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HOUSE BILL NO. 1754**AMENDMENT IN THE NATURE OF A SUBSTITUTE**(Proposed by the House Committee on Finance
on January 29, 2003)

(Patrons Prior to Substitute—Delegates Parrish, Purkey [HB 1537], Wright [HB 1713], and O'Bannon [HB 1867])

*A BILL to amend and reenact § 58.1-609.7 and 58.1-609.9 of the Code of Virginia, relating to medical-related sales and use tax exemptions and cultural-related sales and use tax exemptions.***Be it enacted by the General Assembly of Virginia:****1. That §§ 58.1-609.7 and 58.1-609.9 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-609.7. Medical-related 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. Medicines, drugs, hypodermic syringes, artificial eyes, contact lenses, eyeglasses, eyeglass cases and contact lens storage containers when distributed free of charge, all solutions or sterilization kits or other devices applicable to the wearing or maintenance of contact lenses or eyeglasses when distributed free of charge, and hearing aids dispensed by or sold on prescriptions or work orders of licensed physicians, dentists, optometrists, ophthalmologists, opticians, audiologists, hearing aid dealers and fitters, nurse practitioners, physician assistants, and veterinarians; controlled drugs purchased for use by a licensed physician, optometrist, licensed nurse practitioner, or licensed physician assistant in his professional practice, regardless of whether such practice is organized as a sole proprietorship, partnership or professional corporation, or any other type of corporation in which the shareholders and operators are all licensed physicians, optometrists, licensed nurse practitioners, or licensed physician assistants engaged in the practice of medicine, optometry, or nursing, but excluding nursing homes, clinics, and similar corporations not otherwise exempt under this section; medicines and drugs purchased for use or consumption by a licensed hospital; and samples of prescription drugs and medicines and their packaging distributed free of charge to authorized recipients in accordance with the Federal Food, Drug and Cosmetic Act (21 U.S.C.A. § 301 et seq., as amended). Any veterinarian dispensing or selling medicines or drugs on prescription shall be deemed to be the user or consumer of all such medicines and drugs.

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

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

4. a. Ending July 1, 2003 2004, tangible personal property for use or consumption by a nonprofit hospital or a nonprofit licensed nursing home.

b. Beginning July 1, 2001, and ending July 1, 2003 2004, tangible personal property for use or consumption by a nonprofit hospice. For purposes of this subdivision, "hospice" shall mean an establishment caring for the needs of terminally ill patients.

5. Ending July 1, 2003 2004, tangible personal property for use or consumption by community health centers exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established for the purpose of providing health care services for areas of the Commonwealth containing a medically underserved population as defined by 42 U.S.C. § 254 c (b) (3).

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

7. Ending July 1, 2003 2004, tangible nonmedical personal property purchased by a nonprofit organization organized exclusively for the purpose of providing housing and ancillary assistance for individuals suffering from leukemia or oncological diseases, for other ill individuals, and for the families of such individuals during periods of medical treatment of such individuals at any hospital in the Commonwealth.

8. Ending July 1, 2003 2004, tangible personal property purchased by a voluntary health organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing direct therapeutic and rehabilitative services, such as speech therapy; and

60 physical therapy, and ~~camping and recreational activities~~, to the children and adults of this
61 Commonwealth regardless of the nature of their disease or socioeconomic position.

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

65 10. Ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by health
66 maintenance organizations licensed under Chapter 43 (§ 38.2-4300 et seq.) of Title 38.2 which are
67 exempt from taxation under § 501 (c) (3) of the Internal Revenue Code.

68 11. Ending July 1, ~~2003~~ 2004, tangible personal property for use or consumption by a nonprofit,
69 nonstock corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
70 and which is organized under the laws of the Commonwealth exclusively for the purpose of conducting
71 a clinic furnishing free health care services by licensed physicians and dentists.

72 12. Ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by any
73 nonprofit hospital, cooperative or nonprofit hospital corporation organized and operated for the sole
74 purpose of providing services exclusively to nonprofit hospitals. This exemption shall not apply to any
75 nonprofit hospital, cooperative or nonprofit hospital corporation providing services of any kind or to any
76 extent to other than nonprofit hospitals.

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

80 14. Beginning July 1, 1989, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for
81 use or consumption by a tissue bank exempt from taxation under § 501 (c) (3) of the Internal Revenue
82 Code and established for purposes of procuring, preserving, processing, allocating or distributing bones,
83 organs, blood, skin and other human tissue to licensed physicians for clinical use.

84 15. a. Beginning July 1, 1998, (i) any nonprescription drugs and proprietary medicines purchased for
85 the cure, mitigation, treatment, or prevention of disease in human beings and (ii) any samples of
86 nonprescription drugs and proprietary medicines distributed free of charge by the manufacturer,
87 including packaging materials and constituent elements and ingredients.

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

91 16. Beginning July 1, 1994, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for
92 use or consumption or sold by a volunteer medical services organization exempt from taxation under
93 § 501 (c) (3) of the Internal Revenue Code and established to provide reconstructive surgery and related
94 health care to indigent children and young adults in ~~developing countries and the United States the~~
95 *Commonwealth*.

96 17. Beginning July 1, 1995, and ending July 1, 2003, tangible personal property purchased for use or
97 consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
98 Revenue Code and organized exclusively for educational, scientific, and charitable purposes relating to
99 the promotion of health within the boundaries of the Eighth Planning District established pursuant to
100 § 15.2-4203, including (i) operating a medical clinic which shall provide services without charge or shall
101 charge less than prevailing rates to those who are unable to obtain health care through conventional
102 means and (ii) educating and providing information to the general public regarding the treatment and
103 prevention of those conditions which commonly affect the poor.

104 18. Beginning July 1, 1995, and ending July 1, ~~2003~~ 2004, equipment and supplies purchased for use
105 or consumption by a nonprofit charitable organization which is exempt from taxation under § 501 (c) (3)
106 of the Internal Revenue Code and which is organized and operated exclusively for the purpose of
107 providing charitable, long-distance, advanced life-support, air ambulance services for low-income
108 medical patients in the Commonwealth.

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

114 20. Ending July 1, ~~2003~~ 2004, medical products and supplies, which are otherwise taxable, such as
115 bandages, gauze dressings, incontinence products and wound-care products, when purchased by a
116 Medicaid recipient through a Department of Medical Assistance Services provider agreement.

117 21. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or
118 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
119 and established to provide a comprehensive network of medical and psycho-social treatment to adults,
120 on both an inpatient and outpatient basis, or to adolescent patients in a residential setting, within the
121 boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203.

22. Beginning July 1, 1996, and ending July 1, 2003 2004, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated primarily to benefit a medical college affiliated with a state university by providing support services to and conducting the professional practices of faculty members associated with such medical college.

23. Beginning July 1, 1997, and ending July 1, 2003 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 established at the initiative of the General Assembly and its Joint Commission on Health Care to increase access to primary and preventive health care for Virginia's uninsured and medically underserved citizens.

24. Beginning July 1, 1997, and ending July 1, 2003 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 established to coordinate and facilitate the delivery of health care services to the children, aged birth to six years, of families whose incomes fall below the federal poverty level.

25. Beginning July 1, 1997, and ending July 1, 2003 2004, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized and operated to initiate, promote, assist, develop, maintain, and conduct, directly or indirectly, studies, investigations and research relating to the treatment and prevention of birth defects.

26. Beginning July 1, 1997, and ending July 1, 2003 2004, tangible personal property purchased for use or consumption by a foundation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and established to promote quality health care and health care education in the Roanoke Valley by promoting health care research, providing health care education, and establishing scholarships for needy and deserving students who are pursuing health care careers.

27. Beginning July 1, 1997, and ending July 1, 2003 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 established to provide dental services within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 at reduced rates to the indigent by dentists and dental hygienists who volunteer their time.

28. Beginning July 1, 1995, and ending July 1, 2003 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 established to provide patient, family and community education programs about cancer as well as free community cancer screenings and to acquire, own and operate an out-patient medical facility for the provision of radiation therapy services to cancer patients.

29. Beginning July 1, 1998, and ending July 1, 2003 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 established to provide support and assistance to primary and secondary victims of Alzheimer's disease, their families, friends and communities; to facilitate community education of the disease; and to support research into its prevention.

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

31. Beginning July 1, 1998, and ending July 1, 2003 2004, tangible personal property purchased for use or consumption by a nonprofit corporation organized under the laws of the Commonwealth which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized for the purposes of developing a coordinated citizens' voluntary movement to work toward improved care and treatment of persons affected with kidney disease, and improving methods and services in research, prevention, detection, diagnosis and treatment of kidney disease and disorders.

32. Beginning July 1, 2000, and ending July 1, 2003 2004, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to address the nationwide shortage of transplantable organs by promoting an increase in organ and tissue donation through campaigns in national print and broadcast media and community-based programs designed to educate the public about the virtues and benefits of organ and tissue donation.

33. Beginning July 1, 2000, and ending July 1, 2003 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 organized to provide medical services to individuals, regardless of economic status, with speech, hearing and language disorders, including such services as, but not limited to, evaluation, diagnosis and treatment.

34. Beginning July 1, 2000, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Twenty-Third District

established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide support services to terminally ill persons and their caregivers, including but not limited to, cancer information, bereavement care, transportation assistance, and time out for family members.

35. Beginning July 1, 2000, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203 and organized to provide housing facilities and services specially designed to meet the physical, social and employment needs of the physically disabled and to promote their health, security and happiness in an effort to assist them in achieving social and economic self-sufficiency.

36. Effective retroactive to August 1, 1995, and ending July 1, 2003, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to (i) foster the faith of students in healthcare graduate studies on the campus of the Medical College of Virginia, (ii) encourage and develop medical missions overseas, (iii) promote and support volunteer services in medical and dental care for the needy and homeless, and (iv) discourage out-of-wedlock teenage sexual activity.

37. Beginning July 1, 2001, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to improve health care in Grenada by (i) offering continuing medical and nursing education, (ii) providing medical supplies and equipment, and (iii) using donated funds and services of volunteer groups, professionals and corporations.

38. Beginning July 1, 2001, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to (i) make quality hospice care available to persons with life threatening illnesses, their families and those affected by death and dying, (ii) advocate effectively for patient comfort, dignity and choice, and (iii) be recognized as a leading resource in clinical, ethical, and spiritual issues of dying and grief.

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

40. Beginning July 1, 2001, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide physical, psychological, social and spiritual care for terminally ill persons and their families.

41. Beginning July 1, 2001, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to (i) provide comprehensive reproductive and complementary health care services in settings that preserve and protect the essential privacy and rights of each individual, (ii) advocate public policies that guarantee these rights and ensure access to such services, and (iii) provide educational programs that enhance understanding of individual and societal implications of human sexuality.

42. Beginning July 1, 2001, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to support the charitable, scientific, and educational activities of a hospital by providing a comprehensive range of high quality health care services.

43. Beginning July 1, 2001, and ending July 1, ~~2003~~ 2004, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to identify and support innovative and creative health and quality of life improvements throughout the community in which it is located and in surrounding communities.

44. Beginning July 1, 2001, and ending July 1, ~~2002~~ 2004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to improve access to primary health care for all Virginians by, including but not limited to, providing technical assistance to communities in developing not-for-profit primary care medical practices.

§ 58.1-609.9. Nonprofit cultural organization exemptions.

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

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

to the public.

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

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

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

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

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

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

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

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

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

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

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

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

13. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or

consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to commemorate the adoption of Virginia's Statute for Religious Freedom.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

429 19th century shipbuilding and fishing village.

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

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

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

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

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

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

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

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

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

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

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

488 48. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or
489 consumption by a nonprofit organization located within the boundaries of the Eleventh Planning District
490 established pursuant to § 15.2-4203 which is (i) exempt from taxation pursuant to § 501 (c) (3) of the

Internal Revenue Code and (ii) organized for the purpose of operating and managing a museum dedicated to historic preservation, restoration and research.

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

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

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

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

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

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

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

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

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

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

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

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

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

552 consumption by a nonprofit river conservation organization that is exempt from taxation pursuant to
553 § 501 (c) (3) of the Internal Revenue Code and organized to protect the natural, scenic, recreational and
554 historical values of the Rappahannock River and its tributaries.

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

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

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

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

579 66. *Beginning July 1, 2003, and ending July 1, 2006, tangible personal property purchased for use*
580 *or consumption by a nonprofit corporation exempt from taxation pursuant to § 501 (c) (3) of the*
581 *Internal Revenue Code and operating as a museum and gardens (i) to promote the appreciation of the*
582 *fine arts; (ii) to establish, own, maintain, and operate an arts center to conform to standard museum*
583 *practices; (iii) to display, sell, purchase, and own articles of art; (iv) to support the arts in the local*
584 *school system; and (v) to encourage local artists' participation in its programs.*