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SENATE BILL NO. 20

FLOOR AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by Senator K.G. Miller
on February 7, 2002)

(Patron Prior to Substitute—Senator K.G. Miller)

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

Be it enacted by the General Assembly of Virginia:

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

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

4. Ending July 1, 20022007, tangible personal property and services purchased by an educational institution doing business in the Commonwealth which (i) admits regularly enrolled high school and college students and (ii) provides a face-to-face educational experience in American government, a program which leads towards the successful completion of United States history, civics, and problems in democracy courses in high school, or which is acceptable for full credit towards an undergraduate or graduate level college degree, provided such institution is nonprofit.

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

7. Ending July 1, 20022007, tangible personal property sold or leased to a foundation which exclusively provides either training and education of any type or duration for employees of governmental law-enforcement and corrections agencies or education of the public in citizen cooperation with public authorities in crime prevention and solution, provided such foundation is nonprofit.

8. Ending July 1, 20022007, 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

60 receives a commission or the net proceeds after the payment of vendors and other direct expenses.

61 9. a. ~~From Beginning July 1, 1989, through June 30, 2001, and ending July 1, 2007,~~ tangible
62 personal property purchased for use or consumption by an organization exempt from taxation under
63 § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating a
64 state-licensed day-care center or a preschool that hires only certified public school teachers and
65 ~~which~~*that* has a regularly prescribed curriculum.

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

73 10. Beginning July 1, 1989, and ending July 1, ~~2002~~2007, personal property purchased for use or
74 consumption by a private, nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
75 Revenue Code, which operates a county public library, and such library is also used as a recreational
76 center for county residents.

77 11. Beginning July 1, 1989, and ending July 1, ~~2002~~2007, tangible personal property purchased for
78 use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue
79 Code and organized primarily for the purpose of operating a public library.

80 12. Beginning July 1, 1990, and ending July 1, ~~2002~~2007, tangible personal property and services
81 purchased for use by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue
82 Code, which is organized and operated primarily for the purpose of encouraging participation in the free
83 enterprise system through information programs directed to secondary schools and college students,
84 college scholarship programs, and recognition of achievement in the American free enterprise system.

85 13. Beginning July 1, 1990, and ending July 1, ~~2002~~2007, tangible personal property purchased for
86 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
87 Revenue Code and organized primarily for the purpose of operating an arts center which offers and
88 sponsors a year-round schedule of art education classes for adults and children, a continuous series of
89 exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or a
90 nominal charge.

91 14. Beginning July 1, 1991, and ending July 1, ~~2002~~2007, tangible personal property purchased for
92 use or consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c)
93 (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of
94 enhancing education by assisting a city public library with its physical and service needs.

95 15. Beginning July 1, 1991, and ending July 1, ~~2002~~2007, tangible personal property purchased for
96 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
97 Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by
98 increasing community awareness of the illiteracy problem.

99 16. Beginning July 1, 1995, and ending July 1, ~~2002~~2007, tangible personal property purchased for
100 use or consumption by a nonprofit volunteer organization which is exempt from taxation under § 501 (c)
101 (3) of the Internal Revenue Code and which is organized exclusively for the purpose of raising funds for
102 grant aid to any state, county or municipal library open to the public within the boundaries of the Eighth
103 Planning District established pursuant to § 15.2-4203.

104 17. Beginning July 1, 1995, and ending July 1, ~~2002~~2007, tangible personal property purchased for
105 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
106 Revenue Code and organized to provide educational and recreational services for at-risk youth and
107 which maintains a partnership with a magnet school within the boundaries of the Twenty-third Planning
108 District established pursuant to § 15.2-4203.

109 18. Beginning July 1, 1995, and ending July 1, ~~2002~~2007, tangible personal property purchased for
110 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
111 Revenue Code and organized to provide specialized information and referral services, education
112 programs and advocacy on behalf of deaf and hard-of-hearing persons within the boundaries of the
113 Eighth Planning District established pursuant to § 15.2-4203.

114 19. Beginning July 1, 1995, and ending July 1, ~~2002~~2007, tangible personal property purchased for
115 use or consumption by a nonprofit research, educational, and communications organization exempt from
116 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote
117 highway safety.

118 20. Beginning July 1, 1996, and ending July 1, ~~2002~~2007, tangible personal property purchased for
119 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
120 Revenue Code and organized as a consortium of not less than forty private, historically black colleges
121 and universities for the purposes of raising funds, providing program services, and offering technical

services to support its member colleges and universities and their students.

21. Beginning July 1, 1997, and ending July 1, 20022007, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated (i) to conduct and publish educational research for public school improvement, reform, and teacher education and (ii) to disseminate such research in the community to encourage residents to take an interest in the teaching and learning activities of local schools.

22. Beginning July 1, 1997, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which designs, equips and operates educational telecommunications networks and classrooms serving schools and colleges within the Commonwealth and whose activities include purchasing audio-visual equipment, contracting for transmission services and training teachers.

23. Beginning July 1, 1997, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized for the exclusive purpose of supporting reading education programs for all Virginia citizens, accomplished through local councils, special interest councils, teacher-training programs and annual conventions where ideas, techniques and methods are shared by educator members who will use the acquired knowledge in direct reading education.

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

25. Beginning July 1, 1997, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide residential treatment and educational services to abused children and their families and to operate a Head Start program.

26. Beginning July 1, 1997, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to educate the public about animal agriculture and its importance to the quality of life of citizens, and to support research and education to continuously improve animal agriculture production practices.

27. Beginning July 1, 1997, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote and advance the interests of vocational-technical education in the public schools.

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

29. Beginning July 1, 1998, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit corporation located in the Tidewater region, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to nurture pre-school children of parents pursuing self-sufficiency, by providing an affordable, quality education program.

30. ~~From Beginning July 1, 1998, through June 30, 2001, and ending July 1, 2007,~~ tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (36) of the Internal Revenue Code and organized for the purposes of (i) developing a pool of data processing professionals who will share their knowledge and business expertise with members of the organization and other members of the community who are evaluating information technology for ongoing endeavors, (ii) sponsoring high school computer competitions, community computer training camps, and free data processing workshops and classes, and (iii) providing college scholarships to computer competition team members.

31. Beginning July 1, 2000, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to design and deliver educational programs for (i) older persons by older persons, including disabled, low-income and minority individuals, for the purpose of keeping older persons up-to-date in technology, psychology and health maintenance and (ii) the purpose of exploring human values, the philosophical underpinnings of community service, and the ultimate meaning of life.

32. Beginning July 1, 2000, and ending July 1, 20022007, tangible personal property purchased for use or consumption by a nonprofit corporation in Central Virginia, located within the boundaries of the

183 Eleventh Planning District established pursuant to §15.2-4203, exempt from taxation under § 501 (c) (3)
184 of the Internal Revenue Code and organized to coordinate professionals, expertise, curricular materials,
185 funds and school personnel to (i) create educational programs that raise community awareness regarding
186 watershed health, (ii) collect data about the watershed so as to help further soil, water and habitat
187 conservation in the community, and (iii) design replicable project models that can be of use to rural
188 Virginia's schools and communities, all through hands-on learning experiences.

189 33. Beginning July 1, 2000, and ending July 1, 20022007, tangible personal property purchased for
190 use or consumption by a nonprofit organization located within the boundaries of the Fifteenth Planning
191 District established pursuant to § 15.2-4203, exempt from taxation pursuant to § 501 (c) (3) of the
192 Internal Revenue Code and organized for the purpose of providing opportunities for international
193 educational exchange for foreign high school students to visit Virginia, and for Virginia high school
194 students to visit foreign countries.

195 34. Beginning July 1, 2001, and ending July 1, 20022007, tangible personal property purchased for
196 use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
197 Revenue Code and organized exclusively to support the mission and purposes of a community college in
198 the Commonwealth by raising funds for student scholarships and college programs.

199 35. Beginning July 1, 2001, and ending July 1, 20022007, tangible personal property purchased for
200 use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
201 Revenue Code and organized exclusively to provide an alternative traditional, experiential educational
202 program as well as GED preparation and testing for juvenile offenders who meet either the criteria for
203 commitment in the Department of Juvenile Justice System or Child in Need of Service/Supervision
204 petitions and probation.

205 36. Beginning July 1, 2001, and ending July 1, 20022007, tangible personal property purchased for
206 use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
207 Revenue Code and organized exclusively to provide evaluation, education, training, and employment of
208 handicapped persons.

209 37. Beginning July 1, 2001, and ending July 1, 20022007, tangible personal property purchased for
210 use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
211 Revenue Code and organized exclusively to (i) foster, promote and engage in aerospace education, (ii)
212 coordinate the preparation and execution of an annual fly-in exposition, (iii) provide a forum for the
213 exchange of aviation educational information, and (iv) make distributions to other nonprofit
214 organizations for use in aerospace education.

215 38. Beginning July 1, 2001, and ending July 1, 20022007, tangible personal property purchased for
216 use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the
217 Internal Revenue Code and organized for the purpose of serving as the administrative, financial, and
218 fiscal agent for an institution of higher education in the Commonwealth of Virginia in research and
219 sponsored program administration.

220 39. Beginning July 1, 2001, and ending July 1, 20022007, tangible personal property purchased for
221 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
222 Revenue Code and organized to provide a stable educational system beginning in infancy and continuing
223 through the eighth grade emphasizing traditional values and traditional education.

224 40. *Beginning July 1, 2002, and ending July 1, 2007, tangible personal property purchased for use*
225 *or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal*
226 *Revenue Code and organized for purposes including but not limited to (i) being an advocate for the*
227 *liberal arts and sciences at the undergraduate level and (ii) recognizing and encouraging scholarship,*
228 *friendship and cultural interests.*

229 *B. Notwithstanding the provisions in subsection A, the tax imposed by this chapter or pursuant to the*
230 *authority granted in §§ 58.1-605 and 58.1-606 shall apply to purchases of construction materials to be*
231 *incorporated into real property made by any individual, organization or entity described in subsection*
232 *A.*

233 § 58.1-609.7. Medical-related exemptions.

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

236 1. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses, eyeglass cases
237 and contact lens storage containers when distributed free of charge, all solutions or sterilization kits or
238 other devices applicable to the wearing or maintenance of contact lenses or eyeglasses when distributed
239 free of charge, and hearing aids dispensed by or sold on prescriptions or work orders of licensed
240 physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and
241 fitters, nurse practitioners, physician assistants, and veterinarians; controlled drugs purchased for use by
242 a licensed physician, optometrist, licensed nurse practitioner, or licensed physician assistant in his
243 professional practice, regardless of whether such practice is organized as a sole proprietorship,
244 partnership or professional corporation, or any other type of corporation in which the shareholders and

operators are all licensed physicians, optometrists, licensed nurse practitioners, or licensed physician assistants engaged in the practice of medicine, optometry, or nursing, but excluding nursing homes, clinics, and similar corporations not otherwise exempt under this section; medicines and drugs purchased for use or consumption by a licensed hospital; and samples of prescription drugs and medicines and their packaging distributed free of charge to authorized recipients in accordance with the Federal Food, Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines and drugs.

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

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

4. a. Ending July 1, 2003, tangible personal property for use or consumption by a nonprofit hospital or a nonprofit licensed nursing home.

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

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

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

7. Ending July 1, 2003, tangible nonmedical personal property purchased by a nonprofit organization organized exclusively for the purpose of providing housing and ancillary assistance for individuals suffering from leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during periods of medical treatment of such individuals at any hospital in the Commonwealth.

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

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

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

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

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

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

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

15. a. Beginning July 1, 1998, (i) any nonprescription drugs and proprietary medicines purchased for

the cure, mitigation, treatment, or prevention of disease in human beings and (ii) any samples of nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer, including packaging materials and constituent elements and ingredients.

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

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

17. Beginning July 1, 1995, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to the promotion of health within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall charge less than prevailing rates to those who are unable to obtain health care through conventional means and (ii) educating and providing information to the general public regarding the treatment and prevention of those conditions which commonly affect the poor.

18. Beginning July 1, 1995, and ending July 1, 2003, equipment and supplies purchased for use or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth.

19. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide medical and psychological evaluations and direct therapeutic and rehabilitative medical and psychological treatment and services to child-abuse victims within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

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

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

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

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

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

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

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

27. Beginning July 1, 1997, and ending July 1, 2003, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

and established to provide dental services within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.

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

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

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

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

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

33. Beginning July 1, 2000, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to provide medical services to individuals, regardless of economic status, with speech, hearing and language disorders, including such services as, but not limited to, evaluation, diagnosis and treatment.

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

35. Beginning July 1, 2000, and ending July 1, 2003, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 and organized to provide housing facilities and services specially designed to meet the physical, social and employment needs of the physically disabled and to promote their health, security and happiness in an effort to assist them in achieving social and economic self-sufficiency.

36. Effective retroactive to August 1, 1995, 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.

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 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.

38. 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

429 comfort, dignity and choice, and (iii) be recognized as a leading resource in clinical, ethical, and
430 spiritual issues of dying and grief.

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

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

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

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

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

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

460 § 58.1-609.8. Nonprofit civic and community service exemptions.

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

463 1. Ending July 1, 2004, tangible personal property purchased for use or consumption by or sold by a
464 volunteer fire department or volunteer rescue squad, an auxiliary or junior organization of such
465 department or squad not conducted for profit, a nonprofit association of which the regular membership is
466 composed of such volunteer fire departments or volunteer rescue squads, and construction materials to
467 be incorporated into realty when sold to and used by such organization, rather than a contractor, in
468 construction, maintenance, or repair of any property of such organization.

469 2. Tangible personal property, except property used in any form for recording and reproducing
470 services, purchased by nonprofit churches which are exempt from taxation under § 501 (c) (3) of the
471 Internal Revenue Code, or whose real property is exempt from local taxation pursuant to the provisions
472 of § 58.1-3606, for use (i) in religious worship services by a congregation or church membership while
473 meeting together in a single location and (ii) in the libraries, offices, meeting or counseling rooms or
474 other rooms in the public church buildings used in carrying out the work of the church and its related
475 ministries, including kindergarten, elementary and secondary schools. The exemption for such churches
476 shall also include baptistries; bulletins, programs, newspapers and newsletters which do not contain paid
477 advertising and are used in carrying out the work of the church; gifts including food for distribution
478 outside the public church building; and food, disposable serving items, cleaning supplies and teaching
479 materials used in the operation of camps or conference centers by the church or an organization
480 composed of churches that are exempt under this subdivision and which are used in carrying out the
481 work of the church or churches.

482 3. a. Ending July 1, 2004, tangible personal property sold or leased for use in nonprofit nutrition
483 programs for the elderly qualifying under 42 U.S.C. § 3030e through 42 U.S.C. § 3030g, as amended, as
484 administered by the Virginia Department for the Aging, and the food and food products sold under such
485 programs to elderly persons and the food and food products sold by such program participants to
486 disabled or handicapped persons under the age of sixty.

487 b. Beginning July 1, 1997, and ending July 1, 2004, all other tangible personal property purchased
488 by the area agencies on aging through programs administered by the Virginia Department for the Aging.

489 4. Ending July 1, 2004, tangible personal property bought, sold or used by Virginia Federation of
490 Humane Societies or any chartered, nonprofit organization incorporated under the laws of this

Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

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

6. 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. a. Beginning July 1, 1989, 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. Beginning July 1, 1997, 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.

12. Beginning July 1, 1989, 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.

13. Beginning July 1, 1989, 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.

14. Beginning July 1, 1989, 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.

15. Beginning July 1, 1990, 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.

16. Beginning July 1, 1990, 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

552 retarded, as well as providing services directly to the mentally ill or mentally retarded; and related social
553 welfare activities.

554 17. Beginning July 1, 1990, and ending July 1, 2004, tangible personal property purchased for use or
555 consumption by a nonstock, nonprofit charitable corporation exempt from taxation under § 501 (c) (3) of
556 the Internal Revenue Code and organized and operated to offer social services, including, but not limited
557 to, transitional housing for homeless individuals, employment counseling, placement and referral services
558 to persons in financial need, health-related assistance, child care for children whose parents are either
559 employed or enrolled in job training programs, emergency assistance (including the provision of food) to
560 persons in financial need who may face eviction or termination of utility services, and related social
561 welfare activities.

562 18. Beginning July 1, 1990, and ending July 1, 2004, tangible personal property purchased for use or
563 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
564 Revenue Code and which provides equipment, furniture, motor vehicles, and other types of tangible
565 personal property to assist mentally retarded or mentally ill citizens of the Commonwealth.

566 19. Beginning July 1, 1991, and ending July 1, 2004, tangible personal property purchased for use or
567 consumption by a community action agency as defined in § 2.2-5400.

568 20. Effective retroactive to January 1, 1984, and ending July 1, 2004, tangible personal property for
569 use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501
570 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes
571 of providing education, training, certification in emergency cardiac care, research, and other related
572 services to reduce disability and death from cardiovascular diseases and stroke.

573 21. Effective retroactive to January 1, 1984, and ending July 1, 2004, tangible personal property for
574 use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501
575 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of
576 eliminating all lung disease, including asthma, emphysema, lung cancer and pneumonia, through medical
577 research, public education focusing on disease prevention and education, patient education including
578 information on coping with lung disease, smoking and air pollution prevention, and professional
579 education and training.

580 22. Effective retroactive to January 1, 1984, and ending July 1, 2004, tangible personal property for
581 use or consumption, or further distribution, or sold by a statewide organization exempt from taxation
582 under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for
583 the purpose of eliminating diabetes through medical research, public education focusing on disease
584 prevention and education, patient education including information on coping with diabetes, and
585 professional education and training.

586 23. Effective retroactive to January 1, 1984, and ending July 1, 2004, tangible personal property for
587 use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501
588 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of eliminating
589 cancer as a major health problem by preventing cancer, saving lives from cancer, and diminishing
590 suffering from cancer through research, education and service.

591 24. ~~From Beginning July 1, 1991, through June 30, 2001, and ending July 1, 2004,~~ tangible personal
592 property purchased for use or consumption by a nonprofit organization exempt from taxation under
593 § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of promoting and
594 supporting conservation and environmental issues throughout the Commonwealth by encouraging the
595 protection and restoration of waters, wildlife and land; safeguarding the public health by eliminating
596 pollution; nurturing and improving wildlife stocks; promoting the highest standards of sportsmanship and
597 strengthening farmer-sportsmen understanding; and performing other environmental services.

598 25. Beginning July 1, 1991, and ending July 1, 2004, tangible personal property purchased for use or
599 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of
600 the Internal Revenue Code and which is organized exclusively to provide immediate and affordable
601 counseling, and regularly scheduled workshops to address the psychological, educational, and
602 professional concerns of women and their families.

603 26. Beginning July 1, 1991, and ending July 1, 2004, tangible personal property purchased for use or
604 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
605 and which is organized exclusively to advance the moral character of and to promote sportsmanship,
606 team spirit, fair play, honesty, and patriotism among youth by providing and supervising clean and
607 wholesome activities for the youth in Appomattox County who participate in its programs.

608 27. Beginning July 1, 1991, and ending July 1, 2004, tangible personal property purchased and sold
609 by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue
610 Code, organized exclusively to provide aid and assistance (i) to the blind or visually impaired or for
611 programs devoted to the prevention of the loss of eyesight; (ii) to the deaf or hearing impaired; (iii) to
612 drug abusers and for drug awareness programs; (iv) to diabetics and for diabetes detection; and (v) for
613 cultural and educational opportunities for the musically talented boys and girls of the Commonwealth,

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

28. Beginning July 1, 1991, 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.

29. Beginning July 1, 1995, 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.

30. Beginning July 1, 1995, 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.

31. Beginning July 1, 1995, 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.

32. Beginning July 1, 1995, 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.

33. Beginning July 1, 1995, 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.

34. Beginning July 1, 1995, 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.

35. Beginning July 1, 1995, 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.

36. Beginning July 1, 1995, 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

675 technology.

676 37. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
677 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
678 Revenue Code and which is organized exclusively to provide a voice in court for abused and neglected
679 children through volunteer court-appointed special advocates.

680 38. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
681 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
682 Revenue Code and organized to provide emergency food and supplies for a limited period of time to
683 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to
684 § 15.2-4203.

685 39. Beginning July 1, 1996, and ending July 1, 2004, tangible personal property purchased for use or
686 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
687 Revenue Code and organized exclusively to conduct annual fund-raising campaigns for the direct benefit
688 of nonprofit member agencies.

689 40. Beginning July 1, 1995, and ending July 1, 2004, food, food products, and services sold to
690 residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit
691 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving
692 federal grant assistance under the Department of Housing and Urban Development Section 8 programs
693 and from July 1, 1998, through June 30, 1999, *and beginning July 1, 2001, and ending July 1, 2004*,
694 tangible personal property purchased for use or consumption by a nonprofit organization exempt from
695 taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under
696 the Department of Housing and Urban Development Section 8 programs.

697 41. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
698 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
699 Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children,
700 ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who
701 provide them with support, guidance, and friendship while addressing their social, emotional, and
702 academic needs.

703 42. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
704 consumption by any nonsectarian organization exempt from taxation under § 501 (c) (3) of the Internal
705 Revenue Code which is organized exclusively for the purpose of providing education, training, services,
706 assistance, and support to elementary and secondary educational institutions, using the methods now in
707 common use by parents and teachers organizations throughout the Commonwealth.

708 43. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
709 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
710 and which is organized exclusively to promote athletic programs, clinics, and organized sporting events
711 and to provide opportunities for education, physical education, and the practice of sportsmanship through
712 these programs to improve the quality of life for residents of the Commonwealth who are dependent on
713 the use of wheelchairs for mobility.

714 44. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
715 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal
716 Revenue Code and organized exclusively to provide independent living skills training, peer counseling,
717 advocacy, information and referral, and other independent living services to individuals with physical
718 and mental disabilities in Virginia, including the provision of (i) direct services to individuals with
719 severe disabilities which result in a greater level of independence and community integration and (ii)
720 services in the community which result in greater awareness of disability issues, physical and
721 programmatic accessibility, and systems change.

722 45. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
723 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
724 Revenue Code which is organized exclusively to provide a nondenominational religious outreach
725 program by lending or donating written material and audio or video tapes, at no cost to the recipient.

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

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

736 48. Beginning July 1, 1995, 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 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.

49. 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.

50. 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.

51. Beginning July 1, 1995, 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.

52. Beginning July 1, 1995, 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.

53. Beginning July 1, 1995, 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.

54. Beginning July 1, 1995, 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.

55. 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.

56. Beginning July 1, 1995, 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.

57. Beginning July 1, 1995, 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 Code and interpretations thereof.

58. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for

798 the purpose of providing rehabilitation services, training, employment, referral services, and opportunities
799 for personal growth to disabled and disadvantaged individuals within the boundaries of the Fifth,
800 Twelfth, Fifteenth, Sixteenth, and Twenty-third Planning Districts established pursuant to § 15.2-4203,
801 and providing to communities in such areas consultation services as to the rights of the disabled and
802 disadvantaged.

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

812 60. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
813 consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of
814 the Internal Revenue Code and organized for the exclusive purpose of supporting community action
815 activities, including housing and fuel assistance, job counseling, youth service opportunities, and other
816 community-oriented charitable activities within the boundaries of the Eighth Planning District established
817 pursuant to § 15.2-4203.

818 61. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
819 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
820 Revenue Code and which is organized exclusively for the purpose of providing counseling for
821 individuals and families within the boundaries of the Twenty-first Planning District established pursuant
822 to § 15.2-4203, including group counseling, family life education programs and workshops, consumer
823 credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

824 62. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
825 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the
826 Internal Revenue Code and organized and operated within Virginia exclusively to develop and operate
827 permanent housing and to provide supportive residential mental health services for homeless persons and
828 other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National
829 Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to
830 § 15.2-4203.

831 63. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
832 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal
833 Revenue Code and which is organized for the primary purpose of distributing food, clothing, medicines
834 and other necessities of life to, and providing shelter for, needy persons in the United States and
835 throughout the world.

836 64. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or
837 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
838 which is organized exclusively for the care, support, and strengthening of children and families and
839 provides certain services and programs, including special education, individual and family counseling,
840 conflict mediation, prenatal counseling, adoptive placements, postadoption services, in-home services,
841 therapeutic foster care, residential treatment, and independent living, within the boundaries of the
842 Fifteenth Planning District established pursuant to § 15.2-4203.

843 65. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
844 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
845 which is organized exclusively for the purpose of rendering mutual aid to sick, disabled and needy
846 members and their families; promoting social and intellectual activities among its members and their
847 families; and promoting and conducting educational, charitable, religious, social welfare and public relief
848 work.

849 66. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
850 consumption by a military-related foundation exempt from taxation under § 501 (c) (3) of the Internal
851 Revenue Code which is organized to collect toys for needy children to be distributed during the
852 Christmas season.

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

858 68. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
859 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.

69. 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.

70. Beginning July 1, 1997, 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.

71. Beginning July 1, 1997, 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.

72. Beginning July 1, 1997, 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.

73. Beginning July 1, 1997, 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.

74. Beginning July 1, 1997, 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.

75. 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.

76. Beginning July 1, 1997, 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.

77. Beginning July 1, 1997, 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.

78. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to raise funds in order to improve the recreation and living facilities of a training center whose residents have special needs.

79. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or consumption by an all-volunteer organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to preserve, protect and encourage the wise use of a forty-mile swamp wilderness.

80. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to give moral support to families and friends of individuals with autism, to provide

921 financial support to children with autism in order for them to attend special summer programs and to
922 maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar
923 disorders.

924 81. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
925 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
926 which is organized exclusively to provide support to persons with mental retardation by providing
927 recreation, advocacy, information, and other forms of assistance within the boundaries of the Sixteenth
928 Planning District established pursuant to § 15.2-4203.

929 82. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
930 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
931 which is organized exclusively for the purpose of dispensing clothing to needy individuals, emergency
932 victims, shelter residents and low-income school children.

933 83. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
934 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
935 which is organized exclusively to provide an amateur hockey program for young people, to promote the
936 development of hockey as a participation and spectator sport, and to assist the member players in
937 character development by encouraging the ideals of sportsmanship, fair play, and team work.

938 84. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
939 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
940 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, was
941 organized prior to 1969 for the purpose of providing child day care services to low-income working
942 families, and provides meals, dental care, and early intervention services for at-risk children.

943 85. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
944 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
945 which is a network of congregations, agencies and community organizations with programs that provide
946 support assistance, education and referral to people with physical, mental and social needs by trained
947 and supportive volunteers.

948 86. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
949 consumption, or further distribution by a nonprofit organization exempt from taxation under § 501 (c)
950 (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing crime in
951 the Commonwealth by providing cash rewards to anonymous callers who supply information that leads
952 law-enforcement officials to effect the arrest and indictment of criminals, the capture of wanted persons,
953 or the recovery of illegal drugs or stolen property.

954 87. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
955 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
956 (c) (3) of the Internal Revenue Code and is organized for the purpose of operating a summer camp for
957 disadvantaged children ages nine through twelve without charge to the attendees or their families.

958 88. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
959 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
960 which is organized to (i) conduct campaigns; (ii) solicit, collect, receive, hold, administer, expend,
961 convey and otherwise dispose of funds, real and personal property, and the income and proceeds
962 therefrom, for the support of the United Jewish Appeal, Inc.; and (iii) support such local and other
963 Jewish religious, charitable, philanthropic, scientific and educational purposes and such agencies,
964 organizations and institutions as may be approved by the board of directors or executive committee.

965 89. From July 1, 1997, through June 30, 2001, tangible personal property purchased or leased for use
966 or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
967 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
968 operated for the purposes of (i) advancing a common, environmentally sound vision for Virginia; (ii)
969 coordinating a network among member organizations; (iii) providing information to its member
970 organizations and to Virginia citizens on environmental and conservation issues; (iv) conducting and
971 promoting research and study of environmental problems and promulgating the results thereof; and (v)
972 promoting and supporting sound environmental protection policies.

973 90. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
974 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the
975 Internal Revenue Code which is organized to provide supervised housing and residential support services
976 to low-income, mentally and physically disabled individuals.

977 91. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
978 consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3)
979 of the Internal Revenue Code which is organized for the purpose of granting wishes to children with
980 life-threatening illnesses.

981 92. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or
982 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.

93. Beginning July 1, 1997, 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.

94. 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.

95. Beginning July 1, 1997, 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 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.

96. ~~From Beginning July 1, 1997, through June 30, 2001~~ and ending July 1, 2005, 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.

97. Beginning July 1, 1998, 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.

98. Beginning July 1, 1998, 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.

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

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

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

102. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code

1044 which is organized exclusively to promote better understanding of math, science and technology through
1045 robotics education and to advance the state of assistive technology through research on robotic
1046 wheelchairs.

1047 103. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1048 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1049 § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing therapeutic
1050 horseback riding for clients with disabilities through a year-round riding program and a summer camping
1051 program located within the boundaries of the Third Planning District established pursuant to
1052 § 15.2-4203.

1053 104. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1054 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1055 § 501 (c) (3) of the Internal Revenue Code and is organized solely for the purpose of providing
1056 addiction education through promoting treatment/prevention services and by disseminating information
1057 on existing treatment and self-help programs for addictive diseases.

1058 105. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1059 or consumption by a nonprofit volunteer organization which is exempt from federal income taxation
1060 pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of
1061 improving the community by researching, initiating, and funding projects for children.

1062 106. From July 1, 1998, through June 30, 2000, tangible personal property purchased for use or
1063 consumption by an organization exempt from federal income taxation pursuant to § 501 (c) (3) of the
1064 Internal Revenue Code which is organized exclusively to educate and motivate disabled persons in
1065 Virginia through use of television, video, radio, print and seminars.

1066 107. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1067 or consumption by a nonprofit corporation exempt from federal income taxation under § 501 (c) (3) of
1068 the Internal Revenue Code which is organized exclusively to provide labor and materials to build
1069 housing for low-income families within the boundaries of the Eleventh Planning District established
1070 pursuant to § 15.2-4203 and to provide interest-free mortgages to such low-income families.

1071 108. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1072 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1073 § 501 (c) (3) of the Internal Revenue Code and is organized to hold meetings for its members for the
1074 purposes of prayer, fellowship and training in Christian character and to provide opportunities for
1075 personal and group ministry.

1076 109. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1077 consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1078 which is organized exclusively to provide donations to religious, charitable, scientific and educational
1079 entities, and which operates a program of awarding scholarships to the children and spouses of
1080 employees of a corporation which has its headquarters at the same address as the foundation, under
1081 procedures that have been held by the Internal Revenue Service to comply with the requirements of
1082 § 4945 (g) (1) of the Internal Revenue Code.

1083 110. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1084 or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue
1085 Code which is organized exclusively to provide support for the Virginia Rehabilitation Center for the
1086 Blind and those citizens of the Commonwealth receiving services from the Center.

1087 111. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1088 or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1089 which is organized exclusively to provide services to families affected by domestic violence, including
1090 educational support for female victims of domestic violence and educational prevention for children who
1091 have experienced domestic violence.

1092 112. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1093 or consumption by an organization which is exempt from taxation pursuant to § 501 (c) (3) of the
1094 Internal Revenue Code and is organized for the purpose of improving the lives of persons with mental
1095 retardation by providing scholarships, adult recreation, transportation, adaptive equipment and respite
1096 care.

1097 113. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1098 consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
1099 which is organized exclusively to provide assistance to residents of the Commonwealth who served or
1100 had a family member serve in Operation Desert Shield-Desert Storm.

1101 114. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1102 or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue
1103 Code which is organized exclusively to provide (i) legal and accounting representation free of charge to
1104 Virginia citizens whose income is below or at 250 percent of the federal poverty level; (ii) outreach and
1105 teaching materials for low-income taxpayers; and (iii) publications, including a quarterly newsletter,

about low-income taxation.

115. Beginning July 1, 1998, 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.

116. Beginning July 1, 1998, 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.

117. Beginning July 1, 1998, 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.

118. Beginning July 1, 1998, 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.

119. Beginning July 1, 1998, 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.

120. 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.

121. Beginning July 1, 1998, 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.

122. Beginning July 1, 1998, 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.

123. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized primarily to raise money to fund summer study scholarships to a British university for Richmond area high school teachers and rising college seniors attending Virginia colleges.

124. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized to provide daily care for preschool children of low-income families.

125. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for economic and personal independence of persons who are blind, primarily through creating, sustaining and improving employment.

126. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote the central business district of a city by organizing events and activities which draw people to the area, recruiting new businesses, and assisting new and existing businesses in preparing historically accurate design plans.

127. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of raising funds for the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a high school located within the boundaries of the Second Planning District established pursuant to

1167 § 15.2-4203.

1168 128. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1169 or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is
1170 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
1171 operated exclusively by volunteers to provide recreational activities for the youth of any county located
1172 within the boundaries of the Seventeenth Planning District established pursuant to § 15.2-4203.

1173 129. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1174 or consumption by a nonprofit foundation which is exempt from federal income taxation pursuant to
1175 § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing to Virginia's
1176 citizens a location for Christian and community events, sponsored primarily by other nonprofit
1177 organizations, through its operation of an approximately 78,000-square-foot facility.

1178 130. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1179 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1180 § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of facilitating the provision
1181 of affordable housing opportunities for families whose incomes are at or below 100 percent of the area
1182 median income, as adjusted for family size, by developing and managing single-family and multi-family
1183 housing for low-income and moderate-income families, and by providing funding resources to other
1184 tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth
1185 Planning District established pursuant to § 15.2-4203.

1186 131. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1187 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1188 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of operating a
1189 twenty-four-hour, seven-day-per-week telephone hotline providing confidential listening, crisis
1190 intervention and referral services since 1969.

1191 132. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1192 or consumption by a nonprofit, nonstock corporation which is exempt from federal income taxation
1193 pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of educating
1194 and training young people throughout the world about the environment and the protection thereof,
1195 including, without limitation, developing and disseminating curricular materials on the environment for
1196 use in schools and in extracurricular activities; stimulating direct and indirect actions by youth to
1197 improve the environment; and encouraging civic education in environmental issues.

1198 133. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
1199 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1200 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing treatment to
1201 individuals suffering from the effects of substance abuse and their families, regardless of economic
1202 status, and which has provided such services for thirty or more years.

1203 134. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1204 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1205 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing assistance to the
1206 needy through ministries that support elderly women in the Johnson City-Kingsport-Bristol, TN-VA
1207 Metropolitan Statistical Area, distributing food, and sending medications and medical supplies to third
1208 world countries.

1209 135. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1210 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1211 § 501 (c) (3) of the Internal Revenue Code and organized to provide housing-related services to low and
1212 moderate income households, within the boundaries of the Eighth Planning District established pursuant
1213 to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing
1214 identification and placement services, and housing financial assistance services.

1215 136. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1216 or consumption by a nonprofit corporation located within the boundaries of the Fifteenth Planning
1217 District established pursuant to § 15.2-4203 which (i) is exempt from federal income taxation pursuant to
1218 § 501 (c) (3) of the Internal Revenue Code; (ii) is organized for the purpose of assisting in the
1219 placement of children with adoptive families; and (iii) accomplishes its purpose by providing
1220 adoption-related services to children waiting to be adopted, birth parents, prospective adoptive parents,
1221 adoptive families, and adult adoptees.

1222 137. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1223 or consumption by a nonprofit corporation, located within the boundaries of the Fifteenth Planning
1224 District established pursuant to § 15.2-4203 and exempt from federal income taxation pursuant to § 501
1225 (c) (3) of the Internal Revenue Code, which provides services and programs designed to maintain and
1226 improve the health, wellness, good cognitive functioning, and quality of life for persons fifty years of
1227 age and older, and to assist such persons to function independently.

1228 138. Beginning July 1, 2000, 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. Beginning July 1, 2000, 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. Beginning July 1, 2000, 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. Beginning July 1, 2000, 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. Beginning July 1, 2000, 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 regional levels.

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

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

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

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

147. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing cross-cultural and educational

1290 exchange programs, internships, and training seminars for students, teachers, and professionals, with
1291 emphasis on such exchange between Japan and the United States.

1292 148. From July 1, 2000, through June 30, 2001, tangible personal property purchased for use or
1293 consumption by a nonprofit organization, designated under § 32.1-122.7, which is exempt from federal
1294 income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote
1295 careers in health services and to provide access to primary care for medically underserved populations
1296 through community-academic partnerships.

1297 149. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1298 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1299 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of protecting the natural,
1300 scenic, recreational, and historical values of the Rappahannock River and its tributaries.

1301 150. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1302 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1303 § 501 (c) (4) of the Internal Revenue Code and organized (i) to create public awareness regarding
1304 prisoners of war and persons missing in military action and (ii) to raise funds for needy persons.

1305 151. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1306 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1307 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of pioneering the development
1308 of strategies and programs that leverage the power of the emerging global medium to have a positive
1309 impact on society by improving the lives of families and children and empowering the disadvantaged.

1310 152. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1311 or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the
1312 Internal Revenue Code and organized for purposes including, but not limited to, (i) providing
1313 opportunities for the citizens of Virginia to participate in the provision of health care, education, and the
1314 daily needs of Tibetan refugee children in refugee camps in Nepal and (ii) providing opportunities for
1315 Virginia citizens to give hearing aids to deaf children in Vietnam and to participate in medical teams
1316 going into Cambodia, Laos and Nepal.

1317 153. Beginning July 1, 2000, and ending July 1, 2005, tangible equipment and uniforms for use by
1318 children in football, soccer, basketball, lacrosse, softball, and cheerleading purchased by a nonprofit
1319 corporation that is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and
1320 organized for the purpose of (i) offering sports activities to children in the northern part of Virginia, and
1321 (ii) advancing the character of youth and promoting sportsmanship, team spirit, fair play, honesty and
1322 patriotism among youth by providing and supervising youth sports programs.

1323 154. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1324 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1325 § 501 (c) (3) of the Internal Revenue Code and organized to provide housing-related services to low and
1326 moderate income households, within the boundaries of the Eighth Planning District established pursuant
1327 to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing
1328 identification and placement services, and housing financial assistance services.

1329 155. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1330 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1331 § 501 (c) (3) of the Internal Revenue Code and organized to promote public safety, health, good living,
1332 fellowship, recreation, conservation, justice, and law and order for the citizens of the Konnarock, Green
1333 Cove, Laurel Valley communities.

1334 156. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1335 or consumption by a nonprofit organization located within the boundaries of the Third Planning District
1336 established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)
1337 (3) of the Internal Revenue Code and organized to perform a wide array of charitable services including,
1338 but not limited to, aid to patients and research for eye operations, speech therapy, burns, and
1339 Alzheimer's disease; provision of scholarships for high school students to attend college; and aid for
1340 religious pilgrimages.

1341 157. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1342 or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District,
1343 which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code
1344 and organized for the purpose of providing free public service in the area of consumer horticulture and
1345 preservation of the environment.

1346 158. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1347 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1348 § 501 (c) (3) of the Internal Revenue Code and organized to provide ostomy-related educational and
1349 support services in the Northern Virginia area.

1350 159. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1351 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.

160. Beginning July 1, 2000, 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.

161. Beginning July 1, 2000, 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.

162. Beginning July 1, 2000, 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.

163. Beginning July 1, 2000, 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.

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

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

166. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for purposes including (i) purchasing dictionaries for ninth grade public high school students who do not have one for home use; (ii) lending medical equipment for home use; (iii) providing entertainment tickets for emotionally disturbed children; and (iv) supporting the Virginia Peninsula Council on Domestic Violence.

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

168. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to (i) facilitate cooperation among church-operated schools; (ii) provide educational and athletic activities for students; and (iii) provide professional development opportunities for teachers.

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

170. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use

1413 or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District
1414 established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)
1415 (3) of the Internal Revenue Code and organized to provide assistance and support to needy and abused
1416 children through the operation of a special trips camp.

1417 171. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1418 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1419 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing support to
1420 terminally ill patients and their families in the Fauquier County area.

1421 172. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1422 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1423 § 501 (c) (3) of the Internal Revenue Code and organized to provide legal, educational, empowerment,
1424 and other services to the Central American and Latin communities in the Washington, D.C. metropolitan
1425 area including Northern Virginia.

1426 173. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1427 or consumption by a nonprofit organization located within the boundaries of the Ninth Planning District
1428 established pursuant to § 15.2-4203, exempt from taxation pursuant to § 501 (c) (3) of the Internal
1429 Revenue Code and organized for the purposes of (i) supporting students in their pursuit of higher
1430 education through scholarships and tutoring, (ii) providing food for needy families at Thanksgiving, and
1431 (iii) creating community spirit through other activities.

1432 174. Beginning July 1, 2000, and ending July 1, 2005, building materials purchased for use or
1433 consumption by a nonprofit organization located within the boundaries of the Eleventh Planning District
1434 established pursuant to § 15.2-4203, exempt from taxation pursuant to § 501 (c) (3) of the Internal
1435 Revenue Code and organized for the purpose of providing housing opportunities for low-income
1436 members of society by constructing homes, through volunteer help and charitable donations, and then
1437 selling these homes at cost, with no-interest mortgages, to low-income members of society.

1438 175. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1439 or consumption by a nonprofit organization which is (i) exempt from federal income taxation pursuant
1440 to § 501 (c) (3) of the Internal Revenue Code; (ii) organized for the purposes of providing emergency
1441 shelter for victims of domestic violence as well as crisis and supportive counseling, and educating the
1442 community in an effort to end domestic violence; and (iii) located within the boundaries of the Eleventh
1443 Planning District established pursuant to § 15.2-4203.

1444 176. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1445 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1446 § 501 (c) (3) of the Internal Revenue Code and organized to (i) teach and foster the prevention of
1447 cruelty to children; (ii) create programs that treat and solve the problems of child abuse and neglect; and
1448 (iii) develop a statewide coalition of child abuse and neglect services, agencies and programs.

1449 177. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1450 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
1451 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of sponsoring volunteer
1452 projects to repair the homes of poor, elderly and disabled individuals living in the Shenandoah Valley.

1453 178. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1454 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1455 § 501 (c) (3) of the Internal Revenue Code and organized to develop endowments to establish
1456 scholarship funds in perpetuity for graduates of Salem High School.

1457 179. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1458 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1459 § 501 (c) (3) of the Internal Revenue Code and organized to (i) stop drunk driving, (ii) support the
1460 victims of drunk driving and (iii) prevent underage drinking.

1461 180. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1462 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
1463 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of sponsoring amateur sports
1464 throughout the Commonwealth.

1465 181. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1466 or consumption by a nonprofit organization located within the boundaries of the Eighth Planning District
1467 established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)
1468 (3) of the Internal Revenue Code and organized for the purpose of globally finding and supporting
1469 individuals with ideas for far-reaching social change to yield regional and national advances in
1470 education, health, human rights, the environment and other areas of social concern.

1471 182. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use
1472 or consumption by a nonprofit corporation located within the boundaries of the Eleventh Planning
1473 District established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal
1474 Revenue Code, and organized to assist persons with disabilities to reach their independent living goals.

183. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized (i) to eradicate sexual abuse and domestic and dating violence; (ii) to aid victims of such abuse and violence; and (iii) to develop programs, as resources permit, to aid dysfunctional families and teenage runaways, and to provide counseling to perpetrators of sexual assault and domestic violence and other deviant behavior.

184. Beginning July 1, 2000, 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.

185. 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 combat child abuse by coordinating and providing for crisis intervention and counseling services to children and their families through a neutral, child-focused facility.

186. 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.

187. 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.

188. 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.

189. 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.

190. 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.

191. 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.

192. 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.

193. 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.

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 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.

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

1536 Revenue Code and organized to provide emotional support to the bereaved, the seriously ill, the dying,
1537 and their families and friends.

1538 196. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1539 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1540 Revenue Code and organized to preserve an historic landmark as a center for the enhancement of the
1541 quality of life of all the citizens through educational, recreational and cultural programs.

1542 197. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1543 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1544 Revenue Code and organized to (i) advise individuals with cancer, their families and representatives on
1545 matters arising from or associated with their cancer, (ii) provide pro bono legal services or legal referral
1546 services, and (iii) educate individuals and the public on rights of cancer patients.

1547 198. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1548 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1549 Revenue Code and organized to prevent animal suffering through aggressive spay/neuter programs and
1550 humane education.

1551 199. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1552 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1553 Revenue Code and organized to conduct fund-raising activities on behalf of community members who
1554 have great financial needs due to illness or death.

1555 200. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1556 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1557 Revenue Code and organized to support through fund-raising activities the benevolent ministry of a
1558 certain religious home and retirement communities.

1559 201. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1560 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1561 Revenue Code and organized to provide (i) assistance to women over eighteen years of age in need of
1562 temporary assistance who are willing to become involved in counseling in a group home setting, (ii)
1563 transitional housing and support services at minimal or no cost, and (iii) vocational counseling and
1564 lifestyle adaptation assistance.

1565 202. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1566 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1567 Revenue Code and organized to raise funds, promote, develop, plan, distribute, budget funds and
1568 generally assume the responsibility for the improvement and beautification of both public and private
1569 facilities that relate to or have an impact upon the aesthetic appeal for the overall improvement of the
1570 community and its beautification.

1571 203. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1572 or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
1573 Revenue Code and organized as a booster club to provide equipment and facilities to promote organized
1574 youth activities.

1575 204. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1576 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1577 Revenue Code and organized to serve the community by providing financial support through
1578 fund-raising events for individuals and families in need as well as nonprofit organizations.

1579 205. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1580 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1581 Revenue Code and organized to develop and implement programs to assist women who are experiencing
1582 a crisis due to an unplanned or unwanted pregnancy in meeting their physical, financial, and spiritual
1583 needs, and to develop and conduct educational programs to inform the public as to what abortion is and
1584 the alternatives to abortion.

1585 206. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1586 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)
1587 (3) of the Internal Revenue Code and organized to ensure that young people will be given the
1588 opportunity to reach their full potential and become productive members of society by, including but not
1589 limited to, providing career counseling and related services and providing family, individual and group
1590 therapy through home-based services.

1591 207. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1592 or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c)
1593 (3) of the Internal Revenue Code and organized to promote and provide for the education of deaf
1594 persons through, including but not limited to, establishing schools to teach sign language to deaf
1595 children and hearing persons.

1596 208. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1597 or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c)

(3) of the Internal Revenue Code and organized (i) to educate its members, medical professionals, and the general public about Smith-Magenis Syndrome (SMS); (ii) to encourage, support and fund SMS-related research; (iii) to support individuals and families affected by SMS and related disorders; and (iv) to promote other activities related to SMS.

209. 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 combat child abuse by coordinating and providing for crisis intervention and counseling services to children and their families through a neutral, child-focused facility.

210. 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 assist local Vietnamese communities by providing services including but not limited to naturalization, immigration status adjustment, family reunification, translation, consumer rights protection, community education on health including mental health, training for caseworkers and service providers, English education, computer education, and other specialized human services.

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

212. 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 as a private foundation to receive and hold funds or property to make contributions to educational, environmental, artistic, historical, scientific, health, community or religious organizations with the goal of improving knowledge, services or practices in these fields.

213. 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 provide temporary emergency relief to families residing within the boundaries of the Ninth Planning District, established pursuant to § 15.2-4203, who are experiencing crises by, including but not limited to, providing services to the homeless or those persons about to become homeless and to those persons who are victims of physical and/or mental abuse.

214. 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 that provides direct services to those persons suffering from the Acquired Immunodeficiency Syndrome (AIDS) or infected with the Human Immunodeficiency Virus (HIV) and educates the public regarding AIDS and its prevention.

215. 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 for the purpose of providing services to economically or socially disadvantaged persons by, including but not limited to, repairing or replacing substandard housing located within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203.

216. 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 for the purposes of preventing homelessness and offering long-term intervention into homelessness problems by, including but not limited to, developing new resources to prevent homelessness, providing a central information base for coordinating services and resources designed to aid the homeless, and making charitable donations to other nonprofit organizations with similar purposes.

217. 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 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.

218. 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

1659 registration and voter participation in the political process; (ii) ensure adequate police protection; (iii)
1660 encourage equal employment opportunities; (iv) ensure that buildings, land improvements and
1661 maintenance are provided by the local government bodies; (v) ensure equal educational opportunities;
1662 (vi) ensure equal representation in the local governing boards; (vii) ensure that the communities have
1663 adequate recreational and leisure facilities; and (viii) monitor local government expenditures to ensure
1664 their appropriateness and fairness.

1665 219. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use
1666 or consumption by a nonprofit organization that is exempt from federal income taxation pursuant to
1667 § 501 (c) (3) of the Internal Revenue Code and organized to fund, administer, and provide services and
1668 programs to disadvantaged citizens of Richmond County, Virginia, or citizens otherwise in need of
1669 social services, including jointly administered programs with other communities.

1670 § 58.1-609.9. Nonprofit cultural organization exemptions.

1671 The tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606
1672 shall not apply to the following:

1673 1. Ending July 1, 2006, historical documents, maps, rare books and manuscripts acquired for use or
1674 consumption by a nonprofit state historical society, exempt from taxation under § 501 (c) (3) of the
1675 Internal Revenue Code, which has a research library, a museum, and an educational department, all open
1676 to the public.

1677 2. Ending July 1, 2006, tangible personal property purchased for use or consumption by (i) a
1678 nonprofit museum of fine arts which is located on property owned by a city in Virginia and which
1679 receives more than one-half its operating budget from appropriations by the city or (ii) a nonprofit
1680 regional science-technology museum.

1681 3. Ending July 1, 2006, tangible personal property purchased for the use or consumption of a
1682 nonstock corporation, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, whose
1683 principal activity is conducted on real property owned by any city in the Commonwealth, organized
1684 exclusively for the purpose of operating, managing, promoting and improving a public park and museum
1685 for recreational and educational purposes.

1686 4. Ending June 30, 2001, tangible personal property purchased for charitable or educational purposes
1687 by an organization exempt under § 501 (c) (3) of the Internal Revenue Code and organized exclusively
1688 (i) to care for the spiritual needs of American Indians, (ii) to communicate to the non-Indian the values,
1689 customs, philosophy and special needs of the American Indian, (iii) to meet the urgent needs of
1690 American Indians through nationwide charitable distribution programs, and (iv) to encourage awareness
1691 of American Indian arts, crafts and customs provided such property is distributed by the organization
1692 through its nationwide charitable distribution program.

1693 5. From July 1, 1989, through June 30, 2001, tangible personal property purchased for use or
1694 consumption by a nonprofit foundation exempt from taxation under § 501 (c) (3) of the Internal
1695 Revenue Code and organized for the purpose of promoting a permanent memorial to a former Chief
1696 Justice of the Supreme Court of the United States.

1697 6. Beginning July 1, 1989, and ending July 1, 2006, tangible personal property purchased for use or
1698 consumption by a nonprofit museum exempt from taxation under § 501 (c) (3) of the Internal Revenue
1699 Code and operating for the purpose of commemorating and preserving in a central repository the culture
1700 and history of black people in Virginia through a collection of memoirs, artifacts, displays, exhibits and
1701 other related historical data.

1702 7. Beginning July 1, 1989, and ending July 1, 2006, tangible personal property purchased for use or
1703 consumption by a nonstock, nonprofit organization which (i) is exempt from taxation under § 501 (c) (3)
1704 of the Internal Revenue Code, (ii) operates exclusively for educational and charitable purposes to
1705 promote the study, performance and public awareness of music by presenting performances of live music
1706 to youths and family groups, (iii) receives funding annually from at least three local governments in
1707 Virginia and from the Virginia Commission for the Arts, and (iv) charges no fees for children to attend
1708 the musical performances.

1709 8. Beginning July 1, 1989, and ending July 1, 2006, tangible personal property purchased for use or
1710 consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the
1711 Internal Revenue Code, which educates children about the arts, humanities and nature on a regular basis
1712 through museum exhibits, classes and performances.

1713 9. Beginning July 1, 1989, and ending July 1, 2006, tangible personal property purchased for use or
1714 consumption by a national and international, nonprofit, scientific, and educational organization, exempt
1715 from taxation under § 501 (c) (3) of the Internal Revenue Code, whose resources are devoted to
1716 preserving ecologically significant areas in order to safeguard rare or endangered species or critical
1717 natural habitats.

1718 10. Ending July 1, 2006, tangible personal property purchased for use or consumption by a nonstock,
1719 nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and
1720 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. Beginning July 1, 1990, 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. Beginning July 1, 1995, and ending July 1, 2006, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and which coordinates and promotes art in the Shenandoah Valley.

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

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

14. Beginning July 1, 1995, 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 produce contemporary American and English theatre by professional artists from throughout the country for the education and entertainment of Virginians.

15. Beginning July 1, 1995, 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 collect, preserve and disseminate information concerning genealogical and historical data; to advance the practice of thorough and ethical research; to foster careful documentation and scholarly writing; and to issue publications relating to the field of genealogy.

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

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

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

19. Beginning July 1, 1997, and ending July 1, 2006, 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 to encourage interest in the fine and performing arts by providing an opportunity for the general public to observe works of classical and contemporary artists and to provide instruction and training for individuals in, and facilities for experimentation and development of, the composition and presentation of the fine and the performing arts.

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

21. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized exclusively to acquire, reconstruct and preserve the adult home and burial place of a signer of the Declaration of Independence and to cooperate with universities within the

1782 Commonwealth in training artisans, architects and others in preservation skills.

1783 22. Beginning July 1, 1997, and ending July 1, 2006, tangible personal property purchased for use or
1784 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
1785 Internal Revenue Code and from local property taxes and organized and operated for the purpose of
1786 acquiring, renovating, constructing, and operating a Civil War site and museum and an adjacent Civil
1787 War era residence.

1788 23. Beginning July 1, 1997, and ending July 1, 2006, the sale or charges for any room or rooms,
1789 lodgings, accommodations, or meals furnished, and tangible personal property purchased for use or
1790 consumption by a Jewish women's nonprofit charitable corporation exempt from taxation pursuant to
1791 § 501 (c) (3) of the Internal Revenue Code and organized to provide (i) opportunities for health
1792 education programs, primarily regarding women's health care, (ii) youth activities, (iii) education on
1793 issues of importance to the community, and (iv) opportunities for doctors from Israel to participate in an
1794 exchange program with physicians associated with medical colleges in Virginia.

1795 24. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
1796 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1797 Revenue Code and organized exclusively to build and maintain through a nonprofit plan a permanent
1798 concert audience and to cultivate in individuals an interest in good music performed by qualified artists.

1799 25. Beginning July 1, 1998, and ending July 1, 2006, all tangible personal property, other than
1800 tangible personal property purchased for resale in the gift shop, purchased for use or consumption by a
1801 nonprofit corporation which is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue
1802 Code and is organized to preserve and exhibit objects relating to the history of the Fredericksburg area.

1803 26. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
1804 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1805 Revenue Code and organized for the purpose of providing opportunities for cultural enrichment,
1806 educational ventures and personal growth through musical concerts, an art league and affordable studio
1807 and office space for artists and community groups.

1808 27. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
1809 consumption by a nonprofit, nonstock corporation exempt from taxation pursuant to § 501 (c) (3) of the
1810 Internal Revenue Code and organized exclusively to establish and promote a facility for the collection,
1811 maintenance, exhibition and interpretation of the history of a city by providing a medium for the
1812 exchange of ideas and information and for historic research, preservation and educational purposes; by
1813 administering property; and by sponsoring cooperative planning, research, fund-raising and public
1814 educational programs.

1815 28. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
1816 consumption by a nonprofit organization which is exempt from taxation pursuant to § 501 (c) (3) of the
1817 Internal Revenue Code and organized exclusively to (i) present internationally acclaimed artists in the
1818 Commonwealth, (ii) showcase art excellence from the Commonwealth to others, and (iii) increase the
1819 appreciation of the arts among school children.

1820 29. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
1821 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1822 Revenue Code and organized for the purpose of operating, managing, and promoting a museum
1823 dedicated to recording, preserving, and providing information relating to the history of a city located in
1824 the Hampton Roads area.

1825 30. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
1826 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1827 Revenue Code and organized for the purpose of promoting public interest and participation in the study,
1828 research, interpretation, preservation, restoration, and dissemination of Virginia's cultural, historical, and
1829 scientific heritage by providing resources and support for Virginia's museums and historic sites by,
1830 among other things, conducting education and training for museum staff and volunteers.

1831 31. Beginning July 1, 1998, and ending July 1, 2006, tangible personal property purchased for use or
1832 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1833 Revenue Code and organized exclusively to perpetuate a memorial to Holocaust victims and survivors as
1834 well as to educate the general public through tours and lectures about the Holocaust.

1835 32. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1836 consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
1837 Revenue Code and (i) operating for the purpose of preserving, protecting, and promoting awareness of
1838 the historic, natural, and cultural resources of a county located in the Sixteenth Planning District
1839 established pursuant to § 15.2-4203; and (ii) accomplishing this purpose by such means as donating
1840 applicable books to libraries, the placing of historic markers, and providing or arranging historic and
1841 cultural tours in such counties.

1842 33. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1843 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal

Revenue Code and organized to promote the performing arts by providing theatrical facilities at below market cost to nonprofit performing arts groups and promoters.

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

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

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

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

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

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

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

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

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

43. ~~From Beginning July 1, 2000, through June 30, 2001, and ending July 1, 2006,~~ tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of operating a museum and providing educational programs on the life and times of General George C. Marshall.

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

45. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal

1905 Revenue Code and organized for the purpose of operating a museum dedicated to (i) promoting interest
1906 in the history of western Virginia, (ii) collecting, interpreting, preserving and making available materials
1907 relating to that history, and (iii) providing educational services to people and institutions throughout
1908 western Virginia.

1909 46. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1910 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1911 Revenue Code and organized for the purpose of operating a year-round, professional theatre serving the
1912 western area of Virginia with cultural and educational programs and outreach services to youth.

1913 47. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1914 consumption by a nonprofit corporation located within the boundaries of the Thirteenth Planning District
1915 established pursuant to § 15.2-4203 exempt from taxation pursuant to § 501 (c) (3) of the Internal
1916 Revenue Code and organized for the purpose of establishing a regional cultural arts center that will
1917 promote, provide, and preserve the performing and visual arts for the education of the citizens in the
1918 southern region of Virginia.

1919 48. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1920 consumption by a nonprofit organization located within the boundaries of the Eleventh Planning District
1921 established pursuant to § 15.2-4203 which is (i) exempt from taxation pursuant to § 501 (c) (3) of the
1922 Internal Revenue Code and (ii) organized for the purpose of operating and managing a museum
1923 dedicated to historic preservation, restoration and research.

1924 49. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1925 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1926 Revenue Code and organized for the purpose of promoting interdisciplinary scholarship and research of
1927 nineteenth century culture and supporting that purpose, in part, by sponsoring an annual conference, an
1928 annual journal, and an annual newsletter.

1929 50. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
1930 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1931 Revenue Code and organized to give students interested in acting, directing, and playwriting a chance to
1932 explore their talents in a professional setting; and to produce drama which speaks to current cultural
1933 issues such as discrimination and war.

1934 51. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1935 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1936 Revenue Code and organized to (i) promote, encourage, and sustain community interest and education in
1937 ballet; (ii) provide performing experience at the semi-professional level for advanced ballet students; and
1938 (iii) contribute to the cultural progress and entertainment of the community.

1939 52. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1940 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1941 Revenue Code and organized to (i) promote the cultural heritage of Chinese in America, (ii) enhance
1942 Chinese-Americans in civic and national life, (iii) foster democracy, and (iv) uphold the United States
1943 Constitution.

1944 53. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1945 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1946 Revenue Code and organized to (i) afford citizens in northern Virginia greater opportunity to participate
1947 in the performance of live music, (ii) further the musical education of the community, and (iii)
1948 contribute to the cultural life of the community through music.

1949 54. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1950 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1951 Revenue Code and organized to assist the National Park Service in maintaining, developing and
1952 protecting a presidential birthplace and interpreting the family's history through the operation of a book
1953 store and gift shop.

1954 55. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1955 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1956 Revenue Code and organized to enrich the cultural life by informing and exposing the public to rarely
1957 performed operatic music by sponsoring operatic seminars and educational events.

1958 56. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1959 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal
1960 Revenue Code and organized to restore, preserve and protect an historic tavern as a historic, educational
1961 and cultural resource.

1962 57. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or
1963 consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal
1964 Revenue Code and organized to promote the study, performance and public awareness of good choral
1965 music.

1966 58. Beginning July 1, 2001, and ending July 1, 2006, tangible personal property purchased for use or

consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to foster an enjoyment, appreciation and understanding of visual and performing arts in the New River Valley through an annual education program of rotating art exhibits, classes for adults and children, lectures, performances and the sale of related merchandise.

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

60. Beginning July 1, 2001, and ending July 1, 2006, 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 promote the preservation and use of archival and historical research materials and the professional education of its members through, including but not limited to, holding conferences and workshops and publishing newsletters and other written materials.

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

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

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

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

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

2. That the Department of Taxation shall promulgate guidelines for purposes of defining construction materials to be incorporated into real property. In preparing such guidelines, the Department shall not be subject to the provisions of the Administrative Process Act (§ 2.2-4000 et seq.) but shall cooperate with and seek the counsel of interested groups including dealers, representatives of the business community, and other interested persons.