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SENATE BILL NO. 1183

Offered January 10, 2001

Prefiled January 10, 2001

A BILL to amend and reenact § 58.1-609.10 of the Code of Virginia, relating to sales and use tax exemption; miscellaneous.

Patrons—Ticer; Delegate: Van Landingham

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:**1. That § 58.1-609.10 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-609.10. Miscellaneous exemptions.

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

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

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

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

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

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

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

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

8. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote efficiency and fairness in the offer and sale of securities for the benefit of investors, securities issuers, and the general public, by providing for electronic communication, filing, processing, dissemination and review of securities registration materials, and by serving as a database for securities law information filed with regulators having primary and immediate authority to administer the regulation of the commerce of securities.

9. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use in the construction of improvements which are to be used solely for affordable rental dwelling units for persons who are of the age of at least 62 years, if at least part of the funds for site development and the construction are provided by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and if the amount of funds which would otherwise have to be provided by the tax 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.

10. 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

59 been declared a disaster for federal aid purposes by the President of the United States.

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

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

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

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

75 15. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
76 consumption by any civic youth organization or corporation which is organized solely for the purpose of
77 promoting community little league-type baseball or softball.

78 16. From July 1, 1997, through June 30, 2001, a professional's provision of original, revised, edited,
79 reformatted or copied documents, including but not limited to documents stored on or transmitted by
80 electronic media, to its client or to third parties in the course of the professional's rendition of services
81 to its clientele.

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

88 18. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
89 consumption by any organization which is organized solely for the purpose of operating a nonprofit
90 swim team for children ages eighteen and under.

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

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

101 21. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
102 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
103 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to advance the moral character
104 of and promote sportsmanship, team spirit, fair play, honesty and patriotism among youth by providing
105 and supervising a community soccer program.

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

111 23. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
112 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
113 Revenue Code which is organized for the purpose of fostering economic development by working with
114 owners or managers of small businesses to create jobs, make capital investments, and increase sales, and
115 which receives funding from the Department of Business Assistance, the U.S. Small Business
116 Administration, and political subdivisions of the Commonwealth.

117 24. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
118 consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District
119 established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal Revenue
120 Code which is organized to provide for the funding, construction and operation of a community rowing

121 boathouse for use by public and private high schools, community rowing clubs and individuals through
122 educational and recreational programs.

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

INTRODUCED

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