

032053880

SENATE BILL NO. 742

AMENDMENT IN THE NATURE OF A SUBSTITUTE

(Proposed by the House Committee on Finance
on February 10, 2003)

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

*A BILL to amend and reenact §§ 58.1-609.4, 58.1-609.7, and 58.1-609.9 of the Code of Virginia, relating to sales and use tax exemptions.***Be it enacted by the General Assembly of Virginia:****1. That §§ 58.1-609.4, 58.1-609.7, and 58.1-609.9 of the Code of Virginia are amended and reenacted as follows:**

§ 58.1-609.4. Educational 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. School lunches, which are subsidized by government, sold and served to pupils and employees of schools; school textbooks sold by a local board or authorized agency thereof; and school textbooks sold for use by students attending a nonprofit college or other institution of learning, when sold (i) by such institution of learning or (ii) by any other dealer, when such textbooks have been certified by a department or instructor of such institution of learning as required textbooks for students attending courses at such institution.

2. Ending July 1, 2003~~2004~~, (i) tangible personal property for use or consumption by a college or other institution of learning, including food purchased for free distribution at the facilities of the college or other institution of learning, and (ii) tangible personal property for use or consumption by, sold by, or donated to a noncommercial educational telecommunications entity, said exemption to apply to each transaction in the chain of commerce from manufacture to final disposition, provided that such college, institution of learning, or telecommunications entity is nonprofit.

3. Ending June 30, 2001, tangible personal property purchased by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively for the purpose of providing education, training and services to retarded citizens of the Commonwealth, provided that such property is used exclusively for the purpose set forth herein and that such organization receives more than ~~fifty~~50 percent of its total funding from federal, state, or local governments.

4. Ending July 1, 2003~~2004~~, tangible personal property and services purchased by an educational institution doing business in the Commonwealth ~~which~~*that* (i) admits regularly enrolled high school and college students and (ii) provides a face-to-face educational experience in American government, a program ~~which~~*that* leads towards the successful completion of United States history, civics, and problems in democracy courses in high school, or ~~which~~*that* is acceptable for full credit towards an undergraduate or graduate level college degree, provided such institution is nonprofit.

5. Ending June 30, 2001, books and other reading materials for use by nonprofit organizations organized solely to distribute such books and reading materials to school-age children.

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

7. Ending July 1, 2003~~2004~~, tangible personal property sold or leased to a foundation ~~which~~*that* exclusively provides either training and education of any type or duration for employees of governmental law-enforcement and corrections agencies or education of the public in citizen cooperation with public authorities in crime prevention and solution, provided such foundation is nonprofit.

8. Ending July 1, 2003~~2004~~, tangible personal property purchased for use, consumption, or sale at retail by a nonprofit elementary or secondary school, or Parent Teacher Association or other group associated with a nonprofit elementary or secondary school for use in fund-raising activities, the net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to purchase certified school equipment, and certified school equipment purchased by such groups for contribution directly to the school. For the purposes of this subdivision, "certified school equipment" means equipment for which the Parent Teacher Association or other group has received certification from the school that it will accept as a donation of equipment. The certification provided by the school shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fund-raising programs from which a nonprofit elementary or secondary school receives a commission or the net proceeds after the payment of vendors and other direct expenses.

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

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

71 10. Beginning July 1, 1989, and ending July 1, 20032004, personal property purchased for use or
72 consumption by a private, nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal
73 Revenue Code, which operates a county public library, and such library is also used as a recreational
74 center for county residents.

75 11. Beginning July 1, 1989, and ending July 1, 20032004, tangible personal property purchased for
76 use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue
77 Code and organized primarily for the purpose of operating a public library.

78 12. Beginning July 1, 1990, and ending July 1, 20032004, tangible personal property and services
79 purchased for use by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue
80 Code, which is organized and operated primarily for the purpose of encouraging participation in the free
81 enterprise system through information programs directed to secondary schools and college students,
82 college scholarship programs, and recognition of achievement in the American free enterprise system.

83 13. Beginning July 1, 1990, and ending July 1, 20032004, tangible personal property purchased for
84 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
85 Revenue Code and organized primarily for the purpose of operating an arts center ~~which~~*that* offers and
86 sponsors a year-round schedule of art education classes for adults and children, a continuous series of
87 exhibits focusing on twentieth century art, and a wide range of seminars for the public at no or a
88 nominal charge.

89 14. Beginning July 1, 1991, and ending July 1, 20032004, tangible personal property purchased for
90 use or consumption by a nonprofit volunteer organization ~~which~~*that* is exempt from taxation under § 501
91 (c) (3) of the Internal Revenue Code and ~~which~~*that* is organized and operated exclusively for the
92 purpose of enhancing education by assisting a city public library with its physical and service needs.

93 15. Beginning July 1, 1991, and ending July 1, 20032004, tangible personal property purchased for
94 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
95 Revenue Code and organized exclusively to combat illiteracy by tutoring and training adults and by
96 increasing community awareness of the illiteracy problem.

97 16. Beginning July 1, 1995, and ending July 1, 20032004, tangible personal property purchased for
98 use or consumption by a nonprofit volunteer organization ~~which~~*that* is exempt from taxation under § 501
99 (c) (3) of the Internal Revenue Code and ~~which~~*that* is organized exclusively for the purpose of raising
100 funds for grant aid to any state, county or municipal library open to the public within the boundaries of
101 the Eighth Planning District established pursuant to § 15.2-4203.

102 17. Beginning July 1, 1995, and ending July 1, 20032004, tangible personal property purchased for
103 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
104 Revenue Code and organized to provide educational and recreational services for at-risk youth and
105 ~~which~~*that* maintains a partnership with a magnet school within the boundaries of the Twenty-third
106 Planning District established pursuant to § 15.2-4203.

107 18. Beginning July 1, 1995, and ending July 1, 20032004, tangible personal property purchased for
108 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
109 Revenue Code and organized to provide specialized information and referral services, education
110 programs and advocacy on behalf of deaf and hard-of-hearing persons within the boundaries of the
111 Eighth Planning District established pursuant to § 15.2-4203.

112 19. Beginning July 1, 1995, and ending July 1, 20032004, tangible personal property purchased for
113 use or consumption by a nonprofit research, educational, and communications organization exempt from
114 taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote
115 highway safety.

116 20. Beginning July 1, 1996, and ending July 1, 20032004, tangible personal property purchased for
117 use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal
118 Revenue Code and organized as a consortium of not less than forty private, historically black colleges
119 and universities for the purposes of raising funds, providing program services, and offering technical
120 services to support its member colleges and universities and their students.

121 21. Beginning July 1, 1997, and ending July 1, 20032004, tangible personal property purchased for

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

22. Beginning July 1, 1997, and ending July 1, 20032004, 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~~*that* designs, equips and operates educational telecommunications networks and classrooms serving schools and colleges within the Commonwealth and whose activities include purchasing audio-visual equipment, contracting for transmission services and training teachers.

23. Beginning July 1, 1997, and ending July 1, 20032004, 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~~*that* is organized for the exclusive purpose of supporting reading education programs for all Virginia citizens, accomplished through local councils, special interest councils, *and* teacher-training programs and annual conventions ~~where ideas, techniques and methods are shared by educator members who will use the acquired knowledge in direct reading education.~~

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

25. Beginning July 1, 1997, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide residential treatment and educational services to abused children and their families and to operate a Head Start program.

26. Beginning July 1, 1997, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to educate the public about animal agriculture and its importance to the quality of life of citizens, and to support research and education to continuously improve animal agriculture production practices.

27. Beginning July 1, 1997, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to promote and advance the interests of vocational-technical education in the public schools.

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

29. Beginning July 1, 1998, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation located in the Tidewater region, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to nurture pre-school children of parents pursuing self-sufficiency, by providing an affordable, quality education program.

30. From July 1, 1998, 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 for the purposes of (i) developing a pool of data processing professionals who will share their knowledge and business expertise with members of the organization and other members of the community who are evaluating information technology for ongoing endeavors, (ii) sponsoring high school computer competitions, community computer training camps, and free data processing workshops and classes, and (iii) providing college scholarships to computer competition team members.

31. Beginning July 1, 2000, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to design and deliver educational programs for (i) older persons by older persons, including disabled, low-income and minority individuals, for the purpose of keeping older persons up-to-date in technology, psychology and health maintenance and (ii) the purpose of exploring human values, the philosophical underpinnings of community service, and the ultimate meaning of life.

32. Beginning July 1, 2000, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation in Central Virginia, 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 coordinate professionals, expertise, curricular materials,

funds and school personnel to (i) create educational programs that raise community awareness regarding watershed health, (ii) collect data about the watershed so as to help further soil, water and habitat conservation in the community, and (iii) design replicable project models that can be of use to rural Virginia's schools and communities, all through hands-on learning experiences.

33. Beginning July 1, 2000, and ending July 1, 20032004, 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, exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing opportunities for international educational exchange for foreign high school students to visit Virginia, and for Virginia high school students to visit foreign countries.

34. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to support the mission and purposes of a community college in the Commonwealth by raising funds for student scholarships and college programs.

35. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide an alternative traditional, experiential educational program as well as GED preparation and testing for juvenile offenders who meet either the criteria for commitment in the Department of Juvenile Justice System or Child in Need of Service/Supervision petitions and probation.

36. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to provide evaluation, education, training, and employment of handicapped persons.

37. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized exclusively to (i) foster, promote and engage in aerospace education, (ii) coordinate the preparation and execution of an annual fly-in exposition, (iii) provide a forum for the exchange of aviation educational information, and (iv) make distributions to other nonprofit organizations for use in aerospace education.

38. Beginning July 1, 2001, and ending July 1, 20032004, 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 serving as the administrative, financial, and fiscal agent for an institution of higher education in the Commonwealth of Virginia in research and sponsored program administration.

39. Beginning July 1, 2001, and ending July 1, 20032004, 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 a stable educational system beginning in infancy and continuing through the eighth grade emphasizing traditional values and traditional education.

§ 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~~*that* 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~~*that* (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 physical therapy; and camping and recreational activities;~~ to the children and adults of this Commonwealth regardless of the nature of their disease or socioeconomic position.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22. Beginning July 1, 1996, and ending July 1, 2003~~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~~*that* 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~~*that* 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~~*that* 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~~*that* 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~~*that* 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~~*that* 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.

429 41. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for
430 use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the
431 Internal Revenue Code and organized to (i) provide comprehensive reproductive and complementary
432 health care services in settings that preserve and protect the essential privacy and rights of each
433 individual, (ii) advocate public policies that guarantee these rights and ensure access to such services,
434 and (iii) provide educational programs that enhance understanding of individual and societal implications
435 of human sexuality.

436 42. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for
437 use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the
438 Internal Revenue Code and organized to support the charitable, scientific, and educational activities of a
439 hospital by providing a comprehensive range of high quality health care services.

440 43. Beginning July 1, 2001, and ending July 1, 20032004, tangible personal property purchased for
441 use or consumption by a nonprofit corporation that is exempt from taxation under § 501 (c) (3) of the
442 Internal Revenue Code and organized to identify and support innovative and creative health and quality
443 of life improvements throughout the community in which it is located and in surrounding communities.

444 44. Beginning July 1, 2001, and ending July 1, 20022004, tangible personal property purchased for
445 use or consumption by a nonprofit organization exempt from federal income taxation pursuant to § 501
446 (c) (3) of the Internal Revenue Code and organized to improve access to primary health care for all
447 Virginians by, including but not limited to, providing technical assistance to communities in developing
448 not-for-profit primary care medical practices.

449 § 58.1-609.9. Nonprofit cultural organization exemptions.

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

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

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

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

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

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

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

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

488 8. Beginning July 1, 1989, and ending July 1, 2006, tangible personal property purchased for use or
489 consumption by a nonprofit cultural organization, exempt from taxation under § 501 (c) (3) of the
490 Internal Revenue Code, ~~which~~*that* 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~~*that* is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and ~~which~~*that* 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~~*that* is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and ~~which~~*that* 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~~*that* is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and ~~which~~*that* 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~~*that* (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~~*theater* 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~~*that* 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~~*that* 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~~*that* 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 19th century shipbuilding and fishing village.

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

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

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

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

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

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

43. From July 1, 2000, 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 primarily for the purpose of operating a museum and providing educational programs on the life and times of General George C. Marshall.

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

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

46. 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 operating a year-round, professional theatre serving the western area of Virginia with cultural and educational programs and outreach services to youth.

47. 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 Thirteenth 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 establishing a regional cultural arts center that will promote, provide, and preserve the performing and visual arts for the education of the citizens in the southern region of Virginia.

48. Beginning July 1, 2000, and ending July 1, 2006, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Eleventh Planning District established pursuant to § 15.2-4203 ~~which~~that 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~~that 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 a 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 consumption by a nonprofit river conservation organization that is exempt from taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to protect the natural, scenic, recreational and historical values of the Rappahannock River and its tributaries.

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

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

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

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

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