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**SENATE BILL NO. 225**

Offered January 9, 2002

Prefiled January 8, 2002

*A BILL to amend and reenact § 58.1-609.8 of the Code of Virginia, relating to sales and use tax exemption; civic and community service exemptions.*

Patrons—Ruff; Delegate: Wright

Referred to Committee on Finance

**Be it enacted by the General Assembly of Virginia:****1. That § 58.1-609.8 of the Code of Virginia is amended and reenacted as follows:**

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

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

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

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

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

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

4. Ending July 1, 2004, tangible personal property bought, sold or used by Virginia Federation of Humane Societies or any chartered, nonprofit organization incorporated under the laws of this Commonwealth and organized for the purpose of preventing cruelty to animals and promoting humane care of animals, when such property is used for the operation of such organizations or the construction or maintenance of animal shelters.

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

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

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59 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized  
60 exclusively for the purpose of providing education, training, services, and assistance in independent  
61 living to foster care children and youth without families.

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

67 10. Ending July 1, 2004, tangible personal property for use or consumption by a licensed nonprofit  
68 assisted living facility as defined in § 63.1-172 or a licensed nonprofit adult day-care center as defined  
69 in § 63.1-194.1.

70 11. a. Beginning July 1, 1989, and ending July 1, 2004, tangible personal property purchased for use  
71 or consumption by or sold by a nonstock, nonprofit charitable organization, exempt from taxation under  
72 § 501 (c) (3) of the Internal Revenue Code and from local real estate taxation, which is organized  
73 exclusively to foster, sponsor and promote physical education, athletic programs and contests for youths  
74 in the Commonwealth.

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

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

85 13. Beginning July 1, 1989, and ending July 1, 2004, tangible personal property purchased for use or  
86 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
87 and organized for the purpose of preparing and publishing a free travel guide for handicapped travelers.

88 14. Beginning July 1, 1989, and ending July 1, 2004, tangible personal property purchased for use or  
89 consumption, or to be sold at retail, by any nonsectarian youth organization exempt from taxation under  
90 § 501 (c) (3) of the Internal Revenue Code which is organized for the purposes of the character  
91 development and citizenship training of its members using the methods now in common use by Girl  
92 Scout or Boy Scout organizations in Virginia.

93 15. Beginning July 1, 1990, and ending July 1, 2004, tangible personal property purchased for use or  
94 consumption by a nonprofit organization which under contract with a municipality operates Head Start  
95 programs, extended day-care programs, and a shelter for runaways.

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

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

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

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

120 20. Effective retroactive to January 1, 1984, and ending July 1, 2004, tangible personal property for

use or consumption, or further distribution, or sold by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of providing education, training, certification in emergency cardiac care, research, and other related services to reduce disability and death from cardiovascular diseases and stroke.

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

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

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

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

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

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

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

182 sixty-five who has life-controlling problems with drugs, alcohol, or crime through the following  
183 programs: (i) outreach and concerts at the prevention level; (ii) concerned counseling at the intervention  
184 level; and (iii) "in-house" treatment and care at the residential level.

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

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

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

208 34. Beginning July 1, 1995, and ending July 1, 2004, lodging and meals for athletes, volunteers, and  
209 staff paid by, and tangible personal property purchased for use or consumption by a nonprofit  
210 organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code and  
211 organized exclusively to provide year-round sports training and athletic competition in a variety of  
212 Olympic-type sports for persons in Virginia with mental retardation, age five and older, at no cost to the  
213 athlete.

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

219 36. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
220 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
221 Revenue Code and organized to provide individuals within the boundaries of the Twenty-third Planning  
222 District established pursuant to § 15.2-4203 who have disabling conditions with access to, support and  
223 assistance in the use of, and information concerning state-of-the-art technology in order to maximize  
224 their potential independence in their community; to maintain a computer technology information and  
225 lending library; to offer information and assistance on the use of technology in transition planning and  
226 independent living; and to conduct workshops and presentations on the uses of computer-related  
227 technology.

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

232 38. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or  
233 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
234 Revenue Code and organized to provide emergency food and supplies for a limited period of time to  
235 needy recipients within the boundaries of the Nineteenth Planning District established pursuant to  
236 § 15.2-4203.

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

241 40. Beginning July 1, 1995, and ending July 1, 2004, food, food products, and services sold to  
242 residents under a Department of Housing and Urban Development-approved meal plan by a nonprofit  
243 organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving

federal grant assistance under the Department of Housing and Urban Development Section 8 programs and from July 1, 1998, through June 30, 1999, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and receiving federal grant assistance under the Department of Housing and Urban Development Section 8 programs.

41. 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) or (4) of the Internal Revenue Code and organized exclusively to provide a unique one-to-one relationship for at-risk children, ages five through eighteen, living in single-parent homes, by matching them with adult volunteers who provide them with support, guidance, and friendship while addressing their social, emotional, and academic needs.

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

43. 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 which is organized exclusively to promote athletic programs, clinics, and organized sporting events and to provide opportunities for education, physical education, and the practice of sportsmanship through these programs to improve the quality of life for residents of the Commonwealth who are dependent on the use of wheelchairs for mobility.

44. 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) or (4) of the Internal Revenue Code and organized exclusively to provide independent living skills training, peer counseling, advocacy, information and referral, and other independent living services to individuals with physical and mental disabilities in Virginia, including the provision of (i) direct services to individuals with severe disabilities which result in a greater level of independence and community integration and (ii) services in the community which result in greater awareness of disability issues, physical and programmatic accessibility, and systems change.

45. 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 which is organized exclusively to provide a nondenominational religious outreach program by lending or donating written material and audio or video tapes, at no cost to the recipient.

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

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

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,

305 the Don Shula Foundation, Inc., and Children's National Medical Center's National SAFE KIDS  
306 Campaign.

307 51. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
308 consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of  
309 the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing  
310 assistance to individuals suffering from multiple sclerosis in the Commonwealth and to the families of  
311 such individuals, and for research relating to the prevention and treatment of multiple sclerosis.

312 52. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
313 consumption by a nonprofit organization exempt from taxation pursuant to § 501 (c) (3) of the Internal  
314 Revenue Code and located in a city having a population of no less than 66,000 and no greater than  
315 67,000 which is organized exclusively to provide no more than one meal per day to the needy or  
316 underprivileged, provided such meals are distributed without cost.

317 53. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
318 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
319 and organized exclusively to advocate, plan, and develop programs and services within the boundaries of  
320 the Third Planning District established pursuant to § 15.2-4203 that help persons with disabilities reach  
321 their maximum level of personal independence by educating the public, promoting the needs and rights  
322 of persons with disabilities, and helping such persons attain their potential for independent living.

323 54. Beginning July 1, 1995, and ending July 1, 2004, food and other tangible personal property  
324 purchased in connection with program activities by an organization exempt from taxation under § 501  
325 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of operating and  
326 maintaining a summer recreational camp and related facilities for use by mentally handicapped citizens  
327 of the Commonwealth within the boundaries of the Eleventh Planning District established pursuant to  
328 § 15.2-4203.

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

335 56. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
336 consumption by an organization which is exempt from taxation under § 501 (c) (3) of the Internal  
337 Revenue Code and which is organized exclusively for the purpose of providing counseling, education,  
338 and supportive services on a community-wide basis to help solve family and personal problems within  
339 the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203.

340 57. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
341 consumption by a nonprofit charitable organization exempt from taxation under § 501 (c) (3) of the  
342 Internal Revenue Code and organized and operated primarily to offer to those in need, the following: to  
343 construct, develop, acquire, renovate, manage, maintain and operate low-income housing for persons of  
344 limited financial means, qualified housing for mentally and physically disabled persons, and qualified  
345 housing for elderly persons within the boundaries of the Eighth Planning District established pursuant to  
346 § 15.2-4203, all as provided under the Internal Revenue Code and interpretations thereof.

347 58. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
348 consumption by a nonprofit, nonstock corporation which is exempt from taxation under § 501 (c) (3) of  
349 the Internal Revenue Code and which is organized under the laws of the Commonwealth primarily for  
350 the purpose of providing rehabilitation services, training, employment, referral services, and opportunities  
351 for personal growth to disabled and disadvantaged individuals within the boundaries of the Fifth,  
352 Twelfth, Fifteenth, Sixteenth, and Twenty-third Planning Districts established pursuant to § 15.2-4203,  
353 and providing to communities in such areas consultation services as to the rights of the disabled and  
354 disadvantaged.

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

364 60. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or  
365 consumption by a nonprofit, volunteer-staffed organization exempt from taxation under § 501 (c) (3) of  
366 the Internal Revenue Code and organized for the exclusive purpose of supporting community action

activities, including housing and fuel assistance, job counseling, youth service opportunities, and other community-oriented charitable activities within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

61. 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 for individuals and families within the boundaries of the Twenty-first Planning District established pursuant to § 15.2-4203, including group counseling, family life education programs and workshops, consumer credit counseling, and employee assistance, but excluding problems related to chronic mental illness.

62. 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 within Virginia exclusively to develop and operate permanent housing and to provide supportive residential mental health services for homeless persons and other adult persons with serious and persistent mental illnesses, in accordance with § 231 of the National Housing Act, as amended, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

63. 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 for the primary purpose of distributing food, clothing, medicines and other necessities of life to, and providing shelter for, needy persons in the United States and throughout the world.

64. 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 which is organized exclusively for the care, support, and strengthening of children and families and provides certain services and programs, including special education, individual and family counseling, conflict mediation, prenatal counseling, adoptive placements, postadoption services, in-home services, therapeutic foster care, residential treatment, and independent living, within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

65. 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 rendering mutual aid to sick, disabled and needy members and their families; promoting social and intellectual activities among its members and their families; and promoting and conducting educational, charitable, religious, social welfare and public relief work.

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

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

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

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.

428 72. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or  
429 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
430 which is organized exclusively for the purpose of providing residential and housing facilities to those  
431 individuals who need assistance and support in adjusting to their environment, including individuals with  
432 mental retardation, mental illness and emotional disturbance and which is located in any county utilizing  
433 the county manager form of government.

434 73. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or  
435 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
436 which is organized exclusively for the purpose of providing financial help for housing, medical and  
437 dental, transportation and utility expenses, to individuals and families who find themselves in a sudden  
438 financial crisis and which is located in any county utilizing the county manager form of government.

439 74. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or  
440 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
441 which is organized to develop devotional and study materials of a religious nature, to help establish  
442 Bible study classes and to train leaders for and coordinate the operation of such classes.

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

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

452 77. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or  
453 consumption by a nonprofit corporation organized under the laws of the Commonwealth and exempt  
454 from taxation under § 501 (c) (3) of the Internal Revenue Code whose purposes include (i) maintaining  
455 links with all Jewish people; (ii) enriching the life of the Jewish community; (iii) raising and allocating  
456 funds for the support of Jewish needs; (iv) providing central planning, coordination, administration, and  
457 delivery of local Jewish communal services; (v) expending or distributing funds for charitable,  
458 educational, religious, or other purposes; (vi) cooperating with and assisting non-Jewish agencies with  
459 similar charitable and educational purposes; (vii) expending or distributing funds for charitable,  
460 educational, religious or other purposes described in § 170 (c) (1) and (2) (B) of the Internal Revenue  
461 Code; and (viii) maintaining and supporting a positive and successful Jewish Community Center.

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

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

470 80. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or  
471 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
472 which is organized to give moral support to families and friends of individuals with autism, to provide  
473 financial support to children with autism in order for them to attend special summer programs and to  
474 maintain a lending library of books, pamphlets and video tapes on issues related to autism and similar  
475 disorders.

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

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

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



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

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

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

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

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

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

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

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

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

639 93. Beginning July 1, 1997, and ending July 1, 2005, tangible personal property purchased for use or  
640 consumption by a nonprofit corporation organized under the laws of the Commonwealth which is  
641 exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, is operated  
642 exclusively for the purpose of providing food, furniture, rent assistance, transportation, and day-care  
643 services to low-income families, and is located in any county operating under the urban county  
644 executive form of government.

645 94. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or  
646 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
647 § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all  
648 backgrounds to grow and work together in a climate of freedom and harmony; to find their own  
649 identity, develop their potential, and achieve a sense of responsibility to family, community, country,  
650 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 July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics within the Commonwealth, including operating an information clearinghouse, staffing a volunteer telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and coordinating Al-Anon public service activities for the general public, schools, hospitals, churches, professional community, and industry.

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

103. 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 for the purpose of providing therapeutic horseback riding for clients with disabilities through a year-round riding program and a summer camping program located within the boundaries of the Third Planning District established pursuant to § 15.2-4203.

104. 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 solely for the purpose of providing addiction education through promoting treatment/prevention services and by disseminating information on existing treatment and self-help programs for addictive diseases.

105. 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 exclusively for the purpose of

improving the community by researching, initiating, and funding projects for children.

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

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

108. 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 to hold meetings for its members for the purposes of prayer, fellowship and training in Christian character and to provide opportunities for personal and group ministry.

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

110. 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 support for the Virginia Rehabilitation Center for the Blind and those citizens of the Commonwealth receiving services from the Center.

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

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

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

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

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

674 participate in the development of 4-H youth and adults through community programs and services.

675 118. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
676 or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code  
677 which is organized exclusively to promote, develop, and maintain a comprehensive program for the  
678 education, prevention, treatment, rehabilitation and aftercare of alcoholics and other drug abusers.

679 119. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
680 or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue  
681 Code which is formed exclusively to provide emergency care for abused children, runaway children and  
682 homeless children.

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

688 121. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
689 or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
690 Revenue Code and organized exclusively to perform missionary outreach work in West Africa by  
691 providing food, clothing and rent assistance.

692 122. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
693 or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue  
694 Code which is organized exclusively to provide a means for citizens of the Commonwealth to work  
695 together to protect the Chesapeake Bay through education and to provide the public and policymakers  
696 with information related to Chesapeake Bay restoration efforts.

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

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

704 125. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
705 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
706 § 501 (c) (3) of the Internal Revenue Code and is organized exclusively to enhance opportunities for  
707 economic and personal independence of persons who are blind, primarily through creating, sustaining  
708 and improving employment.

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

714 127. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or  
715 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
716 § 501 (c) (3) of the Internal Revenue Code and organized primarily for the purpose of raising funds for  
717 the purchase of equipment, uniforms, and supplies for members of the baseball and softball teams of a  
718 high school located within the boundaries of the Second Planning District established pursuant to  
719 § 15.2-4203.

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

725 129. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
726 or consumption by a nonprofit foundation which is exempt from federal income taxation pursuant to  
727 § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing to Virginia's  
728 citizens a location for Christian and community events, sponsored primarily by other nonprofit  
729 organizations, through its operation of an approximately 78,000-square-foot facility.

730 130. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use  
731 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to  
732 § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of facilitating the provision  
733 of affordable housing opportunities for families whose incomes are at or below 100 percent of the area  
734 median income, as adjusted for family size, by developing and managing single-family and multi-family  
735 housing for low-income and moderate-income families, and by providing funding resources to other

tax-exempt organizations which develop or manage such housing, within the boundaries of the Fifth Planning District established pursuant to § 15.2-4203.

131. 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 organized for the purpose of operating a twenty-four-hour, seven-day-per-week telephone hotline providing confidential listening, crisis intervention and referral services since 1969.

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

133. 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 organized for the purpose of providing treatment to individuals suffering from the effects of substance abuse and their families, regardless of economic status, and which has provided such services for thirty or more years.

134. 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 providing assistance to the needy through ministries that support elderly women in the Johnson City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, distributing food, and sending medications and medical supplies to third world countries.

135. 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 provide housing-related services to low and moderate income households, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing identification and placement services, and housing financial assistance services.

136. 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 Fifteenth Planning District established pursuant to § 15.2-4203 which (i) is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is organized for the purpose of assisting in the placement of children with adoptive families; and (iii) accomplishes its purpose by providing adoption-related services to children waiting to be adopted, birth parents, prospective adoptive parents, adoptive families, and adult adoptees.

137. 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 Fifteenth Planning District established pursuant to § 15.2-4203 and exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, which provides services and programs designed to maintain and improve the health, wellness, good cognitive functioning, and quality of life for persons fifty years of age and older, and to assist such persons to function independently.

138. 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)

797 (3) of the Internal Revenue Code and organized to (i) assist children in developing self-esteem and  
798 academic and life skills through sports and physical play; (ii) educate the public about the power of  
799 sports in children's development; and (iii) provide educational materials on sports and children to parents  
800 and teachers.

801 141. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
802 or consumption by a nonprofit corporation, which is exempt from federal income taxation pursuant to  
803 § 501 (c) (3) of the Internal Revenue Code, and organized to prevent homelessness and help individuals  
804 and families achieve self-sufficiency by providing housing and related services, grants to prevent  
805 eviction, and counseling and support to homeless Virginia citizens.

806 142. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
807 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to  
808 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of (i) informing citizens about  
809 transportation, land use, and environmental issues that affect the National Capital Region; (ii) expanding  
810 public participation in transportation planning and decision-making; (iii) ensuring that federal air quality  
811 and transportation laws are implemented; (iv) advocating additional transit facilities, pedestrian access,  
812 and bicycle pathways; and (v) promoting the coordination of transportation, environmental and land use  
813 planning at the municipal, county, state, and regional levels.

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

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

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

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

838 147. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
839 or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District  
840 pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the  
841 Internal Revenue Code and organized for the purpose of providing cross-cultural and educational  
842 exchange programs, internships, and training seminars for students, teachers, and professionals, with  
843 emphasis on such exchange between Japan and the United States.

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

849 149. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
850 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to  
851 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of protecting the natural,  
852 scenic, recreational, and historical values of the Rappahannock River and its tributaries.

853 150. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
854 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
855 § 501 (c) (4) of the Internal Revenue Code and organized (i) to create public awareness regarding  
856 prisoners of war and persons missing in military action and (ii) to raise funds for needy persons.

857 151. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
858 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to

§ 501 (c) (3) of the Internal Revenue Code and organized for the purpose of pioneering the development of strategies and programs that leverage the power of the emerging global medium to have a positive impact on society by improving the lives of families and children and empowering the disadvantaged.

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

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

154. 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 provide housing-related services to low and moderate income households, within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, including such services as, but not limited to, eviction prevention services, housing identification and placement services, and housing financial assistance services.

155. 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 promote public safety, health, good living, fellowship, recreation, conservation, justice, and law and order for the citizens of the Konnarock, Green Cove, Laurel Valley communities.

156. 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 Third Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to perform a wide array of charitable services including, but not limited to, aid to patients and research for eye operations, speech therapy, burns, and Alzheimer's disease; provision of scholarships for high school students to attend college; and aid for religious pilgrimages.

157. 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, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing free public service in the area of consumer horticulture and preservation of the environment.

158. 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 provide ostomy-related educational and support services in the Northern Virginia area.

159. 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 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



920 to publish a bimonthly theological journal by a nonprofit organization located within the boundaries of  
921 the Fourth Planning District established pursuant to § 15.2-4203, which is exempt from federal income  
922 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of  
923 publishing a bimonthly theological journal and distributing it to thousands of churches and individuals.

924 163. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
925 or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District  
926 established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)  
927 (3) of the Internal Revenue Code and organized to assist those in need by providing (i) food, clothing,  
928 housewares, and transportation and (ii) financial assistance for housing, utilities, medication, and  
929 transportation.

930 164. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
931 or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning  
932 District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to  
933 § 501 (c) (3) of the Internal Revenue Code and organized to provide assistance to the needy, including,  
934 but not limited to, food, clothing and transportation to medical appointments.

935 165. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
936 or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning  
937 District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to  
938 § 501 (c) (3) of the Internal Revenue Code and organized to provide services to low-income children  
939 and families, including parent education, transportation, health assessments, home visiting, developmental  
940 screenings, and referrals for medical care.

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

947 167. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
948 or consumption by a nonprofit organization located within the boundaries of the Twenty-Third Planning  
949 District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to  
950 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing a family  
951 environment to elderly people in a peaceful, relaxed, and comfortable home and encouraging them to  
952 continue to be vital members of the community.

953 168. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
954 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
955 § 501 (c) (3) of the Internal Revenue Code and organized to (i) facilitate cooperation among  
956 church-operated schools; (ii) provide educational and athletic activities for students; and (iii) provide  
957 professional development opportunities for teachers.

958 169. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
959 or consumption by a nonprofit corporation located within the boundaries of the Nineteenth Planning  
960 District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to  
961 § 501 (c) (3) of the Internal Revenue Code and organized to foster participation in clean, wholesome,  
962 and competitive athletic events through the creation, organization, and promotion of programs in various  
963 sports.

964 170. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
965 or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District  
966 established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)  
967 (3) of the Internal Revenue Code and organized to provide assistance and support to needy and abused  
968 children through the operation of a special trips camp.

969 171. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
970 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
971 § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing support to  
972 terminally ill patients and their families in the Fauquier County area.

973 172. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
974 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to  
975 § 501 (c) (3) of the Internal Revenue Code and organized to provide legal, educational, empowerment,  
976 and other services to the Central American and Latin communities in the Washington, D.C. metropolitan  
977 area including Northern Virginia.

978 173. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use  
979 or consumption by a nonprofit organization located within the boundaries of the Ninth Planning District  
980 established pursuant to § 15.2-4203, exempt from taxation pursuant to § 501 (c) (3) of the Internal  
981 Revenue Code and organized for the purposes of (i) supporting students in their pursuit of higher



education through scholarships and tutoring, (ii) providing food for needy families at Thanksgiving, and (iii) creating community spirit through other activities.

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

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

176. 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 (i) teach and foster the prevention of cruelty to children; (ii) create programs that treat and solve the problems of child abuse and neglect; and (iii) develop a statewide coalition of child abuse and neglect services, agencies and programs.

177. 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 sponsoring volunteer projects to repair the homes of poor, elderly and disabled individuals living in the Shenandoah Valley.

178. 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 develop endowments to establish scholarship funds in perpetuity for graduates of Salem High School.

179. 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) stop drunk driving, (ii) support the victims of drunk driving and (iii) prevent underage drinking.

180. 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 for the purpose of sponsoring amateur sports throughout the Commonwealth.

181. 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 for the purpose of globally finding and supporting individuals with ideas for far-reaching social change to yield regional and national advances in education, health, human rights, the environment and other areas of social concern.

182. 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 established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, and organized to assist persons with disabilities to reach their independent living goals.

183. 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

1043 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1044 Revenue Code and organized to foster the serious consideration in the university environment of a  
1045 Biblical worldview by encouraging and facilitating discussion in light of the challenges of the  
1046 contemporary culture.

1047 187. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1048 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1049 Revenue Code and organized to provide social service programs to the international community within  
1050 northern Virginia.

1051 188. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1052 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1053 Revenue Code and organized to provide services for young children and their families, including early  
1054 intervention, early head start, pediatric rehabilitation and community child care as well as training for  
1055 the professionals who serve them.

1056 189. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1057 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1058 Revenue Code and organized to uphold the sanctity of human life by ministering to women in crisis  
1059 pregnancy and encouraging alternatives to abortion.

1060 190. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1061 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1062 Revenue Code and organized to help people in rural areas plan and carry out activities that increase  
1063 conservation of natural resources, support economic development and enhance the environment and  
1064 standard of living in local communities.

1065 191. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1066 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1067 Revenue Code and organized to provide (i) counseling services for individuals that would help them to  
1068 integrate the resources of their spiritual lives with the circumstances of their emotional lives and would  
1069 be available within the financial means of any person who applies for such assistance, and (ii) teaching  
1070 materials for the dissemination of information on "inner healing" and other aspects of faith through  
1071 books, articles and cassette tapes.

1072 192. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1073 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1074 Revenue Code and organized to support youth by expanding after-school programs, tutoring suspended  
1075 students, increasing mentor relationships, and informing the community of available youth services.

1076 193. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1077 or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal  
1078 Revenue Code and organized to help children and their families reach their potential and improve the  
1079 quality of their lives by providing high quality child care, education and training, and family support  
1080 programs.

1081 194. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1082 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1083 Revenue Code and organized to provide emotionally and behaviorally disturbed children an alternative  
1084 form of therapy based on unconditional and non-threatening acceptance within a ~~nurturing~~ nurturing  
1085 environment utilizing the unique qualities of the horse.

1086 195. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1087 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1088 Revenue Code and organized to provide emotional support to the bereaved, the seriously ill, the dying,  
1089 and their families and friends.

1090 196. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1091 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1092 Revenue Code and organized to preserve an historic landmark as a center for the enhancement of the  
1093 quality of life of all the citizens through educational, recreational and cultural programs.

1094 197. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1095 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1096 Revenue Code and organized to (i) advise individuals with cancer, their families and representatives on  
1097 matters arising from or associated with their cancer, (ii) provide pro bono legal services or legal referral  
1098 services, and (iii) educate individuals and the public on rights of cancer patients.

1099 198. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1100 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal  
1101 Revenue Code and organized to prevent animal suffering through aggressive spay/neuter programs and  
1102 humane education.

1103 199. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1104 or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal

Revenue Code and organized to conduct fund-raising activities on behalf of community members who have great financial needs due to illness or death.

200. 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 through fund-raising activities the benevolent ministry of a certain religious home and retirement communities.

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

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

203. 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 as a booster club to provide equipment and facilities to promote organized youth activities.

204. 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 serve the community by providing financial support through fund-raising events for individuals and families in need as well as nonprofit organizations.

205. 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 develop and implement programs to assist women who are experiencing a crisis due to an unplanned or unwanted pregnancy in meeting their physical, financial, and spiritual needs, and to develop and conduct educational programs to inform the public as to what abortion is and the alternatives to abortion.

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

207. 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 and organized to promote and provide for the education of deaf persons through, including but not limited to, establishing schools to teach sign language to deaf children and hearing persons.

208. 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 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)

1166 (3) of the Internal Revenue Code providing services, including but not limited to, (i) providing care to  
1167 destitute, delinquent, abandoned, neglected, dependent and/or emotionally disturbed children; and (ii)  
1168 establishing, operating, and maintaining an independent community-based treatment program for  
1169 emotionally disturbed children, adolescents, and their families.

1170 212. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1171 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1172 (3) of the Internal Revenue Code and organized as a private foundation to receive and hold funds or  
1173 property to make contributions to educational, environmental, artistic, historical, scientific, health,  
1174 community or religious organizations with the goal of improving knowledge, services or practices in  
1175 these fields.

1176 213. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1177 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1178 (3) of the Internal Revenue Code and organized to provide temporary emergency relief to families  
1179 residing within the boundaries of the Ninth Planning District, established pursuant to § 15.2-4203, who  
1180 are experiencing crises by, including but not limited to, providing services to the homeless or those  
1181 persons about to become homeless and to those persons who are victims of physical and/or mental  
1182 abuse.

1183 214. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1184 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1185 (3) of the Internal Revenue Code and that provides direct services to those persons suffering from the  
1186 Acquired Immunodeficiency Syndrome (AIDS) or infected with the Human Immunodeficiency Virus  
1187 (HIV) and educates the public regarding AIDS and its prevention.

1188 215. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1189 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1190 (3) of the Internal Revenue Code and organized for the purpose of providing services to economically or  
1191 socially disadvantaged persons by, including but not limited to, repairing or replacing substandard  
1192 housing located within the boundaries of the Twenty-third Planning District established pursuant to  
1193 § 15.2-4203.

1194 216. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1195 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1196 (3) of the Internal Revenue Code and organized for the purposes of preventing homelessness and  
1197 offering long-term intervention into homelessness problems by, including but not limited to, developing  
1198 new resources to prevent homelessness, providing a central information base for coordinating services  
1199 and resources designed to aid the homeless, and making charitable donations to other nonprofit  
1200 organizations with similar purposes.

1201 217. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1202 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1203 (3) of the Internal Revenue Code and organized for the purpose of teaching and fostering the growth of  
1204 religious beliefs through the organization and creation of interdenominational summer youth mission  
1205 projects that provide services to economically or socially disadvantaged persons by, including but not  
1206 limited to, repairing homes of the elderly or disabled who own their homes but do not have the  
1207 resources to make repairs.

1208 218. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1209 or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c)  
1210 (3) of the Internal Revenue Code and organized to, including but not limited to, (i) promote voter  
1211 registration and voter participation in the political process; (ii) ensure adequate police protection; (iii)  
1212 encourage equal employment opportunities; (iv) ensure that buildings, land improvements and  
1213 maintenance are provided by the local government bodies; (v) ensure equal educational opportunities;  
1214 (vi) ensure equal representation in the local governing boards; (vii) ensure that the communities have  
1215 adequate recreational and leisure facilities; and (viii) monitor local government expenditures to ensure  
1216 their appropriateness and fairness.

1217 219. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use  
1218 or consumption by a nonprofit organization that is exempt from federal income taxation pursuant to  
1219 § 501 (c) (3) of the Internal Revenue Code and organized to fund, administer, and provide services and  
1220 programs to disadvantaged citizens of Richmond County, Virginia, or citizens otherwise in need of  
1221 social services, including jointly administered programs with other communities.

1222 220. Beginning July 1, 2002, and ending July 1, 2005, tangible personal property purchased for use  
1223 or consumption by a nonprofit corporation located within the boundaries of the Fourteenth Planning  
1224 District established pursuant to § 15.2-4203, exempt from federal income taxation pursuant to § 501 (c)  
1225 (3) of the Internal Revenue Code and organized for the purpose of providing job training and  
1226 employment opportunities to individuals with disabilities, welfare recipients and others with barriers to  
1227 employment.