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HOUSE BILL NO. 778

Offered January 9, 2002

Prefiled January 9, 2002

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

Patrons—McDougle and Abbitt

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

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

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

1. Ending July 1, 2006, historical documents, maps, rare books and manuscripts acquired for use or consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the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. 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. 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. 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. Beginning July 1, 1989, 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. Beginning July 1, 1989, 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. Beginning July 1, 1989, 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. Beginning July 1, 1989, 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

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59 natural habitats.

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

65 11. a. Beginning July 1, 1990, and ending July 1, 2006, tangible personal property purchased for use
66 or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of
67 the Internal Revenue Code and which coordinates and promotes art in the Roanoke Valley.

68 b. Beginning July 1, 1995, and ending July 1, 2006, tangible personal property purchased for use or
69 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
70 Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

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

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

81 14. Beginning July 1, 1995, and ending July 1, 2006, tangible personal property purchased for use or
82 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
83 Revenue Code and organized exclusively to produce contemporary American and English theatre by
84 professional artists from throughout the country for the education and entertainment of Virginians.

85 15. Beginning July 1, 1995, and ending July 1, 2006, tangible personal property purchased for use or
86 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
87 Revenue Code and organized to collect, preserve and disseminate information concerning genealogical
88 and historical data; to advance the practice of thorough and ethical research; to foster careful
89 documentation and scholarly writing; and to issue publications relating to the field of genealogy.

90 16. Beginning July 1, 1995, and ending July 1, 2006, tangible personal property purchased for use or
91 consumption by a nonprofit community theatre organization exempt from taxation under § 501 (c) (3) of
92 the Internal Revenue Code and organized exclusively to present a summer musical production within the
93 boundaries of the Fourth Planning District Commission established pursuant to § 15.2-4203 for the
94 education and entertainment of Virginians.

95 17. Beginning July 1, 1995, and ending July 1, 2006, tangible personal property purchased for use or
96 consumption by a nonstock, nonprofit charitable corporation exempt from taxation pursuant to § 501 (c)
97 (3) of the Internal Revenue Code and from local property taxes and organized and operated to hold,
98 manage, preserve, and exhibit a Virginia estate and home of the first President of the United States; to
99 operate a library, open to the public and researchers free of charge, holding books, manuscripts,
100 documents, and graphic arts relating to the life and times of such President; and to provide educational
101 programs for students and teachers.

102 18. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or
103 consumption by, or sold by, a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of
104 the Internal Revenue Code and organized exclusively to foster, promote and increase the musical
105 knowledge, appreciation, experience and performing ability of young people and of the general public,
106 by establishing, maintaining and operating one or more youth symphony orchestras in the
107 Commonwealth.

108 19. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or
109 consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal
110 Revenue Code and organized to encourage interest in the fine and performing arts by providing an
111 opportunity for the general public to observe works of classical and contemporary artists and to provide
112 instruction and training for individuals in, and facilities for experimentation and development of, the
113 composition and presentation of the fine and the performing arts.

114 20. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or
115 consumption by a nonstock, nonprofit performing arts organization exempt from taxation pursuant to
116 § 501 (c) (3) of the Internal Revenue Code which (i) provides professional theatrical productions at a
117 reasonable cost to audiences in the Commonwealth, (ii) receives financial support from the
118 Commonwealth, (iii) leases facilities from the Virginia Museum of Fine Arts, and (iv) is dedicated to
119 engendering an appreciation for theatre in the Commonwealth.

120 21. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or

121 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
 122 Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial
 123 place of a signer of the Declaration of Independence and to cooperate with universities within the
 124 Commonwealth in training artisans, architects and others in preservation skills.

125 22. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or
 126 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
 127 Internal Revenue Code and from local property taxes and organized and operated for the purpose of
 128 acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil
 129 War era residence.

130 23. Beginning July 1, 1997, and ending July 1, 2006, the sale or charges for any room or rooms,
 131 lodgings, accommodations, or meals furnished, and tangible personal property purchased for use or
 132 consumption by a Jewish women's nonprofit charitable corporation exempt from taxation pursuant to
 133 § 501 (c) (3) of the Internal Revenue Code and organized to provide (i) opportunities for health
 134 education programs, primarily regarding women's health care, (ii) youth activities, (iii) education on
 135 issues of importance to the community, and (iv) opportunities for doctors from Israel to participate in an
 136 exchange program with physicians associated with medical colleges in Virginia.

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

141 25. Beginning July 1, 1998, and ending July 1, 2006, all tangible personal property, other than
 142 tangible personal property purchased for resale in the gift shop, purchased for use or consumption by a
 143 nonprofit corporation which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue
 144 Code and is organized to preserve and exhibit objects relating to the history of the Fredericksburg area.

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

150 27. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
 151 consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the
 152 Internal Revenue Code and organized exclusively to establish and promote a facility for the collection,
 153 maintenance, exhibition and interpretation of the history of a city by providing a medium for the
 154 exchange of ideas and information and for historic research, preservation and educational purposes; by
 155 administering property; and by sponsoring cooperative planning, research, fund-raising and public
 156 educational programs.

157 28. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
 158 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
 159 Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the
 160 Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the
 161 appreciation of the arts among school children.

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

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

173 31. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
 174 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
 175 Revenue Code and organized exclusively to perpetuate a memorial to Holocaust victims and survivors as
 176 well as to educate the general public through tours and lectures about the Holocaust.

177 32. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
 178 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
 179 Revenue Code and (i) operating for the purpose of preserving, protecting, and promoting awareness of
 180 the historic, natural, and cultural resources of a county located in the Sixteenth Planning District
 181 established pursuant to § 15.2-4203; and (ii) accomplishing this purpose by such means as donating

182 applicable books to libraries, the placing of historic markers, and providing or arranging historic and
183 cultural tours in such counties.

184 33. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
185 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
186 Revenue Code and organized to promote the performing arts by providing theatrical facilities at below
187 market cost to nonprofit performing arts groups and promoters.

188 34. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
189 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
190 Revenue Code and organized to produce special events and festivals designed to bring the community
191 together and promote public interest in downtown Richmond.

192 35. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
193 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
194 Revenue Code and organized to promote preservation of the rural and small-town character of the
195 Shenandoah Valley by facilitating natural resource conservation and environmentally sound land use.

196 36. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
197 consumption by a nonprofit corporation, located within the boundaries of the Eighteenth Planning
198 District established pursuant to § 15.2-4203, which is exempt from taxation pursuant to § 501 (c) (3) of
199 the Internal Revenue Code and organized to promote maritime history and education through such
200 activities as, but not limited to (i) the establishment of a museum dedicated to the shipbuilding industry;
201 (ii) archeological investigations of shipbuilding sites; and (iii) the reconstruction and maintenance of a
202 19th century shipbuilding and fishing village.

203 37. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
204 consumption by a nonprofit corporation, located within the boundaries of the Fifth Planning District
205 established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)
206 (3) of the Internal Revenue Code and organized for the purpose of promoting activities related to
207 genealogy, including, but not limited to, research, education, record keeping, and collection and
208 publication of documents.

209 38. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
210 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
211 Revenue Code and organized to provide support to the University of Virginia's Orland E. White
212 Arboretum, Inc., the state arboretum, through scientific research, cultural and education programs for the
213 public, and financial assistance for tangible improvements.

214 39. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
215 consumption by a nonprofit corporation, located within the boundaries of the Eleventh Planning District
216 pursuant to § 15.2-4203, which is exempt from taxation under § 501 (c) (3) of the Internal Revenue
217 Code, which conducts symphony performances and educational programs on music in the central
218 Virginia area.

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

224 41. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
225 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
226 Revenue Code and organized (i) to collect and display to the public a representative sample of past and
227 present military vehicles; (ii) to gather, write, edit, publish and otherwise create and disseminate material
228 relating to the history of military vehicles; and (iii) to promote public awareness and understanding of
229 the contribution military vehicles have made to various nations.

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

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

240 44. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
241 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
242 Revenue Code and organized exclusively to study and preserve the social, economic and political history
243 of a village and its surrounding areas, located in a county with a population of at least 57,450 but no

244 more than 60,000, by preserving the historical sites, artifacts and buildings.

245 45. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
 246 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
 247 Revenue Code and organized for the purpose of operating a museum dedicated to (i) promoting interest
 248 in the history of western Virginia, (ii) collecting, interpreting, preserving and making available materials
 249 relating to that history, and (iii) providing educational services to people and institutions throughout
 250 western Virginia.

251 46. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
 252 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
 253 Revenue Code and organized for the purpose of operating a year-round, professional theatre serving the
 254 western area of Virginia with cultural and educational programs and outreach services to youth.

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

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

266 49. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
 267 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
 268 Revenue Code and organized for the purpose of promoting interdisciplinary scholarship and research of
 269 nineteenth century culture and supporting that purpose, in part, by sponsoring an annual conference, an
 270 annual journal, and an annual newsletter.

271 50. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
 272 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
 273 Revenue Code and organized to give students interested in acting, directing, and playwriting a chance to
 274 explore their talents in a professional setting; and to produce drama which speaks to current cultural
 275 issues such as discrimination and war.

276 51. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
 277 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
 278 Revenue Code and organized to (i) promote, encourage, and sustain community interest and education in
 279 ballet; (ii) provide performing experience at the semi-professional level for advanced ballet students; and
 280 (iii) contribute to the cultural progress and entertainment of the community.

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

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

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

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

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

304 57. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or

305 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
306 Revenue Code and organized to promote the study, performance and public awareness of good choral
307 music.

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

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

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

324 61. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
325 consumption by a nonprofit river conservation organization that is exempt from taxation pursuant to
326 § 501 (c) (3) of the Internal Revenue Code and organized to protect the natural, scenic, recreational and
327 historical values of the Rappahannock River and its tributaries.

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

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

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

346 65. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
347 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
348 Revenue Code and organized to preserve the White House of the Confederacy and other historical
349 objects by, including but not limited to, restoring and maintaining the White House of the Confederacy,
350 collecting and restoring historical objects, and sharing them with the citizens through exhibitions,
351 publications, education programs, and other events.

352 66. *Beginning July 1, 2002, and ending July 1, 2006, tangible personal property purchased for use*
353 *or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the*
354 *Internal Revenue Code and organized to provide a supportive environment for superior visual artists,*
355 *writers, and composers of all cultural and economic backgrounds to pursue their creative work without*
356 *distraction, and to present art exhibits, readings and concerts to the public.*