

## 2004 SESSION

INTRODUCED

041389796

### SENATE BILL NO. 84

Offered January 14, 2004

Prefiled January 5, 2004

*A BILL to amend the Code of Virginia by adding a section numbered 58.1-609.10.01, relating to retail sales and use tax exemptions; civic and community service organizations.*

Patron—Puller

Referred to Committee on Finance

#### **Be it enacted by the General Assembly of Virginia:**

#### **1. That the Code of Virginia is amended by adding a section numbered 58.1-609.10.01 as follows:**

*§ 58.1-609.10.01. Civic and community service organizations exempt from sales and use tax.*

*Beginning July 1, 2004, and ending July 1, 2008, the tax imposed by this chapter or pursuant to the authority granted in §§ 58.1-605 and 58.1-606 shall not apply to tangible personal property purchased for use or consumption by a nonprofit corporation that is exempt from federal income taxation pursuant to § 501 (c) (3) of the Internal Revenue Code and organized to improve the condition of prisoners and families affected by crime; reduce crime by promoting the creation and preservation of programs and policies directed at the rehabilitation of errants; and promote family and community ties during a person's incarceration.*

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SB84