organizations with similar purposes.

1842 191. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1843 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 teaching and fostering the growth of religious beliefs through the organization and creation of interdenominational summer youth mission projects that provide services to economically or socially disadvantaged persons by, including but not limited to, repairing homes of the elderly or disabled who own their homes but do not have the resources to make repairs.

192. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to, including but not limited to, (i) promote voter registration and voter participation in the political process; (ii) ensure adequate police protection; (iii) encourage equal employment opportunities; (iv) ensure that buildings, land improvements and maintenance are provided by the local government bodies; (v) ensure equal educational opportunities; (vi) ensure equal representation in the local governing boards; (vii) ensure that the communities have adequate recreational and leisure facilities; and (viii) monitor local government expenditures to ensure their appropriateness and fairness.

193. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to foster the serious consideration in the university environment of a Biblical worldview by encouraging and facilitating discussion in light of the challenges of the contemporary culture.

194. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide social service programs to the international community within northern Virginia.

195. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide services for young children and their families, including early intervention, early head start, pediatric rehabilitation and community child care as well as training for the professionals who serve them.

196. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to uphold the sanctity of human life by ministering to women in crisis pregnancy and encouraging alternatives to abortion.

197. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to help people in rural areas plan and carry out activities that increase conservation of natural resources, support economic development and enhance the environment and standard of living in local communities.

198. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide (i) counseling services for individuals that would help them to integrate the resources of their spiritual lives with the circumstances of their emotional lives and would be available within the financial means of any person who applies for such assistance, and (ii) teaching materials for the dissemination of information on "inner healing" and other aspects of faith through books, articles and cassette tapes.

199. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to support youth by expanding after-school programs, tutoring suspended students, increasing mentor relationships, and informing the community of available youth services.

200. Beginning July 1, 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 to help children and their families reach their potential and improve the quality of their lives by providing high quality child care, education and training, and family support programs.

201. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide emotionally and behaviorally disturbed children an alternative form of therapy based on unconditional and non-threatening acceptance within a nurturing environment utilizing the unique qualities of the horse.

202. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide emotional support to the bereaved, the seriously ill, the dying,

1905 *and their families and friends.*

1906 203. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1907 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1908 Revenue Code and organized to preserve an historic landmark as a center for the enhancement of the
1909 quality of life of all the citizens through educational, recreational and cultural programs.

1910 204. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1911 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1912 Revenue Code and organized to (i) advise individuals with cancer, their families and representatives on
1913 matters arising from or associated with their cancer, (ii) provide pro bono legal services or legal
1914 referral services, and (iii) educate individuals and the public on rights of cancer patients.

1915 205. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1916 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1917 Revenue Code and organized to prevent animal suffering through aggressive spay/neuter programs and
1918 humane education.

1919 206. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1920 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1921 Revenue Code and organized to conduct fund-raising activities on behalf of community members who
1922 have great financial needs due to illness or death.

1923 207. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1924 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1925 Revenue Code and organized to support through fund-raising activities the benevolent ministry of a
1926 certain religious home and retirement communities.

1927 208. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1928 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1929 Revenue Code and organized to provide (i) assistance to women over eighteen years of age in need of
1930 temporary assistance who are willing to become involved in counseling in a group home setting, (ii)
1931 transitional housing and support services at minimal or no cost, and (iii) vocational counseling and
1932 lifestyle adaptation assistance.

1933 209. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1934 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1935 Revenue Code and organized to raise funds, promote, develop, plan, distribute, budget funds and
1936 generally assume the responsibility for the improvement and beautification of both public and private
1937 facilities that relate to or have an impact upon the aesthetic appeal for the overall improvement of the
1938 community and its beautification.

1939 210. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1940 or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1941 Revenue Code and organized as a booster club to provide equipment and facilities to promote organized
1942 youth activities.

1943 211. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1944 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1945 Revenue Code and organized to serve the community by providing financial support through
1946 fund-raising events for individuals and families in need as well as nonprofit organizations.

1947 212. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1948 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1949 Revenue Code and organized to develop and implement programs to assist women who are experiencing
1950 a crisis due to an unplanned or unwanted pregnancy in meeting their physical, financial, and spiritual
1951 needs, and to develop and conduct educational programs to inform the public as to what abortion is
1952 and the alternatives to abortion.

1953 213. Beginning July 1, 2001, but before July 1, 2005, tangible personal property purchased for use
1954 or consumption by a nonprofit organization that is exempt from federal income taxation pursuant to
1955 § 501 (c) (3) of the Internal Revenue Code and organized to fund, administer, and provide services and
1956 programs to disadvantaged citizens of Richmond County, Virginia, or citizens otherwise in need of
1957 social services, including jointly administered programs with other communities.

1958 § 58.1-609.9. Nonprofit cultural organization exemptions.

1959 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
1960 shall not apply to the following:

1961 The following subdivisions provide a limited exemption from the tax imposed by this chapter or
1962 pursuant to the authority granted in §§ 58.1-605 and 58.1-606. Such tax shall apply to sales for use or
1963 sales for consumption or sales of taxable services, made to the entities described in the following
1964 subdivisions on the earlier of the day following the expiration date applicable to the entity or January 1,
1965 2003. Such entities in the following subdivisions with an expiration date after July 1, 2002, may apply
1966 for a refund of the tax paid on such sales made on and after January 1, 2003, through the expiration

date applicable to such entity. Refunds may be paid as provided in § 58.1-622.1. Nothing in this subsection shall grant an exemption from, or expand an existing exemption of, such tax that is not otherwise specifically provided in the applicable subdivision.

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.

2028 12. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2029 property purchased for use or consumption by a nonprofit corporation which is exempt from taxation
2030 under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the
2031 Commonwealth primarily for the purposes of (i) promoting the best interests and welfare of the Jewish
2032 community; (ii) enriching and furthering an appreciation of the spiritual, cultural, and ethical heritages
2033 and values of Judaism as they apply to the Jewish way of life in America; and (iii) promoting
2034 fellowship, harmony, and rapport among Americans of the Jewish faith and among all citizens of the
2035 community at large.

2036 13. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
2037 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
2038 and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

2039 14. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2040 property purchased for use or consumption by a nonprofit organization exempt from taxation under
2041 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to produce contemporary
2042 American and English theatre by professional artists from throughout the country for the education and
2043 entertainment of Virginians.

2044 15. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2045 property purchased for use or consumption by a nonprofit organization exempt from taxation under
2046 § 501 (c) (3) of the Internal Revenue Code and organized to collect, preserve and disseminate
2047 information concerning genealogical and historical data; to advance the practice of thorough and ethical
2048 research; to foster careful documentation and scholarly writing; and to issue publications relating to the
2049 field of genealogy.

2050 16. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2051 property purchased for use or consumption by a nonprofit community theatre organization exempt from
2052 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to present a
2053 summer musical production within the boundaries of the Fourth Planning District Commission
2054 established pursuant to § 15.2-4203 for the education and entertainment of Virginians.

2055 17. ~~From Beginning~~ July 1, 1995, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2056 property purchased for use or consumption by a nonstock, nonprofit charitable corporation exempt from
2057 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and
2058 organized and operated to hold, manage, preserve, and exhibit a Virginia estate and home of the first
2059 President of the United States; to operate a library, open to the public and researchers free of charge,
2060 holding books, manuscripts, documents, and graphic arts relating to the life and times of such President;
2061 and to provide educational programs for students and teachers.

2062 18. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2063 property purchased for use or consumption by, or sold by, a nonprofit organization exempt from taxation
2064 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to foster, promote and
2065 increase the musical knowledge, appreciation, experience and performing ability of young people and of
2066 the general public, by establishing, maintaining and operating one or more youth symphony orchestras in
2067 the Commonwealth.

2068 19. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2069 property purchased for use or consumption by a nonprofit foundation exempt from taxation under § 501
2070 (c) (3) of the Internal Revenue Code and organized to encourage interest in the fine and performing arts
2071 by providing an opportunity for the general public to observe works of classical and contemporary
2072 artists and to provide instruction and training for individuals in, and facilities for experimentation and
2073 development of, the composition and presentation of the fine and the performing arts.

2074 20. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2075 property purchased for use or consumption by a nonstock, nonprofit performing arts organization exempt
2076 from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code which (i) provides professional
2077 theatrical productions at a reasonable cost to audiences in the Commonwealth, (ii) receives financial
2078 support from the Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv)
2079 is dedicated to engendering an appreciation for theatre in the Commonwealth.

2080 21. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2081 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2082 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to acquire, reconstruct and
2083 preserve the adult home and burial place of a signer of the Declaration of Independence and to
2084 cooperate with universities within the Commonwealth in training artisans, architects and others in
2085 preservation skills.

2086 22. ~~From Beginning~~ July 1, 1997, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2087 property purchased for use or consumption by a nonprofit organization which is exempt from taxation
2088 pursuant to § 501 (c) (3) of the Internal Revenue Code and from local property taxes and organized and
2089 operated for the purpose of acquiring, renovating, constructing, and operating a Civil War site and

2090 museum and an adjacent Civil War era residence.

2091 23. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2006, the sale or charges
2092 for any room or rooms, lodgings, accommodations, or meals furnished, and tangible personal property
2093 purchased for use or consumption by a Jewish women's nonprofit charitable corporation exempt from
2094 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide (i)
2095 opportunities for health education programs, primarily regarding women's health care, (ii) youth
2096 activities, (iii) education on issues of importance to the community, and (iv) opportunities for doctors
2097 from Israel to participate in an exchange program with physicians associated with medical colleges in
2098 Virginia.

2099 24. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible personal
2100 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2101 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to build and maintain through a
2102 nonprofit plan a permanent concert audience and to cultivate in individuals an interest in good music
2103 performed by qualified artists.

2104 25. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, all tangible
2105 personal property, other than tangible personal property purchased for resale in the gift shop, purchased
2106 for use or consumption by a nonprofit corporation which is exempt from taxation pursuant to § 501 (c)
2107 (3) of the Internal Revenue Code and is organized to preserve and exhibit objects relating to the history
2108 of the Fredericksburg area.

2109 26. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible personal
2110 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2111 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing opportunities for
2112 cultural enrichment, educational ventures and personal growth through musical concerts, an art league
2113 and affordable studio and office space for artists and community groups.

2114 27. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible personal
2115 property purchased for use or consumption by a nonprofit, nonstock corporation exempt from taxation
2116 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to establish and
2117 promote a facility for the collection, maintenance, exhibition and interpretation of the history of a city
2118 by providing a medium for the exchange of ideas and information and for historic research, preservation
2119 and educational purposes; by administering property; and by sponsoring cooperative planning, research,
2120 fund-raising and public educational programs.

2121 28. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible personal
2122 property purchased for use or consumption by a nonprofit organization which is exempt from taxation
2123 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to (i) present
2124 internationally acclaimed artists in the Commonwealth, (ii) showcase art excellence from the
2125 Commonwealth to others, and (iii) increase the appreciation of the arts among school children.

2126 29. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
2127 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
2128 Revenue Code and organized for the purpose of operating, managing, and promoting a museum
2129 dedicated to recording, preserving, and providing information relating to the history of a city located in
2130 the Hampton Roads area.

2131 30. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible personal
2132 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2133 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting public interest
2134 and participation in the study, research, interpretation, preservation, restoration, and dissemination of
2135 Virginia's cultural, historical, and scientific heritage by providing resources and support for Virginia's
2136 museums and historic sites by, among other things, conducting education and training for museum staff
2137 and volunteers.

2138 31. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible personal
2139 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2140 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to perpetuate a memorial to
2141 Holocaust victims and survivors as well as to educate the general public through tours and lectures
2142 about the Holocaust.

2143 32. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2144 property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501
2145 (c) (3) of the Internal Revenue Code and (i) operating for the purpose of preserving, protecting, and
2146 promoting awareness of the historic, natural, and cultural resources of a county located in the Sixteenth
2147 Planning District established pursuant to § 15.2-4203; and (ii) accomplishing this purpose by such means
2148 as donating applicable books to libraries, the placing of historic markers, and providing or arranging
2149 historic and cultural tours in such counties.

2150 33. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal

2151 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2152 § 501 (c) (3) of the Internal Revenue Code and organized to promote the performing arts by providing
2153 theatrical facilities at below market cost to nonprofit performing arts groups and promoters.

2154 34. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2155 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2156 § 501 (c) (3) of the Internal Revenue Code and organized to produce special events and festivals
2157 designed to bring the community together and promote public interest in downtown Richmond.

2158 35. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2159 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2160 § 501 (c) (3) of the Internal Revenue Code and organized to promote preservation of the rural and
2161 small-town character of the Shenandoah Valley by facilitating natural resource conservation and
2162 environmentally sound land use.

2163 36. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2164 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
2165 the Eighteenth Planning District established pursuant to § 15.2-4203, which is exempt from taxation
2166 pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote maritime history and
2167 education through such activities as, but not limited to (i) the establishment of a museum dedicated to
2168 the shipbuilding industry; (ii) archeological investigations of shipbuilding sites; and (iii) the
2169 reconstruction and maintenance of a 19th century shipbuilding and fishing village.

2170 37. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2171 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
2172 the Fifth Planning District established pursuant to § 15.2-4203, which is exempt from federal income
2173 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of
2174 promoting activities related to genealogy, including, but not limited to, research, education, record
2175 keeping, and collection and publication of documents.

2176 38. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2177 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2178 § 501 (c) (3) of the Internal Revenue Code and organized to provide support to the University of
2179 Virginia's Orland E. White Arboretum, Inc., the state arboretum, through scientific research, cultural and
2180 education programs for the public, and financial assistance for tangible improvements.

2181 39. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2182 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
2183 the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation under § 501 (c)
2184 (3) of the Internal Revenue Code, which conducts symphony performances and educational programs on
2185 music in the central Virginia area.

2186 40. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2187 property purchased for use or consumption by a nonprofit corporation, located within the boundaries of
2188 the Eleventh Planning District pursuant to § 15.2-4203, which is exempt from taxation under § 501 (c)
2189 (3) of the Internal Revenue Code and organized to promote African-American history and culture
2190 through programs, exhibitions, and the cataloging and storing of historical artifacts for scholars.

2191 41. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2192 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2193 § 501 (c) (3) of the Internal Revenue Code and organized (i) to collect and display to the public a
2194 representative sample of past and present military vehicles; (ii) to gather, write, edit, publish and
2195 otherwise create and disseminate material relating to the history of military vehicles; and (iii) to promote
2196 public awareness and understanding of the contribution military vehicles have made to various nations.

2197 42. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
2198 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
2199 Revenue Code and organized (i) to collect and display to the public a representative sample of past and
2200 present military vehicles; (ii) to gather, write, edit, publish and otherwise create and disseminate material
2201 relating to the history of military vehicles; and (iii) to promote public awareness and understanding of
2202 the contribution military vehicles have made to various nations.

2203 43. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
2204 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
2205 Revenue Code and organized primarily for the purpose of operating a museum and providing
2206 educational programs on the life and times of General George C. Marshall.

2207 44. ~~From Beginning~~ July 1, 2000, ~~through June 30, 2001~~ *and ending July 1, 2006*, tangible personal
2208 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2209 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to study and preserve the social,
2210 economic and political history of a village and its surrounding areas, located in a county with a
2211 population of at least 57,450 but no more than 60,000, by preserving the historical sites, artifacts and
2212 buildings.

2213 45. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2214 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2215 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a museum
2216 dedicated to (i) promoting interest in the history of western Virginia, (ii) collecting, interpreting,
2217 preserving and making available materials relating to that history, and (iii) providing educational services
2218 to people and institutions throughout western Virginia.

2219 46. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2220 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2221 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a year-round,
2222 professional theatre serving the western area of Virginia with cultural and educational programs and
2223 outreach services to youth.

2224 47. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2225 property purchased for use or consumption by a nonprofit corporation located within the boundaries of
2226 the Thirteenth Planning District established pursuant to § 15.2-4203 exempt from taxation pursuant to
2227 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of establishing a regional
2228 cultural arts center that will promote, provide, and preserve the performing and visual arts for the
2229 education of the citizens in the southern region of Virginia.

2230 48. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2231 property purchased for use or consumption by a nonprofit organization located within the boundaries of
2232 the Eleventh Planning District established pursuant to § 15.2-4203 which is (i) exempt from taxation
2233 pursuant to § 501 (c) (3) of the Internal Revenue Code and (ii) organized for the purpose of operating
2234 and managing a museum dedicated to historic preservation, restoration and research.

2235 49. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2236 property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to
2237 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of promoting interdisciplinary
2238 scholarship and research of nineteenth century culture and supporting that purpose, in part, by
2239 sponsoring an annual conference, an annual journal, and an annual newsletter.

2240 50. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible personal
2241 property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to
2242 § 501 (c) (3) of the Internal Revenue Code and organized to give students interested in acting, directing,
2243 and playwrighting a chance to explore their talents in a professional setting; and to produce drama which
2244 speaks to current cultural issues such as discrimination and war.

2245 51. *Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use*
2246 *or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)*
2247 *(3) of the Internal Revenue Code and organized to promote the preservation and use of archival and*
2248 *historical research materials and the professional education of its members through, including but not*
2249 *limited to, holding conferences and workshops and publishing newsletters and other written materials.*

2250 52. *Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use*
2251 *or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the*
2252 *Internal Revenue Code that promotes, encourages, and sustains community interest and education in*
2253 *ballet by, including but not limited to, providing performing experience for advanced ballet students.*

2254 53. *Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use*
2255 *or consumption by a nonprofit river conservation organization that is exempt from taxation pursuant to*
2256 *§ 501 (c) (3) of the Internal Revenue Code and organized to protect the natural, scenic, recreational,*
2257 *and historical values of the Rappahannock River and its tributaries.*

2258 54. *Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use*
2259 *or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the*
2260 *Internal Revenue Code and organized (i) to establish and maintain an association of persons and*
2261 *organizations interested in science and scientific research; (ii) to cooperate with educational institutions,*
2262 *industries, and state agencies in fostering an interest in scientific matters, in promoting scientific*
2263 *investigations and in spreading knowledge of the sciences; and (iii) to provide a forum for the*
2264 *presentation and discussion of papers on scientific subjects and facilities for their publication.*

2265 55. *Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use*
2266 *or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the*
2267 *Internal Revenue Code and operating as a museum serving the Shenandoah Valley by, including but not*
2268 *limited to, collecting and interpreting historical and humanities materials, documents, and arts,*
2269 *disseminating historical information, and providing scholarly programs relating to the history of living*
2270 *in the Shenandoah Valley.*

2271 56. *Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use*
2272 *or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the*
2273 *Internal Revenue Code and operating as a museum and gardens (i) to promote the appreciation of the*

2274 *fine arts; (ii) to establish, own, maintain, and operate an arts center to conform to standard museum*
2275 *practices; (iii) to display, sell, purchase and own articles of art; (iv) to support the arts in the local*
2276 *school system; and (v) to encourage local artist participation in its programs.*

2277 57. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2278 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2279 Internal Revenue Code organized to support education about Poplar Forest through, including but not
2280 limited to, guided tours of the property, field schools in architectural restoration and archaeology, other
2281 educational and public programs, and maintaining a library open to students, researchers, and the
2282 public.

2283 58. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2284 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2285 Internal Revenue Code and organized to preserve the White House of the Confederacy and other
2286 historical objects by, including but not limited to, restoring and maintaining the White House of the
2287 Confederacy, collecting and restoring historical objects, and sharing them with the citizens through
2288 exhibitions, publications, educational programs, and other events.

2289 59. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2290 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2291 Internal Revenue Code and organized to (i) promote the cultural heritage of Chinese in America, (ii)
2292 enhance Chinese-Americans in civic and national life, (iii) foster democracy, and (iv) uphold the United
2293 States Constitution.

2294 60. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2295 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2296 Internal Revenue Code and organized to (i) afford citizens in northern Virginia greater opportunity to
2297 participate in the performance of live music, (ii) further the musical education of the community, and
2298 (iii) contribute to the cultural life of the community through music.

2299 61. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2300 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2301 Internal Revenue Code and organized to assist the National Park Service in maintaining, developing and
2302 protecting a presidential birthplace and interpreting the family's history through the operation of a book
2303 store and gift shop.

2304 62. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2305 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2306 Internal Revenue Code and organized to enrich the cultural life by informing and exposing the public to
2307 rarely performed operatic music by sponsoring operatic seminars and educational events.

2308 63. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2309 or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the
2310 Internal Revenue Code and organized to restore, preserve and protect an historic tavern as a historic,
2311 educational and cultural resource.

2312 64. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2313 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2314 Internal Revenue Code and organized to promote the study, performance and public awareness of good
2315 choral music.

2316 65. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2317 or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the
2318 Internal Revenue Code and organized to foster an enjoyment, appreciation and understanding of visual
2319 and performing arts in the New River Valley through an annual education program of rotating art
2320 exhibits, classes for adults and children, lectures, performances and the sale of related merchandise.

2321 § 58.1-609.10. Miscellaneous exemptions.

2322 A. The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
2323 shall not apply to the following:

2324 1. Artificial or propane gas, firewood, coal or home heating oil used for domestic consumption.
2325 "Domestic consumption" means the use of artificial or propane gas, firewood, coal or home heating oil
2326 by an individual purchaser for other than business, commercial or industrial purposes. The Tax
2327 Commissioner shall establish by regulation a system for use by dealers in classifying individual
2328 purchases for domestic or nondomestic use based on the principal usage of such gas, wood, coal or oil.
2329 Any person making a nondomestic purchase and paying the tax pursuant to this chapter who uses any
2330 portion of such purchase for domestic use may, between the first day of the first month and the fifteenth
2331 day of the fourth month following the year of purchase, apply for a refund of the tax paid on the
2332 domestic use portion.

2333 2. An occasional sale, as defined in § 58.1-602.

2334 3. Tangible personal property for future use by a person for taxable lease or rental as an established
2335 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 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.

65. 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.

76. 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.

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

B. The following subdivisions provide a limited exemption from the tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606. Such tax shall apply to sales for use or sales for consumption or sales of taxable services, made to the entities described in the following subdivisions on the earlier of the day following the expiration date applicable to the entity or January 1, 2003. Such entities in the following subdivisions with an expiration date after July 1, 2002, may apply for a refund of the tax paid on such sales made on and after January 1, 2003, through the expiration date applicable to such entity. Refunds may be paid as provided in § 58.1-622.1. Nothing in this subsection shall grant an exemption from, or expand an existing exemption of, such tax that is not otherwise specifically provided in the applicable subdivision.

1. 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.

82. 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.

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

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

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

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

136. From Beginning July 1, 1997, 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 § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the social welfare and

2397 defend the human rights of persons born and unborn.

2398 147. From July 1, 1997, through June 30, 2001, livestock sold at auction by a chamber of commerce
2399 exempt from taxation under § 501 (c) (6) of the Internal Revenue Code, provided that the proceeds of
2400 such auction are distributed to contestants in a junior livestock show and sale.

2401 148. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2006, tangible personal
2402 property purchased for use or consumption by any civic youth organization or corporation which is
2403 organized solely for the purpose of promoting community little league-type baseball or softball.

2404 149. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2006, a professional's
2405 provision of original, revised, edited, reformatted or copied documents, including but not limited to
2406 documents stored on or transmitted by electronic media, to its client or to third parties in the course of
2407 the professional's rendition of services to its clientele.

2408 1710. ~~From Beginning July 1, 1997, through June 30, 2001~~and ending July 1, 2006, lodging and
2409 meals for members paid by and tangible personal property purchased for use or consumption by a
2410 nonprofit veterans association exempt from taxation under § 501 (c) (19) of the Internal Revenue Code
2411 and which is organized to provide scholarships to National Guard members and their families, extra life
2412 insurance for National Guard members, and interest-free loans to National Guard members who have
2413 lost their full-time jobs, homes or cars.

2414 1811. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible
2415 personal property purchased for use or consumption by any organization which is organized solely for
2416 the purpose of operating a nonprofit swim team for children ages eighteen and under.

2417 1912. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible
2418 personal property purchased for use or consumption by a nonprofit corporation exempt from taxation
2419 under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote long-distance
2420 running as a competitive sport and healthful exercise through publications, videos, races, training runs,
2421 safety workshops, clinics and cooperative fitness events with local communities.

2422 2013. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible
2423 personal property purchased for use or consumption by a nonprofit corporation organized under the laws
2424 of the Commonwealth which is exempt from federal income taxation pursuant to § 501 (c) (3) of the
2425 Internal Revenue Code and is organized and operated exclusively to sponsor and promote baseball
2426 programs for boys ages thirteen through eighteen and to sponsor baseball tournaments from local
2427 through state levels.

2428 2114. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible
2429 personal property purchased for use or consumption by a nonprofit organization which is exempt from
2430 federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized
2431 exclusively to advance the moral character of and promote sportsmanship, team spirit, fair play, honesty
2432 and patriotism among youth by providing and supervising a community soccer program.

2433 2215. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible
2434 personal property purchased for use or consumption by a nonprofit organization exempt from taxation
2435 under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the many
2436 historic, cultural and natural qualities of a unique region that was once a stage for Civil War activity
2437 and continues to be a rich resource of rural and traditional town cultures and recreational activities.

2438 2316. ~~From Beginning July 1, 1998, through June 30, 2001~~and ending July 1, 2006, tangible
2439 personal property purchased for use or consumption by a nonprofit corporation exempt from taxation
2440 under § 501 (c) (3) of the Internal Revenue Code which is organized for the purpose of fostering
2441 economic development by working with owners or managers of small businesses to create jobs, make
2442 capital investments, and increase sales, and which receives funding from the Department of Business
2443 Assistance, the U.S. Small Business Administration, and political subdivisions of the Commonwealth.

2444 2417. ~~From Beginning July 1, 2000, through June 30, 2001~~and ending July 1, 2006, tangible
2445 personal property purchased for use or consumption by a nonprofit corporation located within the
2446 boundaries of the Eighth Planning District established pursuant to § 15.2-4203, exempt from taxation
2447 under § 501 (c) (3) of the Internal Revenue Code which is organized to provide for the funding,
2448 construction and operation of a community rowing boathouse for use by public and private high schools,
2449 community rowing clubs and individuals through educational and recreational programs.

2450 18. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2451 or consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal
2452 Revenue Code that is organized to receive and administer gifts, grants, contributions, and donations for
2453 the benefit of, for performing the functions of, and for carrying out the purposes of continuing care
2454 retirement communities, including but not limited to, providing financial assistance to the elderly who
2455 reside in or intend to reside in such continuing care retirement communities.

2456 19. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use
2457 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
2458 Revenue Code and organized to support and conduct nonpartisan research and analysis of issues

concerning domestic and foreign policy of the United States and to educate the general public with respect thereto.

20. Beginning July 1, 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 organized for the purpose of, including but not limited to (i) educating the public concerning model railroading, and (ii) promoting all facets of railroading as a hobby, especially N-scale modular model railroading.

21. Beginning July 1, 2001, and ending July 1, 2006, 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 historical opportunities to citizens of the United States through exhibits and programs that permit individuals to visit the past and seek new discoveries.

22. Beginning July 1, 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 organized to protect the integrity of America's elections.

23. Beginning July 1, 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 organized to (i) protect the game and fish by law enforcement, (ii) to use all available means to restock forests and streams with game and fish, (iii) to promote sound principles of conservation to the public, and (iv) to use all means of developing and conserving the woods, waters and wildlife.

24. Beginning July 1, 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 organized to advocate on behalf of senior Americans at the federal and state levels and to create and circulate information and educational materials that are vital to the interest of senior citizens.

25. Beginning July 1, 2001, and ending July 1, 2006, 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 be educational and motivational by acquiring and spreading before the citizens of the United States information on the condition of the naval and maritime forces and equipment of the United States, and to awaken interest and cooperation in all matters tending to aid, improve, and develop their efficiency.

§ 58.1-609.13. Exceptions to § 58.1-609.10.

Notwithstanding the provisions of subdivision A. 1. of § 58.1-609.10, the tax imposed by a county, city or town pursuant to §§ 58.1-605 and 58.1-606 shall apply to artificial or propane gas, firewood, coal or home heating oil used for domestic consumption as defined in subdivision A. 1. of § 58.1-609.10, unless exempted by a duly adopted ordinance of the local governing body of a county, city or town. The provisions of this section shall not apply to fuel for domestic consumption purchased by churches organized not for profit and (i) which are exempt from taxation under § 501 (c) (3) of the Internal Revenue Code or (ii) whose real property is exempt from local taxation pursuant to the provisions of § 58.1-3606.

§ 58.1-610. Contractors.

A. Any person who contracts orally, in writing, or by purchase order, to perform construction, reconstruction, installation, repair, or any other service with respect to real estate or fixtures thereon, and in connection therewith to furnish tangible personal property, shall be deemed to have purchased such tangible personal property for use or consumption. Any sale, distribution, or lease to or storage for such person shall be deemed a sale, distribution, or lease to or storage for the ultimate consumer and not for resale, and the dealer making the sale, distribution, or lease to or storage for such person shall be obligated to collect the tax to the extent required by this chapter.

B. Any person who contracts to perform services in this Commonwealth and is furnished tangible personal property for use under the contract by the person, or his agent or representative, for whom the contract is performed, and a sales or use tax has not been paid to this Commonwealth by the person supplying the tangible personal property, shall be deemed to be the consumer of the tangible personal property so used, and shall pay a use tax based on the fair market value of the tangible personal property so used, irrespective of whether or not any right, title or interest in the tangible personal property becomes vested in the contractor. This subsection, however, shall not apply to the industrial materials exclusion or the other industrial exclusions set out in § 58.1-609.3, including those set out in subdivisions 2, 3 and 4 thereof; the media-related exemptions set out in subdivision 2 of § 58.1-609.6; the governmental exclusions set out in subdivision 4 of § 58.1-609.1; the agricultural exclusions set forth in subdivision 1 of § 58.1-609.2; or the exclusion for baptistries set forth in subdivision A. 2. of § 58.1-609.8.

2520 C. Any person who contracts orally, in writing, or by purchase order to perform any service in the
2521 nature of equipment rental, and the principal part of that service is the furnishing of equipment or
2522 machinery which will not be under the exclusive control of the contractor, shall be liable for the sales or
2523 use tax on the gross proceeds from such contract to the same extent as the lessor of tangible personal
2524 property.

2525 D. Tangible personal property incorporated in real property construction which loses its identity as
2526 tangible personal property shall be deemed to be tangible personal property used or consumed within the
2527 meaning of this section. Any person selling fences, venetian blinds, window shades, awnings, storm
2528 windows and doors, locks and locking devices, floor coverings (as distinguished from the floors
2529 themselves), cabinets, kitchen equipment, window air conditioning units or other like or comparable
2530 items, shall be deemed to be a retailer of such items and not a using or consuming contractor with
2531 respect to them, whether he sells to and installs such items for contractors or other customers and
2532 whether or not such retailer fabricates such items.

2533 E. Nothing in this section shall be construed to (i) affect or limit the resale exclusion provided for in
2534 this chapter, or the industrial materials and other industrial exclusions set out in § 58.1-609.3, the
2535 exclusion for baptistries set out in subdivision A. 2. of § 58.1-609.8, or the partial exclusion for the sale
2536 of modular buildings as set out in § 58.1-610.1, or (ii) impose any sales or use tax with respect to the
2537 use in the performance of contracts with the United States, this Commonwealth, or any political
2538 subdivision thereof, of tangible personal property owned by a governmental body which actually is not
2539 used or consumed in the performance thereof.

2540 F. Notwithstanding the other provisions of this section, any person engaged in the business of
2541 furnishing and installing locks and locking devices shall be deemed a retailer of such items and not a
2542 using or consuming contractor with respect to them.

2543 § 58.1-622.1. Refund of certain sales and use taxes.

2544 *An entity with a limited exemption eligible for a refund of tax on certain sales, as provided in*
2545 *subsection B of §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, or 58.1-609.10, may apply for such*
2546 *refund on forms prescribed by the Tax Commissioner within three years from the last day of the*
2547 *calendar year in which the sale is made. If the amount that may be refunded to an entity as provided in*
2548 *this section is at least five thousand dollars, such entity (i) may apply for such refund on or after April*
2549 *1 of the current calendar year and (ii) may also apply for a refund on or after April 1 of the current*
2550 *calendar year for any other sales made to the entity during the current calendar year for which the*
2551 *entity is eligible for a refund; in all other cases, such entity may apply for a refund as provided in this*
2552 *section in the calendar year following the calendar year in which such sale is made to the entity. An*
2553 *amount equal to ninety-seven percent of the tax paid on such sales shall be refunded, provided that such*
2554 *entity has furnished all necessary and reasonable information on such sales as requested by the*
2555 *Department. Such amount shall be issued by warrant of the Comptroller drawn on the Treasurer of*
2556 *Virginia not later than ninety days after such completed form has been filed with the Department. Such*
2557 *amount refunded shall not include interest.*

2558 *The amount of such refund attributable to the tax authorized under §§ 58.1-605 or 58.1-606 shall be*
2559 *deducted from the respective locality's share of the net revenue distributable pursuant to subsection C*
2560 *§ 58.1-638. Such deduction from a locality's share of the net revenue distributable shall occur in the*
2561 *month following the month in which such refund has been issued.*

2562 § 58.1-629. Sale of business.

2563 If any dealer liable for any tax, penalty, or interest levied hereunder sells out his business or stock of
2564 goods or quits the business, he shall make a final return and payment within fifteen days after the date
2565 of selling or quitting the business. His successors or assigns, if any, shall withhold sufficient of the
2566 purchase money to cover the amount of such taxes, penalties, and interest due and unpaid until such
2567 former owner produces a receipt from the Tax Commissioner showing that they have been paid or a
2568 certificate stating that no taxes, penalties, or interest is due. If the purchaser of a business or stock of
2569 goods fails to withhold the purchase money as above provided, he shall be personally liable for the
2570 payment of the taxes, penalties, and interest due and unpaid on account of the operation of the business
2571 by any former owner. Nothing herein shall be deemed to qualify or limit the exemption as to such a
2572 sale as is covered by subdivision A. 2. of § 58.1-609.10.

2573 § 58.1-3510.1. Daily rental property tax.

2574 A. The governing body of any county, city or town may levy a tax in an amount not to exceed one
2575 percent, in addition to the tax levied pursuant to § 58.1-605, on the gross proceeds of any person
2576 engaged in the short-term rental business as defined in § 58.1-3510. "Gross proceeds" means the total
2577 amount charged to each person for the rental of daily rental property, excluding any state and local sales
2578 tax paid under the provisions of Chapter 6 (§ 58.1-600 et seq.) of this title.

2579 B. Any person engaged in the short-term rental business as defined in § 58.1-3510 shall collect the
2580 rental tax from the lessee of the daily rental property at the time of the rental. The lessor of the daily
2581 rental property shall transmit a quarterly return to the commissioner of the revenue of the county, city or

town wherein the tax is collected, indicating the gross proceeds derived from the short-term rental business. The commissioner of the revenue shall assess the tax due, and the treasurer or director of finance shall collect the daily rental property tax.

C. Notwithstanding the provisions of subsection B of this section, no tax shall be collected or assessed on (i) rentals by the Commonwealth, any political subdivision of the Commonwealth or the United States or (ii) any rental of durable medical equipment as defined in subdivision A. 2. of § 58.1-609.7.

§ 58.1-3818. Admissions tax in certain counties.

A. Fairfax, Arlington, Dinwiddie, Prince George and Brunswick Counties are hereby authorized to levy a tax on admissions charged for attendance at any event. The tax shall not exceed ten percent of the amount of charge for admission to any such event. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between events conducted for charitable and those conducted for noncharitable purposes.

B. Notwithstanding the provisions of subsection A of this section, any county with a population of at least 27,500 but not more than 28,250 is hereby authorized to levy a tax on admissions charged for attendance at any event as set forth in subsection A.

C. Notwithstanding the provisions of subsection A of this section, any county with a population of at least 12,450 but not more than 12,850 is hereby authorized to levy a tax on admissions charged for attendance at any spectator event; however, a tax shall not be levied on admissions charged to participants in order to participate in any event. The tax shall not exceed ten percent of the amount of charge for admission to any event. Notwithstanding any other provisions of law, the governing body of such county shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between the events as set forth in § 58.1-3817.

D. Notwithstanding the provisions of subsections A, B and C of this section, any county in which a major league baseball stadium, as defined in § 15.2-5800, is located is hereby authorized to levy (i) a tax on admissions charged at any event at such stadium and (ii) a surcharge on admissions charged for attendance at any event at such stadium if it has a seating capacity of at least 40,000 seats. The tax on admissions shall not exceed ten percent. Such surcharge shall not exceed two percent of the charge for admissions. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amounts of such tax and surcharge and may classify between events conducted for charitable and those conducted for noncharitable purposes.

E. Notwithstanding the provisions of subsections A, B, C and D of this section, localities may, by ordinance, elect not to levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from *or eligible for a refund of retail sales* and use tax pursuant to §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10.

§ 58.1-3818. Admissions tax in certain counties

A. Fairfax, Arlington, Dinwiddie, Prince George and Brunswick Counties are hereby authorized to levy a tax on admissions charged for attendance at any event. The tax shall not exceed ten percent of the amount of charge for admission to any such event. Notwithstanding any other provisions of law, the governing bodies of such counties shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between events conducted for charitable and those conducted for noncharitable purposes.

B. Notwithstanding the provisions of subsection A of this section, any county with a population of at least 27,500 but not more than 28,250 is hereby authorized to levy a tax on admissions charged for attendance at any event as set forth in subsection A.

C. Notwithstanding the provisions of subsection A of this section, any county with a population of at least 12,450 but not more than 12,850 is hereby authorized to levy a tax on admissions charged for attendance at any spectator event; however, a tax shall not be levied on admissions charged to participants in order to participate in any event. The tax shall not exceed ten percent of the amount of charge for admission to any event. Notwithstanding any other provisions of law, the governing body of such county shall prescribe by ordinance the terms, conditions and amount of such tax and may classify between the events as set forth in § 58.1-3817.

D. Notwithstanding the provisions of subsections A, B and C of this section, localities may, by ordinance, elect not to levy an admissions tax on admission to an event, provided that the purpose of the event is solely to raise money for charitable purposes and that the net proceeds derived from the event will be transferred to an entity or entities that are exempt from *or eligible for a refund of retail sales* and use tax pursuant to §§ 58.1-609.4, 58.1-609.7, 58.1-609.8, 58.1-609.9, and 58.1-609.10.

2. That the Department of Taxation shall promulgate regulations, in accordance with Administrative Process Act (§ 9-6.14:1 et seq.), implementing the provisions of this act.

2643 3. That the provisions of this act shall not become effective unless reenacted by the 2002 Session of
2644 the General Assembly.