

# VIRGINIA ACTS OF ASSEMBLY -- 2007 SESSION

## CHAPTER 610

*An Act to amend and reenact § 58.1-1505 of the Code of Virginia, relating to exemptions from the aircraft sales and use tax.*

[S 1172]

Approved March 20, 2007

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

**1. That § 58.1-1505 of the Code of Virginia is amended and reenacted as follows:**

§ 58.1-1505. Exemptions.

A. Any aircraft sold to or used by (i) the United States or any of the governmental agencies thereof, (ii) the Commonwealth of Virginia or any political subdivision thereof, (iii) any air carrier operating in intrastate, interstate or foreign commerce providing scheduled air service as defined in § 58.1-1501, (iv) any nonprofit charitable organization which is exempt from taxation under § 501 (c) (3) of the Internal Revenue Code and which is organized and operated exclusively for the purpose of providing charitable, long-distance, advanced life-support, air ambulance services for low-income medical patients in the Commonwealth, or (v) 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 shall be exempt from the tax imposed by this chapter.

B. *Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), but not including any aircraft used for commercial purposes, including transportation and other services for a fee, shall be exempt from the tax imposed by this chapter.*

**2. That the provisions of this act shall be applicable to transactions otherwise taxable under Chapter 15 (§ 58.1-1500 et seq.) of Title 58.1 of the Code of Virginia that occur on or after July 1, 2007.**