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SENATE BILL NO. 887

Offered January 8, 2003

Prefiled January 7, 2003

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

 Patron—Ruff

 Referred to Committee on Finance

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

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

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

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

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

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

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

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

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

6. Ending July 1, 2004, tangible personal property purchased by an organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized primarily to distribute, during the Christmas season, food, toys, and clothing to persons in financial need, provided such tangible personal property is distributed at no cost to financially needy persons.

7. Ending July 1, 2004, tangible personal property, including food and food products, purchased for use or consumption by a residential youth shelter organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, provided such organization is organized exclusively for maintaining and operating group homes for the shelter and care of abused and neglected children in the Commonwealth on a long-term or short-term basis.

8. Ending July 1, 2004, tangible personal property purchased for use or consumption by an

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

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

67 10. Ending July 1, 2004, tangible personal property for use or consumption by a licensed nonprofit
68 assisted living facility as defined in § 63.2-100 or a licensed nonprofit adult day-care center as defined
69 in § 63.2-100.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

27. Beginning July 1, 1991, and ending July 1, 2004, tangible personal property purchased and sold by a nonprofit organization exempt from taxation under § 501 (c) (3) or (4) of the Internal Revenue Code, organized exclusively to provide aid and assistance (i) to the blind or visually impaired or for programs devoted to the prevention of the loss of eyesight; (ii) to the deaf or hearing impaired; (iii) to drug abusers and for drug awareness programs; (iv) to diabetics and for diabetes detection; and (v) for cultural and educational opportunities for the musically talented boys and girls of the Commonwealth, for use in fund-raising activities, provided the net proceeds (gross receipts less expenses) from such sales are contributed directly to or used to fund the charitable purposes for which the organization is organized.

28. Beginning July 1, 1991, and ending July 1, 2004, tangible personal property purchased for use or consumption in the performance of emergency services by Radio Emergency Associated Communications Teams which are nonprofit organizations that operate and maintain public service communications and provide emergency services to motorists and their local communities.

29. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized for the purpose of providing child-care scholarships for needy families with proceeds from the sale of donated clothing, accessories, and children's toys, within the boundaries of the Tenth Planning District established pursuant to § 15.2-4203.

30. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code, organized exclusively to provide aid and assistance to any person within the boundaries of the Twenty-third Planning District established pursuant to § 15.2-4203 between age sixteen and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

48. Beginning July 1, 1995, and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to repair or rehabilitate homes owned and occupied by low-income persons who could not otherwise afford to finance the rehabilitation or repair of their homes within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203.

49. From July 1, 1995, through June 30, 2001, tangible personal property purchased for use or consumption, or further distribution, by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purposes of (i) preparing students for agricultural careers in marketing, processing, communications, education, horticulture, production, natural resources, forestry and agribusiness, including plant and animal sciences; (ii) applying such knowledge and skills in a supervised setting either at home or a part-time workplace; and (iii) providing opportunities to students on the national, state, and local levels to improve their leadership abilities and test their agricultural skills.

50. From July 1, 1995, through June 30, 2001, tangible personal property and services purchased for an annual fundraising reception by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to provide funds for the benefit of various charities, including but not limited to the Cystic Fibrosis Foundation, The Ronald McDonald House, The Leukemia Society,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

69. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing free educational services to the public regarding the preservation and protection of the Shenandoah River.

70. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of repairing or rehabilitating homes owned and occupied by low-income, elderly or disabled persons who could not otherwise afford to finance the repair or rehabilitation of their homes within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203.

71. Beginning July 1, 1997, and ending July 1, 2004, tangible personal property purchased for use or consumption or sold by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of providing support to public libraries.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

91. Beginning July 1, 1997, and ending July 1, 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 which is organized for the purpose of granting wishes to children with life-threatening illnesses.

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

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

94. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code, and is organized for the purpose of helping girls of all backgrounds to grow and work together in a climate of freedom and harmony; to find their own identity, develop their potential, and achieve a sense of responsibility to family, community, country, and world; and to live and develop creatively in a democratic society in a continuously changing world,

551 through year-round daily programming for school age girls.

552 95. Beginning July 1, 1997, and ending July 1, 2005, tangible personal property purchased for use or
553 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
554 § 501 (c) (3) of the Internal Revenue Code and from local property taxation, and is organized for the
555 purpose of providing people with disabilities the assistance and support necessary to enable them to live
556 valued lives in the community by providing twenty-four hour living assistance directly to Virginia
557 citizens through residential arrangements, training and supervision.

558 96. From July 1, 1997, through June 30, 2001, tangible personal property purchased for use or
559 consumption by, or sold by, a nonprofit volunteer organization which is exempt from federal income
560 taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of
561 providing support services at no cost to Al-Anon family groups and to families and friends of alcoholics
562 within the Commonwealth, including operating an information clearinghouse, staffing a volunteer
563 telephone hotline, providing speakers and literature to promote public awareness of alcoholism, and
564 coordinating Al-Anon public service activities for the general public, schools, hospitals, churches,
565 professional community, and industry.

566 97. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or
567 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
568 § 501 (c) (3) of the Internal Revenue Code and is organized for the purposes of promoting gardening
569 among amateurs; protecting the Commonwealth's native trees, wildflowers, and birds; encouraging
570 conservation of our natural resources; promoting civic planting; encouraging roadside beautification; and
571 assisting in the restoration and preservation of historic gardens in the Commonwealth.

572 98. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or
573 consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to § 501
574 (c) (3) of the Internal Revenue Code and is organized exclusively to support and strengthen the family
575 unit by working to improve living conditions and to provide meaningful activities for children and
576 greater educational opportunities in a positive, constructive and structured environment through daycare,
577 educational programs, home nursing care, grant programs, job counseling and job skills improvement
578 programming.

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

584 100. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
585 consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
586 § 501 (c) (3) of the Internal Revenue Code and is organized primarily for the purpose of rehabilitating
587 and educating adolescents in the areas of alcohol and drug abuse by providing shelter, nutrition, and
588 medical, emotional and academic services twenty-four hours a day.

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

594 102. From July 1, 1998, through June 30, 2001, tangible personal property purchased for use or
595 consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code
596 which is organized exclusively to promote better understanding of math, science and technology through
597 robotics education and to advance the state of assistive technology through research on robotic
598 wheelchairs.

599 103. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
600 or consumption by a nonprofit corporation which is exempt from federal income taxation pursuant to
601 § 501 (c) (3) of the Internal Revenue Code and is organized for the purpose of providing therapeutic
602 horseback riding for clients with disabilities through a year-round riding program and a summer camping
603 program located within the boundaries of the Third Planning District established pursuant to
604 § 15.2-4203.

605 104. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
606 or consumption by a nonprofit organization which is exempt from federal income taxation pursuant to
607 § 501 (c) (3) of the Internal Revenue Code and is organized solely for the purpose of providing
608 addiction education through promoting treatment/prevention services and by disseminating information
609 on existing treatment and self-help programs for addictive diseases.

610 105. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use
611 or consumption by a nonprofit volunteer organization which is exempt from federal income taxation
612 pursuant to § 501 (c) (3) of the Internal Revenue Code and is organized exclusively for the purpose of

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

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

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

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

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

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

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

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

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

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

115. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of providing educational opportunities to the citizens of the Commonwealth through publications, seminars, conferences, presentations, displays and activities related to the James River Watershed.

116. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or consumption by an organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively for the purpose of reducing traffic fatalities and injuries on Virginia's roadways by working with traffic safety advocates in the development of strategies and programs to accomplish its goal.

117. Beginning July 1, 1998, and ending July 1, 2005, tangible personal property purchased for use or consumption by a corporation exempt from taxation under § 501 (c) (3) of the Internal Revenue Code which is organized exclusively to foster and encourage the development of 4-H youth and adults in cooperation with the Extension Division of Virginia Polytechnic Institute and State University and such other local, county, state and federal agencies, civic groups, business concerns, and individuals that

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

138. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located in the Johnson City-Kingsport-Bristol, TN-VA Metropolitan Statistical Area, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to assist low income citizens through programs that (i) provide child care to low income parents who are employed or in job training; (ii) support pregnant teenagers; (iii) promote adult literacy; (iv) foster education, youth development, and women's wellness; and (v) provide evening meals to low income families.

139. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Eighteenth Planning District established pursuant to § 15.2-4203, which (i) is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code; (ii) is operated and organized to promote civic, social, educational, and cultural advancement; and (iii) accomplishes this purpose by means including, but not limited to, providing educational mentoring to primary and high school students and funding scholarships to graduating high school students and women reentering college.

140. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Eighth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

159. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation located within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of developing and operating residential programs and support services for persons with mental disabilities, to help them discover life opportunities for expanded choices, personal growth, increased independence, and participation in community life.

160. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of making housing opportunities available for persons with mental disabilities residing in the central area of Virginia.

161. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization located within the boundaries of the Fifteenth Planning District established pursuant to § 15.2-4203, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized for the purpose of providing assisted living services at affordable prices.

162. Beginning July 1, 2000, and ending July 1, 2005, tangible general printing materials purchased

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

184. Beginning July 1, 2000, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization, designated under § 32.1-122.7, which is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to promote careers in health services and to provide access to primary care for medically underserved populations through community-academic partnerships.

185. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to combat child abuse by coordinating and providing for crisis intervention and counseling services to children and their families through a neutral, child-focused facility.

186. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

208. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized (i) to educate its members, medical professionals, and the general public about Smith-Magenis Syndrome (SMS); (ii) to encourage, support and fund SMS-related research; (iii) to support individuals and families affected by SMS and related disorders; and (iv) to promote other activities related to SMS.

209. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to combat child abuse by coordinating and providing for crisis intervention and counseling services to children and their families through a neutral, child-focused facility.

210. Beginning July 1, 2001, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit organization exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and organized to assist local Vietnamese communities by providing services including but not limited to naturalization, immigration status adjustment, family reunification, translation, consumer rights protection, community education on health including mental health, training for caseworkers and service providers, English education, computer education, and other specialized human services.

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

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

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

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

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

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

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

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

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

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

220. Beginning July 1, 2003, and ending July 1, 2005, tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from federal income taxation pursuant to § 501 (c) (19) of the Internal Revenue Code and organized for the purposes of including, but not limited to, preserving and strengthening comradeship among veterans of foreign wars of the United States; providing assistance to veterans of foreign wars; preserving and perpetuating the memory and history of veterans of foreign wars and assisting the widows and orphans of such persons; maintaining true

1228 *allegiance to the government of the United States and fidelity to its Constitution and laws; and*
1229 *maintaining and extending the institutions of American freedom and defending the United States from all*
1230 *her enemies.*